

**DICKINSON COUNTY, KANSAS**

FINANCIAL STATEMENTS  
WITH INDEPENDENT AUDITORS' REPORT

FOR THE YEAR ENDED DECEMBER 31, 2007

# DICKINSON COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

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Board of County Commissioners  
Dickinson County, Kansas

We have audited the accompanying primary government financial statements of Dickinson County, Kansas, as of and for the year ended December 31, 2007, as listed in the table of contents. These financial statements are the responsibility of Dickinson County, Kansas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statements referred to above do not include the financial data of component units of Dickinson County, Kansas, as of December 31, 2007.

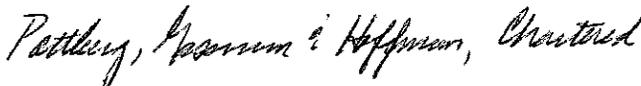
As described more fully in Note A, Dickinson County, Kansas has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting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

In our opinion, because of the effects of the matter discussed in the preceding paragraph and because they do not include the financial data of component units of Dickinson 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 Dickinson County, Kansas, as of December 31, 2007, 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 Dickinson County, Kansas, as of December 31, 2007, 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  
Junction City, Kansas  
December 20, 2008

**DICKINSON COUNTY, KANSAS**

**SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
FOR THE YEAR ENDED DECEMBER 31, 2007**

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Canceled Encumbrances</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
General Fund	\$ 1,124,969	-	4,716,063	5,635,844	205,188	155,512	360,700
Special Revenue Funds:							
Road & Bridge	357,498	-	3,545,022	3,894,961	7,559	22,727	30,286
Noxious Weed	183,023	-	440,118	430,105	193,036	71,451	264,487
Noxious Weed Capital Outlay	57,384	-	-	-	57,384	-	57,384
County Health	34,252	-	427,954	369,109	93,097	303	93,400
County Health Capital Outlay	29,317	-	-	12,296	17,021	6,999	24,020
Alcoholic Rehabilitation	15,830	-	12,588	1,554	26,864	519	27,383
Parks & Recreation	1,023	-	1,356	1,703	676	-	676
Special Machinery	683,801	-	-	421,364	262,437	-	262,437
Employee Benefit	9,050	-	1,279,783	1,199,913	88,920	3,851	92,771
Concealed Weapons	1,240	-	1,720	2,780	180	-	180
911	87,856	-	75,978	66,848	96,986	10,205	107,191
911 Wireless	52,751	-	36,028	21,008	67,771	215	67,986
Register of Deeds Technology	38,801	-	31,863	39,483	31,181	332	31,513
Diversion-Law Enforcement	55,153	-	54,563	61,122	48,594	-	48,594
Drug Enforcement Cases	27,306	-	2,142	8,500	20,948	-	20,948
Attorney Forfeiture	6,068	-	1,192	3,050	4,210	-	4,210
Landfill Closure	110,000	-	-	-	110,000	-	110,000
Prosecutor Trust	2,880	-	250	-	3,130	-	3,130
Property Crime Compensation	16,380	-	-	-	16,380	-	16,380
Capital Improvements	22,037	-	50,000	25,000	47,037	-	47,037
County Equipment Reserve	334,306	-	4,000	110,239	228,067	-	228,067
Debt Service:							
Bond - Bridge & Interest	59,240	-	223,654	224,058	58,836	-	58,836
Health Bond	15,410	-	33,191	35,896	12,705	-	12,705
Jail Financing	-	-	163,021	163,014	7	-	7

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

**DICKINSON COUNTY, KANSAS**

**SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
FOR THE YEAR ENDED DECEMBER 31, 2007**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Capital Projects:							
County Bridge Bond	859,252	-	38,953	111,054	787,151	-	787,151
Woodbine-Liberty Fire Grant	-	-	39,120	48,851	(9,731)	16,851	7,120
Enterprise Funds:							
Sanitation Landfill	53,114	-	695,335	652,276	96,173	35,926	132,099
Dickinson Co. Sewer District #1	9,392	-	2,270	513	11,149	71	11,220
Dickinson Co. Sewer District #2	30,097	-	14,889	17,137	27,849	-	27,849
Total Primary Government (Excluding Agency Funds)	\$ 4,277,430	-	11,891,053	13,557,678	2,610,805	324,962	2,935,767
Composition of Cash:							
				Checking Accounts			\$ 11,427,015
				Savings Accounts			50,086
				Petty Cash			570
				Certificates of Deposit			3,052,492
				Total Cash			14,530,163
				Agency Funds Per Page 28			(11,594,396)
				Total Primary Government (Excluding Agency Funds)			\$ 2,935,767

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

**DICKINSON COUNTY, KANSAS**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2007**

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
General Fund	\$ 5,281,779		5,281,779	5,635,844	354,065
Special Revenue Funds:					
Road & Bridge	3,871,204		3,871,204	3,894,961	23,757
Noxious Weed	500,000		500,000	430,105	(69,895)
Noxious Weed Capital Outlay	65,489		65,489	-	(65,489)
County Health	377,000		377,000	369,109	(7,891)
County Health Capital Outlay	71,318		71,318	12,296	(59,022)
Alcoholic Rehabilitation	25,072		25,072	1,554	(23,518)
Parks & Recreation	4,212		4,212	1,703	(2,509)
Special Machinery	461,507		461,507	421,364	(40,143)
Employee Benefit	1,256,000		1,256,000	1,199,913	(56,087)
Concealed Weapons	-		-	2,780	2,780
911	168,617		168,617	66,848	(101,769)
911 Wireless	105,242		105,242	21,008	(84,234)
Register of Deeds Technology	50,114		50,114	39,483	(10,631)
Diversion-Law Enforcement	78,123		78,123	61,122	(17,001)
Drug Enforcement Cases	5,297		5,297	8,500	3,203
Attorney Forfeiture*					
Landfill Closure*					
Prosecuter Trust*					
Property Crime Compensation*					
Capital Improvements*					
County Equipment Reserve*					
Debt Service:					
Bridge - Bond & Interest	277,885		277,885	224,058	(53,827)
Health Bond	45,730		45,730	35,896	(9,834)
Jail Financing	162,000		162,000	163,014	1,014

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

**DICKINSON COUNTY, KANSAS**

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2007

<u>Fund</u>	<u>Certified</u> <u>Budget</u>	<u>Adjustment for</u> <u>Qualifying</u> <u>Budget Credits</u>	<u>Total</u> <u>Budget for</u> <u>Comparison</u>	<u>Expenditures</u> <u>Chargeable to</u> <u>Current Year</u>	<u>Variance -</u> <u>Over</u> <u>(Under)</u>
Capital Projects:					
County Bridge Bond	\$ 286,600		286,600	111,054	(175,546)
Woodbine-Liberty Fire Grant*					
Enterprise Funds:					
Sanitation Landfill	667,800		667,800	652,276	(15,524)
Dickinson County Sewer District #1	1,500		1,500	513	(987)
Dickinson County Sewer District #2	22,967		22,967	17,137	(5,830)

\* Not Budgeted

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

## DICKINSON COUNTY, KANSAS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

<u>GENERAL FUND</u>	2006	2007		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts:				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 2,366,221	2,074,571	2,063,754	10,817
Delinquent Tax	41,292	38,254	30,000	8,254
Interest Charges on Taxes	50,864	46,936	30,000	16,936
Intangibles	61,862	70,708	50,000	20,708
Motor Vehicle Tax	409,103	370,507	352,063	18,444
Recreational Vehicle Tax	8,233	8,170	7,100	1,070
16/20M Vehicle Tax	15,975	13,353	13,095	258
Mineral Production Tax	494	531	400	131
Rental Vehicle Excise Tax	428	537	-	537
Intergovernmental Revenue				
Liquor Control	1,746	1,356	2,000	(644)
Federal Owned Entitlement Land	2,161	2,150	-	2,150
Local Sales Tax	1,104,212	1,118,488	1,000,000	118,488
Licenses and Fees				
Mortgage Registration Fees	325,824	270,989	225,000	45,989
Officer's Fees	26,572	26,472	25,000	1,472
Sheriff's Fees	150,626	176,674	135,000	41,674
Motor Vehicle Registration Fees	57,317	61,250	50,000	11,250
Antique Fees, Etc.	740	900	500	400
Use of Money and Property				
Interest on Investments	241,041	246,265	250,000	(3,735)
Other Receipts				
Federal Grant Monies	11,907	24,816	-	24,816
State Grant Monies	2,445	8,715	10,000	(1,285)
Juvenile Detention	825	188	-	188
County Auction/Sale of Assets	7,128	17,426	-	17,426
Election Reimbursement	1,522	41	-	41
Administration Fees	23,319	18,109	10,000	8,109
Ambulance Lease	35,880	35,880	35,800	80
Miscellaneous	19,752	82,777	-	82,777
Transfers to Consolidate Funds	229,810	-	-	-
<b>Total Cash Receipts</b>	<b>5,197,299</b>	<b>4,716,063</b>	<b>4,289,712</b>	<b>426,351</b>

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

## DICKINSON COUNTY, KANSAS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

<u>GENERAL FUND</u>	2006	2007		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Departmental Expenditures				
County Commission:				
Personal Services	\$ 41,856	43,490	44,856	(1,366)
Contractual Services	7,655	7,671	8,500	(829)
Commodities	2,647	1,643	1,000	643
Total	<u>52,158</u>	<u>52,804</u>	<u>54,356</u>	<u>(1,552)</u>
County Clerk:				
Personal Services	140,486	143,369	145,000	(1,631)
Contractual Services	2,532	2,518	2,900	(382)
Commodities	1,548	1,155	2,460	(1,305)
Total	<u>144,566</u>	<u>147,042</u>	<u>150,360</u>	<u>(3,318)</u>
County Treasurer:				
Personal Services	129,038	125,056	135,000	(9,944)
Contractual Services	2,852	4,065	3,975	90
Commodities	3,825	2,920	4,600	(1,680)
Capital Outlay	-	-	-	-
Total	<u>135,715</u>	<u>132,041</u>	<u>143,575</u>	<u>(11,534)</u>
County Attorney:				
Personal Services	226,815	211,633	220,000	(8,367)
Contractual Services	12,630	14,092	41,100	(27,008)
Commodities	2,990	3,094	19,000	(15,906)
Capital Outlay	-	-	-	-
Total	<u>242,435</u>	<u>228,819</u>	<u>280,100</u>	<u>(51,281)</u>
County Counselor:				
Personal Services	-	19,231	20,000	(769)
Register of Deeds:				
Personal Services	82,309	87,140	86,050	1,090
Contractual Services	5,672	7,029	5,400	1,629
Commodities	3,946	6,323	5,500	823
Capital Outlay	12,558	-	-	-
Total	<u>104,485</u>	<u>100,492</u>	<u>96,950</u>	<u>3,542</u>
Sheriff:				
Personal Services	876,568	955,058	865,000	90,058
Contractual Services	328,057	192,566	160,000	32,566
Commodities	91,467	100,640	98,800	1,840
Capital Outlay	10,392	70,629	8,000	62,629
Total	<u>1,306,484</u>	<u>1,318,893</u>	<u>1,131,800</u>	<u>187,093</u>

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

## DICKINSON COUNTY, KANSAS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

<u>GENERAL FUND</u>	2006	2007		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Departmental Expenditures				
Clerk of District Court:				
Contractual Services	\$ 146,033	62,972	96,150	(33,178)
Commodities	18,314	16,191	13,250	2,941
Capital Outlay	-	9,294	-	9,294
Total	<u>164,347</u>	<u>88,457</u>	<u>109,400</u>	<u>(20,943)</u>
Coroner and Autopsy	<u>11,268</u>	<u>15,371</u>	<u>20,000</u>	<u>(4,629)</u>
Ambulance:				
Contractual Services	453,626	391,380	438,600	(47,220)
Capital Outlay	36,605	4,924	-	4,924
Total	<u>490,231</u>	<u>396,304</u>	<u>438,600</u>	<u>(42,296)</u>
Appraiser:				
Personal Services	202,904	220,117	220,000	117
Contractual Services	42,297	52,392	40,900	11,492
Commodities	10,180	9,625	9,200	425
Total	<u>255,381</u>	<u>282,134</u>	<u>270,100</u>	<u>12,034</u>
Election:				
Personal Services	8,333	6,736	4,450	2,286
Contractual Services	19,003	14,004	18,700	(4,696)
Commodities	36,833	13,506	15,000	(1,494)
Total	<u>64,169</u>	<u>34,246</u>	<u>38,150</u>	<u>(3,904)</u>
Administration:				
Personal Services	621,492	714,237	760,200	(45,963)
Contractual Services	647,377	696,010	880,225	(184,215)
Commodities	108,333	127,135	96,600	30,535
Capital Outlay	-	-	-	-
Total	<u>1,377,202</u>	<u>1,537,382</u>	<u>1,737,025</u>	<u>(199,643)</u>
General:				
Personal Services	-	22,599	-	22,599
Capital Outlay	-	5,000	-	5,000
Miscellaneous	-	3,366	-	3,366
Total	<u>-</u>	<u>30,965</u>	<u>-</u>	<u>30,965</u>

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

## DICKINSON COUNTY, KANSAS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

<u>GENERAL FUND</u>	2006	2007		Variance - Over (Under)
	Actual	Actual	Budget	
Other Expenditures				
Conservation District	\$ 27,000	30,000	30,000	-
Juvenile Detention Center	72,192	45,105	40,000	5,105
Regional Planning Commission	3,520	3,500	3,520	(20)
Flint Hills Area Agency on Aging	8,846	4,717	8,833	(4,116)
Mental Retardation	120,602	124,220	124,220	-
Mental Health	53,031	54,623	54,623	-
Task Force on Aging	91,959	110,667	110,667	-
Free Fair	45,000	48,000	48,000	-
Tri-County Fair	1,500	1,500	1,500	-
Extension Council	184,000	190,000	190,000	-
Out-District Tuition	16,875	72	-	72
Historical	30,500	33,500	28,000	5,500
Miscellaneous	78	-	-	-
DK Leadership	-	2,000	2,000	-
Transfer to Equipment Reserve	-	4,000	100,000	(96,000)
Transfer to Road & Bridge	-	469,184	-	469,184
Transfer to Capital Improvement	-	50,000	50,000	-
Jail Capital Improvements	141,403	67,667	-	67,667
Tax Increment Financing	-	12,504	-	12,504
Neighborhood Revitalization Rebate	504	404	-	404
Total Expenditures	<u>5,145,451</u>	<u>5,635,844</u>	<u>5,281,779</u>	<u>354,065</u>
Receipts Over (Under) Expenditures	51,848	(919,781)		
Unencumbered Cash, January 1	<u>1,073,121</u>	<u>1,124,969</u>		
Unencumbered Cash, December 31	<u>\$ 1,124,969</u>	<u>205,188</u>		

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

## DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

<b>ROAD AND BRIDGE</b>	2006	2007		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts:				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$1,738,804	1,833,432	1,821,996	11,436
Delinquent Tax	22,986	28,112	6,600	21,512
Motor Vehicle Tax	252,182	271,605	271,605	-
Recreational Vehicle Tax	5,154	5,992	5,992	-
16/20 M Vehicle Tax	6,457	9,715	9,715	-
Rental Vehicle Excise Tax	311	395	21,512	(21,117)
Intergovernmental Revenue				
Special City & County Highway	655,019	667,107	684,834	(17,727)
Equalization Fund	18,007	17,727	-	17,727
Other Receipts				
Federal Grants	-	95,274	102,717	(7,443)
Transfer from General	-	469,184	469,184	-
Reimbursed Expense	80,800	146,479	119,551	26,928
<b>Total Cash Receipts</b>	<u>2,779,720</u>	<u>3,545,022</u>	<u>3,513,706</u>	<u>31,316</u>
Expenditures:				
Personal Services	635,976	655,154	685,000	(29,846)
Contractual Services	303,534	258,922	158,500	100,422
Commodities	1,765,109	2,964,874	3,027,704	(62,830)
Capital Outlay	5,028	4,575	-	4,575
Transfer to Special Machinery	700,000	-	-	-
Tax Increment Financing	-	11,078	-	11,078
Neighborhood Revitalization Rebate	371	358	-	358
<b>Total Expenditures</b>	<u>3,410,018</u>	<u>3,894,961</u>	<u>3,871,204</u>	<u>23,757</u>
Receipts Over (Under) Expenditures	(630,298)	(349,939)		
Unencumbered Cash, January 1	987,796	357,498		
Unencumbered Cash, December 31	<u>\$ 357,498</u>	<u>7,559</u>		

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

## DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	2007		Variance - Over (Under)
	Actual	Actual	Budget	
<b><u>NOXIOUS WEED</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 198,573	218,737	218,267	470
Delinquent Tax	2,894	3,273	960	2,313
Motor Vehicle Tax	30,418	30,774	29,874	900
Recreational Vehicle Tax	617	680	602	78
16/20 M Vehicle Tax	988	1,080	1,111	(31)
Rental Vehicle Excise Tax	35	45	-	45
State of Kansas	1,459	7,673	-	7,673
Sale of Chemicals/Reimbursements	184,652	177,856	180,000	(2,144)
Total Cash Receipts	<u>419,636</u>	<u>440,118</u>	<u>430,814</u>	<u>9,304</u>
Expenditures:				
Personal Services	60,421	79,331	115,000	(35,669)
Contractual Services	7,402	2,376	20,000	(17,624)
Commodities	282,789	347,033	365,000	(17,967)
Transfer to Capital Outlay	200,000	-	-	-
Tax Increment Financing	-	1,322	-	1,322
Neighborhood Revitalization Rebate	42	43	-	43
Total Expenditures	<u>550,654</u>	<u>430,105</u>	<u>500,000</u>	<u>(69,895)</u>
Receipts Over (Under) Expenditures	(131,018)	10,013		
Unencumbered Cash, January 1	<u>314,041</u>	<u>183,023</u>		
Unencumbered Cash, December 31	<u>\$ 183,023</u>	<u>193,036</u>		
<b><u>NOXIOUS WEED CAPITAL OUTLAY</u></b>				
Cash Receipts:				
Transfer from Noxious Weed Fund	\$ 200,000	-	-	-
Landfill Fund Reimbursement	30,000	-	-	-
Total Cash Receipts	<u>230,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Capital Outlay	213,105	-	65,489	(65,489)
Receipts Over (Under) Expenditures	16,895	-		
Unencumbered Cash, January 1	<u>40,489</u>	<u>57,384</u>		
Unencumbered Cash, December 31	<u>\$ 57,384</u>	<u>57,384</u>		

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

## DICKINSON COUNTY, KANSAS

## OTHER SPECIAL REVENUE FUNDS

## STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2007

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	2007		Variance - Over (Under)
	Actual	Actual	Budget	
<b><u>COUNTY HEALTH</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 77,789	78,988	78,758	230
Delinquent Tax	1,120	1,279	500	779
Motor Vehicle Tax	12,443	12,080	11,705	375
Recreational Vehicle Tax	251	267	236	31
16/20 M Vehicle Tax	440	426	435	(9)
Rental Vehicle Excise Tax	14	-	-	-
Grant Monies	188,362	199,300	160,000	39,300
Charges for Services/Collections	94,383	135,614	124,100	11,514
Transfer from Capital Outlay	42,000	-	-	-
Total Cash Receipts	<u>416,802</u>	<u>427,954</u>	<u>375,734</u>	<u>52,220</u>
Expenditures:				
Personal Services	275,472	242,916	260,000	(17,084)
Contractual Services	44,197	35,018	38,000	(2,982)
Commodities	100,411	90,682	79,000	11,682
Capital Outlay	3,976	-	-	-
Tax Increment Financing	-	477	-	477
Neighborhood Revitalization Rebate	17	16	-	16
Total Expenditures	<u>424,073</u>	<u>369,109</u>	<u>377,000</u>	<u>(7,891)</u>
Receipts Over (Under) Expenditures	(7,271)	58,845		
Unencumbered Cash, January 1	41,523	34,252		
Unencumbered Cash, December 31	<u>\$ 34,252</u>	<u>93,097</u>		
<b><u>COUNTY HEALTH CAPITAL OUTLAY</u></b>				
Cash Receipts:				
Transfers from County Health	\$ -	-	-	-
Expenditures:				
Capital Outlay	-	12,296	71,318	(59,022)
Transfer to County Health	42,000	-	-	-
Total Expenditures	<u>42,000</u>	<u>12,296</u>	<u>71,318</u>	<u>(59,022)</u>
Receipts Over (Under) Expenditures	(42,000)	(12,296)		
Unencumbered Cash, January 1	71,317	29,317		
Unencumbered Cash, December 31	<u>\$ 29,317</u>	<u>17,021</u>		

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

## DICKINSON COUNTY, KANSAS

## OTHER SPECIAL REVENUE FUNDS

## STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2007

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	2007		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>ALCOHOLIC REHABILITATION</u></b>				
Cash Receipts:				
Liquor Control	\$ 11,610	12,588	14,000	(1,412)
Expenditures:				
Commodities	2,606	1,554	-	1,554
Contractual	160	-	1,500	(1,500)
Capital Outlay	-	-	11,072	(11,072)
DARE Program Reimbursement	-	-	12,500	(12,500)
Fair Building	12,500	-	-	-
Total Expenditures	15,266	1,554	25,072	(23,518)
Receipts Over (Under) Expenditures	(3,656)	11,034		
Unencumbered Cash, January 1	19,486	15,830		
Unencumbered Cash, December 31	\$ 15,830	26,864		
<b><u>PARK AND RECREATION</u></b>				
Cash Receipts:				
Local Alcoholic Liquor Tax	\$ 1,746	1,356	2,000	(644)
Expenditures:				
Contractual	2,435	1,703	4,212	(2,509)
Receipts Over (Under) Expenditures	(689)	(347)		
Unencumbered Cash, January 1	1,712	1,023		
Unencumbered Cash, December 31	\$ 1,023	676		
<b><u>SPECIAL MACHINERY</u></b>				
Cash Receipts:				
Transfer from Road & Bridge	\$ 700,000	-	100,000	(100,000)
Expenditures:				
Contractual Services	-	1,284	-	1,284
Commodities	-	42,814	-	42,814
Capital Outlay	277,707	377,266	461,507	(84,241)
Total Expenditures	277,707	421,364	461,507	(40,143)
Receipts Over (Under) Expenditures	422,293	(421,364)		
Unencumbered Cash, January 1	261,508	683,801		
Unencumbered Cash, December 31	\$ 683,801	262,437		

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

## DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	2007		Variance - Over (Under)
	Actual	Actual	Budget	
<b><u>EMPLOYEE BENEFIT</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 722,141	1,144,376	1,141,113	3,263
Delinquent Tax	11,239	13,432	-	13,432
Motor Vehicle Tax	123,311	114,983	108,655	6,328
Recreational Vehicle Tax	2,496	2,530	2,191	339
16/20 M Vehicle Tax	4,191	4,298	4,041	257
Rental Vehicle Excise Tax	138	164	-	164
Total Cash Receipts	<u>863,516</u>	<u>1,279,783</u>	<u>1,256,000</u>	<u>23,783</u>
Expenditures:				
Social Security & Medicare	256,267	271,477	280,000	(8,523)
Remit to State - KPERS	186,001	221,473	254,000	(32,527)
Remit to State - Unemployment	5,853	14,566	5,000	9,566
Medical Insurance Premiums	569,717	573,244	600,000	(26,756)
Workers' Compensation	-	112,016	117,000	(4,984)
Tax Increment Financing	-	6,914	-	6,914
Neighborhood Revitalization Rebate	154	223	-	223
Total Expenditures	<u>1,017,992</u>	<u>1,199,913</u>	<u>1,256,000</u>	<u>(56,087)</u>
Receipts Over (Under) Expenditures	(154,476)	79,870		
Unencumbered Cash, January 1	163,526	9,050		
Unencumbered Cash, December 31	<u>\$ 9,050</u>	<u>88,920</u>		
<b><u>CONCEALED WEAPONS</u></b>				
Cash Receipts:				
Permit Fees	\$ 1,240	1,720	-	1,720
Expenditures:				
Commodities	-	1,330	-	1,330
Capital Outlay	-	1,450	-	1,450
Total Expenditures	<u>-</u>	<u>2,780</u>	<u>-</u>	<u>2,780</u>
Receipts Over (Under) Expenditures	1,240	(1,060)		
Unencumbered Cash, January 1	-	1,240		
Unencumbered Cash, December 31	<u>\$ 1,240</u>	<u>180</u>		

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

## DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	2007		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
<b>911</b>				
Cash Receipts:				
Phone Service Fees	\$ 109,379	75,978	70,000	5,978
Expenditures:				
Contractual Services	41,651	56,849	30,000	26,849
Commodities	2,472	4,120	15,000	(10,880)
Capital Outlay	41,016	5,879	123,617	(117,738)
Total Expenditures	85,139	66,848	168,617	(101,769)
Receipts Over (Under) Expenditures	24,240	9,130		
Unencumbered Cash, January 1	63,616	87,856		
Unencumbered Cash, December 31	\$ 87,856	96,986		
<b>911 WIRELESS</b>				
Cash Receipts:				
Wireless Phone Service Fees	\$ 29,303	34,608	35,000	(392)
State of Kansas	63,509	-	34,000	(34,000)
Interest Income	-	1,420	-	1,420
Total Cash Receipts	92,812	36,028	69,000	(32,972)
Expenditures:				
Contractual Services	19,983	21,008	36,000	(14,992)
Capital Outlay	80,489	-	69,242	(69,242)
Total Expenditures	100,472	21,008	105,242	(84,234)
Receipts Over (Under) Expenditures	(7,660)	15,020		
Unencumbered Cash, January 1	60,411	52,751		
Unencumbered Cash, December 31	\$ 52,751	67,771		
<b>REGISTER OF DEEDS TECHNOLOGY</b>				
Cash Receipts:				
Fees	\$ 36,328	31,863	25,000	6,863
Expenditures:				
Purchases	47,641	39,483	50,114	(10,631)
Receipts Over (Under) Expenditures	(11,313)	(7,620)		
Unencumbered Cash, January 1	50,114	38,801		
Unencumbered Cash, December 31	\$ 38,801	31,181		

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

## DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	2007		Variance - Over (Under)
	Actual	Actual	Budget	
<b><u>DIVERSION-LAW ENFORCEMENT</u></b>				
Cash Receipts:				
Fees	\$ 64,084	45,113	70,000	(24,887)
Federal Grant	-	8,494	-	8,494
Miscellaneous	3,570	956	-	956
Total Cash Receipts	<u>67,654</u>	<u>54,563</u>	<u>70,000</u>	<u>(15,437)</u>
Expenditures:				
Contractual Services	29,606	13,553	30,000	(16,447)
Commodities	2,484	5,221	10,000	(4,779)
Capital Outlay	-	42,348	38,123	4,225
Total Expenditures	<u>32,090</u>	<u>61,122</u>	<u>78,123</u>	<u>(17,001)</u>
Receipts Over (Under) Expenditures	35,564	(6,559)		
Unencumbered Cash, January 1	19,589	55,153		
Unencumbered Cash, December 31	<u>\$ 55,153</u>	<u>48,594</u>		
<b><u>DRUG ENFORCEMENT CASES</u></b>				
Cash Receipts:				
State of Kansas	\$ 745	1,647	-	1,647
Miscellaneous	25,715	495	4,000	(3,505)
Total Cash Receipts	<u>26,460</u>	<u>2,142</u>	<u>4,000</u>	<u>(1,858)</u>
Expenditures:				
Contractual Services	450	-	4,297	(4,297)
Commodities	-	-	1,000	(1,000)
Capital Outlay	-	8,500	-	8,500
Total Expenditures	<u>450</u>	<u>8,500</u>	<u>5,297</u>	<u>3,203</u>
Receipts Over (Under) Expenditures	26,010	(6,358)		
Unencumbered Cash, January 1	1,296	27,306		
Unencumbered Cash, December 31	<u>\$ 27,306</u>	<u>20,948</u>		

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

## DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	<u>2006</u>	<u>2007</u>
<b><u>ATTORNEY FORFEITURE*</u></b>		
Cash Receipts:		
Collections	\$ 4,335	1,192
Expenditures:		
Contractual Services	622	-
Commodities	-	3,050
Total Expenditures	<u>622</u>	<u>3,050</u>
Receipts Over (Under) Expenditures	3,713	(1,858)
Unencumbered Cash, January 1	<u>2,355</u>	<u>6,068</u>
Unencumbered Cash, December 31	<u>\$ 6,068</u>	<u>4,210</u>
<b><u>LANDFILL CLOSURE*</u></b>		
Cash Receipts:		
Transfer from Landfill	<u>\$ 110,000</u>	<u>-</u>
Expenditures:		
Contractual	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	110,000	-
Unencumbered Cash, January 1	<u>-</u>	<u>110,000</u>
Unencumbered Cash, December 31	<u>\$ 110,000</u>	<u>110,000</u>

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

## DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2007

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	<u>2006</u>	<u>2007</u>
<b><u>PROSECUTOR TRUST*</u></b>		
Cash Receipts:		
Proceeds from Cases	\$ 310	250
Expenditures:		
Contractual	511	-
Receipts Over (Under) Expenditures	(201)	250
Unencumbered Cash, January 1	3,081	2,880
Unencumbered Cash, December 31	<u>\$ 2,880</u>	<u>3,130</u>

\* Not Budgeted

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

## DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	<u>2006</u>	<u>2007</u>
<b><u>PROPERTY CRIME COMPENSATION*</u></b>		
Cash Receipts:		
Miscellaneous Receipts	\$ -	-
Expenditures:		
Compensation Paid to Crime Victims	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	16,380	16,380
Unencumbered Cash, December 31	<u>\$ 16,380</u>	<u>16,380</u>
<b><u>CAPITAL IMPROVEMENTS*</u></b>		
Cash Receipts:		
Transfer from General	\$ -	50,000
Loan Proceeds	300,000	-
Interest Income	1,000	-
Total Cash Receipts	<u>301,000</u>	<u>50,000</u>
Expenditures:		
Legal & Financing Fees	1,004	-
Capital Outlay - Jail Improvement	301,825	-
Capital Outlay - Fair Building	-	25,000
Total Expenditures	<u>302,829</u>	<u>25,000</u>
Receipts Over (Under) Expenditures	(1,829)	25,000
Unencumbered Cash, January 1	23,866	22,037
Unencumbered Cash, December 31	<u>\$ 22,037</u>	<u>47,037</u>

\* Not Budgeted

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

## DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	<u>2006</u>	<u>2007</u>
<b><u>COUNTY EQUIPMENT RESERVE*</u></b>		
Cash Receipts:		
Transfer from General	\$ -	4,000
Transfer from Landfill	325,000	-
Total Cash Receipts	<u>325,000</u>	<u>4,000</u>
Expenditures:		
Capital Outlay - Clerk	22,165	8,338
Capital Outlay - Ambulance	124,199	9,750
Capital Outlay - Appraiser	1,812	7,008
Capital Outlay - Sheriff	65,755	69,508
Capital Outlay - Administration	32,263	-
Capital Outlay - Fair Building	12,500	-
Capital Outlay - District Court	-	5,054
Capital Outlay - Election	-	10,581
Total Expenditures	<u>258,694</u>	<u>110,239</u>
Receipts Over (Under) Expenditures	66,306	(106,239)
Unencumbered Cash, January 1	<u>268,000</u>	<u>334,306</u>
Unencumbered Cash, December 31	<u>\$ 334,306</u>	<u>228,067</u>

\* Not Budgeted

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

## DICKINSON COUNTY, KANSAS

DEBT SERVICE FUNDS  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	2007		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<b><u>BRIDGE - BOND &amp; INTEREST</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 182,794	188,073	187,568	505
Delinquent Tax	3,334	3,215	-	3,215
Motor Vehicle Tax	32,664	30,414	27,499	2,915
Recreational Vehicle Tax	667	665	555	110
16/20 M Vehicle Tax	865	1,245	1,023	222
Rental Vehicle Excise Tax	40	42	-	42
Total Cash Receipts	<u>220,364</u>	<u>223,654</u>	<u>216,645</u>	<u>7,009</u>
Expenditures:				
Principal Payments on Bond	215,000	210,000	215,000	(5,000)
Interest Payments on Bond	17,185	12,885	12,885	-
Debt Service Reserve	-	-	50,000	(50,000)
Tax Increment Financing	-	1,136	-	1,136
Neighborhood Revitalization Rebate	39	37	-	37
Total Expenditures	<u>232,224</u>	<u>224,058</u>	<u>277,885</u>	<u>(53,827)</u>
Receipts Over (Under) Expenditures	(11,860)	(404)		
Unencumbered Cash, January 1	<u>71,100</u>	<u>59,240</u>		
Unencumbered Cash, December 31	<u>\$ 59,240</u>	<u>58,836</u>		
<b><u>HEALTH BOND</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 32,138	25,892	25,876	16
Delinquent Taxes	421	526	-	526
Motor Vehicle Tax	6,579	5,463	4,840	623
Recreational Vehicle Tax	133	119	98	21
16/20 M Vehicle Tax	216	233	180	53
Rental Vehicle Excise Tax	7	7	-	7
Interest Income	722	951	-	951
Total Cash Receipts	<u>40,216</u>	<u>33,191</u>	<u>30,994</u>	<u>2,197</u>
Expenditures:				
Principal on Loan	30,000	30,000	30,000	-
Interest on Loan	6,705	5,730	5,730	-
Commission Paid	1	5	-	5
Debt Service Reserve	-	-	10,000	(10,000)
Tax Increment Financing	-	156	-	156
Neighborhood Revitalization Rebate	7	5	-	5
Total Expenditures	<u>36,713</u>	<u>35,896</u>	<u>45,730</u>	<u>(9,834)</u>
Receipts Over (Under) Expenditures	3,503	(2,705)		
Unencumbered Cash, January 1	<u>11,907</u>	<u>15,410</u>		
Unencumbered Cash, December 31	<u>\$ 15,410</u>	<u>12,705</u>		

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

## DICKINSON COUNTY, KANSAS

DEBT SERVICE FUNDS  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	2007		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
<b><u>JAIL FINANCING</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ -	162,482	162,000	482
Delinquent Tax	-	539	-	539
Total Cash Receipts	-	<u>163,021</u>	<u>162,000</u>	<u>1,021</u>
Expenditures:				
Principal Payments on Loan	-	150,000	150,000	-
Interest Payments on Loan	-	12,000	12,000	-
Tax Increment Financing	-	982	-	982
Neighborhood Revitalization Rebate	-	32	-	32
Total Expenditures	-	<u>163,014</u>	<u>162,000</u>	<u>1,014</u>
Receipts Over (Under) Expenditures	-	7		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>7</u>		

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

## DICKINSON COUNTY, KANSAS

## CAPITAL PROJECTS

## STATEMENT OF CASH RECEIPTS AND EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2007

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

<u>COUNTY BRIDGE BOND*</u>	2006	2007		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts:				
Interest Income	\$ 33,549	38,953	25,000	13,953
Miscellaneous	3,920	-	-	-
Total Cash Receipts	<u>37,469</u>	<u>38,953</u>	<u>25,000</u>	<u>13,953</u>
Expenditures:				
Personal Services	7,917	-	35,000	(35,000)
Contractual Services	2,019	-	51,600	(51,600)
Commodities	47,706	111,054	200,000	(88,946)
Total Expenditures	<u>57,642</u>	<u>111,054</u>	<u>286,600</u>	<u>(175,546)</u>
Receipts Over (Under) Expenditures	(20,173)	(72,101)		
Unencumbered Cash, January 1	<u>879,425</u>	<u>859,252</u>		
Unencumbered Cash, December 31	<u>\$ 859,252</u>	<u>787,151</u>		

\* Not Budgeted

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

## DICKINSON COUNTY, KANSAS

CAPITAL PROJECTS  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	<u>2006</u>	<u>2007</u>
<b><u>WOODBINE-LIBERTY FIRE GRANT*</u></b>		
Cash Receipts:		
Federal Grant	\$ -	39,120
Expenditures:		
Construction	-	48,851
Receipts Over (Under) Expenditures	-	(9,731)
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	<u>\$ -</u>	<u>(9,731)</u>

\* Not Budgeted

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

## DICKINSON COUNTY, KANSAS

ENTERPRISE FUNDS  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	2007		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>SANITATION LANDFILL</u></b>				
Cash Receipts:				
Charges for Services	\$ 597,191	539,969	622,500	(82,531)
Special Assessments	3,744	3,813	-	3,813
State Grant Receipts	40,015	151,292	10,649	140,643
Delinquent Collections	207	261	-	261
Total Cash Receipts	<u>641,157</u>	<u>695,335</u>	<u>633,149</u>	<u>62,186</u>
Expenditures:				
Personal Services	111,710	81,052	66,000	15,052
Contractual Services	511,373	541,184	491,300	49,884
Commodities	16,889	30,040	10,500	19,540
Capital Outlay	12,098	-	-	-
Transfer to County Equipment Reserve	325,000	-	100,000	(100,000)
Transfer to Landfill Closure	110,000	-	-	-
Noxious Weed Cap. Outlay Reimbursement	30,000	-	-	-
Total Expenditures	<u>1,117,070</u>	<u>652,276</u>	<u>667,800</u>	<u>(15,524)</u>
Receipts Over (Under) Expenditures	(475,913)	43,059		
Unencumbered Cash, January 1	<u>529,027</u>	<u>53,114</u>		
Unencumbered Cash, December 31	<u>\$ 53,114</u>	<u>96,173</u>		
<b><u>DICKINSON COUNTY SEWER DISTRICT #1</u></b>				
Cash Receipts:				
Charges for Services	\$ 2,111	1,879	2,020	(141)
Delinquent Collections	-	49	-	49
Special Assessments	546	342	500	(158)
Total Cash Receipts	<u>2,657</u>	<u>2,270</u>	<u>2,520</u>	<u>(250)</u>
Expenditures:				
Personal Services	83	-	1,000	(1,000)
Contractual Services	522	463	500	(37)
Commodities	-	50	-	50
Total Expenditures	<u>605</u>	<u>513</u>	<u>1,500</u>	<u>(987)</u>
Receipts Over (Under) Expenditures	2,052	1,757		
Unencumbered Cash, January 1	<u>7,340</u>	<u>9,392</u>		
Unencumbered Cash, December 31	<u>\$ 9,392</u>	<u>11,149</u>		

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

## DICKINSON COUNTY, KANSAS

ENTERPRISE FUNDS  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

<u>DICKINSON COUNTY SEWER DISTRICT #2</u>	2006	2007		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
Cash Receipts:				
Special Assessments	\$ 13,759	13,599	14,000	(401)
User Fees	672	666	660	6
Interest Income	688	624	900	(276)
Total Cash Receipts	<u>15,119</u>	<u>14,889</u>	<u>15,560</u>	<u>(671)</u>
Expenditures:				
Principal on Loan	11,565	11,738	17,154	(5,416)
Interest on Loan	5,106	4,947	-	4,947
Loan Fees	466	452	-	452
Maintenance	-	-	5,313	(5,313)
Miscellaneous	-	-	500	(500)
Total Expenditures	<u>17,137</u>	<u>17,137</u>	<u>22,967</u>	<u>(5,830)</u>
Receipts Over (Under) Expenditures	(2,018)	(2,248)		
Unencumbered Cash, January 1	<u>32,115</u>	<u>30,097</u>		
Unencumbered Cash, December 31	<u>\$ 30,097</u>	<u>27,849</u>		

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

## DICKINSON COUNTY, KANSAS

AGENCY FUNDS  
SUMMARY OF CASH RECEIPTS AND CASH DISBURSEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

<u>FUND</u>	Beginning Cash <u>Balance</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Ending Cash <u>Balance</u>
Distributable Funds:				
Current Tax	\$ 10,114,455	17,152,061	16,637,117	10,629,399
Sterl Hall	196,044	13,110	9,173	199,981
Escaped Tax - All Years	-	11,985	11,985	-
Drivers License Exam Fees	5,101	52,987	50,451	7,637
Advance Tax	-	298	298	-
Delinquent Personal Tax	6,564	65,658	63,655	8,567
Delinquent Real Estate Tax	103,871	168,815	236,132	36,554
Local Alcoholic Liquor Control	-	15,299	15,299	-
Recreational Vehicle	11,076	46,852	45,634	12,294
City Streets & County Highways	-	754,929	754,929	-
Refunding Warrants	(56)	5,545	5,489	-
Motor Vehicle Tax	608,065	2,083,841	2,102,927	588,979
Mineral Production Tax	-	1,062	1,062	-
Stray Animal	637	2,341	857	2,121
Short & Long Fund	(80)	52	45	(73)
Insufficient Fund Checks	(1,411)	7,015	11,029	(5,425)
Rental Excise Tax	-	3,156	3,156	-
Specials Clearing	-	200,578	200,578	-
Game Licenses	1,067	15,786	15,264	1,589
Motor Vehicle Licenses	4,481	1,249,016	1,248,026	5,471
Sales Tax Motor Vehicles	(350)	150,826	145,653	4,823
Resident Sales Tax	(50)	30,914	29,393	1,471
Prosecutor's Training	848	2,092	1,311	1,629
Tax Foreclosure	1,353	-	1,353	-
Partial Payment Bankruptcy	1,427	980	-	2,407
Compensating Use Tax	(1,846)	146,896	139,275	5,775
Paid In/Out	-	2,144	2,144	-
Neighborhood Revitalization Rebate	-	2,395	2,395	-
Solomon Tax Increment Financing	-	110,831	110,831	-
Payroll Clearing	-	2,180,921	2,180,921	-
Total Distributable Fund	<u>11,051,196</u>	<u>24,478,385</u>	<u>24,026,382</u>	<u>11,503,199</u>
State Funds:				
Educational Building	-	146,811	146,811	-
Institutional Building	-	73,406	73,406	-
State Motor Vehicle	15	32,578	32,567	26
State General	-	51	51	-
Total State Funds	<u>15</u>	<u>252,846</u>	<u>252,835</u>	<u>26</u>

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

DICKINSON COUNTY, KANSAS

AGENCY FUNDS  
SUMMARY OF CASH RECEIPTS AND CASH DISBURSEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

<u>FUND</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Subdivision Funds:				
Schools	\$ 436	6,595,487	6,595,432	491
Townships	-	1,342,545	1,342,545	-
Cemeteries	38	157,704	157,669	73
Cities	385	3,280,741	3,280,506	620
Watersheds & Drainage	49	69,685	69,593	141
North Central Kansas Library	-	113,219	113,219	-
Hospital	18	237,320	237,305	33
Fire Districts	-	231,667	231,667	-
Red Bud Lake Improvement District	1,810	2,099	3,551	358
Red Bud Lake Improv. Distr. Grant	-	16,521	16,521	-
Special Motor Vehicle	58,866	110,734	80,145	89,455
Total Subdivision Funds	<u>61,602</u>	<u>12,157,722</u>	<u>12,128,153</u>	<u>91,171</u>
Total Agency Funds	<u>\$ 11,112,813</u>	<u>36,888,953</u>	<u>36,407,370</u>	<u>11,594,396</u>

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

# DICKINSON COUNTY, KANSAS

## NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2007

### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### 1. Reporting Entity

Dickinson County, Kansas, is a municipal corporation governed by an elected three-member board of commissioners. These financial statements present Dickinson County, Kansas, the primary government, 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 Dickinson 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 2007:

#### Governmental Funds:

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

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

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

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

#### Proprietary Funds:

Enterprise Funds - to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the 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.

# DICKINSON COUNTY, KANSAS

## NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2007

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

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the 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, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings and equipment owned by the County are not presented in the financial statements.

#### 5. Budgetary Information

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

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

## DICKINSON COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2007

#### **NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

4. Adoption of the final budget on or before August 25<sup>th</sup>.

The statutes allow for the County Commission to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was amended on December 20, 2007 to increase spending in the Road & Bridge fund.

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, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

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

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

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 11% per annum. This interest is retained by the County.

## DICKINSON COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2007

#### **NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

#### 7. Reimbursements

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

#### **NOTE B - DEPOSITS AND INVESTMENTS**

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

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The County had no investments in 2007.

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". The types of securities pledged complied with legal requirements at December 31, 2007.

At December 31, 2007, the County's carrying amount of deposits was \$14,529,593 and the bank balance was \$14,803,181. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$400,000 was covered by federal depository insurance and the balance of \$14,403,181 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

#### **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.

## DICKINSON COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2007

#### **NOTE C - COMPLIANCE WITH KANSAS STATUTES (Continued)**

##### Budget Law Compliance

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

For the year ended December 31, 2007, the following funds were in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
General	\$ 354,065
Road & Bridge	23,757
Concealed Weapons	2,780
Drug Enforcement Cases	3,203
Jail Financing	1,014

Even though there is a violation for the Drug Enforcement Cases fund, there is no statutory requirement to prepare a budget for this fund.

##### 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, 2007, the following fund was in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
Woodbine-Liberty Fire Grant	\$ 9,731

#### **NOTE D - DEFINED BENEFIT PENSION PLAN**

*Plan description.* Dickinson County contributes to the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are cost-sharing multiple-employer defined benefit pension plans as provided by K.S.A. 74-4901, et seq. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 S Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates. The KPERS employer rate established for 2007 is 5.31%. Dickinson County employer contributions to KPERS for the years ending December 31, 2007, 2006 and 2005 were \$144,936, \$121,708 and \$94,714 respectively, equal to the required contributions for each year. The KP&F employer rate established for fiscal

**DICKINSON COUNTY, KANSAS**

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2007

**NOTE D - DEFINED BENEFIT PENSION PLAN (Continued)**

years beginning in 2007 is 13.32%. Employers participating in KP&F also make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. The Dickinson County employer contributions to KP&F for the years ending December 31, 2007, 2006 and 2005 were \$76,541, \$64,430 and \$59,839, respectively, equal to the required contributions for each year.

**NOTE E - DEFERRED COMPENSATION PLAN**

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

**NOTE F - CAPITAL PROJECTS**

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

	<u>Project Authorization</u>	<u>Cash Disbursements and Accounts Payable To Date</u>
County Bridge Bond	\$ 2,000,000	\$ 1,720,059
Woodbine-Liberty Fire Grant	539,082	48,851

The County is renovating the county jail in a two-phase process. The expenditures for the renovation have been paid out of the General and the Capital Improvements funds. The expenditures to date are \$78,170 for Phase I and \$544,561 for Phase II.

**NOTE G - INTERFUND TRANSACTIONS**

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Capital Improvement	K.S.A. 19-120	\$ 50,000
General	Co. Equipment Reserve	K.S.A. 19-119	4,000
General	Road & Bridge	K.S.A. 10-1113	469,184

**DICKINSON COUNTY, KANSAS**

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2007

**NOTE H – LONG-TERM DEBT**

Changes in long-term liabilities for the County for the year ended December 31, 2007 were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:										
Series 2001A (Health)	3.10 - 5.00%	10/19/2001	300,000	10/1/2011	\$ 150,000	-	30,000	(30,000)	120,000	5,730
Series 2004-A Refunding (Bridges)	2.00 - 2.30%	2/3/2004	1,270,000	12/1/2009	605,000	-	210,000	(210,000)	395,000	12,885
					<u>755,000</u>	<u>-</u>	<u>240,000</u>	<u>(240,000)</u>	<u>515,000</u>	<u>18,615</u>
Capital Leases:										
Refinancing - Graders/Trucks	2.58%	6/23/2003	368,222	6/27/2007	48,130	-	48,130	(48,130)	-	363
Temporary Notes:										
Kansas Water Pollution Control Revolving Loan Fund Series 2006-1 (Jail Project)	2.99% 4.00%	1/12/2000 7/15/2006	247,627 300,000	9/1/2019 7/15/2008	183,465 300,000	- -	11,738 150,000	(11,738) (150,000)	171,727 150,000	5,399 12,000
					<u>483,465</u>	<u>-</u>	<u>161,738</u>	<u>(161,738)</u>	<u>321,727</u>	<u>17,399</u>
Total Bonded Indebtedness					<u>1,286,595</u>	<u>-</u>	<u>449,868</u>	<u>(449,868)</u>	<u>836,727</u>	<u>36,377</u>
Compensated Absences					<u>2,176</u>	<u>4</u>	<u>-</u>	<u>4</u>	<u>2,180</u>	<u>-</u>
Total Long-Term Debt					<u>\$ 1,288,771</u>	<u>4</u>	<u>449,868</u>	<u>(449,864)</u>	<u>838,907</u>	<u>36,377</u>

**DICKINSON COUNTY, KANSAS**

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2007

**NOTE H – LONG-TERM DEBT (Continued)**

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013-2017</u>	<u>2018-2019</u>	<u>Total</u>
<b>PRINCIPAL</b>								
General Obligation Bonds:								
Series 2001A (Health)	\$ 30,000	30,000	30,000	30,000	-	-	-	120,000
Series 2004-A Refunding (Bridges)	200,000	195,000	-	-	-	-	-	395,000
Temporary Notes:								
KS Water Pollution Control Revolving Loan Fund Series 2006-1 (Jail Project)	12,092	12,456	12,831	13,218	13,616	74,485	33,029	171,727
	150,000	-	-	-	-	-	-	150,000
<b>Total Principal</b>	<b>392,092</b>	<b>237,456</b>	<b>42,831</b>	<b>43,218</b>	<b>13,616</b>	<b>74,485</b>	<b>33,029</b>	<b>836,727</b>
<b>INTEREST</b>								
General Obligation Bonds:								
Series 2001A (Health)	4,680	3,570	2,400	1,200	-	-	-	11,850
Series 2004-A Refunding (Bridges)	8,685	4,485	-	-	-	-	-	13,170
Temporary Notes:								
KS Water Pollution Control Revolving Loan Fund Series 2006-1 (Jail Project)	5,045	4,681	4,305	3,919	3,521	11,199	1,244	33,914
	6,000	-	-	-	-	-	-	6,000
<b>Total Interest</b>	<b>24,410</b>	<b>12,736</b>	<b>6,705</b>	<b>5,119</b>	<b>3,521</b>	<b>11,199</b>	<b>1,244</b>	<b>64,934</b>
<b>Total Principal and Interest</b>	<b>\$ 416,502</b>	<b>250,192</b>	<b>49,536</b>	<b>48,337</b>	<b>17,137</b>	<b>85,684</b>	<b>34,273</b>	<b>901,661</b>

**DICKINSON COUNTY, KANSAS**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2007**

**NOTE I - COMPENSATED ABSENCES**

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

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

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

Full-time employees are allowed sick leave at the rate of one day per month; part-time employees accrue sick leave on a pro-rated basis. Upon termination of employment, employees who provide two weeks notice are compensated at their current rate of pay for one-third of their accumulated sick leave up to a maximum of 550 hours.

The County has estimated the dollar amount of accumulated sick leave for employees eligible for retirement in 2007 of \$2,180. The net effect of all increases and decreases in compensated absences for the year was an increase of \$4.

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

**NOTE J - RISK MANAGEMENT**

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

The County pays annual premiums to KCAMP for its property and liability insurance coverage and KWORCC for its workers' compensation insurance coverage. The 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.

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

## **DICKINSON COUNTY, KANSAS**

### **NOTES TO FINANCIAL STATEMENTS** **DECEMBER 31, 2007**

#### **NOTE K - 2006 FINANCIAL DATA**

The amounts shown for 2006 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 generally accepted accounting principles.

Rounding variances may also exist between amounts reported for the 2006 calendar year in these financial statements and the amounts reported in the 2006 audited financial statements.

The 2006 expenditures for the General fund have been restated to reflect the classifications used to report the 2007 expenditures.

#### **NOTE L - LITIGATION**

As of December 12, 2008, the County is a party to various claims, none of which is expected to have a material effect on the entity.

#### **NOTE M - OTHER POST EMPLOYMENT BENEFITS**

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

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