

**GEARY COUNTY, KANSAS**  
**FINANCIAL STATEMENTS**  
**WITH INDEPENDENT AUDITORS' REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

**GEARY COUNTY, KANSAS**

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Certified Public Accountants

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, 2007, 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, 2007.

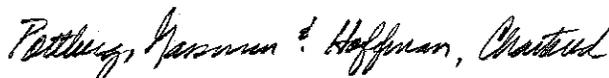
As described more fully in Note A, Geary County, Kansas has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles 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, 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 Geary 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 15, 2008

**GEARY COUNTY, KANSAS**

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

Funds	Beginning	Cash	Expenditures	Ending	Add:	Ending
	Unencumbered Cash Balance	Receipts		Unencumbered Cash Balance	Outstanding Encumbrances and A/P	Cash Balance
General	\$ 3,391,215	8,504,226	7,190,577	4,704,864	671,816	5,376,680
Special Revenue Funds:						
Road & Bridge	-	2,387,828	2,117,779	270,049	85,084	355,133
Noxious Weed	39,139	199,744	205,072	33,811	44,350	78,161
Noxious Weed Capital Outlay	73,473	20,000	25,766	67,707	-	67,707
Health	12,736	342,722	340,823	14,635	-	14,635
Capital Improvements	106,590	91,387	66,612	131,365	6,179	137,544
Special Bridge	70,792	182,831	58,215	195,408	8,540	203,948
Extension Council	8,069	278,329	276,704	9,694	-	9,694
4-H Club	515	16,094	16,019	590	-	590
Convention & Tourism	145,034	522,379	416,685	250,728	19,055	269,783
Animal Shelter	12,256	48,238	10,127	50,367	881	51,248
Mental Health	3,830	119,560	118,762	4,628	-	4,628
Election	100,088	82,527	72,008	110,607	15,663	126,270
Community College Tuition	116,378	17,409	73,865	59,922	-	59,922
Mental Retardation	2,345	77,239	76,782	2,802	-	2,802
Economic Development	6,277	234,982	230,828	10,431	-	10,431
Law Enforcement	411,192	24,495	-	435,687	-	435,687
Special Assessments	18	1	14	5	-	5
Senior Citizens	3,468	99,559	99,161	3,866	-	3,866
Appraiser's Cost	57,282	325,672	318,174	64,780	3,121	67,901
Parks & Recreation	1,130	343	-	1,473	-	1,473
Employees' Benefits	1,329,885	2,807,426	2,022,505	2,114,806	138	2,114,944
Historical Preservation	2,035	67,524	67,191	2,368	-	2,368
Special Alcohol Program	81,265	8,856	687	89,434	-	89,434
Hospital	1,765	140,326	137,292	4,799	-	4,799
Solid Waste Environmental	350,000	-	155,279	194,721	-	194,721
NCK Juvenile Detention Center	8,842	157,967	151,783	15,026	4,025	19,051
Court Trustee	272,296	1,084,721	994,369	362,648	19,544	382,192
Enhanced 911	190,288	76,101	171,259	95,130	4,945	100,075
E911 Cell Phone	108,361	61,640	-	170,001	-	170,001
Riley/Geary Mortgage Revenue Bonds	4,170	18,460	15,000	7,630	-	7,630
PBC Cloud County CC	28,737	246,546	164,436	110,847	-	110,847
PBC Pennell - Courthouse	27,023	442,600	438,400	31,223	-	31,223

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, 2007**

<u>Funds</u>	<u>Beginning</u>	<u>Cash</u>	<u>Expenditures</u>	<u>Ending</u>	<u>Add:</u>	<u>Ending</u>
	<u>Unencumbered Cash Balance</u>	<u>Receipts</u>		<u>Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and AVP</u>	<u>Cash Balance</u>
Special Revenue Funds, Continued:						
Special Law Enforcement	\$ 93,585	35,063	39,528	89,120	-	89,120
Juvenile Diversion	4,601	8,013	11,639	975	917	1,892
Willhoite Lease Purchase	-	7,324	7,205	119	-	119
Juvenile Monitoring Grant	3,075	-	-	3,075	-	3,075
Special Law Enforcement Trust	77,523	21,752	34,905	64,370	19	64,389
Kansas Department of Corrections	98,100	465,038	384,530	178,608	7,311	185,919
Juvenile Justice Authority - Sanction	68,995	501,071	436,950	133,116	5,026	138,142
Juvenile Justice Authority - Prevention	30,433	159,720	121,960	68,193	849	69,042
Community Correction Grants	26,967	76,416	86,964	16,419	489	16,908
Road Machinery & Equipment	19,836	-	19,836	-	-	-
County Attorney Worthless Check	1	-	1	-	-	-
Equipment Reserve	55,862	-	120	55,742	-	55,742
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	54,288	60,374	36,942	77,720	4,187	81,907
County Attorney Drug Forfeiture	9,672	23,556	28,305	4,923	260	5,183
Domestic Violence Coordinator	7,404	-	-	7,404	-	7,404
Fire Grant	-	27,620	-	27,620	-	27,620
Debt Service Funds:						
Bond & Interest	197,091	135,585	133,105	199,571	-	199,571
Hospital Improvement Bonds	210,425	-	100,000	110,425	-	110,425
Hospital Improvement 2006 (G.O. Bond)	477,028	3,215,144	1,644,868	2,047,304	-	2,047,304
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	2,510	3,274	3,275	2,509	-	2,509
Country Meadows	4,471	3,273	3,275	4,469	-	4,469
McGeorge Benefit District	1,152	6,847	6,848	1,151	-	1,151
Prairie View Subdivision	227	3,331	3,332	226	-	226
R.W. West #3 North Benefit District	(58)	6,078	6,079	(59)	-	(59)
Walters/Laurence Benefit District	(1,247)	13,407	8,221	3,939	-	3,939
Cedar Estates	(515)	6,331	8,241	(2,425)	-	(2,425)
Replat Rolling Hills	3,369	4,263	4,173	3,459	-	3,459
Rockwood East #1	1,236	3,452	3,452	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, 2007

<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:						
Hospital Construction 2006 (G.O. Bond)	30,738,354	48,246	10,092,402	20,694,198	-	20,694,198
Enterprise Funds:						
Waste Disposal	53,718	1,305,320	1,257,428	101,610	109,477	211,087
Special Districts:						
Fire District No. 1	63,706	159,753	145,223	78,236	41,080	119,316
No-Fund Warrants	687	-	-	687	-	687
Water District No. 2 & 3	15,137	12,653	15,674	12,116	183	12,299
Library	1,344	40,297	40,000	1,641	-	1,641
Laurel Canyon Sewer District No. 4: Operations	2,266	11,475	12,676	1,065	65	1,130
<b>Total Primary Government Excluding Agency Funds</b>	<u>\$ 40,311,449</u>	<u>25,052,408</u>	<u>30,729,331</u>	<u>34,634,526</u>	<u>1,053,204</u>	<u>35,687,730</u>
						\$ 27,219,119
						24,252
						538
						1,564,554
						21,887,349
						1,600
						<u>256,633</u>
						50,954,045
						<u>(15,266,315)</u>
						<u>\$ 35,687,730</u>

Checking Account - Central National Bank	\$ 27,219,119
Checking Account - First National Bank	24,252
Checking Account - Intrust Bank	538
Municipal Investment Pool	1,564,554
Morgan Stanley Flexible Agreements Inc.	21,887,349
Petty Cash	1,600
Certificates of Deposit	<u>256,633</u>
<b>Total Cash</b>	50,954,045
<b>Agency Funds Per Page 45</b>	<u>(15,266,315)</u>
<b>Total Primary Government Excluding Agency Funds</b>	<u>\$ 35,687,730</u>

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, 2007**

<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- Over (Under)</u>
General	\$ 7,902,283	-	7,902,283	7,190,577	(711,706)
Special Revenue Funds:					
Road & Bridge	2,287,682	-	2,287,682	2,117,779	(169,903)
Noxious Weed	202,074	-	202,074	205,072	2,998
Noxious Weed Capital Outlay*					
Health	341,540	-	341,540	340,823	(717)
Capital Improvements	178,516	-	178,516	66,612	(111,904)
Special Bridge	248,634	-	248,634	58,215	(190,419)
Extension Council	277,261	-	277,261	276,704	(557)
4-H Club	16,053	-	16,053	16,019	(34)
Convention & Tourism	413,514	-	413,514	416,685	3,171
Animal Shelter	-	-	-	10,127	10,127
Mental Health	118,995	-	118,995	118,762	(233)
Election	173,045	-	173,045	72,008	(101,037)
Community College Tuition	73,865	-	73,865	73,865	-
Mental Retardation	76,931	-	76,931	76,782	(149)
Economic Development	233,703	-	233,703	230,828	(2,875)
Law Enforcement	336,277	-	336,277	-	(336,277)
Special Assessments	14	-	14	14	-
Senior Citizens	99,356	-	99,356	99,161	(195)
Appraiser's Cost	341,512	-	341,512	318,174	(23,338)
Parks & Recreation	1,552	-	1,552	-	(1,552)
Employees' Benefits	3,028,205	-	3,028,205	2,022,505	(1,005,700)
Historical Preservation	67,326	-	67,326	67,191	(135)
Special Alcohol Program	93,069	-	93,069	687	(92,382)
Hospital	139,688	-	139,688	137,292	(2,396)
Solid Waste Environmental	300,000	-	300,000	155,279	(144,721)
NCK Juvenile Detention Center	154,628	-	154,628	151,783	(2,845)
Court Trustee	1,064,619	-	1,064,619	994,369	(70,250)
Enhanced 911	433,405	-	433,405	171,259	(262,146)
E911 Cell Phone	138,281	-	138,281	-	(138,281)
Riley/Geary Mortgage Rev Bonds	15,000	-	15,000	15,000	-
PBC Cloud County CC	207,793	-	207,793	164,436	(43,357)
PBC Pennell - Courthouse	360,000	-	360,000	438,400	78,400

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, 2007**

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance- Over (Under)
Special Revenue Funds, Continued:					
Special Law Enforcement*					
Juvenile Diversion*					
Willhoite Lease Purchase*					
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*					
Fire Grant*					
Debt Service Funds:					
Bond & Interest	\$ 133,105	-	133,105	133,105	-
Hospital Improvement Bonds	100,000	-	100,000	100,000	-
Hospital Improvement 2006	1,701,565	-	1,701,565	1,644,868	(56,697)
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, 2007**

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
Capital Projects:					
Hospital Construction*					
Enterprise Funds:	\$ 1,496,500	-	1,496,500	1,257,428	(239,072)
Waste Disposal					
Special Districts:					
Fire District No. 1	186,000	-	186,000	145,223	(40,777)
No-Fund Warrants*					
Water District No. 2 & 3	35,488	-	35,488	15,674	(19,814)
Library	40,000	-	40,000	40,000	-
Laurel Canyon Sewer District No. 4:					
Operations	18,895	-	18,895	12,676	(6,219)

\* 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, 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	\$ 2,865,606	2,918,634	2,931,999	(13,365)
Delinquent Tax	13,657	130,769	70,000	60,769
Interest & Fees on Back Taxes	28,737	115,570	90,000	25,570
County Sales Tax	1,661,359	1,863,307	1,400,000	463,307
In Lieu of Tax	2,455	2,215	2,500	(285)
Motor Vehicle Tax	484,482	514,613	447,077	67,536
Recreational Vehicle Tax	5,632	5,496	5,568	(72)
Rental Vehicle Excise Tax	12,175	15,047	10,000	5,047
16/20M Vehicle Tax	9,085	8,453	7,608	845
Mineral Tax	68	1,099	-	1,099
Intergovernmental Revenue:				
Alcohol Tax	245	344	380	(36)
Licenses and Fees:				
Mortgage Registration Fees	1,052,132	745,853	300,000	445,853
Officer's Fees	101,931	96,207	65,000	31,207
Special Fish & Game Fees	204	135	-	135
Diversion Fees	20,797	27,120	20,000	7,120
Other Fees & Licenses	73,827	200,423	144,000	56,423
Uses of Money and Property:				
Interest on Investments	630,493	718,086	180,000	538,086
Flood Control Rentals	15,558	16,391	15,000	1,391
Prisoners' Care	553,543	612,039	475,000	137,039
Sale of Assets	155	-	-	-
Other Receipts:				
Juvenile Detention	48,402	58,839	30,000	28,839
District Court	99,453	105,041	77,000	28,041
Other Reimbursements	4,507	44,425	-	44,425
Insurance Reimbursements	7,071	5,529	-	5,529
Rent - Convention & Visitors Bureau	16,500	18,000	18,000	-
Kansas Grant Monies	-	254	-	254
Federal Grant Monies	15,390	10,209	-	10,209
Transfer from Special Auto	5,325	18,173	10,000	8,173
Transfer from Riley/Geary Mtg Rev Bd	61,978	15,000	15,000	-
Transfer from Bond & Interest	100,037	133,105	133,105	-
Transfer from Special Assessments	-	14	14	-
Tran from County Atty Worthless Ck	-	1	-	1
Transfer from Comm College Tuition	-	73,865	73,865	-
Miscellaneous	23,768	29,970	-	29,970
Total Cash Receipts	<u>7,914,572</u>	<u>8,504,226</u>	<u>6,521,116</u>	<u>1,983,110</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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

<b>GENERAL FUND (Continued)</b>	2006	2007		Variance - Over (Under)
	Actual	Actual	Budget	
<b>Expenditures:</b>				
<b>Departmental Expenditures:</b>				
<b>County Commission:</b>				
Personal Services	\$ 71,410	82,914	72,487	10,427
Contractual Services	7,155	18,201	26,300	(8,099)
Commodities	375	1,609	1,000	609
Capital Outlay	-	-	500	(500)
<b>Total</b>	<b>78,940</b>	<b>102,724</b>	<b>100,287</b>	<b>2,437</b>
<b>County Clerk:</b>				
Personal Services	159,983	163,124	177,857	(14,733)
Contractual Services	2,922	4,657	6,975	(2,318)
Commodities	516	1,383	2,500	(1,117)
Capital Outlay	2,375	2,636	3,650	(1,014)
<b>Total</b>	<b>165,796</b>	<b>171,800</b>	<b>190,982</b>	<b>(19,182)</b>
<b>County Treasurer:</b>				
Personal Services	126,987	151,940	142,526	9,414
Contractual Services	9,875	6,737	6,050	687
Commodities	8,044	4,000	5,900	(1,900)
Capital Outlay	6,541	3,266	5,000	(1,734)
<b>Total</b>	<b>151,447</b>	<b>165,943</b>	<b>159,476</b>	<b>6,467</b>
<b>County Attorney:</b>				
Personal Services	427,444	457,941	453,489	4,452
Contractual Services	117,818	105,669	135,820	(30,151)
Commodities	12,600	18,332	20,000	(1,668)
Capital Outlay	3,084	5,723	10,000	(4,277)
Diversion Expenditures	-	9,851	10,000	(149)
<b>Total</b>	<b>560,946</b>	<b>597,516</b>	<b>629,309</b>	<b>(31,793)</b>
<b>Register of Deeds:</b>				
Personal Services	122,954	135,071	138,587	(3,516)
Contractual Services	3,825	8,183	14,000	(5,817)
Commodities	2,632	2,863	8,000	(5,137)
Capital Outlay	-	-	2,000	(2,000)
<b>Total</b>	<b>129,411</b>	<b>146,117</b>	<b>162,587</b>	<b>(16,470)</b>
<b>Sheriff:</b>				
Personal Services	1,865,254	2,063,086	2,415,277	(352,191)
Contractual Services	860,170	921,205	1,102,500	(181,295)
Commodities	182,541	170,609	179,500	(8,891)
Capital Outlay	140,416	119,010	81,000	38,010
<b>Total</b>	<b>3,048,381</b>	<b>3,273,910</b>	<b>3,778,277</b>	<b>(504,367)</b>

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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

<u>GENERAL FUND (Continued)</u>	2006	2007		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Expenditures:				
Unified Court:				
Contractual Services	\$ 740,680	829,663	831,292	(1,629)
Commodities	54,779	45,258	33,620	11,638
Capital Outlay	36,046	20,200	2,100	18,100
Total	<u>831,505</u>	<u>895,121</u>	<u>867,012</u>	<u>28,109</u>
Personnel:				
Personal Services	50,848	57,623	59,904	(2,281)
Contractual Services	25,744	7,625	9,000	(1,375)
Commodities	3,286	3,477	5,500	(2,023)
Capital Outlay	1,603	3,827	4,400	(573)
Total	<u>81,481</u>	<u>72,552</u>	<u>78,804</u>	<u>(6,252)</u>
Courthouse:				
Personal Services	15,306	88,821	676	88,145
Contractual Services	617,660	462,684	565,000	(102,316)
Commodities	14,993	16,210	20,000	(3,790)
Capital Outlay	173,381	4,953	10,000	(5,047)
Total	<u>821,340</u>	<u>572,668</u>	<u>595,676</u>	<u>(23,008)</u>
Emergency Preparedness:				
Personal Services	17,876	11,696	21,840	(10,144)
Contractual Services	5,244	8,886	6,000	2,886
Commodities	3,360	6,597	3,000	3,597
Capital Outlay	-	-	2,000	(2,000)
Total	<u>26,480</u>	<u>27,179</u>	<u>32,840</u>	<u>(5,661)</u>
Other Expenditures & Transfers:				
Soil Conservation	22,000	24,000	24,000	-
Inspection & Permits	70,014	58,808	72,115	(13,307)
Ambulance	352,958	404,474	408,998	(4,524)
Coroners & Autopsies	38,296	47,887	35,000	12,887
Miscellaneous	71,984	5,000	100,000	(95,000)
Area Agency on Aging	-	6,068	6,068	-
Animal Shelter	31,148	13,443	41,105	(27,662)
New Office Building Rent	-	108,000	111,000	(3,000)
Jail Addition Rent	-	360,000	360,000	-
Community Corrections Insurance	-	22,002	22,858	(856)
Silver Haired Legislature	-	300	300	-
Transfer to Road & Bridge	50,108	-	-	-
Neighborhood Revitalization Rebate	121,690	115,065	125,589	(10,524)
Total Expenditures	<u>6,653,925</u>	<u>7,190,577</u>	<u>7,902,283</u>	<u>(711,706)</u>
Receipts Over (Under) Expenditures	1,260,647	1,313,649		
Unencumbered Cash, January 1	<u>2,130,568</u>	<u>3,391,215</u>		
Unencumbered Cash, December 31	<u>\$ 3,391,215</u>	<u>4,704,864</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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	2007		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<b><u>ROAD AND BRIDGE</u></b>				
Cash Receipts:				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 695,581	1,022,286	1,026,639	(4,353)
Delinquent Tax	2,938	27,736	10,000	17,736
Motor Vehicle Tax	109,559	126,034	108,505	17,529
Recreational Vehicle Tax	1,264	1,332	1,352	(20)
16/20M Vehicle Tax	1,184	1,940	1,847	93
In Lieu of Tax	596	775	-	775
Intergovernmental Revenue:				
City & County Highway Fund	713,560	732,158	729,339	2,819
Other Receipts:				
State of Kansas	68	663	-	663
Flood Control Rentals	5,186	5,464	5,000	464
Waste Disposal Fund Reimbursement	52,758	41,197	45,000	(3,803)
Transfer from General Fund	50,108	-	-	-
Fuel Reimbursement & Miscellaneous	370,469	428,243	360,000	68,243
Total Cash Receipts	<u>2,003,271</u>	<u>2,387,828</u>	<u>2,287,682</u>	<u>100,146</u>
Expenditures:				
Personal Services	737,623	820,200	936,912	(116,712)
Contractual Services	60,040	57,085	50,000	7,085
Commodities	1,036,276	1,200,203	1,258,000	(57,797)
Capital Outlay	84,612	-	-	-
Neighborhood Revitalization Rebate	29,535	40,291	42,770	(2,479)
Total Expenditures	<u>1,948,086</u>	<u>2,117,779</u>	<u>2,287,682</u>	<u>(169,903)</u>
Receipts Over (Under) Expenditures	55,185	270,049		
Unencumbered Cash, January 1	(55,185)	-		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>270,049</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, 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	\$ 113,730	106,779	107,257	(478)
Delinquent Tax	485	4,575	1,500	3,075
Motor Vehicle Tax	18,045	20,296	17,737	2,559
Recreational Vehicle Tax	209	218	221	(3)
16/20M Vehicle Tax	233	318	302	16
State of Kansas	5,481	6,193	-	6,193
Reimbursement - Solid Waste Fund	19,823	21,133	24,000	(2,867)
Sale of Chemicals and Labor	38,540	40,151	35,000	5,151
In Lieu of Tax	97	81	-	81
Total Cash Receipts	<u>196,643</u>	<u>199,744</u>	<u>186,017</u>	<u>13,727</u>
Expenditures:				
Personal Services	84,565	99,373	96,422	2,951
Contractual Services	5,381	4,770	6,000	(1,230)
Commodities	76,515	62,006	85,184	(23,178)
Capital Outlay	1,569	14,713	10,000	4,713
Transfer to Nox. Weed Capital Outlay	10,000	20,000	-	20,000
Neighborhood Revitalization Rebate	4,829	4,210	4,468	(258)
Total Expenditures	<u>182,859</u>	<u>205,072</u>	<u>202,074</u>	<u>2,998</u>
Receipts Over (Under) Expenditures	13,784	(5,328)		
Unencumbered Cash, January 1	25,355	39,139		
Unencumbered Cash, December 31	<u>\$ 39,139</u>	<u>33,811</u>		
 <b><u>NOXIOUS WEED CAPITAL OUTLAY*</u></b>				
Cash Receipts:				
Transfer from Noxious Weed	\$ 10,000	20,000		
Expenditures:				
Equipment	-	25,766		
Receipts Over (Under) Expenditures	10,000	(5,766)		
Unencumbered Cash, January 1	63,473	73,473		
Unencumbered Cash, December 31	<u>\$ 73,473</u>	<u>67,707</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, 2007

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

	2006	2007		Variance - Over (Under)
	Actual	Actual	Budget	
<b><u>HEALTH</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 209,956	294,444	295,771	(1,327)
Delinquent Tax	922	9,077	3,000	6,077
Motor Vehicle Tax	32,765	38,004	32,758	5,246
Recreational Vehicle Tax	381	402	408	(6)
16/20M Vehicle Tax	609	572	558	14
In Lieu of Tax	180	223	-	223
Total Cash Receipts	<u>244,813</u>	<u>342,722</u>	<u>332,495</u>	<u>10,227</u>
Expenditures:				
Remittances to Health Board	237,104	329,218	329,218	-
Neighborhood Revitalization Rebate	8,915	11,605	12,322	(717)
Total Expenditures	<u>246,019</u>	<u>340,823</u>	<u>341,540</u>	<u>(717)</u>
Receipts Over (Under) Expenditures	(1,206)	1,899		
Unencumbered Cash, January 1	13,942	12,736		
Unencumbered Cash, December 31	<u>\$ 12,736</u>	<u>14,635</u>		
<b><u>CAPITAL IMPROVEMENTS</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 67,413	77,985	78,325	(340)
Delinquent Tax	104	2,235	1,000	1,235
Motor Vehicle Tax	-	10,982	10,500	482
Recreational Vehicle Tax	-	126	131	(5)
16/20 M Vehicle Tax	-	-	179	(179)
In Lieu of Tax	58	59	-	59
Total Cash Receipts	<u>67,575</u>	<u>91,387</u>	<u>90,135</u>	<u>1,252</u>
Expenditures:				
Capital Outlay	4,096	13,538	125,200	(111,662)
Konza Health	50,000	50,000	50,000	-
Neighborhood Revitalization Rebate	2,861	3,074	3,316	(242)
Total Expenditures	<u>56,957</u>	<u>66,612</u>	<u>178,516</u>	<u>(111,904)</u>
Receipts Over (Under) Expenditures	10,618	24,775		
Unencumbered Cash, January 1	95,972	106,590		
Unencumbered Cash, December 31	<u>\$ 106,590</u>	<u>131,365</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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	2007		Variance - Over (Under)
	Actual	Actual	Budget	
<b><u>SPECIAL BRIDGE</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 132,838	156,129	156,801	(672)
Delinquent Tax	240	2,776	500	2,276
Motor Vehicle Tax	9,937	23,377	20,722	2,655
Recreational Vehicle Tax	114	251	258	(7)
16/20M Vehicle Tax	-	180	353	(173)
In Lieu of Tax	114	118	-	118
Total Cash Receipts	<u>143,243</u>	<u>182,831</u>	<u>178,634</u>	<u>4,197</u>
Expenditures:				
Engineering	211,940	48,684	-	48,684
Construction	5,485	3,376	242,000	(238,624)
Neighborhood Revitalization Rebate	5,639	6,155	6,634	(479)
Total Expenditures	<u>223,064</u>	<u>58,215</u>	<u>248,634</u>	<u>(190,419)</u>
Receipts Over (Under) Expenditures	(79,821)	124,616		
Unencumbered Cash, January 1	150,613	70,792		
Unencumbered Cash, December 31	<u>\$ 70,792</u>	<u>195,408</u>		
 <b><u>EXTENSION COUNCIL</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 216,217	228,927	229,993	(1,066)
Delinquent Tax	1,013	9,593	3,000	6,593
Motor Vehicle Tax	36,701	38,577	33,737	4,840
Recreational Vehicle Tax	426	415	420	(5)
16/20M Vehicle Tax	599	643	574	69
In Lieu of Tax	185	174	-	174
Total Cash Receipts	<u>255,141</u>	<u>278,329</u>	<u>267,724</u>	<u>10,605</u>
Expenditures:				
Appropriations	250,430	267,679	267,679	-
Neighborhood Revitalization Rebate	9,182	9,025	9,582	(557)
Total Expenditures	<u>259,612</u>	<u>276,704</u>	<u>277,261</u>	<u>(557)</u>
Receipts Over (Under) Expenditures	(4,471)	1,625		
Unencumbered Cash, January 1	12,540	8,069		
Unencumbered Cash, December 31	<u>\$ 8,069</u>	<u>9,694</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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	2007		Variance - Over (Under)
	Actual	Actual	Budget	
<b>4-H CLUB</b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 12,404	13,153	13,267	(114)
Delinquent Tax	62	600	200	400
Motor Vehicle Tax	2,182	2,269	1,932	337
Recreational Vehicle Tax	25	24	24	-
16/20M Vehicle Tax	40	38	33	5
In Lieu of Tax	11	10	-	10
Total Cash Receipts	<u>14,724</u>	<u>16,094</u>	<u>15,456</u>	<u>638</u>
Expenditures:				
Appropriations	14,500	15,500	15,500	-
Neighborhood Revitalization Rebate	527	519	553	(34)
Total Expenditures	<u>15,027</u>	<u>16,019</u>	<u>16,053</u>	<u>(34)</u>
Receipts Over (Under) Expenditures	(303)	75		
Unencumbered Cash, January 1	818	515		
Unencumbered Cash, December 31	<u>\$ 515</u>	<u>590</u>		
<b>CONVENTION &amp; TOURISM</b>				
Cash Receipts:				
Transient Guest Tax	\$ 421,762	522,379	398,000	124,379
Expenditures:				
Personal Services	96,396	108,865	142,400	(33,535)
Employee Benefits Reimbursement	33,287	29,878	40,000	(10,122)
Miscellaneous	1,230	-	27,000	(27,000)
CVB Bond Payment Allocation	48,000	94,633	50,000	44,633
Contractual Services	105,762	175,785	94,785	81,000
Commodities	22,944	7,524	59,329	(51,805)
Total Expenditures	<u>307,619</u>	<u>416,685</u>	<u>413,514</u>	<u>3,171</u>
Receipts Over (Under) Expenditures	114,143	105,694		
Unencumbered Cash, January 1	30,891	145,034		
Unencumbered Cash, December 31	<u>\$ 145,034</u>	<u>250,728</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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	2007		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>ANIMAL SHELTER</u></b>				
Cash Receipts:				
Collections	\$ 4,994	21,923	-	21,923
Surgery Deposits	-	16,888	-	16,888
City of Junction City Fund Balance	8,612	9,427	-	9,427
Total Cash Receipts	<u>13,606</u>	<u>48,238</u>	<u>-</u>	<u>48,238</u>
Expenditures:				
Contractual Services	740	1,832	-	1,832
Commodities	610	1,105	-	1,105
Surgery Deposit Refunds	-	7,190	-	7,190
Total Expenditures	<u>1,350</u>	<u>10,127</u>	<u>-</u>	<u>10,127</u>
Receipts Over (Under) Expenditures	12,256	38,111		
Unencumbered Cash, January 1	-	12,256		
Unencumbered Cash, December 31	<u>\$ 12,256</u>	<u>50,367</u>		
<b><u>MENTAL HEALTH</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 99,099	96,605	96,983	(378)
Delinquent Tax	468	4,501	1,500	3,001
Motor Vehicle Tax	16,706	17,899	15,455	2,444
Recreational Vehicle Tax	194	190	193	(3)
16/20M Vehicle Tax	285	292	263	29
In Lieu of Tax	85	73	-	73
Total Cash Receipts	<u>116,837</u>	<u>119,560</u>	<u>114,394</u>	<u>5,166</u>
Expenditures:				
Remittances to North Central Kansas Guidance Center	114,955	114,955	114,955	-
Neighborhood Revitalization Rebate	4,208	3,807	4,040	(233)
Total Expenditures	<u>119,163</u>	<u>118,762</u>	<u>118,995</u>	<u>(233)</u>
Receipts Over (Under) Expenditures	(2,326)	798		
Unencumbered Cash, January 1	6,156	3,830		
Unencumbered Cash, December 31	<u>\$ 3,830</u>	<u>4,628</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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

<u>ELECTION</u>	2006	2007		Variance - Over (Under)
	Actual	Actual	Budget	
<b>Cash Receipts:</b>				
Ad Valorem Property Tax	\$ 28,045	72,851	73,102	(251)
Delinquent Tax	329	2,514	750	1,764
Motor Vehicle Tax	13,022	5,986	4,388	1,598
Recreational Vehicle Tax	150	57	55	2
16/20M Vehicle Tax	153	230	75	155
In Lieu of Tax	24	55	-	55
Reimbursements/Miscellaneous	14,624	834	-	834
Total Cash Receipts	<u>56,347</u>	<u>82,527</u>	<u>78,370</u>	<u>4,157</u>
<b>Expenditures:</b>				
Personal Services	26,866	11,521	65,000	(53,479)
Contractual Services	28,632	35,020	35,000	20
Commodities	22,148	7,090	20,000	(12,910)
Capital Outlay	5,544	15,506	50,000	(34,494)
Neighborhood Revitalization Rebate	1,192	2,871	3,045	(174)
Total Expenditures:	<u>84,382</u>	<u>72,008</u>	<u>173,045</u>	<u>(101,037)</u>
Receipts Over (Under) Expenditures	(28,035)	10,519		
Unencumbered Cash, January 1	128,123	100,088		
Unencumbered Cash, December 31	<u>\$ 100,088</u>	<u>110,607</u>		
 <b><u>COMMUNITY COLLEGE TUITION</u></b>				
<b>Cash Receipts:</b>				
Ad Valorem Property Tax	\$ 51,912	-	-	-
Delinquent Tax	637	5,031	1,200	3,831
Motor Vehicle Tax	24,362	11,844	8,096	3,748
Recreational Vehicle Tax	282	105	101	4
16/20M Vehicle Tax	349	429	138	291
In Lieu of Tax	45	-	-	-
Total Cash Receipts	<u>77,587</u>	<u>17,409</u>	<u>9,535</u>	<u>7,874</u>
<b>Expenditures:</b>				
Payments to Community Colleges	23,332	-	-	-
Transfer to General	-	73,865	73,865	-
Neighborhood Revitalization Rebate	2,207	-	-	-
Total Expenditures	<u>25,539</u>	<u>73,865</u>	<u>73,865</u>	<u>-</u>
Receipts Over (Under) Expenditures	52,048	(56,456)		
Unencumbered Cash, January 1	64,330	116,378		
Unencumbered Cash, December 31	<u>\$ 116,378</u>	<u>59,922</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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	2007		Variance - Over (Under)
	Actual	Actual	Budget	
<b><u>MENTAL RETARDATION</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 61,105	63,102	63,335	(233)
Delinquent Tax	289	2,786	1,000	1,786
Motor Vehicle Tax	10,226	11,007	9,522	1,485
Recreational Vehicle Tax	119	117	119	(2)
16/20M Vehicle Tax	181	179	162	17
In Lieu of Tax	52	48	-	48
Total Cash Receipts	<u>71,972</u>	<u>77,239</u>	<u>74,138</u>	<u>3,101</u>
Expenditures:				
Remittance to Guidance Center	70,754	74,292	74,292	-
Neighborhood Revitalization Rebate	2,595	2,490	2,639	(149)
Total Expenditures	<u>73,349</u>	<u>76,782</u>	<u>76,931</u>	<u>(149)</u>
Receipts Over (Under) Expenditures	(1,377)	457		
Unencumbered Cash, January 1	3,722	2,345		
Unencumbered Cash, December 31	<u>\$ 2,345</u>	<u>2,802</u>		
 <b><u>ECONOMIC DEVELOPMENT</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 183,469	196,046	196,890	(844)
Delinquent Tax	624	6,302	2,000	4,302
Motor Vehicle Tax	23,054	31,735	28,618	3,117
Recreational Vehicle Tax	269	349	357	(8)
16/20M Vehicle Tax	486	401	487	(86)
In Lieu of Tax	157	149	-	149
Total Cash Receipts	<u>208,059</u>	<u>234,982</u>	<u>228,352</u>	<u>6,630</u>
Expenditures:				
Appropriation	86,299	98,900	98,900	-
Convention Center	75,000	75,000	75,000	-
Military Affairs	38,361	49,200	49,200	-
Washburn Small Bus. Dev. Ctr.	-	-	2,400	(2,400)
Neighborhood Revitalization Rebate	7,790	7,728	8,203	(475)
Total Expenditures	<u>207,450</u>	<u>230,828</u>	<u>233,703</u>	<u>(2,875)</u>
Receipts Over (Under) Expenditures	609	4,154		
Unencumbered Cash, January 1	5,668	6,277		
Unencumbered Cash, December 31	<u>\$ 6,277</u>	<u>10,431</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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	2007		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>LAW ENFORCEMENT</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 134,695	-	-	-
Delinquent Tax	83	2,300	900	1,400
Motor Vehicle Tax	-	21,943	20,997	946
Recreational Vehicle Tax	-	252	262	(10)
16/20M Vehicle Tax	-	-	357	(357)
In Lieu of Tax	115	-	-	-
Total Cash Receipts	<u>134,893</u>	<u>24,495</u>	<u>22,516</u>	<u>1,979</u>
Expenditures:				
Commodities	250	-	-	-
Capital Outlay	-	-	336,277	(336,277)
Neighborhood Revitalization Rebate	5,716	-	-	-
Total Expenditures	<u>5,966</u>	<u>-</u>	<u>336,277</u>	<u>(336,277)</u>
Receipts Over (Under) Expenditures	128,927	24,495		
Unencumbered Cash, January 1	282,265	411,192		
Unencumbered Cash, December 31	<u>\$ 411,192</u>	<u>435,687</u>		
<b><u>SPECIAL ASSESSMENTS</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ -	-	-	-
Delinquent Tax	-	1	-	1
Total Cash Receipts	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
Expenditures:				
Transfer to General Fund	-	14	14	-
Receipts Over (Under) Expenditures	-	(13)		
Unencumbered Cash, January 1	18	18		
Unencumbered Cash, December 31	<u>\$ 18</u>	<u>5</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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	2007		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>SENIOR CITIZENS</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 81,861	80,166	80,553	(387)
Delinquent Tax	414	3,974	1,500	2,474
Motor Vehicle Tax	14,533	14,947	12,778	2,169
Recreational Vehicle Tax	169	157	159	(2)
16/20M Vehicle Tax	262	254	217	37
In Lieu of Tax	70	61	-	61
Total Cash Receipts	<u>97,309</u>	<u>99,559</u>	<u>95,207</u>	<u>4,352</u>
Expenditures:				
Appropriation - Sr. Citizens Center	96,000	96,000	96,000	-
Neighborhood Revitalization Rebate	3,476	3,161	3,356	(195)
Total Expenditures	<u>99,476</u>	<u>99,161</u>	<u>99,356</u>	<u>(195)</u>
Receipts Over (Under) Expenditures	(2,167)	398		
Unencumbered Cash, January 1	5,635	3,468		
Unencumbered Cash, December 31	<u>\$ 3,468</u>	<u>3,866</u>		
 <b><u>APPRAISER'S COST</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 238,817	264,796	265,974	(1,178)
Delinquent Tax	1,022	9,933	3,500	6,433
Motor Vehicle Tax	36,886	42,971	37,249	5,722
Recreational Vehicle Tax	428	457	464	(7)
16/20M Vehicle Tax	610	646	634	12
In Lieu of Tax	205	201	-	201
Other	8,692	6,668	-	6,668
Total Cash Receipts	<u>286,660</u>	<u>325,672</u>	<u>307,821</u>	<u>17,851</u>
Expenditures:				
Personal Services	237,468	265,075	283,431	(18,356)
Contractual Services	11,842	9,736	9,500	236
Commodities	7,978	8,654	9,500	(846)
Capital Outlay	6,066	24,270	28,000	(3,730)
Neighborhood Revitalization Rebate	10,141	10,439	11,081	(642)
Total Expenditures	<u>273,495</u>	<u>318,174</u>	<u>341,512</u>	<u>(23,338)</u>
Receipts Over (Under) Expenditures	13,165	7,498		
Unencumbered Cash, January 1	44,117	57,282		
Unencumbered Cash, December 31	<u>\$ 57,282</u>	<u>64,780</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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	2007		Variance - Over (Under)
	Actual	Actual	Budget	
<b><u>PARKS &amp; RECREATION</u></b>				
Cash Receipts:				
Alcohol Tax	\$ 245	343	380	(37)
Expenditures:				
Contractual Services	-	-	1,552	(1,552)
Receipts Over (Under) Expenditures	245	343		
Unencumbered Cash, January 1	885	1,130		
Unencumbered Cash, December 31	\$ 1,130	1,473		
<b><u>EMPLOYEES' BENEFITS</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 1,433,199	2,096,252	2,105,243	(8,991)
Delinquent Tax	6,269	57,942	20,000	37,942
Motor Vehicle Tax	238,981	250,782	223,598	27,184
Recreational Vehicle Tax	2,780	2,748	2,785	(37)
16/20M Vehicle Tax	4,654	4,164	3,806	358
In Lieu of Tax	1,228	1,590	-	1,590
Reimbursements	465,209	393,948	445,830	(51,882)
Total Cash Receipts	2,152,320	2,807,426	2,801,262	6,164
Expenditures:				
Group Insurance	1,060,969	1,085,166	1,800,000	(714,834)
Social Security Tax	399,823	436,279	519,000	(82,721)
Retirement	218,211	265,629	276,000	(10,371)
Workers' Compensation	157,749	124,622	300,000	(175,378)
Unemployment Insurance	6,896	16,293	37,000	(20,707)
Flex Account Fees	2,164	6,428	2,000	4,428
Other	5,468	5,468	6,500	(1,032)
Neighborhood Revitalization Rebate	60,862	82,620	87,705	(5,085)
Total Expenditures	1,912,142	2,022,505	3,028,205	(1,005,700)
Receipts Over (Under) Expenditures	240,178	784,921		
Unencumbered Cash, January 1	1,089,707	1,329,885		
Unencumbered Cash, December 31	\$ 1,329,885	2,114,806		

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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	2007		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>HISTORICAL PRESERVATION</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 51,704	55,588	55,826	(238)
Delinquent Tax	247	2,343	800	1,543
Motor Vehicle Tax	8,861	9,297	8,058	1,239
Recreational Vehicle Tax	103	99	100	(1)
16/20M Vehicle Tax	152	155	137	18
In Lieu of Tax	44	42	-	42
Total Cash Receipts	<u>61,111</u>	<u>67,524</u>	<u>64,921</u>	<u>2,603</u>
Expenditures:				
Remittance to Historical Society	60,000	65,000	65,000	-
Neighborhood Revitalization Rebate	2,196	2,191	2,326	(135)
Total Expenditures	<u>62,196</u>	<u>67,191</u>	<u>67,326</u>	<u>(135)</u>
Receipts Over (Under) Expenditures	(1,085)	333		
Unencumbered Cash, January 1	3,120	2,035		
Unencumbered Cash, December 31	<u>\$ 2,035</u>	<u>2,368</u>		
<b><u>SPECIAL ALCOHOL PROGRAM</u></b>				
Cash Receipts:				
Alcohol Tax Proceeds	\$ 7,584	8,856	7,917	939
Expenditures:				
Parks & Recreation	245	343	380	(37)
General Fund	245	344	380	(36)
Contractual	3,499	-	3,500	(3,500)
Sheriff's Alcohol Equipment	-	-	88,809	(88,809)
Total Expenditures	<u>3,989</u>	<u>687</u>	<u>93,069</u>	<u>(92,382)</u>
Receipts Over (Under) Expenditures	3,595	8,169		
Unencumbered Cash, January 1	77,670	81,265		
Unencumbered Cash, December 31	<u>\$ 81,265</u>	<u>89,434</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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006 Actual	2007 Actual      Budget		Variance - Over (Under)
<b><u>HOSPITAL</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 134,695	111,931	112,520	(589)
Delinquent Tax	114	3,207	2,000	1,207
Motor Vehicle Tax	-	24,852	20,997	3,855
Recreational Vehicle Tax	-	251	262	(11)
In Lieu of Tax	115	85	-	85
16/20M Vehicle Tax	-	-	357	(357)
Total Cash Receipts	<u>134,924</u>	<u>140,326</u>	<u>136,136</u>	<u>4,190</u>
Expenditures:				
Remittance to Geary Community				
Hospital	136,595	132,878	135,000	(2,122)
Neighborhood Revitalization Rebate	5,716	4,414	4,688	(274)
Total Expenditures	<u>142,311</u>	<u>137,292</u>	<u>139,688</u>	<u>(2,396)</u>
Receipts Over (Under) Expenditures	(7,387)	3,034		
Unencumbered Cash, January 1	9,152	1,765		
Unencumbered Cash, December 31	<u>\$ 1,765</u>	<u>4,799</u>		
<b><u>SOLID WASTE ENVIRONMENTAL</u></b>				
Cash Receipts:				
Transfer from Solid Waste	<u>\$ 350,000</u>	-	-	-
Expenditures:				
Road & Bridge Purchases	-	155,279	300,000	(144,721)
Receipts Over (Under) Expenditures	350,000	(155,279)		
Unencumbered Cash, January 1	-	350,000		
Unencumbered Cash, December 31	<u>\$ 350,000</u>	<u>194,721</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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	2007		Variance - Over (Under)
	Actual	Actual	Budget	
<b><u>NCK JUVENILE DETENTION CENTER</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 189,965	110,467	111,098	(631)
Delinquent Tax	964	9,446	3,000	6,446
Motor Vehicle Tax	33,890	37,012	29,632	7,380
Recreational Vehicle Tax	393	365	369	(4)
16/20 M Vehicle Tax	586	593	504	89
In Lieu of Tax	163	84	-	84
Total Cash Receipts	<u>225,961</u>	<u>157,967</u>	<u>144,603</u>	<u>13,364</u>
Expenditures:				
Appropriations to Center	222,720	147,425	150,000	(2,575)
Neighborhood Revitalization Rebate	8,067	4,358	4,628	(270)
Total Expenditures	<u>230,787</u>	<u>151,783</u>	<u>154,628</u>	<u>(2,845)</u>
Receipts Over (Under) Expenditures	(4,826)	6,184		
Unencumbered Cash, January 1	13,668	8,842		
Unencumbered Cash, December 31	<u>\$ 8,842</u>	<u>15,026</u>		
 <b><u>COURT TRUSTEE</u></b>				
Cash Receipts:				
Court Trustee Fees	\$ 800,219	1,084,403	845,000	239,403
Miscellaneous	30	318	67,000	(66,682)
Total Cash Receipts	<u>800,249</u>	<u>1,084,721</u>	<u>912,000</u>	<u>172,721</u>
Expenditures:				
Personal Services	595,002	600,941	639,401	(38,460)
Contractual Services	157,270	147,735	182,278	(34,543)
Commodities	13,851	15,735	12,700	3,035
Capital Outlay	8,317	-	4,750	(4,750)
Employee Benefits Reimbursement	168,177	229,958	225,490	4,468
Total Expenditures	<u>942,617</u>	<u>994,369</u>	<u>1,064,619</u>	<u>(70,250)</u>
Receipts Over (Under) Expenditures	(142,368)	90,352		
Unencumbered Cash, January 1	414,664	272,296		
Unencumbered Cash, December 31	<u>\$ 272,296</u>	<u>362,648</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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	<u>2007</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<b><u>ENHANCED 911</u></b>				
Cash Receipts:				
Telephone Surcharges	\$ 78,970	76,101	150,000	(73,899)
Expenditures:				
Contractual Services	82,140	99,390	350,000	(250,610)
Commodities	-	1,469	-	1,469
Capital Outlay	39,945	70,400	83,405	(13,005)
Total Expenditures	<u>122,085</u>	<u>171,259</u>	<u>433,405</u>	<u>(262,146)</u>
Receipts Over (Under) Expenditures	(43,115)	(95,158)		
Unencumbered Cash, January 1	233,403	190,288		
Unencumbered Cash, December 31	<u>\$ 190,288</u>	<u>95,130</u>		
 <b><u>E911 CELL PHONE</u></b>				
Cash Receipts:				
Telephone Surcharges	\$ 55,080	61,640	45,000	16,640
Expenditures:				
Equipment Purchases	-	-	138,281	(138,281)
Receipts Over (Under) Expenditures	55,080	61,640		
Unencumbered Cash, January 1	53,281	108,361		
Unencumbered Cash, December 31	<u>\$ 108,361</u>	<u>170,001</u>		
 <b><u>RILEY/GEARY MORTGAGE REVENUE BONDS</u></b>				
Cash Receipts:				
Collections	\$ 30,835	18,460	15,000	3,460
Expenditures:				
Transfer to General Fund	61,978	15,000	15,000	-
Receipts Over (Under) Expenditures	(31,143)	3,460		
Unencumbered Cash, January 1	35,313	4,170		
Unencumbered Cash, December 31	<u>\$ 4,170</u>	<u>7,630</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, 2007**  
**(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)**

	2006	2007		Variance - Over (Under)
	Actual	Actual	Budget	
<b><u>PBC CLOUD COUNTY CC</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 120,766	138,430	139,044	(614)
Delinquent Tax	630	5,849	2,000	3,849
Motor Vehicle Tax	22,506	21,042	18,838	2,204
Recreational Vehicle Tax	261	232	235	(3)
16/20M Vehicle Tax	376	394	321	73
In Lieu of Tax	104	105	-	105
CCCC Rent	47,537	80,494	45,000	35,494
Total Cash Receipts	<u>192,180</u>	<u>246,546</u>	<u>205,438</u>	<u>41,108</u>
Expenditures:				
Payments to PBC	177,739	158,979	202,000	(43,021)
Neighborhood Revitalization Rebate	5,129	5,457	5,793	(336)
Total Expenditures	<u>182,868</u>	<u>164,436</u>	<u>207,793</u>	<u>(43,357)</u>
Receipts Over (Under) Expenditures	9,312	82,110		
Unencumbered Cash, January 1	19,425	28,737		
Unencumbered Cash, December 31	<u>\$ 28,737</u>	<u>110,847</u>		
 <b><u>PBC PENNELL - COURTHOUSE</u></b>				
Cash Receipts:				
Rents	\$ 438,400	442,600	438,400	4,200
Expenditures:				
Rent to PBC	438,400	438,400	360,000	78,400
Receipts Over (Under) Expenditures	-	4,200		
Unencumbered Cash, January 1	27,023	27,023		
Unencumbered Cash, December 31	<u>\$ 27,023</u>	<u>31,223</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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

<u>SPECIAL LAW ENFORCEMENT*</u>	<u>2006</u>	<u>2007</u>
Cash Receipts:		
Federal Reimbursements	\$ 52,820	35,063
Expenditures:		
Personal Services	24,976	24,539
Commodities	-	39
Capital Outlay	-	14,950
Total Expenditures	<u>24,976</u>	<u>39,528</u>
Receipts Over (Under) Expenditures	27,844	(4,465)
Unencumbered Cash, January 1	65,741	93,585
Unencumbered Cash, December 31	<u>\$ 93,585</u>	<u>89,120</u>
 <u>JUVENILE DIVERSION*</u>		
Cash Receipts:		
Fees	\$ 9,732	8,013
Expenditures:		
Commodities	-	8
Contractual Services	10,552	11,631
Total Expenditures	<u>10,552</u>	<u>11,639</u>
Receipts Over (Under) Expenditures	(820)	(3,626)
Unencumbered Cash, January 1	5,421	4,601
Unencumbered Cash, December 31	<u>\$ 4,601</u>	<u>975</u>
 <u>WILLHOITE LEASE PURCHASE*</u>		
Cash Receipts:		
Loan Proceeds	\$ -	7,324
Expenditures:		
Construction	-	7,205
Receipts Over (Under) Expenditures	-	119
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	<u>\$ -</u>	<u>119</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, 2007

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

<b><u>JUVENILE MONITORING GRANT*</u></b>	<u>2006</u>	<u>2007</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>
<b><u>SPECIAL LAW ENFORCEMENT TRUST*</u></b>		
Cash Receipts:		
Proceeds from Cases	\$ 39,345	20,173
State of Kansas	268	1,579
Total Cash Receipts	<u>39,613</u>	<u>21,752</u>
Expenditures:		
Contractual Services	-	4,552
Commodities	-	5,218
Capital Outlay	24,915	25,135
Miscellaneous	9,987	-
Total Expenditures	<u>34,902</u>	<u>34,905</u>
Receipts Over (Under) Expenditures	4,711	(13,153)
Unencumbered Cash, January 1	72,812	77,523
Unencumbered Cash, December 31	<u>\$ 77,523</u>	<u>64,370</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, 2007  
 (WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

<u><b>KANSAS DEPARTMENT OF CORRECTIONS*</b></u>	<u>2006</u>	<u>2007</u>
Cash Receipts:		
State of Kansas	\$ 393,422	461,234
Other Receipts	3,728	3,804
Total Cash Receipts	<u>397,150</u>	<u>465,038</u>
Expenditures:		
Personal Services	237,408	258,329
Commodities	12,820	17,925
Contractual Services	56,398	63,086
Capital Outlay	11,074	3,625
Employee Benefits Reimbursement	77,087	41,565
Total Expenditures	<u>394,787</u>	<u>384,530</u>
Receipts Over (Under) Expenditures	2,363	80,508
Unencumbered Cash, January 1	95,737	98,100
Unencumbered Cash, December 31	<u>\$ 98,100</u>	<u>178,608</u>
<u><b>JUVENILE JUSTICE AUTHORITY - SANCTION*</b></u>		
Cash Receipts:		
State of Kansas	\$ 503,650	497,209
Reimbursements	66	159
Miscellaneous	4,028	3,703
Total Cash Receipts	<u>507,744</u>	<u>501,071</u>
Expenditures:		
Personal Services	306,137	288,832
Commodities	19,562	21,205
Contractual Services	68,011	70,578
Capital Outlay	32,498	3,636
Employee Benefits Reimbursement	85,727	52,699
Total Expenditures	<u>511,935</u>	<u>436,950</u>
Receipts Over (Under) Expenditures	(4,191)	64,121
Unencumbered Cash, January 1	73,186	68,995
Unencumbered Cash, December 31	<u>\$ 68,995</u>	<u>133,116</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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

<u>JUVENILE JUSTICE AUTHORITY - PREVENTION*</u>	2006	2007
Cash Receipts:		
State of Kansas	\$ 152,798	159,381
Miscellaneous Reimbursements	332	339
Total Cash Receipts	<u>152,466</u>	<u>159,720</u>
Expenditures:		
Personal Services	89,116	62,179
Contractual Services	34,463	22,514
Commodities	13,135	3,246
Capital Outlay	9,945	695
Sub-grantee Allocations	32,960	21,259
Employee Benefits Reimbursement	22,943	12,067
Total Expenditures	<u>202,562</u>	<u>121,960</u>
Receipts Over (Under) Expenditures	(50,096)	37,760
Unencumbered Cash, January 1	80,529	30,433
Unencumbered Cash, December 31	<u>\$ 30,433</u>	<u>68,193</u>
<u>COMMUNITY CORRECTION GRANTS*</u>		
Cash Receipts:		
Reimbursements	\$ 44,122	76,416
Expenditures:		
Personal Services	11,461	29,353
Contractual Services	27,651	45,113
Commodities	148	2,210
Capital Outlay	-	706
Employee Benefits Reimbursement	4,597	9,582
Total Expenditures	<u>43,857</u>	<u>86,964</u>
Receipts Over (Under) Expenditures	265	(10,548)
Unencumbered Cash, January 1	26,702	26,967
Unencumbered Cash, December 31	<u>\$ 26,967</u>	<u>16,419</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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

<u>ROAD MACHINERY &amp; EQUIPMENT*</u>	2006	2007
Cash Receipts:		
	\$ -	-
Expenditures:		
Capital Outlay	-	19,836
Receipts Over (Under) Expenditures	-	(19,836)
Unencumbered Cash, January 1	19,836	19,836
Unencumbered Cash, December 31	<u>\$ 19,836</u>	<u>-</u>
<u>COUNTY ATTORNEY WORTHLESS CHECK*</u>		
Cash Receipts:		
Fees	\$ -	-
Expenditures:		
Contractual Services	747	-
Transfer to General	-	1
Total Cash Receipts	<u>747</u>	<u>1</u>
Receipts Over (Under) Expenditures	(747)	(1)
Unencumbered Cash, January 1	748	1
Unencumbered Cash, December 31	<u>\$ 1</u>	<u>-</u>
<u>EQUIPMENT RESERVE*</u>		
Cash Receipts:		
Transfer from Solid Waste	\$ 250,000	-
Expenditures:		
Capital Outlay	194,138	120
Receipts Over (Under) Expenditures	55,862	(120)
Unencumbered Cash, January 1	-	55,862
Unencumbered Cash, December 31	<u>\$ 55,862</u>	<u>55,742</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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	<u>2006</u>	<u>2007</u>
<b><u>SHERIFF'S LOCAL LAW ENFORCEMENT BLOCK GRANT*</u></b>		
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>
<b><u>EMERGENCY MANAGEMENT GRANT*</u></b>		
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>
<b><u>REGISTER OF DEEDS - TECHNOLOGY*</u></b>		
Cash Receipts:		
Collections	\$ 63,156	60,374
Expenditures:		
Contractual	26,751	26,782
Commodities	9,807	1,309
Capital Outlay	28,854	8,851
Total Expenditures	<u>65,412</u>	<u>36,942</u>
Receipts Over (Under) Expenditures	(2,256)	23,432
Unencumbered Cash, January 1	56,544	54,288
Unencumbered Cash, December 31	<u>\$ 54,288</u>	<u>77,720</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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

<b><u>COUNTY ATTORNEY DRUG FORFEITURE*</u></b>	<u>2006</u>	<u>2007</u>
Cash Receipts:		
Auction Proceeds	\$ 26,694	23,556
Expenditures:		
Personal Services	25,740	26,305
Miscellaneous	1,800	2,000
Total Expenditures	<u>27,540</u>	<u>28,305</u>
Receipts Over (Under) Expenditures	(846)	(4,749)
Unencumbered Cash, January 1	10,518	9,672
Unencumbered Cash, December 31	<u>\$ 9,672</u>	<u>4,923</u>
 <b><u>DOMESTIC VIOLENCE COORDINATOR*</u></b>		
Cash Receipts:		
Miscellaneous	\$ -	-
Expenditures:		
Contractual Services	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	7,404	7,404
Unencumbered Cash, December 31	<u>\$ 7,404</u>	<u>7,404</u>
 <b><u>FIRE GRANT*</u></b>		
Cash Receipts:		
Auction Proceeds	\$ -	27,620
Expenditures:		
Personal Services	-	-
Receipts Over (Under) Expenditures	-	27,620
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	<u>\$ -</u>	<u>27,620</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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	2007		Variance - Over (Under)
	Actual	Actual	Budget	
<b><u>BOND AND INTEREST</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 205,636	-	-	-
Delinquent Tax	3	1,702	100	1,602
Motor Vehicle Tax	-	33,500	32,058	1,442
Recreational Vehicle Tax	-	383	399	(16)
16/20M Vehicle Tax	-	-	546	(546)
In Lieu of Tax	176	-	-	-
Transfer from Hospital Improv. Bond	100,000	100,000	100,000	-
Total Cash Receipts	<u>305,815</u>	<u>135,585</u>	<u>133,103</u>	<u>2,482</u>
Expenditures:				
Transfer to General Fund	100,037	133,105	133,105	-
Neighborhood Revitalization Rebate	8,727	-	-	-
Total Expenditures	<u>108,764</u>	<u>133,105</u>	<u>133,105</u>	<u>-</u>
Receipts Over (Under) Expenditures	197,051	2,480		
Unencumbered Cash, January 1	40	197,091		
Unencumbered Cash, December 31	<u>\$ 197,091</u>	<u>199,571</u>		
<b><u>HOSPITAL IMPROVEMENT BONDS</u></b>				
Cash Receipts:				
Sales Tax	\$ -	-	-	-
Expenditures:				
Transfer to Bond & Interest	100,000	100,000	100,000	-
Receipts Over (Under) Expenditures	(100,000)	(100,000)		
Unencumbered Cash, January 1	310,425	210,425		
Unencumbered Cash, December 31	<u>\$ 210,425</u>	<u>110,425</u>		
<b><u>HOSPITAL IMPROVEMENT 2006 (G.O. BOND)</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ -	624,868	627,135	(2,267)
Sales Tax	76,555	1,067,715	824,430	243,285
In Lieu of Tax	-	474	-	474
Hospital Contribution	-	-	250,000	(250,000)
Interest Income	400,473	1,522,087	-	1,522,087
Total Cash Receipts	<u>477,028</u>	<u>3,215,144</u>	<u>1,701,565</u>	<u>1,513,579</u>
Expenditures:				
Bond Interest	-	1,620,256	-	1,620,256
Bond Payment to PBC	-	-	1,674,303	(1,674,303)
Neighborhood Revitalization Rebate	-	24,612	27,262	(2,650)
Total Expenditures	<u>-</u>	<u>1,644,868</u>	<u>1,701,565</u>	<u>(56,697)</u>
Receipts Over (Under) Expenditures	477,028	1,570,276		
Unencumbered Cash, January 1	-	477,028		
Unencumbered Cash, December 31	<u>\$ 477,028</u>	<u>2,047,304</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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

<b><u>HOSPITAL G.O. BOND - DEBT RESERVE*</u></b>	<u>2006</u>	<u>2007</u>
Cash Receipts:		
Bond Proceeds	\$ 1,000,000	-
Expenditures:	-	-
Receipts Over (Under) Expenditures	1,000,000	-
Unencumbered Cash, January 1	-	1,000,000
Unencumbered Cash, December 31	<u>\$ 1,000,000</u>	<u>1,000,000</u>
<b><u>LAUREL CANYON ROAD PROJECT*</u></b>		
Cash Receipts:		
Special Assessments	\$ -	-
Expenditures:		
Reimbursement to Walters/Laurence	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	8,249	8,249
Unencumbered Cash, December 31	<u>\$ 8,249</u>	<u>8,249</u>
<b><u>ROCKWOOD WEST*</u></b>		
Cash Receipts:		
Special Assessments	\$ 3,456	3,274
Expenditures:		
Bond Principal	3,000	3,000
Interest Coupons	456	274
Commission & Postage	1	1
Total Expenditures	<u>3,457</u>	<u>3,275</u>
Receipts Over (Under) Expenditures	(1)	(1)
Unencumbered Cash, January 1	2,511	2,510
Unencumbered Cash, December 31	<u>\$ 2,510</u>	<u>2,509</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, 2007

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

<u>COUNTRY MEADOWS*</u>	<u>2006</u>	<u>2007</u>
Cash Receipts:		
Special Assessments	\$ 4,723	3,273
Expenditures:		
Bond Principal	3,000	3,000
Bond Interest	456	274
Commission & Postage	1	1
Total Expenditures	<u>3,457</u>	<u>3,275</u>
Receipts Over (Under) Expenditures	1,266	(2)
Unencumbered Cash, January 1	<u>3,205</u>	<u>4,471</u>
Unencumbered Cash, December 31	<u>\$ 4,471</u>	<u>4,469</u>
<u>MCGEORGE BENEFIT DISTRICT*</u>		
Cash Receipts:		
Special Assessments	\$ 7,039	6,847
Expenditures:		
Bond Principal	3,000	3,000
Bond Interest	4,040	3,847
Commission & Postage	1	1
Total Expenditures	<u>7,041</u>	<u>6,848</u>
Receipts Over (Under) Expenditures	(2)	(1)
Unencumbered Cash, January 1	<u>1,154</u>	<u>1,152</u>
Unencumbered Cash, December 31	<u>\$ 1,152</u>	<u>1,151</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, 2007

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

<u>PRAIRIE VIEW SUBDIVISION*</u>	<u>2006</u>	<u>2007</u>
Cash Receipts:		
Special Assessments	\$ 3,400	3,331
Expenditures:		
Bond Principal	1,500	1,500
Bond Interest	1,901	1,831
Commission & Postage	1	1
Total Expenditures	<u>3,402</u>	<u>3,332</u>
Receipts Over (Under) Expenditures	(2)	(1)
Unencumbered Cash, January 1	229	227
Unencumbered Cash, December 31	<u>\$ 227</u>	<u>226</u>
<u>R.W. WEST #3 NORTH BENEFIT DISTRICT*</u>		
Cash Receipts:		
Special Assessments	\$ 6,105	6,078
Expenditures:		
Bond Principal	2,700	2,800
Bond Interest	3,405	3,278
Commission & Postage	1	1
Total Expenditures	<u>6,106</u>	<u>6,079</u>
Receipts Over (Under) Expenditures	(1)	(1)
Unencumbered Cash, January 1	(57)	(58)
Unencumbered Cash, December 31	<u>\$ (58)</u>	<u>(59)</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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

<u>WALTERS/LAURENCE BENEFIT DISTRICT*</u>	<u>2006</u>	<u>2007</u>
Cash Receipts:		
Special Assessments	<u>\$ 7,400</u>	<u>13,407</u>
Expenditures:		
Bond Principal	3,000	4,000
Bond Interest	4,349	4,220
Commission & Postage	<u>1</u>	<u>1</u>
Total Expenditures	<u>7,350</u>	<u>8,221</u>
Receipts Over (Under) Expenditures	50	5,186
Unencumbered Cash, January 1	<u>(1,297)</u>	<u>(1,247)</u>
Unencumbered Cash, December 31	<u><u>\$(1,247)</u></u>	<u><u>3,939</u></u>
 <u>CEDAR ESTATES*</u>		
Cash Receipts:		
Special Assessments	<u>\$ 6,418</u>	<u>6,331</u>
Expenditures:		
Bond Principal	2,000	4,000
Bond Interest	4,331	4,240
Commission & Postage	<u>1</u>	<u>1</u>
Total Expenditures	<u>6,332</u>	<u>8,241</u>
Receipts Over (Under) Expenditures	86	(1,910)
Unencumbered Cash, January 1	<u>(601)</u>	<u>(515)</u>
Unencumbered Cash, December 31	<u><u>\$( 515)</u></u>	<u><u>(2,425)</u></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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

<u>REPLAT ROLLING HILLS*</u>	<u>2006</u>	<u>2007</u>
Cash Receipts:		
Special Assessments	\$ 4,351	4,263
Expenditures:		
Bond Principal	2,000	2,000
Bond Interest	2,263	2,172
Commission & Postage	1	1
Total Expenditures	<u>4,264</u>	<u>4,173</u>
Receipts Over (Under) Expenditures	87	90
Unencumbered Cash, January 1	<u>3,282</u>	<u>3,369</u>
Unencumbered Cash, December 31	<u>\$ 3,369</u>	<u>3,459</u>
<u>ROCKWOOD EAST #1*</u>		
Cash Receipts:		
Special Assessments	\$ 3,481	3,452
Transfer from Capital Project	1,236	-
Total Cash Receipts	<u>4,717</u>	<u>3,452</u>
Expenditures:		
Bond Principal	900	900
Bond Interest	2,581	2,552
Total Expenditures	<u>3,481</u>	<u>3,452</u>
Receipts Over (Under) Expenditures	1,236	-
Unencumbered Cash, January 1	-	1,236
Unencumbered Cash, December 31	<u>\$ 1,236</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, 2007

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

<b><u>HOSPITAL CONSTRUCTION 2006 (G.O. BOND)*</u></b>	<u>2006</u>	<u>2007</u>
Cash Receipts:		
Bond Proceeds	\$ 33,000,000	-
Interest Income	14,282	48,246
Total Cash Receipts	<u>33,014,282</u>	<u>48,246</u>
Expenditures:		
Construction	2,159,867	10,092,402
Bond Issue Costs	116,061	-
Total Expenditures	<u>2,275,928</u>	<u>10,092,402</u>
Receipts Over (Under) Expenditures	30,738,354	(10,044,156)
Unencumbered Cash, January 1	-	30,738,354
Unencumbered Cash, December 31	<u>\$ 30,738,354</u>	<u>20,694,198</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, 2007

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

<u>WASTE DISPOSAL</u>	2006	2007		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts:				
User Fees	\$ 1,187,800	1,296,224	1,500,000	(203,776)
Freon	1,270	920	2,500	(1,580)
Interest on Idle Funds	3,435	8,176	1,000	7,176
Total Cash Receipts	<u>1,192,505</u>	<u>1,305,320</u>	<u>1,503,500</u>	<u>(198,180)</u>
Expenditures:				
Personal Services	-	-	20,800	(20,800)
Contractual Services	1,107,435	1,079,665	1,296,700	(217,035)
Commodities	16,470	115,433	40,000	75,433
Capital Outlay	-	-	50,000	(50,000)
Road & Bridge Reimbursement	52,758	41,197	45,000	(3,803)
Noxious Weed Reimbursement	19,823	21,133	24,000	(2,867)
Household Hazardous Waste	18,835	-	10,000	(10,000)
Employee Benefit Fund Reimb	-	-	10,000	(10,000)
Transfer to Solid Waste Environmental	350,000	-	-	-
Transfer to Equipment Reserve	250,000	-	-	-
Total Expenditures	<u>1,815,321</u>	<u>1,257,428</u>	<u>1,496,500</u>	<u>(239,072)</u>
Receipts Over (Under) Expenditures	(622,816)	47,892		
Unencumbered Cash, January 1	676,534	53,718		
Unencumbered Cash, December 31	<u>\$ 53,718</u>	<u>101,610</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, 2007

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

<u>FIRE DISTRICT NO. 1</u>	2006	2007		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>OPERATIONS</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 100,753	134,668	134,090	578
Delinquent Tax	206	1,076	-	1,076
Motor Vehicle Tax	12,932	20,482	18,802	1,680
Recreational Vehicle Tax	290	409	394	15
16/20M Vehicle Tax	387	449	489	(40)
Other Receipts	1,974	2,669	-	2,669
Total Cash Receipts	<u>116,542</u>	<u>159,753</u>	<u>153,775</u>	<u>5,978</u>
Expenditures:				
Personal Services	8,276	6,358	25,000	(18,642)
Utilities	7,622	5,343	16,000	(10,657)
Gasoline and Oil	1,120	5,916	-	5,916
Equipment/Building Upkeep	16,384	8,764	25,000	(16,236)
Parts and Supplies	11,972	14,314	-	14,314
Contractual Services	11,433	14,499	-	14,499
Capital Outlay	48,840	90,029	120,000	(29,971)
Total Expenditures	<u>105,647</u>	<u>145,223</u>	<u>186,000</u>	<u>(40,777)</u>
Receipts Over (Under) Expenditures	10,895	14,530		
Unencumbered Cash, January 1	52,811	63,706		
Unencumbered Cash, December 31	<u>\$ 63,706</u>	<u>78,236</u>		

**NO-FUND WARRANTS\***

Unencumbered Cash, January 1	<u>\$ 687</u>	<u>687</u>
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, 2007  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2006)

	2006	2007		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>WATER DISTRICTS NO. 2 AND 3</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 3,593	4,276	4,576	(300)
Delinquent Tax	-	3	25	(22)
Motor Vehicle Tax	303	377	403	(26)
Recreational Vehicle Tax	19	27	22	5
Loan Proceeds	35,417	-	-	-
Collections	8,167	7,970	9,000	(1,030)
Total Cash Receipts	<u>47,499</u>	<u>12,653</u>	<u>14,026</u>	<u>(1,373)</u>
Expenditures:				
Personal Services	3,901	2,785	4,500	(1,715)
Contractual Services	791	1,069	4,500	(3,431)
Electricity	2,346	1,935	3,000	(1,065)
Tools, Parts & Supplies	1,705	280	2,500	(2,220)
Capital Outlay	-	-	20,988	(20,988)
Repairs & Maintenance	35,417	-	-	-
Loan Payment	9,605	9,605	-	9,605
Total Expenditures	<u>53,765</u>	<u>15,674</u>	<u>35,488</u>	<u>(19,814)</u>
Receipts Over (Under) Expenditures	(6,266)	(3,021)		
Unencumbered Cash, January 1	21,403	15,137		
Unencumbered Cash, December 31	<u>\$ 15,137</u>	<u>12,116</u>		
 <b><u>LIBRARY</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 33,032	32,009	32,046	(37)
Delinquent Tax	162	703	-	703
Motor Vehicle Tax	6,112	7,278	6,548	730
Recreational Vehicle Tax	114	119	117	2
16/20M Vehicle Tax	213	188	202	(14)
Total Cash Receipts	<u>39,633</u>	<u>40,297</u>	<u>38,913</u>	<u>1,384</u>
Expenditures:				
Remittances to Dorothy Bramlage Library	39,941	40,000	40,000	-
Receipts Over (Under) Expenditures	(308)	297		
Unencumbered Cash, January 1	1,652	1,344		
Unencumbered Cash, December 31	<u>\$ 1,344</u>	<u>1,641</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, 2007

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

<u>LAUREL CANYON SEWER DISTRICT</u> <u>A/K/A SEWER DISTRICT NO. 4</u>	2006	2007		Variance -
	Actual	Actual	Budget	Over (Under)
<u>OPERATIONS</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 3,593	4,276	4,576	(300)
Delinquent Tax	-	1	25	(24)
Motor Vehicle Tax	303	377	403	(26)
Recreational Vehicle Tax	19	27	22	5
Collections	7,049	6,794	7,000	(206)
Total Cash Receipts	<u>10,964</u>	<u>11,475</u>	<u>12,026</u>	<u>(551)</u>
Expenditures:				
Personal Services	5,575	4,572	5,000	(428)
Electricity	1,057	1,271	1,500	(229)
Tools, Parts & Supplies	2,774	1,540	1,000	540
Contractual Services	6,751	5,293	5,400	(107)
Capital Outlay	-	-	5,995	(5,995)
Total Expenditures	<u>16,157</u>	<u>12,676</u>	<u>18,895</u>	<u>(6,219)</u>
Receipts Over (Under) Expenditures	(5,193)	(1,201)		
Unencumbered Cash, January 1	7,459	2,266		
Unencumbered Cash, December 31	<u>\$ 2,266</u>	<u>1,065</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, 2007

FUND	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 12,589,691	23,913,287	22,231,235	14,271,743
Delinquent Personal Tax	108,669	77,010	106,062	79,617
Real Estate Redemptions	938,680	378,008	780,940	535,748
Payments in Lieu of Taxes	10,501	17,500	18,000	10,001
Vehicle Personal Tax	236,382	2,549,056	2,723,471	61,967
Mineral Tax	-	2,198	2,198	-
Rent Vehicle Excise Tax	-	35,498	35,498	-
Recreational Vehicle Tax	4,259	23,840	27,029	1,070
Compensating Use Tax	38,907	513,879	488,294	64,492
Motor Vehicle	1,965	1,193,432	1,193,220	2,177
Freedom Park	13,157	850	-	14,007
Victim's Assistance	2,299	-	-	2,299
County School Foundation	114	-	-	114
Cash Short/Over	(2,003)	804	1,046	(2,245)
Auto Special	18,173	214,484	161,661	70,996
Prosecuting Attorney	2,338	2,857	2,016	3,179
Bankruptcy	5,470	746	3,489	2,727
Delinquent Tax Partial Payment	-	-	-	-
Fish & Game Licenses	1,641	2,390	3,056	975
Special Fish & Game	-	135	135	-
Hatchery Fees	70	-	-	70
Stray Animals	786	-	-	786
Neighborhood Revitalization	-	878,608	878,608	-
Escaped Tax	-	-	-	-
Milford Dam Flood Control	-	54,636	54,636	-
Escrow Fees	200	48,672	23,564	25,308
Suspense	556	53,689	53,689	556
Total Distributable Fund	<u>13,971,855</u>	<u>29,961,579</u>	<u>28,787,847</u>	<u>15,145,587</u>
State Funds:				
Educational Building	4,515	186,370	186,066	4,819
Institutional Building	2,191	93,016	92,880	2,327
General	-	605	605	-
Total State Funds	<u>6,706</u>	<u>279,991</u>	<u>279,551</u>	<u>7,146</u>
Subdivision Funds:				
School Districts	90,367	7,580,289	7,578,836	91,820
Townships	3,510	44,047	44,337	3,220
Cemeteries	4,835	32,656	29,410	8,081
Cities	6,854	7,241,232	7,239,547	8,539
Watersheds	1,394	8,248	8,253	1,389
Dwight Fire Dist. No. 6	156	4,411	4,448	119
Wabaunsee Fire & Ambulance	151	9,074	9,036	189
Sewer - Consumer Deposits	225	-	-	225
Total Subdivision Funds	<u>107,492</u>	<u>14,919,957</u>	<u>14,913,867</u>	<u>113,582</u>
Total Agency Funds	<u>\$ 14,086,053</u>	<u>45,161,527</u>	<u>43,981,265</u>	<u>15,266,315</u>

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

## GEARY 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

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 2007:

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, 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 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.

## GEARY 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 25th.

The statutes allow for the County Commission to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the 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, 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 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 11% 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, 2007

**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, 2007, 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	\$ 1,564,554	\$ 1,564,554	\$ -	S&P AAAf/S1+
Morgan Stanley Flexible Agreement Note Receivable	<u>21,887,349</u>	<u>21,887,349</u>	-	Moody's Aa2/AA
Total Fair Value	<u>\$ 23,451,903</u>	<u>\$ 23,451,903</u>	<u>\$ -</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. In 2006, 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, 2007 was \$21,887,349. 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

## GEARY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2007

#### **NOTE B - DEPOSITS AND INVESTMENTS (Continued)**

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 a third-party collateral agent United States Treasury securities or Federal Agency securities as calculated per the investment agreement. The County's allocation of investments as of December 31, 2007, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Kansas Municipal Investment Pool	7%
Morgan Stanley Flexible Agreements Inc.	93%

*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, 2007.

At December 31, 2007, the County's carrying amount of deposits was \$27,500,541 and the bank balance was \$27,662,084. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$218,010 was covered by federal depository insurance and the balance of \$27,444,074 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, 2007, the County had invested \$1,564,554 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, 2007

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

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

<u>Fund Name</u>	<u>Excess</u>
Noxious Weed	\$ 2,998
Convention & Tourism	3,171
Animal Shelter	10,127
PBC Pennell – Courthouse	78,400

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 funds are in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
R.W. West #3 North Benefit District	\$ 59
Cedar Estates	2,425

**NOTE D – 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>
Hospital Project	\$ 34,000,000	\$ 12,368,330

**NOTE E - DEFINED BENEFIT PENSION PLAN**

*Plan description.* Geary County contributes to 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, 2007

**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 contribution rates for KPERS employers. The employer rate established for calendar year 2007 is 5.31%. The Geary County employer contributions to KPERS for the years ending December 31, 2007, 2006, and 2005 were \$261,974, \$218,046 and \$182,366, respectively, equal to the 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 Nationwide Retirement Solutions 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>
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	\$ 20,000
Community College Tuition	General	Close fund	73,865
Special Assessments	General	K.S.A. 10-117a	14
Riley/Geary Mortgage Rev	General	K.S.A. 10-117a	15,000
Co Attorney Worthless Ck	General	Close fund	1
Bond & Interest	General	K.S.A. 10-117a	133,105
Hospital Improvement Bond	Bond & Interest	K.S.A. 10-117a	100,000
Auto Special	General	K.S.A. 8-145	18,173

**NOTE H – LITIGATION**

As of December 10, 2008 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, 2007

**NOTE I - 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>
<b>General Obligation Bonds:</b>										
Series 1993 A, Rockwood West	6.08%	5/1/1993	44,308	5/1/2008	\$ 6,000	-	3,000	(3,000)	3,000	274
Series 1993 B, Country Meadows	6.08%	5/1/1993	45,652	5/1/2008	6,000	-	3,000	(3,000)	3,000	274
Series 2000, McGeorge Benefit	6.25 - 7.15%	3/3/2000	66,740	9/1/2020	56,000	-	3,000	(3,000)	53,000	3,847
Series A, 2001, RW West #3	4.50 - 5.90%	4/15/2001	71,600	11/1/2021	61,500	-	2,800	(2,800)	58,700	3,278
Series B, 2001, Prairie View	4.50 - 6.00%	4/15/2001	39,300	11/1/2021	33,700	-	1,500	(1,500)	32,200	1,831
Series C, 2001, Walters/Laurence	3.90 - 5.30%	12/15/2001	94,000	11/1/2022	85,000	-	4,000	(4,000)	81,000	4,220
Series A, 2002, Rolling Hills	3.90 - 5.50%	5/1/2002	49,000	11/1/2022	42,000	-	2,000	(2,000)	40,000	2,172
Series B, 2002, Cedar Estates	3.90 - 5.50%	5/1/2002	89,125	11/1/2022	82,000	-	4,000	(4,000)	78,000	4,240
Convention Center Contract	0.00%	12/17/2002	1,500,000	12/31/2023	1,275,000	-	75,000	(75,000)	1,200,000	-
Convention Center Contract - CVB	0.00%	12/17/2002	1,500,000	12/31/2023	850,000	-	50,000	(50,000)	800,000	-
Series 2005, Rockwood East #1	7.25%	10/6/2005	36,100	10/1/2025	35,200	-	900	(900)	34,300	2,552
Series 2006, Hospital Bonds	3.50 - 6.50%	9/1/2006	34,000,000	9/1/2031	34,000,000	-	-	-	34,000,000	1,620,256
Series 2006 B, Country Meadows	5.33%	11/15/2006	60,000	4/1/2026	60,000	-	-	-	60,000	-
<b>Total Bonded Indebtedness</b>					<b>36,592,400</b>	<b>-</b>	<b>149,200</b>	<b>(149,200)</b>	<b>36,443,200</b>	<b>1,642,944</b>
<b>Other Debt:</b>										
Central Nat'l-Water District 2 & 3	5.25%	10/10/2006	35,417	11/15/2009	26,000	-	8,221	(8,221)	17,779	1,384
<b>Capital Leases Payable:</b>										
Systems Finance Corporation	4.45%	7/2/2007	490,000	7/2/2011	-	490,000	-	490,000	490,000	-
<b>Compensated Absences</b>										
					275,532	29,587	-	29,587	305,119	-
<b>Total Long-Term Debt</b>					<b>\$ 36,893,932</b>	<b>519,587</b>	<b>157,421</b>	<b>362,166</b>	<b>37,256,098</b>	<b>1,644,328</b>

**GEARY COUNTY, KANSAS**

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2007

**NOTE 1 - 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
	2008	2009	2010	2011	2012	2013-2017	2018-2022	2023-2027	2028-2031		
General Obligation Bonds:											
Series 1993 A, Rockwood West	3,000	-	-	-	-	-	-	-	-	-	3,000
Series 1993 B, Country Meadows	3,000	-	-	-	-	-	-	-	-	-	3,000
Series 2000, McGeorge Benefit	3,000	3,000	3,000	3,000	4,000	21,000	16,000	-	-	-	53,000
Series A, 2001, RW West #3	3,000	3,100	3,300	3,400	3,600	21,100	21,200	-	-	-	58,700
Series B, 2001, Prairie View	1,600	1,700	1,800	1,900	2,000	11,600	11,600	-	-	-	32,200
Series C, 2001, Walters/Laurence	4,000	4,000	4,000	4,000	5,000	27,000	33,000	-	-	-	81,000
Series A, 2002, Rolling Hills	2,000	2,000	2,000	2,000	2,000	14,000	16,000	-	-	-	40,000
Series B, 2002, Cedar Estates	4,000	4,000	4,000	4,000	4,000	26,000	32,000	-	-	-	78,000
Convention Center Contract	75,000	75,000	75,000	75,000	75,000	375,000	375,000	75,000	-	-	1,200,000
Convention Center Contract - CVB	50,000	50,000	50,000	50,000	50,000	250,000	250,000	50,000	-	-	800,000
Series 2005, Rockwood East #1	1,000	1,100	1,100	1,200	1,300	8,100	11,500	9,000	-	-	34,300
Series 2006, Hospital Bonds	175,000	385,000	450,000	520,000	590,000	4,230,000	6,690,000	9,925,000	11,035,000	-	34,000,000
Series 2006 B, Country Meadows	1,000	2,000	2,000	2,000	3,000	15,000	18,000	17,000	-	-	60,000
Other: CNB Water District 2 & 3	8,659	9,120	-	-	-	-	-	-	-	-	17,779
Lease: System Finance Corp	122,500	122,500	122,500	122,500	-	-	-	-	-	-	490,000
Total Principal	456,759	662,520	718,700	789,000	739,900	4,998,800	7,474,300	10,076,000	11,035,000	-	36,950,979

**INTEREST**

General Obligation Bonds:											
Series 1993 A, Rockwood West	91	-	-	-	-	-	-	-	-	-	91
Series 1993 B, Country Meadows	91	-	-	-	-	-	-	-	-	-	91
Series 2000, McGeorge Benefit	3,652	3,455	3,257	3,058	2,857	10,193	2,349	-	-	-	28,821
Series A, 2001, RW West #3	3,145	3,001	2,851	2,689	2,521	9,622	3,152	-	-	-	26,981
Series B, 2001, Prairie View	1,758	1,680	1,596	1,506	1,409	5,368	1,754	-	-	-	15,071
Series C, 2001, Walters/Laurence	4,040	3,857	3,674	3,485	3,296	12,778	5,341	-	-	-	36,471
Series A, 2002, Rolling Hills	2,077	1,981	1,884	1,786	1,687	6,607	2,720	-	-	-	18,742
Series B, 2002, Cedar Estates	4,050	3,858	3,664	3,468	3,270	12,798	5,383	-	-	-	36,491
Convention Center Contract	-	-	-	-	-	-	-	-	-	-	-
Convention Center Contract - CVB	-	-	-	-	-	-	-	-	-	-	-
Series 2005, Rockwood East #1	2,487	2,414	2,335	2,255	2,168	9,280	5,880	1,334	-	-	28,153
Series 2006, Hospital Bonds	1,620,256	1,608,881	1,583,856	1,554,606	1,520,806	6,920,556	5,423,531	3,529,194	1,054,750	-	24,816,436
Series 2006 B, Country Meadows	5,978	3,091	2,985	2,878	2,745	11,326	7,089	1,892	-	-	37,984
Other: CNB Water District 2 & 3	946	485	-	-	-	-	-	-	-	-	1,431
Lease: System Finance Corp	21,805	16,354	10,902	5,436	-	-	-	-	-	-	54,497
Total Interest	1,670,376	1,649,057	1,617,004	1,581,167	1,540,759	6,998,528	5,457,199	3,532,420	1,054,750	-	25,101,260
Total Principal and Interest	\$ 2,127,135	2,311,577	2,335,704	2,370,167	2,280,659	11,997,328	12,931,499	13,608,420	12,089,750	-	62,052,239

**GEARY COUNTY, KANSAS**

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2007

**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. 2007 receipts totaled \$522,379 resulting in a debt payment of \$75,000. The long-term liabilities presented above do not include the contingent payments.

**NOTE J - COMPENSATED ABSENCES**

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 Service	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 Service	Vacation Accrual Per Pay Period	Maximum Accrual
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, 2007

**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 Service	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 Service	Sick Leave Accrual Per Pay Period
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, 2007 of \$273,624 and accumulated sick leave expected to be paid to employees eligible to retire at December 31, 2007 of \$31,495. The net effect of all increases and decreases in compensated absences for the year was an increase of \$29,587.

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 - 2006 FINANCIAL DATA**

The amounts shown for 2006 in the financial statements are included where practicable, only to provide a basis for comparison with 2007, 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 2006 calendar year in these financial statements and the amounts reported in the 2006 audited financial statements.

## GEARY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2007

#### 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 bonds on the Cloud County College Campus buildings were retired June 1, 2007 and the original lease was scheduled to terminate on January 1, 2008. However, the County and Cloud County Community College extended the lease for an additional five years to January 1, 2013. The final bond payments on the Courthouse/Pennell, Geary County Office Building, Detention Center Expansion and Hospital Project bonds are March 1, 2017, 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, 2007:

Year Ending December 31:	
2008	\$ 1,182,765
2009	1,182,765
2010	1,182,765
2011	1,182,765
2012	1,182,765
2013-2017	5,961,703
2018-2022	3,932,603
2023-2027	3,444,743
2028-2031	<u>1,661,170</u>
Total minimum future rentals*	<u>\$ 20,914,044</u>

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.

## **GEARY COUNTY, KANSAS**

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

#### **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. The local government 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, 2007, approximately two retirees participated in this plan and the local government paid \$2,667 in premiums for these retirees. 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 – SUBSEQUENT EVENTS**

The investment agreement with Morgan Stanley Flexible Agreements, Inc. (MSFAI) matured October 1, 2008. The funds were transferred to the Kansas Municipal Investment Pool for a short time and subsequently transferred to Sunflower Bank and invested in Sunflower Bank's Public Funds NOW account.