GEARY COUNTY, KANSAS

FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT

FOR THE YEAR ENDED DECEMBER 31, 2008

GEARY COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Geary County, Kansas

We have audited the accompanying primary government financial statements of Geary County, Kansas, as of and for the year ended December 31, 2008, 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.

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, 2008.

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, 2008, 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, 2008, and its cash receipts and expenditures, and budgetary comparisons for the year then ended, on the basis of accounting described in Note A.

Pottberg, Gassman & Hoffman, Chartered

Pottberg, Gassman & Hoffman, Chartered
Junction City, Kansas
December 7, 2009

MEMBERS:
American Institute of Certified Public Accountants

Kansas Society of Certified Public Accountants

CPA SM

GEARY COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
FOR THE YEAR ENDED DECEMBER 31, 2008

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and A/P	Ending Cash Balance
General	$ 4,704,863	7,884,208	8,054,485	4,534,586	364,608	4,899,194
Special Revenue Funds:						
Road & Bridge	270,049	3,002,748	2,645,124	627,673	272,782	900,455
Noxious Weed	33,811	191,717	196,618	28,910	57,247	86,157
Noxious Weed Capital Outlay	67,707	25,000	5,900	86,807	-	86,807
Health	14,635	330,978	329,218	16,395	-	16,395
Capital Improvements	131,365	374,797	215,550	290,612	-	290,612
Special Bridge	195,408	207,469	48,651	354,226	-	354,226
Extension Council	9,694	276,646	271,346	14,994	-	14,994
4-H Club	590	15,874	15,500	964	-	964
Convention & Tourism	250,728	499,818	487,928	262,618	38,031	300,649
Animal Shelter	50,367	140,908	133,084	58,191	2,692	60,883
Mental Health	4,628	123,168	119,990	7,806	-	7,806
Election	110,607	195,579	140,779	165,407	2,586	167,993
Community College Tuition	59,922	1,721	31,231	30,412	-	30,412
Mental Retardation	2,802	79,408	77,151	5,059	-	5,059
Economic Development	10,431	251,888	248,300	14,019	-	14,019
Law Enforcement	435,687	96,397	3,913	528,171	3,914	532,085
Special Assessments	5	1	4	2	-	2
Senior Citizens	3,866	104,072	102,000	5,938	-	5,938
Appraiser's Cost	64,780	337,925	315,128	87,577	5,511	93,088
Parks & Recreation	1,473	458	-	1,931	-	1,931
Employees' Benefits	2,114,806	2,026,588	2,182,790	1,958,604	3,391	1,961,995
Historical Preservation	2,368	71,116	68,968	4,516	-	4,516
Special Alcohol Program	89,434	9,519	3,917	95,036	-	95,036
Hospital	4,799	129,751	125,000	9,550	-	9,550
Solid Waste Environmental	194,721	-	-	194,721	-	194,721
NCK Juvenile Detention Center	15,026	157,372	80,011	92,387	4,255	96,642
Court Trustee	362,648	954,287	954,627	362,308	20,868	383,176
Enhanced 911	95,130	81,266	170,835	5,561	10,735	16,296
E911 Cell Phone	170,001	71,752	-	241,753	-	241,753
Riley/Geary Mortgage Revenue Bonds	7,630	22,885	30,515	-	-	-
PBC Cloud County CC	110,847	65,353	5,222	170,978	440	171,418
PBC Pennell - Courthouse	31,223	438,400	438,400	31,223	-	31,223
County Neighborhood Revital Rebate	-	442,698	394,947	47,751	-	47,751

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, 2008

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and A/P	Ending Cash Balance
Special Revenue Funds, Continued:						
The Bluffs TIF District	$ -	-	-	-	-	-
Special Law Enforcement	89,120	37,297	23,308	103,109	-	103,109
Juvenile Diversion	975	10,288	11,150	113	2,051	2,164
Willhoite Lease Purchase	119	-	-	119	-	119
Juvenile Monitoring Grant	3,075	-	3,075	-	-	-
Special Law Enforcement Trust	64,370	73,216	76,356	61,230	-	61,230
Kansas Department of Corrections	178,608	433,968	538,187	74,389	3,848	78,237
Juvenile Justice Authority - Sanction	133,116	565,245	544,016	154,345	3,535	157,880
Juvenile Justice Authority - Prevention	68,193	226,048	197,865	96,376	1,395	97,771
Community Correction Grants	16,419	77,840	77,318	16,941	205	17,146
JJA Supplemental Funds	-	13,455	-	13,455	-	13,455
Equipment Reserve	55,742	-	-	55,742	-	55,742
Emergency Mgt Mitigation Grant	-	4,993	4,993	-	-	-
Sheriff's Local Law Enforcement Grant	10,572	-	10,572	-	-	-
Emergency Management Grant	4,891	-	4,891	-	-	-
Register of Deeds - Technology	77,720	41,082	39,597	79,205	2,076	81,281
County Attorney Drug Forfeiture	4,923	23,114	26,980	1,057	520	1,577
Domestic Violence Coordinator	7,404	-	7,404	-	-	-
Fire Grant	27,620	-	-	27,620	-	27,620
Debt Service Funds:						
Bond & Interest	199,571	103,640	107,153	196,058	-	196,058
Hospital Improvement Bonds	110,425	-	100,425	10,000	-	10,000
Hospital Improvement 2006 (G.O. Bond)	2,047,304	2,737,486	1,795,256	2,989,534	-	2,989,534
Hospital G.O. Bond - Debt Reserve	1,000,000	-	-	1,000,000	-	1,000,000
Laurel Canyon Road Project	8,249	-	8,249	-	-	-
Rockwood West	2,509	3,091	3,092	2,508	-	2,508
Country Meadows	4,469	3,091	3,092	4,468	-	4,468
McGeorge Benefit District	1,151	6,652	6,653	1,150	-	1,150
Prairie View Subdivision	226	3,358	3,359	225	-	225
R.W. West #3 North Benefit District	(59)	6,145	6,146	(60)	-	(60)
Walters/Laurence Benefit District	3,939	8,050	8,041	3,948	-	3,948
Cedar Estates	(2,425)	8,240	8,051	(2,236)	-	(2,236)
Replat Rolling Hills	3,459	3,947	4,078	3,328	-	3,328
Rockwood East #1	1,236	3,487	3,487	1,236	-	1,236
Replat Country Meadows Benefit District	-	6,568	6,978	(410)	-	(410)

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, 2008

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and A/P	Ending Cash Balance
Capital Projects:						
Hospital Construction 2006 (G.O. Bond)	$ 20,694,198	17,558	14,610,630	6,101,126	-	6,101,126
Enterprise Funds:						
Waste Disposal	101,610	1,477,267	1,563,059	15,818	101,523	117,341
Special Districts:						
Fire District No. 1	78,236	241,967	169,389	150,814	7,577	158,391
No-Fund Warrants	687	-	-	687	-	687
Water District No. 2 & 3	12,116	12,949	19,877	5,188	378	5,566
Library	1,641	40,325	40,000	1,966	-	1,966
Laurel Canyon Sewer District No. 4:						
Operations	1,065	11,877	13,004	(62)	311	249
Total Primary Government Excluding Agency Funds	$ 34,634,525	24,814,011	37,942,863	21,505,673	910,479	22,416,152

Checking Account - Central National Bank	$ 28,349,440
Checking Account - First National Bank	26,371
Checking Account - Intrust Bank	538
Checking Account - Sunflower Bank	8,504,027
Municipal Investment Pool	1,596,502
Petty Cash	1,600
Certificates of Deposit	261,796
Total Cash	38,740,274
Agency Funds Per Page 46	(16,324,122)
Total Primary Government Excluding Agency Funds	$ 22,416,152

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, 2008

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
General	$ 9,470,289	-	9,470,289	8,054,485	(1,415,804)
Special Revenue Funds:					
Road & Bridge	2,671,882	-	2,671,882	2,645,124	(26,758)
Noxious Weed	203,913	-	203,913	196,618	(7,295)
Noxious Weed Capital Outlay*					
Health	329,218	-	329,218	329,218	-
Capital Improvements	521,400	-	521,400	215,550	(305,850)
Special Bridge	338,634	-	338,634	48,651	(289,983)
Extension Council	271,346	-	271,346	271,346	-
4-H Club	15,500	-	15,500	15,500	-
Convention & Tourism	488,148	-	488,148	487,928	(220)
Animal Shelter	206,383	-	206,383	133,084	(73,299)
Mental Health	120,702	-	120,702	119,990	(712)
Election	199,494	-	199,494	140,779	(58,715)
Community College Tuition	52,548	-	52,548	31,231	(21,317)
Mental Retardation	78,007	-	78,007	77,151	(856)
Economic Development	248,300	-	248,300	248,300	-
Law Enforcement	524,900	-	524,900	3,913	(520,987)
Special Assessments	4	-	4	4	-
Senior Citizens	102,000	-	102,000	102,000	-
Appraiser's Cost	345,261	-	345,261	315,128	(30,133)
Parks & Recreation	1,778	-	1,778	-	(1,778)
Employees' Benefits	3,052,500	-	3,052,500	2,182,790	(869,710)
Historical Preservation	70,000	-	70,000	68,968	(1,032)
Special Alcohol Program	93,212	-	93,212	3,917	(89,295)
Hospital	125,000	-	125,000	125,000	-
Solid Waste Environmental	-	-	-	-	-
NCK Juvenile Detention Center	150,000	-	150,000	80,011	(69,989)
Court Trustee	1,116,511	-	1,116,511	954,627	(161,884)
Enhanced 911	240,289	-	240,289	170,835	(69,454)
E911 Cell Phone	213,361	-	213,361	-	(213,361)
Riley/Geary Mortgage Rev Bonds	99,991	-	99,991	30,515	(69,476)
PBC Cloud County CC	91,194	-	91,194	5,222	(85,972)
PBC Pennell - Courthouse	360,000	-	360,000	438,400	78,400
County Neighborhood Revital Rebate	450,000	-	450,000	394,947	(55,053)

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, 2008

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
Special Revenue Funds, Continued:					
The Bluffs TIF District	$ 80,000	-	80,000	-	(80,000)
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*					
JJA Supplemental Funds*					
Equipment Reserve*					
Emergency Mgt Mitigation Grant*					
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	107,153	-	107,153	107,153	-
Hospital Improvement Bonds	110,425	-	110,425	100,425	(10,000)
Hospital Improvement 2006 (G.O. Bond)	1,935,762	-	1,935,762	1,795,256	(140,506)
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*					
Replat Country Meadows Benefit District*					

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, 2008

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
Capital Projects:					
Hospital Construction 2006 (G.O. Bond)*					
Enterprise Funds:					
Waste Disposal	$ 1,501,716	-	1,501,716	1,563,059	61,343
Special Districts:					
Fire District No. 1	267,763	-	267,763	169,389	(98,374)
No-Fund Warrants*					
Water District No. 2 & 3	31,681	-	31,681	19,877	(11,804)
Library	40,000	-	40,000	40,000	-
Laurel Canyon Sewer District No. 4:					
Operations	17,018	-	17,018	13,004	(4,014)

* 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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

GENERAL FUND	2007 Actual	2008 Actual	2008 Budget	Variance - Over (Under)
Cash Receipts:				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$ 2,918,634	2,995,555	3,055,454	(59,899)
Delinquent Tax	130,769	82,535	15,000	67,535
Interest & Fees on Back Taxes	115,570	109,574	90,000	19,574
County Sales Tax	1,863,307	1,964,784	1,600,000	364,784
In Lieu of Tax	2,215	2,067	2,500	(433)
Motor Vehicle Tax	514,613	410,287	395,402	14,885
Recreational Vehicle Tax	5,496	4,595	4,403	192
Rental Vehicle Excise Tax	15,047	17,253	10,000	7,253
16/20M Vehicle Tax	8,453	7,072	7,409	(337)
Mineral Tax	1,099	-	-	-
Slider Revenue	-	47,557	-	47,557
Intergovernmental Revenue:				
Alcohol Tax	344	459	268	191
Licenses and Fees:				
Mortgage Registration Fees	745,853	409,818	600,000	(190,182)
Officer's Fees	96,207	66,790	80,000	(13,210)
Special Fish & Game Fees	135	1,043	-	1,043
Diversion Fees	27,120	26,602	24,000	2,602
Other Fees & Licenses	200,423	195,473	184,562	10,911
Uses of Money and Property:				
Interest on Investments	718,086	312,008	450,000	(137,992)
Flood Control Rentals	16,391	23,325	15,000	8,325
Prisoners' Care	612,039	629,149	550,000	79,149
Other Receipts:				
Juvenile Detention	58,839	46,839	30,000	16,839
District Court	105,041	124,885	75,000	49,885
Other Reimbursements	44,425	19,228	-	19,228
Insurance Reimbursements	5,529	13,332	-	13,332
Reimbursement from Capital Imp.	-	32,000	-	32,000
Reimbursement from Animal Shelter	-	8,379	-	8,379
Rent - Convention & Visitors Bureau	18,000	18,000	18,000	-
Grant Monies	10,463	31,283	-	31,283
Transfer from Special Auto	18,173	70,996	5,000	65,996
Transfer from Riley/Geary Mtg Rev Bd	15,000	30,515	99,991	(69,476)
Transfer from Bond & Interest	133,105	107,153	107,153	-
Transfer from Special Assessments	14	4	4	-
Transfer to Close Funds	-	36,490	-	36,490
Transfer from Comm College Tuition	73,865	31,231	52,548	(21,317)
Miscellaneous	29,970	7,927	-	7,927
Total Cash Receipts	8,504,225	7,884,208	7,471,694	412,514

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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

GENERAL FUND (Continued)	2007 Actual	2008 Actual	2008 Budget	Variance - Over (Under)
Expenditures:				
Departmental Expenditures:				
County Commission:				
Personal Services	$ 82,914	83,033	87,616	(4,583)
Contractual Services	18,201	15,549	20,000	(4,451)
Commodities	1,609	947	750	197
Capital Outlay	-	-	500	(500)
Total	102,724	99,529	108,866	(9,337)
County Clerk:				
Personal Services	163,124	182,347	185,296	(2,949)
Contractual Services	4,657	4,492	6,000	(1,508)
Commodities	1,383	1,959	2,000	(41)
Capital Outlay	2,636	2,590	3,650	(1,060)
Total	171,800	191,388	196,946	(5,558)
County Treasurer:				
Personal Services	151,940	159,708	156,718	2,990
Contractual Services	6,737	7,170	6,200	970
Commodities	4,000	3,735	6,200	(2,465)
Capital Outlay	3,266	1,703	5,050	(3,347)
Total	165,943	172,316	174,168	(1,852)
County Attorney:				
Personal Services	457,941	546,345	550,813	(4,468)
Contractual Services	105,669	119,959	100,000	19,959
Commodities	18,332	16,134	20,000	(3,866)
Capital Outlay	5,723	8,709	10,000	(1,291)
Diversion Expenditures	9,851	10,000	10,000	-
Total	597,516	701,147	690,813	10,334
Register of Deeds:				
Personal Services	135,071	150,417	150,014	403
Contractual Services	8,183	6,126	12,000	(5,874)
Commodities	2,863	2,539	7,500	(4,961)
Capital Outlay	-	549	2,000	(1,451)
Total	146,117	159,631	171,514	(11,883)
Sheriff:				
Personal Services	2,063,086	2,259,524	3,068,520	(808,996)
Contractual Services	921,205	1,116,776	1,427,746	(310,970)
Commodities	170,609	206,111	227,500	(21,389)
Capital Outlay	119,010	127,882	105,000	22,882
Total	3,273,910	3,710,293	4,828,766	(1,118,473)
Unified Court:				
Contractual Services	829,663	772,710	844,572	(71,862)
Commodities	45,258	58,793	32,450	26,343
Capital Outlay	20,200	16,479	-	16,479
Total	895,121	847,982	877,022	(29,040)

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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

GENERAL FUND (Continued)	2007 Actual	2008 Actual	2008 Budget	Variance - Over (Under)
Expenditures:				
Personnel:				
Personal Services	$ 57,623	79,413	79,125	288
Contractual Services	7,625	7,419	12,450	(5,031)
Commodities	3,477	3,286	4,500	(1,214)
Capital Outlay	3,827	17,487	17,000	487
Total	72,552	107,605	113,075	(5,470)
Courthouse:				
Personal Services	88,821	13,130	676	12,454
Contractual Services	462,684	525,468	628,000	(102,532)
Commodities	16,210	21,596	20,000	1,596
Capital Outlay	4,953	2,000	10,000	(8,000)
Total	572,668	562,194	658,676	(96,482)
Emergency Preparedness:				
Personal Services	11,696	56,327	63,532	(7,205)
Contractual Services	8,886	55,476	13,230	42,246
Commodities	6,597	21,291	12,000	9,291
Capital Outlay	-	31,056	33,975	(2,919)
Total	27,179	164,150	122,737	41,413
GIS Committee:				
Contractual Services	-	5,900	-	5,900
Other Expenditures & Transfers:				
Soil Conservation	24,000	25,000	25,000	-
Inspection & Permits	58,808	75,753	75,098	655
Ambulance	404,474	384,915	517,537	(132,622)
Coroners & Autopsies	47,887	48,912	40,000	8,912
Miscellaneous	5,000	18,797	100,000	(81,203)
Area Agency on Aging	6,068	6,305	6,008	297
Animal Shelter	13,443	-	-	-
New Office Building Rent	108,000	109,000	110,000	(1,000)
Jail Addition Rent	360,000	385,000	385,000	-
Community Corrections Insurance	22,002	24,843	26,450	(1,607)
Silver Haired Legislature	300	300	300	-
Open Door	-	5,000	-	5,000
Hwy 77 Corridor Study	-	50,768	50,768	-
Willhoite Lease Purchase	-	152,436	144,305	8,131
Longevity Payroll	-	45,321	42,240	3,081
Infinitec Email Server Purchase	-	-	5,000	(5,000)
Neighborhood Revitalization Rebate	115,065	-	-	-
Total Expenditures	7,190,577	8,054,485	9,470,289	(1,415,804)
Receipts Over (Under) Expenditures	1,313,648	(170,277)		
Unencumbered Cash, January 1	3,391,215	4,704,863		
Unencumbered Cash, December 31	$ 4,704,863	4,534,586		

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

Exhibit B

GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

ROAD & BRIDGE	2007 Actual	2008 Actual	2008 Budget	Variance - Over (Under)
Cash Receipts:				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$1,022,286	1,364,135	1,391,296	(27,161)
Delinquent Tax	27,736	23,783	3,000	20,783
Motor Vehicle Tax	126,034	142,718	138,449	4,269
Recreational Vehicle Tax	1,332	1,588	1,542	46
16/20M Vehicle Tax	1,940	1,716	2,595	(879)
In Lieu of Tax	775	941	-	941
Slider Revenue	-	54	-	54
Intergovernmental Revenue:				
City & County Highway Fund	732,158	726,342	720,000	6,342
Other Receipts:				
State of Kansas	663	175	-	175
Federal Grants	-	151,327	-	151,327
Flood Control Rentals	5,464	7,775	5,000	2,775
Waste Disposal Fund Reimbursement	41,197	17,124	-	17,124
Fuel Reimbursement & Miscellaneous	428,243	565,070	410,000	155,070
Total Cash Receipts	2,387,828	3,002,748	2,671,882	330,866
Expenditures:				
Personal Services	820,200	869,627	1,003,882	(134,255)
Contractual Services	57,085	46,051	50,000	(3,949)
Commodities	1,200,203	1,436,682	1,398,000	38,682
Capital Outlay	-	292,764	220,000	72,764
Neighborhood Revitalization Rebate	40,291	-	-	-
Total Expenditures	2,117,779	2,645,124	2,671,882	(26,758)
Receipts Over (Under) Expenditures	270,049	357,624		
Unencumbered Cash, January 1	-	270,049		
Unencumbered Cash, December 31	$ 270,049	627,673		

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

Exhibit C

GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

NOXIOUS WEED	2007 Actual	2008 Actual	2008 Budget	Variance - Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 106,779	94,508	96,435	(1,927)
Delinquent Tax	4,575	2,977	500	2,477
Motor Vehicle Tax	20,296	15,076	14,464	612
Recreational Vehicle Tax	218	169	161	8
16/20M Vehicle Tax	318	281	271	10
State of Kansas	6,193	7,049	-	7,049
Reimbursement - Solid Waste Fund	21,133	32,197	30,000	2,197
Sale of Chemicals and Labor	40,151	36,865	40,000	(3,135)
In Lieu of Tax	81	65	-	65
Slider Revenue	-	2,530	-	2,530
Total Cash Receipts	199,744	191,717	181,831	9,886
Expenditures:				
Personal Services	99,373	98,421	97,813	608
Contractual Services	4,770	4,843	7,000	(2,157)
Commodities	62,006	64,358	89,100	(24,742)
Capital Outlay	14,713	3,996	10,000	(6,004)
Transfer to Nox. Weed Capital Outlay	20,000	25,000	-	25,000
Neighborhood Revitalization Rebate	4,210	-	-	-
Total Expenditures	205,072	196,618	203,913	(7,295)
Receipts Over (Under) Expenditures	(5,328)	(4,901)		
Unencumbered Cash, January 1	39,139	33,811		
Unencumbered Cash, December 31	$ 33,811	28,910		

NOXIOUS WEED CAPITAL OUTLAY*		
Cash Receipts:		
Transfer from Noxious Weed	$ 20,000	25,000
Expenditures:		
Equipment	25,766	5,900
Receipts Over (Under) Expenditures	(5,766)	19,100
Unencumbered Cash, January 1	73,473	67,707
Unencumbered Cash, December 31	$ 67,707	86,807

* 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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

	2007 Actual	2008 Actual	2008 Budget	Variance - Over (Under)
HEALTH				
Cash Receipts:				
Ad Valorem Property Tax	$ 294,444	279,906	285,448	(5,542)
Delinquent Tax	9,077	6,867	1,000	5,867
Motor Vehicle Tax	38,004	41,146	39,887	1,259
Recreational Vehicle Tax	402	458	444	14
16/20M Vehicle Tax	572	518	748	(230)
In Lieu of Tax	223	193	-	193
Slider Revenue	-	1,890	-	1,890
Total Cash Receipts	342,722	330,978	327,527	3,451
Expenditures:				
Remittances to Health Board	329,218	329,218	329,218	-
Neighborhood Revitalization Rebate	11,605	-	-	-
Total Expenditures	340,823	329,218	329,218	-
Receipts Over (Under) Expenditures	1,899	1,760		
Unencumbered Cash, January 1	12,736	14,635		
Unencumbered Cash, December 31	$ 14,635	16,395		
CAPITAL IMPROVEMENTS				
Cash Receipts:				
Ad Valorem Property Tax	$ 77,985	360,721	367,912	(7,191)
Delinquent Tax	2,235	2,593	100	2,493
Motor Vehicle Tax	10,982	10,946	10,563	383
Recreational Vehicle Tax	126	122	118	4
16/20 M Vehicle Tax	-	166	198	(32)
In Lieu of Tax	59	249	-	249
Total Cash Receipts	91,387	374,797	378,891	(4,094)
Expenditures:				
Capital Outlay	13,538	-	521,400	(521,400)
Konza Health	50,000	50,000	-	50,000
Reimburse General - Emer Mgt Bldg	-	32,000	-	32,000
Building Improvements	-	133,550	-	133,550
Neighborhood Revitalization Rebate	3,074	-	-	-
Total Expenditures	66,612	215,550	521,400	(305,850)
Receipts Over (Under) Expenditures	24,775	159,247		
Unencumbered Cash, January 1	106,590	131,365		
Unencumbered Cash, December 31	$ 131,365	290,612		

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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

	2007	2008		Variance -
SPECIAL BRIDGE	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 156,129	180,335	183,963	(3,628)
Delinquent Tax	2,776	3,424	300	3,124
Motor Vehicle Tax	23,377	21,906	21,146	760
Recreational Vehicle Tax	251	244	236	8
16/20M Vehicle Tax	180	328	396	(68)
In Lieu of Tax	118	124	-	124
Slider Revenue	-	1,108	-	1,108
Total Cash Receipts	182,831	207,469	206,041	1,428
Expenditures:				
Engineering	48,684	34,785	-	34,785
Construction	3,376	13,866	338,634	(324,768)
Neighborhood Revitalization Rebate	6,155	-	-	-
Total Expenditures	58,215	48,651	338,634	(289,983)
Receipts Over (Under) Expenditures	124,616	158,818		
Unencumbered Cash, January 1	70,792	195,408		
Unencumbered Cash, December 31	$ 195,408	354,226		
EXTENSION COUNCIL				
Cash Receipts:				
Ad Valorem Property Tax	$ 228,927	233,742	238,403	(4,661)
Delinquent Tax	9,593	6,257	1,000	5,257
Motor Vehicle Tax	38,577	32,208	31,016	1,192
Recreational Vehicle Tax	415	360	346	14
16/20M Vehicle Tax	643	534	581	(47)
In Lieu of Tax	174	161	-	161
Slider Revenue	-	3,384	-	3,384
Total Cash Receipts	278,329	276,646	271,346	5,300
Expenditures:				
Appropriations	267,679	271,346	271,346	-
Neighborhood Revitalization Rebate	9,025	-	-	-
Total Expenditures	276,704	271,346	271,346	-
Receipts Over (Under) Expenditures	1,625	5,300		
Unencumbered Cash, January 1	8,069	9,694		
Unencumbered Cash, December 31	$ 9,694	14,994		

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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

	2007	2008		Variance -
4-H CLUB	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 13,153	13,399	13,587	(188)
Delinquent Tax	600	370	70	300
Motor Vehicle Tax	2,269	1,850	1,789	61
Recreational Vehicle Tax	24	21	20	1
16/20M Vehicle Tax	38	31	34	(3)
In Lieu of Tax	10	9	-	9
Slider Revenue	-	194	-	194
Total Cash Receipts	16,094	15,874	15,500	374
Expenditures:				
Appropriations	15,500	15,500	15,500	-
Neighborhood Revitalization Rebate	519	-	-	-
Total Expenditures	16,019	15,500	15,500	-
Receipts Over (Under) Expenditures	75	374		
Unencumbered Cash, January 1	515	590		
Unencumbered Cash, December 31	$ 590	964		

CONVENTION & TOURISM				
Cash Receipts:				
Transient Guest Tax	$ 522,379	499,818	516,000	(16,182)
Expenditures:				
Personal Services	108,865	120,454	107,440	13,014
Reimburse Employees' Benefits	29,878	35,323	43,000	(7,677)
Miscellaneous	-	-	2,000	(2,000)
CVB Bond Payment Allocation	94,633	75,000	75,000	-
Contractual Services	175,785	218,629	172,560	46,069
Commodities	7,524	38,522	88,148	(49,626)
Total Expenditures	416,685	487,928	488,148	(220)
Receipts Over (Under) Expenditures	105,694	11,890		
Unencumbered Cash, January 1	145,034	250,728		
Unencumbered Cash, December 31	$ 250,728	262,618		

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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

	2007	2008		Variance -
ANIMAL SHELTER	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ -	58,674	59,913	(1,239)
Delinquent Tax	-	142	-	142
In Lieu of Tax	-	40	-	40
Collections	21,923	27,375	22,842	4,533
Surgery Deposits	16,888	18,507	15,000	3,507
City of Junction City Reimbursement	9,427	36,170	101,125	(64,955)
Total Cash Receipts	48,238	140,908	198,880	(57,972)
Expenditures:				
Personal Services	-	96,254	130,375	(34,121)
Contractual Services	1,832	7,111	12,230	(5,119)
Commodities	1,105	11,842	12,112	(270)
Capital Outlay	-	898	-	898
Surgery Deposit Refunds	7,190	8,600	15,000	(6,400)
Reimburse General	-	8,379	-	8,379
Reimburse Employees' Benefits	-	-	36,666	(36,666)
Total Expenditures	10,127	133,084	206,383	(73,299)
Receipts Over (Under) Expenditures	38,111	7,824		
Unencumbered Cash, January 1	12,256	50,367		
Unencumbered Cash, December 31	$ 50,367	58,191		
MENTAL HEALTH				
Cash Receipts:				
Ad Valorem Property Tax	$ 96,605	104,651	106,732	(2,081)
Delinquent Tax	4,501	2,807	500	2,307
Motor Vehicle Tax	17,899	13,624	13,079	545
Recreational Vehicle Tax	190	152	146	6
16/20M Vehicle Tax	292	245	245	-
In Lieu of Tax	73	72	-	72
Slider Revenue	-	1,617	-	1,617
Total Cash Receipts	119,560	123,168	120,702	2,466
Expenditures:				
Remittances to North Central Kansas Guidance Center	114,955	119,990	120,702	(712)
Neighborhood Revitalization Rebate	3,807	-	-	-
Total Expenditures	118,762	119,990	120,702	(712)
Receipts Over (Under) Expenditures	798	3,178		
Unencumbered Cash, January 1	3,830	4,628		
Unencumbered Cash, December 31	$ 4,628	7,806		

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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

	2007	2008		Variance -
ELECTION	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 72,851	180,353	183,878	(3,525)
Delinquent Tax	2,514	1,810	400	1,410
Motor Vehicle Tax	5,986	10,082	9,858	224
Recreational Vehicle Tax	57	112	110	2
16/20M Vehicle Tax	230	69	185	(116)
In Lieu of Tax	55	124	-	124
Reimbursements/Miscellaneous	834	3,029	-	3,029
Total Cash Receipts	82,527	195,579	194,431	1,148
Expenditures:				
Personal Services	11,521	29,036	56,601	(27,565)
Contractual Services	35,020	65,425	38,950	26,475
Commodities	7,090	20,501	44,943	(24,442)
Capital Outlay	15,506	25,817	59,000	(33,183)
Neighborhood Revitalization Rebate	2,871	-	-	-
Total Expenditures	72,008	140,779	199,494	(58,715)
Receipts Over (Under) Expenditures	10,519	54,800		
Unencumbered Cash, January 1	100,088	110,607		
Unencumbered Cash, December 31	$ 110,607	165,407		
COMMUNITY COLLEGE TUITION				
Cash Receipts:				
Delinquent Tax	$ 5,031	1,382	500	882
Motor Vehicle Tax	11,844	207	-	207
Recreational Vehicle Tax	105	4	-	4
16/20M Vehicle Tax	429	128	-	128
Total Cash Receipts	17,409	1,721	500	1,221
Expenditures:				
Transfer to General	73,865	31,231	52,548	(21,317)
Receipts Over (Under) Expenditures	(56,456)	(29,510)		
Unencumbered Cash, January 1	116,378	59,922		
Unencumbered Cash, December 31	$ 59,922	30,412		

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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

	2007	2008		Variance -
MENTAL RETARDATION	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 63,102	67,534	68,911	(1,377)
Delinquent Tax	2,786	1,775	300	1,475
Motor Vehicle Tax	11,007	8,884	8,541	343
Recreational Vehicle Tax	117	99	95	4
16/20M Vehicle Tax	179	151	160	(9)
Slider Revenue	-	918	-	918
In Lieu of Tax	48	47	-	47
Total Cash Receipts	77,239	79,408	78,007	1,401
Expenditures:				
Remittance to Guidance Center	74,292	77,151	78,007	(856)
Neighborhood Revitalization Rebate	2,490	-	-	-
Total Expenditures	76,782	77,151	78,007	(856)
Receipts Over (Under) Expenditures	457	2,257		
Unencumbered Cash, January 1	2,345	2,802		
Unencumbered Cash, December 31	$ 2,802	5,059		
ECONOMIC DEVELOPMENT				
Cash Receipts:				
Ad Valorem Property Tax	$ 196,046	216,002	220,354	(4,352)
Delinquent Tax	6,302	4,996	600	4,396
Motor Vehicle Tax	31,735	27,575	26,552	1,023
Recreational Vehicle Tax	349	308	296	12
16/20M Vehicle Tax	401	453	498	(45)
Slider Revenue	-	2,405	-	2,405
In Lieu of Tax	149	149	-	149
Total Cash Receipts	234,982	251,888	248,300	3,588
Expenditures:				
Appropriation	98,900	106,500	106,500	-
Convention Center	75,000	75,000	75,000	-
Military Affairs	49,200	66,800	66,800	-
Neighborhood Revitalization Rebate	7,728	-	-	-
Total Expenditures	230,828	248,300	248,300	-
Receipts Over (Under) Expenditures	4,154	3,588		
Unencumbered Cash, January 1	6,277	10,431		
Unencumbered Cash, December 31	$ 10,431	14,019		

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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

	2007	2008		Variance -
LAW ENFORCEMENT	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ -	90,184	91,992	(1,808)
Delinquent Tax	2,300	1,707	50	1,657
Motor Vehicle Tax	21,943	535	-	535
Recreational Vehicle Tax	252	9	-	9
16/20M Vehicle Tax	-	332	-	332
Slider Revenue	-	3,568	-	3,568
In Lieu of Tax	-	62	-	62
Total Cash Receipts	24,495	96,397	92,042	4,355
Expenditures:				
Commodities	-	3,913	-	3,913
Capital Outlay	-	-	524,900	(524,900)
Total Expenditures	-	3,913	524,900	(520,987)
Receipts Over (Under) Expenditures	24,495	92,484		
Unencumbered Cash, January 1	411,192	435,687		
Unencumbered Cash, December 31	$ 435,687	528,171		
SPECIAL ASSESSMENTS				
Cash Receipts:				
Delinquent Tax	$ 1	1	-	1
Expenditures:				
Transfer to General	14	4	4	-
Receipts Over (Under) Expenditures	(13)	(3)		
Unencumbered Cash, January 1	18	5		
Unencumbered Cash, December 31	$ 5	2		

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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

	2007	2008		Variance -
SENIOR CITIZENS	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 80,166	88,718	90,412	(1,694)
Delinquent Tax	3,974	2,385	400	1,985
Motor Vehicle Tax	14,947	11,304	10,863	441
Recreational Vehicle Tax	157	126	121	5
16/20M Vehicle Tax	254	202	204	(2)
Slider Revenue	-	1,276	-	1,276
In Lieu of Tax	61	61	-	61
Total Cash Receipts	99,559	104,072	102,000	2,072
Expenditures:				
Appropriation - Sr. Citizens Center	96,000	102,000	102,000	-
Neighborhood Revitalization Rebate	3,161	-	-	-
Total Expenditures	99,161	102,000	102,000	-
Receipts Over (Under) Expenditures	398	2,072		
Unencumbered Cash, January 1	3,468	3,866		
Unencumbered Cash, December 31	$ 3,866	5,938		
APPRAISER'S COST				
Cash Receipts:				
Ad Valorem Property Tax	$ 264,796	281,180	286,730	(5,550)
Delinquent Tax	9,933	6,964	1,000	5,964
Motor Vehicle Tax	42,971	37,208	35,868	1,340
Recreational Vehicle Tax	457	415	400	15
16/20M Vehicle Tax	646	589	672	(83)
In Lieu of Tax	201	194	-	194
Slider Revenue	-	3,131	-	3,131
State Reimbursements	-	2,921	-	2,921
Other	6,668	5,323	-	5,323
Total Cash Receipts	325,672	337,925	324,670	13,255
Expenditures:				
Personal Services	265,075	290,895	313,261	(22,366)
Contractual Services	9,736	10,693	11,500	(807)
Commodities	8,654	12,955	9,500	3,455
Capital Outlay	24,270	585	11,000	(10,415)
Neighborhood Revitalization Rebate	10,439	-	-	-
Total Expenditures	318,174	315,128	345,261	(30,133)
Receipts Over (Under) Expenditures	7,498	22,797		
Unencumbered Cash, January 1	57,282	64,780		
Unencumbered Cash, December 31	$ 64,780	87,577		

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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

	2007	2008		Variance -
PARKS & RECREATION	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Alcohol Tax	$ 343	458	268	190
Expenditures:				
Contractual Services	-	-	1,778	(1,778)
Receipts Over (Under) Expenditures	343	458		
Unencumbered Cash, January 1	1,130	1,473		
Unencumbered Cash, December 31	$ 1,473	1,931		
EMPLOYEES' BENEFITS				
Cash Receipts:				
Ad Valorem Property Tax	$ 2,096,252	1,066,366	1,087,863	(21,497)
Delinquent Tax	57,942	44,594	6,000	38,594
Motor Vehicle Tax	250,782	292,680	283,906	8,774
Recreational Vehicle Tax	2,748	3,257	3,163	94
16/20M Vehicle Tax	4,164	3,537	5,321	(1,784)
In Lieu of Tax	1,590	736	-	736
Slider Revenue	-	35,172	-	35,172
Reimbursements	393,948	580,246	580,183	63
Total Cash Receipts	2,807,426	2,026,588	1,966,436	60,152
Expenditures:				
Group Insurance	1,085,166	1,177,439	1,800,000	(622,561)
Social Security Tax	436,279	512,639	599,000	(86,361)
Retirement	265,629	351,384	360,000	(8,616)
Workers' Compensation	124,622	115,162	250,000	(134,838)
Unemployment Insurance	16,293	18,912	35,000	(16,088)
Flex Account Fees	6,428	1,786	2,000	(214)
Other	5,468	5,468	6,500	(1,032)
Neighborhood Revitalization Rebate	82,620	-	-	-
Total Expenditures	2,022,505	2,182,790	3,052,500	(869,710)
Receipts Over (Under) Expenditures	784,921	(156,202)		
Unencumbered Cash, January 1	1,329,885	2,114,806		
Unencumbered Cash, December 31	$ 2,114,806	1,958,604		

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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

	2007	2008		Variance -
HISTORICAL PRESERVATION	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 55,588	60,835	62,047	(1,212)
Delinquent Tax	2,343	1,527	200	1,327
Motor Vehicle Tax	9,297	7,818	7,528	290
Recreational Vehicle Tax	99	87	84	3
16/20M Vehicle Tax	155	128	141	(13)
Slider Revenue	-	679	-	679
In Lieu of Tax	42	42	-	42
Total Cash Receipts	67,524	71,116	70,000	1,116
Expenditures:				
Remittance to Historical Society	65,000	68,968	70,000	(1,032)
Neighborhood Revitalization Rebate	2,191	-	-	-
Total Expenditures	67,191	68,968	70,000	(1,032)
Receipts Over (Under) Expenditures	333	2,148		
Unencumbered Cash, January 1	2,035	2,368		
Unencumbered Cash, December 31	$ 2,368	4,516		
SPECIAL ALCOHOL PROGRAM				
Cash Receipts:				
Alcohol Tax Proceeds	$ 8,856	9,519	8,291	1,228
Expenditures:				
Parks & Recreation	343	458	268	190
General Fund	344	459	268	191
Contractual	-	3,000	3,000	-
Sheriff's Alcohol Equipment	-	-	89,676	(89,676)
Total Expenditures	687	3,917	93,212	(89,295)
Receipts Over (Under) Expenditures	8,169	5,602		
Unencumbered Cash, January 1	81,265	89,434		
Unencumbered Cash, December 31	$ 89,434	95,036		

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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

	2007	2008		Variance - Over
HOSPITAL	Actual	Actual	Budget	(Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 111,931	107,183	109,273	(2,090)
Delinquent Tax	3,207	2,999	100	2,899
Motor Vehicle Tax	24,852	15,866	15,174	692
Recreational Vehicle Tax	251	178	169	9
16/20M Vehicle Tax	-	332	284	48
In Lieu of Tax	85	74	-	74
Slider Revenue	-	3,119	-	3,119
Total Cash Receipts	140,326	129,751	125,000	4,751
Expenditures:				
Remittance to Geary Community Hospital	132,878	125,000	125,000	-
Neighborhood Revitalization Rebate	4,414	-	-	-
Total Expenditures	137,292	125,000	125,000	-
Receipts Over (Under) Expenditures	3,034	4,751		
Unencumbered Cash, January 1	1,765	4,799		
Unencumbered Cash, December 31	$ 4,799	9,550		
SOLID WASTE ENVIRONMENTAL				
Cash Receipts:				
Transfer from Solid Waste	$ -	-	-	-
Expenditures:				
Road & Bridge Purchases	155,279	-	-	-
Receipts Over (Under) Expenditures	(155,279)	-		
Unencumbered Cash, January 1	350,000	194,721		
Unencumbered Cash, December 31	$ 194,721	194,721		

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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

	2007	2008		Variance -
NCK JUVENILE DETENTION CENTER	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 110,467	131,087	133,670	(2,583)
Delinquent Tax	9,446	4,718	900	3,818
Motor Vehicle Tax	37,012	15,894	14,982	912
Recreational Vehicle Tax	365	180	167	13
16/20 M Vehicle Tax	593	469	281	188
Slider Revenue	-	4,934	-	4,934
In Lieu of Tax	84	90	-	90
Total Cash Receipts	157,967	157,372	150,000	7,372
Expenditures:				
Appropriations to Center	147,425	80,011	150,000	(69,989)
Neighborhood Revitalization Rebate	4,358	-	-	-
Total Expenditures	151,783	80,011	150,000	(69,989)
Receipts Over (Under) Expenditures	6,184	77,361		
Unencumbered Cash, January 1	8,842	15,026		
Unencumbered Cash, December 31	$ 15,026	92,387		
COURT TRUSTEE				
Cash Receipts:				
Court Trustee Fees	$ 1,084,403	953,950	865,000	88,950
Miscellaneous	318	337	66,400	(66,063)
Total Cash Receipts	1,084,721	954,287	931,400	22,887
Expenditures:				
Personal Services	600,941	604,354	661,921	(57,567)
Contractual Services	147,735	152,677	219,193	(66,516)
Commodities	15,735	18,972	11,700	7,272
Capital Outlay	-	1,039	4,750	(3,711)
Reimburse Employees' Benefits	229,958	177,585	218,947	(41,362)
Total Expenditures	994,369	954,627	1,116,511	(161,884)
Receipts Over (Under) Expenditures	90,352	(340)		
Unencumbered Cash, January 1	272,296	362,648		
Unencumbered Cash, December 31	$ 362,648	362,308		

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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

	2007	2008		Variance -
ENHANCED 911	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Telephone Surcharges	$ 76,101	81,266	150,000	(68,734)
Expenditures:				
Contractual Services	99,390	167,147	200,000	(32,853)
Commodities	1,469	-	-	-
Capital Outlay	70,400	3,688	40,289	(36,601)
Total Expenditures	171,259	170,835	240,289	(69,454)
Receipts Over (Under) Expenditures	(95,158)	(89,569)		
Unencumbered Cash, January 1	190,288	95,130		
Unencumbered Cash, December 31	$ 95,130	5,561		
E911 CELL PHONE				
Cash Receipts:				
Telephone Surcharges	$ 61,640	71,752	60,000	11,752
Expenditures:				
Equipment Purchases	-	-	213,361	(213,361)
Receipts Over (Under) Expenditures	61,640	71,752		
Unencumbered Cash, January 1	108,361	170,001		
Unencumbered Cash, December 31	$ 170,001	241,753		
RILEY/GEARY MORTGAGE REVENUE BONDS				
Cash Receipts:				
Collections	$ 18,460	22,885	-	22,885
Expenditures:				
Transfer to General	15,000	30,515	99,991	(69,476)
Receipts Over (Under) Expenditures	3,460	(7,630)		
Unencumbered Cash, January 1	4,170	7,630		
Unencumbered Cash, December 31	$ 7,630	-		

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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

	2007	2008		Variance -
PBC CLOUD COUNTY CC	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 138,430	-	-	-
Delinquent Tax	5,849	3,346	500	2,846
Motor Vehicle Tax	21,042	19,435	18,751	684
Recreational Vehicle Tax	232	217	209	8
16/20M Vehicle Tax	394	298	351	(53)
In Lieu of Tax	105	-	-	-
CCCC Rent	80,494	42,057	45,000	(2,943)
Total Cash Receipts	246,546	65,353	64,811	542
Expenditures:				
Payments to PBC	158,979	5,222	-	5,222
Building Maintenance	-	-	91,194	(91,194)
Neighborhood Revitalization Rebate	5,457	-	-	-
Total Expenditures	164,436	5,222	91,194	(85,972)
Receipts Over (Under) Expenditures	82,110	60,131		
Unencumbered Cash, January 1	28,737	110,847		
Unencumbered Cash, December 31	$ 110,847	170,978		
PBC PENNELL - COURTHOUSE				
Cash Receipts:				
Rents	$ 442,600	438,400	438,400	-
Expenditures:				
Rent to PBC	438,400	438,400	360,000	78,400
Receipts Over (Under) Expenditures	4,200	-		
Unencumbered Cash, January 1	27,023	31,223		
Unencumbered Cash, December 31	$ 31,223	31,223		

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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

	2007	2008		Variance -
CO. NEIGHBORHOOD REVITAL REBATE	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ -	441,324	450,000	(8,676)
Delinquent Tax	-	1,070	-	1,070
In Lieu of Tax	-	304	-	304
Total Cash Receipts	-	442,698	450,000	(7,302)
Expenditures:				
Neighborhood Revitalization Rebates	-	394,947	450,000	(55,053)
Receipts Over (Under) Expenditures	-	47,751		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31	$ -	47,751		
THE BLUFFS TIF DISTRICT				
Cash Receipts:				
Ad Valorem Property Tax	$ -	-	80,000	(80,000)
Expenditures:				
Distribution of Collected Taxes	-	-	80,000	(80,000)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31	$ -	-		

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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

SPECIAL LAW ENFORCEMENT*	2007	2008
Cash Receipts:		
Federal Reimbursements	$ 35,063	37,297
Expenditures:		
Personal Services	24,539	23,308
Commodities	39	-
Capital Outlay	14,950	-
Total Expenditures	39,528	23,308
Receipts Over (Under) Expenditures	(4,465)	13,989
Unencumbered Cash, January 1	93,585	89,120
Unencumbered Cash, December 31	$ 89,120	103,109
JUVENILE DIVERSION*		
Cash Receipts:		
Fees	$ 8,013	10,288
Expenditures:		
Contractual Services	11,631	9,368
Commodities	8	1,782
Total Expenditures	11,639	11,150
Receipts Over (Under) Expenditures	(3,626)	(862)
Unencumbered Cash, January 1	4,601	975
Unencumbered Cash, December 31	$ 975	113
WILLHOITE LEASE PURCHASE*		
Cash Receipts:		
Loan Proceeds	$ 7,324	-
Expenditures:		
Construction	7,205	-
Receipts Over (Under) Expenditures	119	-
Unencumbered Cash, January 1	-	119
Unencumbered Cash, December 31	$ 119	119

* 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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

JUVENILE MONITORING GRANT*	2007	2008
Cash Receipts:		
State of Kansas	$ -	-
Expenditures:		
Close to General	-	3,075
Receipts Over (Under) Expenditures	-	(3,075)
Unencumbered Cash, January 1	3,075	3,075
Unencumbered Cash, December 31	$ 3,075	-

SPECIAL LAW ENFORCEMENT TRUST*		
Cash Receipts:		
Proceeds from Cases	$ 20,173	66,697
State of Kansas	1,579	322
Insurance Proceeds	-	6,197
Total Cash Receipts	21,752	73,216
Expenditures:		
Contractual Services	4,552	28,721
Commodities	5,218	2,035
Capital Outlay	25,135	45,600
Total Expenditures	34,905	76,356
Receipts Over (Under) Expenditures	(13,153)	(3,140)
Unencumbered Cash, January 1	77,523	64,370
Unencumbered Cash, December 31	$ 64,370	61,230

* 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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

KANSAS DEPARTMENT OF CORRECTIONS*	2007	2008
Cash Receipts:		
State of Kansas	$ 461,234	426,928
Other Receipts	3,804	7,040
Total Cash Receipts	465,038	433,968
Expenditures:		
Personal Services	258,329	310,722
Commodities	17,925	22,295
Contractual Services	63,086	65,243
Capital Outlay	3,625	1,134
Reimburse Employees' Benefits	41,565	138,793
Total Expenditures	384,530	538,187
Receipts Over (Under) Expenditures	80,508	(104,219)
Unencumbered Cash, January 1	98,100	178,608
Unencumbered Cash, December 31	$ 178,608	74,389

JUVENILE JUSTICE AUTHORITY - SANCTION*		
Cash Receipts:		
State of Kansas	$ 497,209	563,222
Reimbursements	159	565
Miscellaneous	3,703	1,458
Total Cash Receipts	501,071	565,245
Expenditures:		
Personal Services	288,832	308,477
Commodities	21,205	20,572
Contractual Services	70,578	56,002
Capital Outlay	3,636	-
Transfer to JJA Supplemental Funds	-	13,455
Reimburse Employees' Benefits	52,699	145,510
Total Expenditures	436,950	544,016
Receipts Over (Under) Expenditures	64,121	21,229
Unencumbered Cash, January 1	68,995	133,116
Unencumbered Cash, December 31	$ 133,116	154,345

* 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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

JUVENILE JUSTICE AUTHORITY - PREVENTION*	2007	2008
Cash Receipts:		
State of Kansas	$ 159,381	223,346
Miscellaeous Reimbursements	339	2,702
Total Cash Receipts	159,720	226,048
Expenditures:		
Personal Services	62,179	57,895
Contractual Services	22,514	59,840
Commodities	3,246	4,507
Capital Outlay	695	718
Sub-grantee Allocations	21,259	48,191
Reimburse Employees' Benefits	12,067	26,714
Total Expenditures	121,960	197,865
Receipts Over (Under) Expenditures	37,760	28,183
Unencumbered Cash, January 1	30,433	68,193
Unencumbered Cash, December 31	$ 68,193	96,376

COMMUNITY CORRECTION GRANTS*		
Cash Receipts:		
Reimbursements	$ 76,416	77,840
Expenditures:		
Personal Services	29,353	23,213
Contractual Services	45,113	46,422
Commodities	2,210	1,293
Capital Outlay	706	426
Reimburse Employees' Benefits	9,582	5,964
Total Expenditures	86,964	77,318
Receipts Over (Under) Expenditures	(10,548)	522
Unencumbered Cash, January 1	26,967	16,419
Unencumbered Cash, December 31	$ 16,419	16,941

JJA SUPPLEMENTAL FUNDS*		
Cash Receipts:		
Transfer from JJA Sanction	$ -	13,455
Expenditures:		
Miscellaneous	-	-
Receipts Over (Under) Expenditures	-	13,455
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	$ -	13,455

* 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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

EQUIPMENT RESERVE*	2007	2008
Cash Receipts:		
Transfer from Solid Waste	$ -	-
Expenditures:		
Capital Outlay	120	-
Receipts Over (Under) Expenditures	(120)	-
Unencumbered Cash, January 1	55,862	55,742
Unencumbered Cash, December 31	$ 55,742	55,742

EMERENCY MGT MITIGATION GRANT*		
Cash Receipts:		
State of Kansas	$ -	4,993
Expenditures:		
Contractual Services	-	4,993
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	$ -	-

* 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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

SHERIFF'S LOCAL LAW ENFORCEMENT BLOCK GRANT*	2007	2008
Cash Receipts:		
Grants	$ -	-
Expenditures:		
Close to General	-	10,572
Receipts Over (Under) Expenditures	-	(10,572)
Unencumbered Cash, January 1	10,572	10,572
Unencumbered Cash, December 31	$ 10,572	-

EMERGENCY MANAGEMENT GRANT*		
Cash Receipts:		
Federal Grants	$ -	-
Expenditures:		
Close to General	-	4,891
Receipts Over (Under) Expenditures	-	(4,891)
Unencumbered Cash, January 1	4,891	4,891
Unencumbered Cash, December 31	$ 4,891	-

REGISTER OF DEEDS - TECHNOLOGY*		
Cash Receipts:		
Collections	$ 60,374	41,082
Expenditures:		
Contractual Services	26,782	30,172
Commodities	1,309	1,712
Capital Outlay	8,851	7,713
Total Expenditures	36,942	39,597
Receipts Over (Under) Expenditures	23,432	1,485
Unencumbered Cash, January 1	54,288	77,720
Unencumbered Cash, December 31	$ 77,720	79,205

* 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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

COUNTY ATTORNEY DRUG FORFEITURE*	2007	2008
Cash Receipts:		
Auction Proceeds	$ 23,556	23,114
Expenditures:		
Personal Services	26,305	24,260
Miscellaneous	2,000	2,720
Total Expenditures	28,305	26,980
Receipts Over (Under) Expenditures	(4,749)	(3,866)
Unencumbered Cash, January 1	9,672	4,923
Unencumbered Cash, December 31	$ 4,923	1,057
DOMESTIC VIOLENCE COORDINATOR*		
Cash Receipts:		
Miscellaneous	$ -	-
Expenditures:		
Close to General	-	7,404
Receipts Over (Under) Expenditures	-	(7,404)
Unencumbered Cash, January 1	7,404	7,404
Unencumbered Cash, December 31	$ 7,404	-
FIRE GRANT*		
Cash Receipts:		
Auction Proceeds	$ 27,620	-
Expenditures:		
Personal Services	-	-
Receipts Over (Under) Expenditures	27,620	-
Unencumbered Cash, January 1	-	27,620
Unencumbered Cash, December 31	$ 27,620	27,620

* 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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

	2007	2008		Variance -
BOND & INTEREST	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Delinquent Tax	$ 1,702	1,877	-	1,877
Motor Vehicle Tax	33,500	817	-	817
Recreational Vehicle Tax	383	14	-	14
16/20M Vehicle Tax	-	507	-	507
Transfer from Hospital Improv. Bond	100,000	100,425	110,425	(10,000)
Total Cash Receipts	135,585	103,640	110,425	(6,785)
Expenditures:				
Transfer to General Fund	133,105	107,153	107,153	-
Receipts Over (Under) Expenditures	2,480	(3,513)		
Unencumbered Cash, January 1	197,091	199,571		
Unencumbered Cash, December 31	$ 199,571	196,058		
HOSPITAL IMPROVEMENT BONDS				
Cash Receipts:				
Sales Tax	$ -	-	-	-
Expenditures:				
Transfer to Bond & Interest	100,000	100,425	110,425	(10,000)
Receipts Over (Under) Expenditures	(100,000)	(100,425)		
Unencumbered Cash, January 1	210,425	110,425		
Unencumbered Cash, December 31	$ 110,425	10,000		
HOSPITAL IMPROVEMENT 2006 (G.O. BOND)				
Cash Receipts:				
Ad Valorem Property Tax	$ 624,868	721,159	735,626	(14,467)
Delinquent Tax	-	7,771	-	7,771
Motor Vehicle Tax	-	85,489	84,573	916
Recreational Vehicle Tax	-	941	942	(1)
16/20M Vehicle Tax	-	-	1,585	(1,585)
Sales Tax	1,067,715	1,125,120	786,900	338,220
In Lieu of Tax	474	498	-	498
Hospital Contribution	-	-	250,000	(250,000)
Interest Income	1,522,087	796,508	-	796,508
Total Cash Receipts	3,215,144	2,737,486	1,859,626	877,860
Expenditures:				
Bond Interest	1,620,256	1,620,256	1,935,762	(315,506)
Bond Payment	-	175,000	-	175,000
Neighborhood Revitalization Rebate	24,612	-	-	-
Total Expenditures	1,644,868	1,795,256	1,935,762	(140,506)
Receipts Over (Under) Expenditures	1,570,276	942,230		
Unencumbered Cash, January 1	477,028	2,047,304		
Unencumbered Cash, December 31	$2,047,304	2,989,534		

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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

HOSPITAL G.O. BOND - DEBT RESERVE*	2007	2008
Cash Receipts:		
Bond Proceeds	$ -	-
Expenditures:	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	1,000,000	1,000,000
Unencumbered Cash, December 31	$ 1,000,000	1,000,000

LAUREL CANYON ROAD PROJECT*		
Cash Receipts:		
Special Assessments	$ -	-
Expenditures:		
Close to General	-	8,249
Receipts Over (Under) Expenditures	-	(8,249)
Unencumbered Cash, January 1	8,249	8,249
Unencumbered Cash, December 31	$ 8,249	-

ROCKWOOD WEST*		
Cash Receipts:		
Special Assessments	$ 3,274	3,091
Expenditures:		
Bond Principal	3,000	3,000
Interest Coupons	274	91
Commission & Postage	1	1
Total Expenditures	3,275	3,092
Receipts Over (Under) Expenditures	(1)	(1)
Unencumbered Cash, January 1	2,510	2,509
Unencumbered Cash, December 31	$ 2,509	2,508

* 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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

COUNTRY MEADOWS*	2007	2008
Cash Receipts:		
Special Assessments	$ 3,273	3,091
Expenditures:		
Bond Principal	3,000	3,000
Bond Interest	274	91
Commission & Postage	1	1
Total Expenditures	3,275	3,092
Receipts Over (Under) Expenditures	(2)	(1)
Unencumbered Cash, January 1	4,471	4,469
Unencumbered Cash, December 31	$ 4,469	4,468

MCGEORGE BENEFIT DISTRICT*		
Cash Receipts:		
Special Assessments	$ 6,847	6,652
Expenditures:		
Bond Principal	3,000	3,000
Bond Interest	3,847	3,652
Commission & Postage	1	1
Total Expenditures	6,848	6,653
Receipts Over (Under) Expenditures	(1)	(1)
Unencumbered Cash, January 1	1,152	1,151
Unencumbered Cash, December 31	$ 1,151	1,150

* 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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

PRAIRIE VIEW SUBDIVISION*	2007	2008
Cash Receipts:		
Special Assessments	$ 3,331	3,358
Expenditures:		
Bond Principal	1,500	1,600
Bond Interest	1,831	1,758
Commission & Postage	1	1
Total Expenditures	3,332	3,359
Receipts Over (Under) Expenditures	(1)	(1)
Unencumbered Cash, January 1	227	226
Unencumbered Cash, December 31	$ 226	225

R.W. WEST #3 NORTH BENEFIT DISTRICT*		
Cash Receipts:		
Special Assessments	$ 6,078	6,145
Expenditures:		
Bond Principal	2,800	3,000
Bond Interest	3,278	3,145
Commission & Postage	1	1
Total Expenditures	6,079	6,146
Receipts Over (Under) Expenditures	(1)	(1)
Unencumbered Cash, January 1	(58)	(59)
Unencumbered Cash, December 31	$ (59)	(60)

* 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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

WALTERS/LAURENCE BENEFIT DISTRICT*	2007	2008
Cash Receipts:		
Special Assessments	$ 13,407	8,050
Expenditures:		
Bond Principal	4,000	4,000
Bond Interest	4,220	4,040
Commission & Postage	1	1
Total Expenditures	8,221	8,041
Receipts Over (Under) Expenditures	5,186	9
Unencumbered Cash, January 1	(1,247)	3,939
Unencumbered Cash, December 31	$ 3,939	3,948
CEDAR ESTATES*		
Cash Receipts:		
Special Assessments	$ 6,331	8,240
Expenditures:		
Bond Principal	4,000	4,000
Bond Interest	4,240	4,050
Commission & Postage	1	1
Total Expenditures	8,241	8,051
Receipts Over (Under) Expenditures	(1,910)	189
Unencumbered Cash, January 1	(515)	(2,425)
Unencumbered Cash, December 31	$ (2,425)	(2,236)

* 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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

REPLAT ROLLING HILLS*	2007	2008
Cash Receipts:		
Special Assessments	$ 4,263	3,947
Expenditures:		
Bond Principal	2,000	2,000
Bond Interest	2,172	2,077
Commission & Postage	1	1
Total Expenditures	4,173	4,078
Receipts Over (Under) Expenditures	90	(131)
Unencumbered Cash, January 1	3,369	3,459
Unencumbered Cash, December 31	$ 3,459	3,328
ROCKWOOD EAST #1*		
Cash Receipts:		
Special Assessments	$ 3,452	3,487
Expenditures:		
Bond Principal	900	1,000
Bond Interest	2,552	2,487
Total Expenditures	3,452	3,487
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	1,236	1,236
Unencumbered Cash, December 31	$ 1,236	1,236
REPLAT COUNTRY MEADOWS BENEFIT DISTRICT*		
Cash Receipts:		
Special Assessments	$ -	6,568
Expenditures:		
Bond Principal	-	1,000
Bond Interest	-	5,978
Total Expenditures	-	6,978
Receipts Over (Under) Expenditures	-	(410)
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	$ -	(410)

* 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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

HOSPITAL CONSTRUCTION 2006 (G.O. BOND)*	2007	2008
Cash Receipts:		
Interest Income	$ 48,246	17,558
Expenditures:		
Construction	10,092,402	14,610,630
Receipts Over (Under) Expenditures	(10,044,156)	(14,593,072)
Unencumbered Cash, January 1	30,738,354	20,694,198
Unencumbered Cash, December 31	$ 20,694,198	6,101,126

* Not Budgeted

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

Exhibit H

GEARY COUNTY, KANSAS

ENTERPRISE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

WASTE DISPOSAL	2007 Actual	2008 Actual	2008 Budget	Variance - Over (Under)
Cash Receipts:				
User Fees	$ 1,296,224	1,462,094	1,500,000	(37,906)
Freon	920	730	2,500	(1,770)
Federal Reimbursements	-	9,279	-	9,279
Interest on Idle Funds	8,176	5,164	2,500	2,664
Total Cash Receipts	1,305,320	1,477,267	1,505,000	(27,733)
Expenditures:				
Personal Services	-	-	21,100	(21,100)
Contractual Services	1,079,665	1,446,104	1,330,616	115,488
Commodities	115,433	27,402	40,000	(12,598)
Capital Outlay	-	16,424	50,000	(33,576)
Road & Bridge Reimbursement	41,197	17,124	-	17,124
Noxious Weed Reimbursement	21,133	32,197	30,000	2,197
Household Hazardous Waste	-	18,545	20,000	(1,455)
Reimburse Employees' Benefits	-	5,263	10,000	(4,737)
Total Expenditures	1,257,428	1,563,059	1,501,716	61,343
Receipts Over (Under) Expenditures	47,892	(85,792)		
Unencumbered Cash, January 1	53,718	101,610		
Unencumbered Cash, December 31	$ 101,610	15,818		

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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

FIRE DISTRICT NO. 1	2007 Actual	2008 Actual	2008 Budget	Variance - Over (Under)
OPERATIONS				
Cash Receipts:				
Ad Valorem Property Tax	$ 134,668	214,015	214,224	(209)
Delinquent Tax	1,076	2,098	150	1,948
Motor Vehicle Tax	20,482	22,013	20,658	1,355
Recreational Vehicle Tax	409	444	445	(1)
16/20M Vehicle Tax	449	568	656	(88)
Slider Revenue	-	16	-	16
Other Receipts	2,669	2,813	-	2,813
Total Cash Receipts	159,753	241,967	236,133	5,834
Expenditures:				
Personal Services	6,358	61,086	76,635	(15,549)
Utilities	5,343	8,942	12,500	(3,558)
Gasoline and Oil	5,916	1,458	-	1,458
Equipment/Building Upkeep	8,764	5,484	20,200	(14,716)
Parts and Supplies	14,314	29,305	18,800	10,505
Contractual Services	14,499	19,776	3,950	15,826
Capital Outlay	90,029	43,338	101,100	(57,762)
Reimburse Employees' Benefits	-	-	34,578	(34,578)
Total Expenditures	145,223	169,389	267,763	(98,374)
Receipts Over (Under) Expenditures	14,530	72,578		
Unencumbered Cash, January 1	63,706	78,236		
Unencumbered Cash, December 31	$ 78,236	150,814		
NO-FUND WARRANTS*				
Unencumbered Cash, January 1	$ 687	687		
Unencumbered Cash, December 31	$ 687	687		

* 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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

	2007	2008		Variance -
WATER DISTRICTS NO. 2 & 3	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 4,276	4,874	5,104	(230)
Delinquent Tax	3	154	25	129
Motor Vehicle Tax	377	323	366	(43)
Recreational Vehicle Tax	27	28	23	5
Collections	7,970	7,570	9,000	(1,430)
Total Cash Receipts	12,653	12,949	14,518	(1,569)
Expenditures:				
Personal Services	2,785	4,760	4,500	260
Contractual Services	1,069	1,340	4,500	(3,160)
Electricity	1,935	2,703	3,000	(297)
Tools, Parts & Supplies	280	1,468	2,500	(1,032)
Capital Outlay	-	-	17,181	(17,181)
Loan Payment	9,605	9,606	-	9,606
Total Expenditures	15,674	19,877	31,681	(11,804)
Receipts Over (Under) Expenditures	(3,021)	(6,928)		
Unencumbered Cash, January 1	15,137	12,116		
Unencumbered Cash, December 31	$ 12,116	5,188		
LIBRARY				
Cash Receipts:				
Ad Valorem Property Tax	$ 32,009	33,808	33,954	(146)
Delinquent Tax	703	626	100	526
Motor Vehicle Tax	7,278	5,491	5,283	208
Recreational Vehicle Tax	119	95	94	1
16/20M Vehicle Tax	188	186	212	(26)
Slider Revenue	-	119	-	119
Total Cash Receipts	40,297	40,325	39,643	682
Expenditures:				
Remittances to Dorothy Bramlage Library	40,000	40,000	40,000	-
Receipts Over (Under) Expenditures	297	325		
Unencumbered Cash, January 1	1,344	1,641		
Unencumbered Cash, December 31	$ 1,641	1,966		

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, 2008
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

LAUREL CANYON SEWER DISTRICT A/K/A SEWER DISTRICT NO. 4	2007 Actual	2008 Actual	2008 Budget	Variance - Over (Under)
OPERATIONS				
Cash Receipts:				
Ad Valorem Property Tax	$ 4,276	4,874	5,104	(230)
Delinquent Tax	1	154	25	129
Motor Vehicle Tax	377	323	366	(43)
Recreational Vehicle Tax	27	28	23	5
Collections	6,794	6,498	7,500	(1,002)
Total Cash Receipts	11,475	11,877	13,018	(1,141)
Expenditures:				
Personal Services	4,572	4,760	5,500	(740)
Electricity	1,271	733	1,000	(267)
Tools, Parts & Supplies	1,540	579	1,000	(421)
Contractual Services	5,293	6,932	5,000	1,932
Capital Outlay	-	-	4,518	(4,518)
Total Expenditures	12,676	13,004	17,018	(4,014)
Receipts Over (Under) Expenditures	(1,201)	(1,127)		
Unencumbered Cash, January 1	2,266	1,065		
Unencumbered Cash, December 31	$ 1,065	(62)		

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

Exhibit J

GEARY COUNTY, KANSAS

AGENCY FUNDS
SUMMARY OF CASH RECEIPTS AND CASH DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2008

FUND	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 14,271,743	26,377,338	25,274,727	15,374,354
Delinquent Personal Tax	79,617	88,734	154,037	14,314
Real Estate Redemptions	535,748	306,761	419,859	422,650
Payments in Lieu of Taxes	10,001	12,250	18,000	4,251
Vehicle Personal Tax	61,967	2,676,066	2,619,970	118,063
Rental Vehicle Excise Tax	-	42,410	42,410	-
Recreational Vehicle Tax	1,070	27,240	27,415	895
Compensating Use Tax	64,492	1,009,028	991,298	82,222
Motor Vehicle	2,177	1,295,830	1,295,640	2,367
Freedom Park	14,007	850	-	14,857
Victim's Assistance	2,299	-	2,299	-
County School Foundation	114	-	-	114
Cash Short/Over	(2,245)	909	1,457	(2,793)
Auto Special	70,996	265,998	273,508	63,486
Prosecuting Attorney	3,179	3,183	2,461	3,901
Bankruptcy	2,727	341	3,068	-
Fish & Game Licenses	975	2,092	3,047	20
Special Fish & Game	-	115	-	115
Hatchery Fees	70	-	-	70
Stray Animals	786	-	-	786
Neighborhood Revitalization	-	1,056,844	1,056,844	-
Milford Dam Flood Control	-	77,749	77,749	-
Escrow Fees	25,308	100,903	94,705	31,506
Suspense	556	68,067	68,064	559
Total Distributable Fund	15,145,587	33,412,708	32,426,558	16,131,737
State Funds:				
Educational Building	4,819	203,497	202,724	5,592
Institutional Building	2,327	101,492	101,149	2,670
General	-	135	131	4
Total State Funds	7,146	305,124	304,004	8,266
Subdivision Funds:				
School Districts	91,820	8,554,767	8,481,589	164,998
Townships	3,220	41,792	43,005	2,007
Cemeteries	8,081	31,588	37,478	2,191
Cities	8,539	8,766,557	8,762,176	12,920
Watersheds	1,389	2,877	2,818	1,448
Dwight Fire Dist. No. 6	119	4,334	4,372	81
Wabaunsee Fire & Ambulance	189	9,249	9,189	249
Sewer - Consumer Deposits	225	-	-	225
Total Subdivision Funds	113,582	17,411,164	17,340,627	184,119
Total Agency Funds	$ 15,266,315	51,128,996	50,071,189	16,324,122

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

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

The following types of funds comprise the financial activities of the County for the year of 2008:

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.

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. Statutory Basis of Accounting

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

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

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

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

5. Budgetary Information

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

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

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. 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 statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

Special Law Enforcement
Special Law Enforcement Trust
Equipment Reserve
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.

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, 2008, the County had the following investment and maturity:

		Investment Maturities (in Years)		
Investment Type	Fair Value	Less than 1	1 – 2	Rating
Kansas Municipal Investment Pool	$ 1,596,502	$ 1,596,502	$ -	S&P AAAf/S1+

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 matured October 1, 2008. The remaining bond proceeds were transferred to the Kansas Municipal Investment Pool and subsequently deposited with Sunflower Bank in a Public Funds NOW account.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The only investment the County had as of December 31, 2008 was with the Kansas Municipal Investment Pool.

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

NOTE B - DEPOSITS AND INVESTMENTS (Continued)

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, 2008.

At December 31, 2008, the County's carrying amount of deposits was $37,142,173 and the bank balance was $37,390,362. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $766,431 was covered by federal depository insurance and the balance of $36,623,931 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, 2008, the County had invested $1,596,502 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.

For the year ended December 31, 2008, the following funds are in violation of this statute:

Fund Name	Excess
PBC Pennell – Courthouse	$ 78,400
Waste Disposal	61,343

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, 2008, the following funds are in violation of this statute:

NOTE C - COMPLIANCE WITH KANSAS STATUTES (Continued)

Fund Name	Excess
R.W. West #3 North Benefit District	$ 60
Cedar Estates	2,236
Replat Country Meadows Benefit District	410
Laurel Canyon Sewer District No. 4	62

Unclaimed Property Disposal Compliance

K.S.A. 58-3950 requires amounts accumulated to $250 or more be remitted to the State Treasurer annually. Checks were voided in the Jail Inmate account and the outstanding balances were restored to the checking account.

Outstanding Warrants/Checks

K.S.A. 10-815 permits the cancellation of warrants and checks that are outstanding for two or more years. Jury warrants and checks are currently voided before two years have elapsed.

Inventory of Personal Property

K.S.A. 19-2687 requires that the county clerk compile a comprehensive inventory listing of personal property. The current inventory listings do not detail purchases and disposals.

NOTE D – CAPITAL PROJECTS

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

	Project Authorization	Cash Disbursements and Accounts Payable To Date
Hospital Project	$ 36,479,068	$ 26,978,960

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.

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

NOTE E - DEFINED BENEFIT PENSION PLAN (Continued)

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 2008 is 5.93%. The Geary County employer contributions to KPERS for the years ending December 31, 2008, 2007, and 2006 were $316,934, $261,974 and $218,046, 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:

From	To	Statutory Authority	Amount
Noxious Weed	Noxious Weed Cap Outlay	K.S.A. 2-1318	$ 25,000
Community College Tuition	General	Close fund	31,231
Special Assessments	General	K.S.A. 10-117a	4
Riley/Geary Mortgage Rev	General	K.S.A. 10-117a	30,515
JJA - Sanction	JJA Supplemental	Create new fund	13,455
Bond & Interest	General	K.S.A. 10-117a	107,153
Hospital Improvement Bond	Bond & Interest	K.S.A. 10-117a	100,425
Auto Special	General	K.S.A. 8-145	70,996
Close to General Fund:			
Juvenile Monitoring Grant	General	Close fund	3,075
Victim Assistance	General	Close fund	2,299
Sheriff's Local Law Enforce	General	Close fund	10,572
Emergency Mgt Grant	General	Close fund	4,891
Domestic Violence Coord	General	Close fund	7,404
Laurel Canyon Road Project	General	Close fund	8,249
Sub-total			36,490

NOTE H – LITIGATION

The County Attorney's letter dated December 4, 2009 did not apprise us of any claims that would have a material effect on the entity.

NOTE I - LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2008, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds:										
Series 1993 A, Rockwood West	6.08%	5/1/1993	44,308	5/1/2008	$ 3,000	-	3,000	(3,000)	-	91
Series 1993 B, Country Meadows	6.08%	5/1/1993	45,652	5/1/2008	3,000	-	3,000	(3,000)	-	91
Series 2000, McGeorge Benefit	6.25 - 7.15%	3/3/2000	66,740	9/1/2020	53,000	-	3,000	(3,000)	50,000	3,652
Series A, 2001, RW West #3	4.50 - 5.90%	4/15/2001	71,600	11/1/2021	58,700	-	3,000	(3,000)	55,700	3,145
Series B, 2001, Prairie View	4.50 - 6.00%	4/15/2001	39,300	11/1/2021	32,200	-	1,600	(1,600)	30,600	1,758
Series C, 2001, Walters/Laurence	3.90 - 5.30%	12/15/2001	94,000	11/1/2022	81,000	-	4,000	(4,000)	77,000	4,040
Series A, 2002, Rolling Hills	3.90 - 5.50%	5/1/2002	49,000	11/1/2022	40,000	-	2,000	(2,000)	38,000	2,077
Series B, 2002, Cedar Estates	3.90 - 5.50%	5/1/2002	89,125	11/1/2022	78,000	-	4,000	(4,000)	74,000	4,050
Convention Center Contract	0.00%	12/17/2002	1,500,000	12/31/2023	1,200,000	-	75,000	(75,000)	1,125,000	-
Convention Center Contract - CVB	0.00%	12/17/2002	1,500,000	12/31/2023	800,000	-	50,000	(50,000)	750,000	-
Series 2005, Rockwood East #1	7.25%	10/6/2005	36,100	10/1/2025	34,300	-	1,000	(1,000)	33,300	2,487
Series 2006, Hospital Bonds	3.50 - 6.50%	9/1/2006	34,000,000	9/1/2031	34,000,000	-	175,000	(175,000)	33,825,000	1,620,256
Series 2006 B, Country Meadows	5.33%	11/15/2006	60,000	4/1/2026	60,000	-	1,000	(1,000)	59,000	5,978
Total Bonded Indebtedness					36,443,200	-	325,600	(325,600)	36,117,600	1,647,625
Other Debt:										
Central Nat'l-Water District 2 & 3	5.25%	10/10/2006	35,417	11/15/2009	17,779	-	8,659	(8,659)	9,120	946
Capital Leases Payable:										
Systems Finance Corporation	4.45%	7/2/2007	490,000	7/2/2011	490,000	-	122,500	(122,500)	367,500	21,805
Compensated Absences					305,119	56,842	-	56,842	361,961	-
Total Long-Term Debt					$ 37,256,098	56,842	456,759	(399,917)	36,856,181	1,670,376

NOTE I - LONG-TERM DEBT (Continued)

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

	Year									
PRINCIPAL	2009	2010	2011	2012	2013	2014-2018	2019-2023	2024-2028	2029-2031	Total
General Obligation Bonds:										
Series 2000, McGeorge Benefit	$ 3,000	3,000	3,000	4,000	4,000	22,000	11,000	-	-	50,000
Series A, 2001, RW West #3	3,100	3,300	3,400	3,600	3,800	22,200	16,300	-	-	55,700
Series B, 2001, Prairie View	1,700	1,800	1,900	2,000	2,100	12,200	8,900	-	-	30,600
Series C, 2001, Walters/Laurence	4,000	4,000	4,000	5,000	5,000	28,000	27,000	-	-	77,000
Series A, 2002, Rolling Hills	2,000	2,000	2,000	2,000	2,000	15,000	13,000	-	-	38,000
Series B, 2002, Cedar Estates	4,000	4,000	4,000	4,000	5,000	27,000	26,000	-	-	74,000
Convention Center Contract	75,000	75,000	75,000	75,000	75,000	375,000	375,000	-	-	1,125,000
Convention Center Contract - CVB	50,000	50,000	50,000	50,000	50,000	250,000	250,000	-	-	750,000
Series 2005, Rockwood East #1	1,100	1,100	1,200	1,300	1,400	8,700	12,300	6,200	-	33,300
Series 2006, Hospital Bonds	385,000	450,000	520,000	590,000	670,000	4,685,000	7,260,000	10,700,000	8,565,000	33,825,000
Series 2006 B, Country Meadows	2,000	2,000	2,000	3,000	3,000	15,000	19,000	13,000	-	59,000
Other: CNB Water District 2 & 3	9,120	-	-	-	-	-	-	-	-	9,120
Lease: System Finance Corp	122,500	122,500	122,500	-	-	-	-	-	-	367,500
Total Principal	662,520	718,700	789,000	739,900	821,300	5,460,100	8,018,500	10,719,200	8,565,000	36,494,220
INTEREST										
General Obligation Bonds:										
Series 2000, McGeorge Benefit	3,455	3,257	3,058	2,857	2,587	8,743	1,213	-	-	25,170
Series A, 2001, RW West #3	3,001	2,851	2,689	2,521	2,341	8,502	1,932	-	-	23,837
Series B, 2001, Prairie View	1,680	1,596	1,506	1,409	1,307	4,740	1,074	-	-	13,312
Series C, 2001, Walters/Laurence	3,857	3,674	3,485	3,296	3,056	11,440	3,624	-	-	32,432
Series A, 2002, Rolling Hills	1,981	1,884	1,786	1,687	1,587	5,885	1,855	-	-	16,665
Series B, 2002, Cedar Estates	3,858	3,664	3,468	3,270	3,070	11,458	3,653	-	-	32,441
Convention Center Contract	-	-	-	-	-	-	-	-	-	-
Convention Center Contract - CVB	-	-	-	-	-	-	-	-	-	-
Series 2005, Rockwood East #1	2,414	2,335	2,255	2,168	2,074	8,693	5,046	682	-	25,667
Series 2006, Hospital Bonds	1,608,881	1,583,856	1,554,606	1,520,806	1,482,456	6,645,606	5,089,031	3,080,619	630,319	23,196,180
Series 2006 B, Country Meadows	3,091	2,985	2,878	2,745	2,585	10,527	6,103	1,093	-	32,007
Other: CNB Water District 2 & 3	485	-	-	-	-	-	-	-	-	485
Lease: System Finance Corp	16,354	10,902	5,436	-	-	-	-	-	-	32,692
Total Interest	1,649,057	1,617,004	1,581,167	1,540,759	1,501,063	6,715,594	5,113,531	3,082,394	630,319	23,430,888
Total Principal and Interest	$ 2,311,577	2,335,704	2,370,167	2,280,659	2,322,363	12,175,694	13,132,031	13,801,594	9,195,319	59,925,108

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. 2008 receipts totaled $499,818 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 37.5 hrs/week	Maximum Accrual for 37.5 hrs/week	Vacation Accrual Per Pay Period 40 hrs/week	Maximum Accrual for 40 hrs/week
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.

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 37.5 hrs/week	Sick Leave Accrual Per Pay Period 40 hrs/week
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.

In January, the Commissioners designate the paid holidays for the year. If one of these holidays occurs on the regular day off of an employee, the individual is granted a day of floating holiday time which must be used within a reasonable time period.

The County has estimated the dollar amount of accumulated vacation for all employees at December 31, 2008 of $308,885, accumulated sick leave expected to be paid to employees eligible to retire at December 31, 2008 of $33,715 and floating holiday time of $19,361. The net effect of all increases and decreases in compensated absences for the year was an increase of $56,842.

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 - 2007 FINANCIAL DATA

The amounts shown for 2007 in the financial statements are included where practicable, only to provide a basis for comparison with 2008, 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.

NOTE K - 2007 FINANCIAL DATA (Continued)

Rounding variances may exist between amounts reported for the 2007 calendar year in these financial statements and the amounts reported in the 2007 audited financial statements.

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, 2008:

Year Ending December 31:	
2009	$ 1,182,765
2010	1,182,765
2011	1,182,765
2012	1,182,765
2013	1,140,765
2014-2018	5,605,485
2019-2023	3,937,448
2024-2028	3,070,383
2029-2031	1,246,138
Total minimum future rentals*	$ 19,731,279

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.

NOTE M – LEASES (Continued)

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

NOTE N - RISK MANAGEMENT

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

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

NOTE O – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. The County 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, 2008, two retirees participated in this plan and the County paid $4,925 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 County 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 County under this program.

NOTE P – SUBSEQUENT EVENTS

In March 2009, refunding revenue bonds were issued in the amount of $2,915,000 by the Geary County Public Building Commission for the Courthouse/Pennell and Geary County Office Building debt. The refunding bonds mature February 1, 2017 and will result in the elimination of one month of lease revenue.

At the request of Geary Community Hospital management, the Commissioners approved the transfer from the Hospital Improvement 2006 debt service fund to the capital project fund of the interest income earned on the hospital bond issue proceeds exceeding $240,000. The transfer was made in November 2009; the earnings transferred from inception to December 31, 2008 totaled $2,479,068.