

COUNTY OF GREENWOOD, KANSAS

Financial Statements
and
Supplemental Information
with
Report of Independent Auditors

For the Year Ended December 31, 2009

County of Greenwood, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2009

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Special Financial Statements
For the Fiscal Year Ended December 31, 2009

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioner
Greenwood County, Kansas

We have audited the accompanying financial statements of Greenwood County, Kansas, as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of Greenwood 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 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, Greenwood County, Kansas, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The differences between this regulatory basis of accounting and accounting principles generally accepted in the United States of America are also described in Note 1.

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Greenwood County, Kansas as of December 31, 2009, or changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Greenwood County, Kansas, as of December 31, 2009, and the revenues it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Greenwood County, Kansas statutory basis financial statements. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the statutory basis financial statements. This supplemental information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements, and, in our opinion, is fairly stated, in all material respects in relation to the statutory basis financial statements taken as a whole, on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the governing body and management of Greenwood County, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlatterbeck and Burns, L.L.C.

December 1, 2010

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Greenwood County, Kansas
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 For the Year Ended December 31, 2009

Statement 1

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	\$ 233,662		2,151,296	2,095,523	289,435	113,071	402,506
Special Revenue:							
Ambulance	76,667		410,411	410,827	76,251	11,524	87,775
Appraiser's Cost	60,132		278,931	297,221	41,842	7,541	49,383
Conservation District	697		16,233	16,500	430		430
County Building	459,381			39,027	420,354	15,564	435,918
Direct Election	39,614		41,869	58,606	22,877	6,337	29,214
Economic Development (2)	16,871	81	47,780	46,915	17,817	1,315	19,132
Economic Development Loan	46,302		7,774	9,791	44,285		44,285
Extension Council	2,626		112,784	113,077	2,333		2,333
Fair	204		11,003	11,000	207		207
Health	131,149		185,721	216,419	100,451	10,367	110,818
Historical Society	345		6,085	6,000	430		430
Mental Health	1,481		44,216	45,000	697		697
Mental Retardation			28,186	28,000	186		186
Noxious Weed	37,722		94,892	90,702	41,912	2,010	43,922
Road and Bridge	343,840		1,617,208	1,574,705	386,343	57,044	443,387
Rural Fire District No. 1 (2)	39,388	8	161,994	175,169	26,221	4,142	30,363
Service Program for the Elderly	2,629		68,837	70,100	1,366		1,366
Special Alcohol Program	1,816		6,037	6,191	1,662		1,662
Special Bridge	153,267		80,323	106,630	126,960	9,399	136,359
Special Liability	42,653		2		42,655		42,655
Special Park and Recreation	719		1,018		1,737		1,737
Special Equipment Reserve	402,959		142,150	121,552	423,557	31,958	455,515
Special Noxious Weed	26,831		6,500	6,585	26,746		26,746
Special Highway	585,284		275,351	564,252	296,383		296,383
Special Machinery	120,712		118,007	83,239	155,480		155,480
Special Rural Fire Equipment	75,423			39,403	36,020		36,020
Emergency Telephone Service	28,836		27,389	36,649	19,576	80	19,656
Emergency Telephone Service - Wireless	(216,100)		192,300	48,187	(71,987)	33,020	(38,967)
Expendable Trusts:							
Special Auto	10,629		64,633	70,962	4,300	1,533	5,833
Prosecuting Attorney Training	3,870		1,154	1,199	3,825		3,825
Special Law Enforcement Trust	10,757		9,910	1,830	18,837		18,837
Register of Deeds Technology	36,763		8,988	4,176	41,575		41,575
Prosecuting Attorney Trust	1,008		1,816		2,824		2,824
Prosecuting Attorney Check Fees	6,857		1,041	1,653	6,245		6,245
Emergency Medical Service Grant	546		4,823	4,823	546		546
Criminal Interdiction	5,030				5,030		5,030
LEPP Grant	11,790		6,256	5,071	12,975	537	13,512
Total Primary Government (1)	<u>2,802,360</u>	<u>89</u>	<u>6,232,918</u>	<u>6,406,984</u>	<u>2,628,383</u>	<u>305,442</u>	<u>2,933,825</u>

See accompanying notes to financial statements

Greenwood County, Kansas
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 For the Year Ended December 31, 2009

Statement 1

	<u>Beginning Unencumbered Cash Balance</u>	<u>Beginning Balance Adjustment</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Composition of Cash:							
Cash Items							2,263
Cash on Hand							881
Certificates of Deposit							7,030,734
Demand Deposits							537,949
State of Kansas Investment Pool							850,000
Less: Agency Funds per Statement 4							(5,488,011)
Adjustment for Rounding							9
Total Primary Government (1)							<u>2,933,825</u>

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

See accompanying notes to financial statements

Greenwood County, Kansas
 Summary of Expenditures - Actual and Budget
 (Budgeted Funds Only)
 For the Year Ended December 31, 2009

Statement 2

	<u>Certified Budget</u>	<u>Qualified Budget Cr. Adjustment</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 2,284,967		2,284,967	2,095,523	189,444
Special Revenue:					
Ambulance	416,637		416,637	410,827	5,810
Appraiser's Cost	300,866		300,866	297,221	3,645
Conservation District	16,500		16,500	16,500	
Direct Election	65,575		65,575	58,606	6,969
Economic Development	54,478		54,478	46,915	7,563
Extension Council	113,077		113,077	113,077	
Fair	11,000		11,000	11,000	
Health	249,796	10,038	259,834	216,419	43,415
Historical Society	6,000		6,000	6,000	
Mental Health	45,000		45,000	45,000	
Mental Retardation	28,000		28,000	28,000	
Noxious Weed	108,675		108,675	90,702	17,973
Road and Bridge	1,730,135	39,072	1,769,207	1,574,705	194,502
Rural Fire District No. 1	174,364		174,364	175,169	(805)
Service Program for the Elderly	70,100		70,100	70,100	
Special Alcohol Program	14,000		14,000	6,191	7,809
Special Bridge	300,000		300,000	106,630	193,370
Special Liability	42,650		42,650		42,650
Special Park and Recreation	4,600		4,600		4,600
Special Noxious Weed	15,304		15,304	6,585	8,719
Emergency Telephone Service	65,000		65,000	36,649	28,351
Emergency Telephone Service - Wireless	50,000	180,883	230,883	48,187	182,696
Totals	<u>6,166,724</u>	<u>229,993</u>	<u>6,396,717</u>	<u>5,460,006</u>	<u>936,711</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 1,417,661	1,686,160	1,630,167	55,993
Motor Vehicle Tax	208,026	186,978	183,034	3,944
Recreational Vehicle Tax	3,724	3,296	3,288	8
Delinquent Tax	36,723	31,919	24,252	7,667
16/20 M Truck Tax			14,987	(14,987)
In Lieu of Tax	33,923	21,447	4,145	17,302
Mineral Production Tax	4,531	6,115	6,000	115
Interest on Tax	55,639	47,876	45,000	2,876
Total Taxes	<u>1,760,227</u>	<u>1,983,791</u>	<u>1,910,873</u>	<u>72,918</u>
Intergovernmental				
Local Alcoholic Liquor Tax	899	1,018	1,039	(21)
Slider			12,392	(12,392)
Total Intergovernmental	<u>899</u>	<u>1,018</u>	<u>13,431</u>	<u>(12,413)</u>
Licenses, Fees, and Permits				
Mortgage Registration	53,229	29,361	30,000	(639)
Officer Fees	27,468	28,886	45,000	(16,114)
Landfill Fees	6,597	10,146	10,000	146
Diversion Fees	12,590	9,133	20,000	(10,867)
Total Licenses, Fees, and Permits	<u>99,884</u>	<u>77,526</u>	<u>105,000</u>	<u>(27,474)</u>
Use of Money and Property				
Interest on Investments	171,614	49,520	125,000	(75,480)
Transfers				
Operating Transfers In	20,030	13,159	15,000	(1,841)
Residual Equity Transfer In	20,259			
Total Transfers	<u>40,289</u>	<u>13,159</u>	<u>15,000</u>	<u>(1,841)</u>
Miscellaneous				
Sale of Surplus Property	3,550	8,436		8,436
Other	9,945	17,846		17,846
Total Miscellaneous	<u>13,495</u>	<u>26,282</u>		<u>26,282</u>
Total Cash Receipts / Revenue	<u>2,086,408</u>	<u>2,151,296</u>	<u>2,169,304</u>	<u>(18,008)</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	42,317	41,031	40,320	(711)
Contractual Services	1,242	3,322	3,000	(322)
Commodities	271	460	2,211	1,751
Employee Benefits	25,349	15,029	27,389	12,360
Reimbursed Expense	(95)	(105)		105
Total County Commission	<u>69,084</u>	<u>59,737</u>	<u>72,920</u>	<u>13,183</u>
County Clerk				
Personal Services	90,844	84,088	93,282	9,194
Contractual Services	6,664	6,172	8,000	1,828
Commodities	4,081	3,645	5,000	1,355
Capital Outlay	947	2,000	2,000	
Employee Benefits	39,519	33,761	42,464	8,703
Reimbursed Expense	(466)	(354)		354
Total County Clerk	<u>141,589</u>	<u>129,312</u>	<u>150,746</u>	<u>21,434</u>
County Treasurer				
Personal Services	75,219	78,399	78,026	(373)
Contractual Services	4,150	5,091	12,000	6,909
Commodities	4,684	4,770	5,000	230
Capital Outlay			2,500	2,500
Employee Benefits	48,072	45,018	50,923	5,905
Reimbursed Expense	(134)	(197)		197

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Total County Treasurer	\$ 131,991	133,081	148,449	15,368
County Attorney				
Personal Services	86,139	93,304	94,079	775
Contractual Services	6,427	6,509	15,000	8,491
Commodities	4,291	3,018	5,500	2,482
Capital Outlay	200	1,974		(1,974)
Employee Benefits	42,913	46,859	50,804	3,945
Reimbursed Expense	(563)	(569)		569
Total County Attorney	139,407	151,095	165,383	14,288
Register of Deeds				
Personal Services	63,940	68,136	66,836	(1,300)
Contractual Services	1,614	2,079	3,000	921
Commodities	1,294	1,846	2,100	254
Employee Benefits	42,562	42,631	45,275	2,644
Reimbursed Expense	(3,494)	(2,604)	(3,500)	(896)
Total Register of Deeds	105,916	112,088	113,711	1,623
Unified Court				
Contractual Services	100,616	90,655	99,000	8,345
Commodities	7,090	4,805	9,000	4,195
Capital Outlay	14,158	5,735	9,000	3,265
Reimbursed Expense	(5,699)	(7,204)		7,204
Total Unified Court	116,165	93,991	117,000	23,009
Courthouse General				
Personal Services	58,077	54,368	46,384	(7,984)
Contractual Services	295,001	286,193	264,000	(22,193)
Commodities	27,341	28,328	21,600	(6,728)
Capital Outlay	34,344	3,900	77,500	73,600
Employee Benefits	27,709	30,978	28,106	(2,872)
Reimbursed Expense	(6,898)	(7,830)	(1,000)	6,830
Total Courthouse General	435,574	395,937	436,590	40,653
County Counselor				
Contractual Services	22,475	23,290	23,140	(150)
Professional Services				
Contractual Services	3,000		3,000	3,000
Total General Government	1,165,201	1,098,531	1,230,939	132,408
Public Safety				
Sheriff				
Personal Services	613,362	632,282	626,606	(5,676)
Contractual Services	63,635	39,821	71,474	31,653
Commodities	173,214	112,254	177,000	64,746
Employee Benefits	312,676	321,647	330,191	8,544
Reimbursed Expense	(291,033)	(276,784)	(279,080)	(2,296)
Total Sheriff	871,854	829,220	926,191	96,971
Juvenile Detention				
Contractual Services	8,843	11,890	15,000	3,110
Emergency Preparedness				
Personal Services	8,132	9,023	8,650	(373)
Contractual Services	1,314	1,299	1,000	(299)
Commodities		1,106	2,100	994
Capital Outlay	850			
Employee Benefits	1,274	1,378	2,119	741
Total Emergency Preparedness	11,570	12,806	13,869	1,063
Crisis Centers				
Contractual Services		1,000		(1,000)
Crime Victims Program			3,000	3,000
Total Crisis Centers		1,000	3,000	2,000
Total Public Safety	892,267	854,916	958,060	103,144

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Sanitation				
Landfill				
Personal Services	\$ 14,531	15,964	8,550	(7,414)
Contractual Services	24,673	16,150	35,750	19,600
Commodities	10,249	14,727	18,050	3,323
Employee Benefits	1,224		7,368	7,368
Total Landfill	<u>50,677</u>	<u>46,841</u>	<u>69,718</u>	<u>22,877</u>
Recycling				
Personal Services	7,081	8,344	5,835	(2,509)
Contractual Services	547	1,426	2,750	1,324
Commodities	5,100	3,695	6,000	2,305
Employee Benefits	1,324	531	5,565	5,034
Total Recycling	<u>14,052</u>	<u>13,996</u>	<u>20,150</u>	<u>6,154</u>
Household Hazardous Waste				
Contractual Services	4,150	3,953	6,100	2,147
Commodities	21	286		(286)
Total Household Hazardous Waste	<u>4,171</u>	<u>4,239</u>	<u>6,100</u>	<u>1,861</u>
Total Sanitation	<u>68,900</u>	<u>65,076</u>	<u>95,968</u>	<u>30,892</u>
Capital Expenditures				
Transfers				
Operating Transfers Out	40,000	77,000		(77,000)
Total Expenditures and Transfers	<u>2,166,368</u>	<u>2,095,523</u>	<u>2,284,967</u>	<u>189,444</u>
Receipts Over (Under)				
Expenditures and Transfers	(79,960)	55,773		
Unencumbered Cash, Beginning	<u>313,622</u>	<u>233,662</u>		
Unencumbered Cash, Ending	<u>233,662</u>	<u>289,435</u>		

See accompanying notes to financial statements

Ambulance Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 113,914	89,455	85,389	4,066
Motor Vehicle Tax	21,150	17,086	14,932	2,154
Recreational Vehicle Tax	377	303	268	35
Delinquent Tax	3,391	2,496	1,978	518
16/20 M Truck Tax			1,223	(1,223)
In Lieu of Tax			338	(338)
Total Taxes	<u>138,832</u>	<u>109,340</u>	<u>104,128</u>	<u>5,212</u>
Intergovernmental				
Slider			1,011	(1,011)
Licenses, Fees, and Permits				
Service Fees	<u>262,242</u>	<u>301,071</u>	<u>270,000</u>	<u>31,071</u>
Miscellaneous				
Other	<u>59</u>			
Total Cash Receipts / Revenue	<u>401,133</u>	<u>410,411</u>	<u>375,139</u>	<u>35,272</u>
Expenditures and Transfers				
Public Safety				
Personal Services	198,328	216,473	200,121	(16,352)
Contractual Services	38,262	59,020	60,450	1,430
Commodities	33,269	28,669	44,000	15,331
Capital Outlay	37,653	32,304	30,000	(2,304)
Employee Benefits	87,968	90,450	85,066	(5,384)
Reimbursed Expense		(26,089)	(3,000)	23,089
Total Public Safety	<u>395,480</u>	<u>400,827</u>	<u>416,637</u>	<u>15,810</u>
Transfers				
Operating Transfers Out	<u>25,000</u>	<u>10,000</u>		(10,000)
Total Expenditures and Transfers	<u>420,480</u>	<u>410,827</u>	<u>416,637</u>	<u>5,810</u>
Receipts Over (Under)				
Expenditures and Transfers	(19,347)	(416)		
Unencumbered Cash, Beginning	<u>96,014</u>	<u>76,667</u>		
Unencumbered Cash, Ending	<u>76,667</u>	<u>76,251</u>		

See accompanying notes to financial statements

Greenwood County, Kansas
Appraiser's Cost Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 239,266	243,155	235,564	7,591
Motor Vehicle Tax	28,821	30,359	31,069	(710)
Recreational Vehicle Tax	516	533	558	(25)
Delinquent Tax	5,255	4,884	4,117	767
16/20 M Truck Tax			2,544	(2,544)
In Lieu of Tax			704	(704)
Total Taxes	<u>273,858</u>	<u>278,931</u>	<u>274,556</u>	<u>4,375</u>
Intergovernmental				
Slider			2,103	(2,103)
Total Cash Receipts / Revenue	<u>273,858</u>	<u>278,931</u>	<u>276,659</u>	<u>2,272</u>
Expenditures and Transfers				
General Government				
Personal Services	143,171	149,149	149,814	665
Contractual Services	22,605	23,057	35,350	12,293
Commodities	12,087	11,394	15,000	3,606
Capital Outlay	3,848	420	5,000	4,580
Employee Benefits	87,820	85,596	95,702	10,106
Reimbursed Expense	(3,204)	(7,395)		7,395
Total General Government	<u>266,327</u>	<u>262,221</u>	<u>300,866</u>	<u>38,645</u>
Transfers				
Operating Transfers Out		35,000		(35,000)
Total Expenditures and Transfers	<u>266,327</u>	<u>297,221</u>	<u>300,866</u>	<u>3,645</u>
Receipts Over (Under)				
Expenditures and Transfers	7,531	(18,290)		
Unencumbered Cash, Beginning	<u>52,601</u>	<u>60,132</u>		
Unencumbered Cash, Ending	<u>60,132</u>	<u>41,842</u>		

See accompanying notes to financial statements

Greenwood County, Kansas
Conservation District Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 14,687	14,037	13,578	459
Motor Vehicle Tax	1,776	1,866	1,908	(42)
Recreational Vehicle Tax	32	33	34	(1)
Delinquent Tax	325	297	253	44
16/20 M Truck Tax			156	(156)
In Lieu of Tax			43	(43)
Total Taxes	<u>16,820</u>	<u>16,233</u>	<u>15,972</u>	<u>261</u>
Intergovernmental				
Slider			129	(129)
Total Cash Receipts / Revenue	<u>16,820</u>	<u>16,233</u>	<u>16,101</u>	<u>132</u>
Expenditures and Transfers				
Agriculture				
Contractual Services	<u>16,500</u>	<u>16,500</u>	<u>16,500</u>	
Total Expenditures and Transfers	<u>16,500</u>	<u>16,500</u>	<u>16,500</u>	
Receipts Over (Under)				
Expenditures and Transfers	320	(267)		
Unencumbered Cash, Beginning	<u>377</u>	<u>697</u>		
Unencumbered Cash, Ending	<u>697</u>	<u>430</u>		

See accompanying notes to financial statements

Greenwood County, Kansas
County Building Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
General Government		
Capital Outlay	673	39,027
Total Expenditures and Transfers	673	39,027
Receipts Over (Under)		
Expenditures and Transfers	(673)	(39,027)
Unencumbered Cash, Beginning	460,054	459,381
Unencumbered Cash, Ending	459,381	420,354

See accompanying notes to financial statements

Direct Election Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 66,742	32,356	30,673	1,683
Motor Vehicle Tax	6,653	8,233	8,705	(472)
Recreational Vehicle Tax	119	144	156	(12)
Delinquent Tax	1,163	1,136	1,153	(17)
16/20 M Truck Tax			713	(713)
In Lieu of Tax			197	(197)
Total Taxes	<u>74,677</u>	<u>41,869</u>	<u>41,597</u>	<u>272</u>
Intergovernmental				
Slider			589	(589)
Total Cash Receipts / Revenue	<u>74,677</u>	<u>41,869</u>	<u>42,186</u>	<u>(317)</u>
Expenditures and Transfers				
General Government				
Personal Services	16,965	16,105	15,205	(900)
Contractual Services	25,088	10,980	31,000	20,020
Commodities	18,431	17,445	14,000	(3,445)
Capital Outlay	905	2,457	3,000	543
Employee Benefits	2,054	1,972	2,370	398
Reimbursed Expense	(253)	(353)		353
Total General Government	<u>63,190</u>	<u>48,606</u>	<u>65,575</u>	<u>16,969</u>
Transfers				
Operating Transfers Out		10,000		(10,000)
Total Expenditures and Transfers	<u>63,190</u>	<u>58,606</u>	<u>65,575</u>	<u>6,969</u>
Receipts Over (Under)				
Expenditures and Transfers	11,487	(16,737)		
Unencumbered Cash, Beginning	<u>28,127</u>	<u>39,614</u>		
Unencumbered Cash, Ending	<u>39,614</u>	<u>22,877</u>		

See accompanying notes to financial statements

Greenwood County, Kansas
Economic Development Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 41,323	41,801	40,743	1,058
Motor Vehicle Tax	4,183	5,095	5,388	(293)
Recreational Vehicle Tax	75	89	97	(8)
Delinquent Tax	783	795	714	81
16/20 M Truck Tax			441	(441)
In Lieu of Tax			122	(122)
Total Taxes	<u>46,364</u>	<u>47,780</u>	<u>47,505</u>	<u>275</u>
Intergovernmental				
Slider			365	(365)
Total Cash Receipts / Revenue	<u>46,364</u>	<u>47,780</u>	<u>47,870</u>	<u>(90)</u>
Expenditures and Transfers				
Economic Development				
Personal Services	24,799	26,631	25,832	(799)
Contractual Services	5,251	5,688	6,475	787
Commodities	957	1,966	1,900	(66)
Capital Outlay	371	2,847	4,948	2,101
Employee Benefits	9,500	14,791	15,323	532
Reimbursed Expense	(4,956)	(5,008)		5,008
Total Expenditures and Transfers	<u>35,922</u>	<u>46,915</u>	<u>54,478</u>	<u>7,563</u>
Receipts Over (Under)				
Expenditures and Transfers	10,442	865		
Unencumbered Cash, Beginning	6,429	16,871		
Prior Year Encumbr. Cancelled		81		
Unencumbered Cash, Ending	<u>16,871</u>	<u>17,817</u>		

See accompanying notes to financial statements

Greenwood County, Kansas
Economic Development Loan Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Use of Money and Property		
Interest on Loans	\$ 3,500	560
Loan Repayment	<u>26,403</u>	<u>7,214</u>
Total Cash Receipts / Revenue	<u>29,903</u>	<u>7,774</u>
 Expenditures and Transfers		
Economic Development		
Contractual Services	1,073	2,291
Economic Development Loans	<u>2,500</u>	<u>7,500</u>
Total Expenditures and Transfers	<u>3,573</u>	<u>9,791</u>
 Receipts Over (Under)		
Expenditures and Transfers	26,330	(2,017)
 Unencumbered Cash, Beginning	<u>19,972</u>	<u>46,302</u>
Unencumbered Cash, Ending	<u><u>46,302</u></u>	<u><u>44,285</u></u>

See accompanying notes to financial statements

Greenwood County, Kansas
Employee Benefits Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
None	\$			
Expenditures and Transfers				
Transfers				
Residual Equity Transfer Out	32			
Total Expenditures and Transfers	32			
Receipts Over (Under)				
Expenditures and Transfers	(32)			
Unencumbered Cash, Beginning	32			
Unencumbered Cash, Ending				

See accompanying notes to financial statements

Extension Council Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 94,081	98,725	95,875	2,850
Motor Vehicle Tax	11,120	11,932	12,233	(301)
Recreational Vehicle Tax	199	210	220	(10)
Delinquent Tax	2,011	1,917	1,621	296
16/20 M Truck Tax			1,002	(1,002)
In Lieu of Tax			277	(277)
Total Taxes	<u>107,411</u>	<u>112,784</u>	<u>111,228</u>	<u>1,556</u>
Intergovernmental				
Slider			828	(828)
Total Cash Receipts / Revenue	<u>107,411</u>	<u>112,784</u>	<u>112,056</u>	<u>728</u>
Expenditures and Transfers				
Agriculture				
Contractual Services	<u>106,932</u>	<u>113,077</u>	<u>113,077</u>	
Total Expenditures and Transfers	<u>106,932</u>	<u>113,077</u>	<u>113,077</u>	
Receipts Over (Under)				
Expenditures and Transfers	479	(293)		
Unencumbered Cash, Beginning	<u>2,147</u>	<u>2,626</u>		
Unencumbered Cash, Ending	<u>2,626</u>	<u>2,333</u>		

See accompanying notes to financial statements

Fair Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 8,714	9,689	9,423	266
Motor Vehicle Tax	1,067	1,112	1,131	(19)
Recreational Vehicle Tax	19	20	20	
Delinquent Tax	193	182	150	32
16/20 M Truck Tax			93	(93)
In Lieu of Tax			26	(26)
Total Taxes	<u>9,993</u>	<u>11,003</u>	<u>10,843</u>	<u>160</u>
Intergovernmental				
Slider			77	(77)
Total Cash Receipts / Revenue	<u>9,993</u>	<u>11,003</u>	<u>10,920</u>	<u>83</u>
Expenditures and Transfers				
Agriculture				
Contractual Services	<u>10,000</u>	<u>11,000</u>	<u>11,000</u>	
Total Expenditures and Transfers	<u>10,000</u>	<u>11,000</u>	<u>11,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	(7)	3		
Unencumbered Cash, Beginning	<u>211</u>	<u>204</u>		
Unencumbered Cash, Ending	<u>204</u>	<u>207</u>		

See accompanying notes to financial statements

Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 100,968	64,695	62,003	2,692
Motor Vehicle Tax	12,016	13,102	13,192	(90)
Recreational Vehicle Tax	215	230	237	(7)
Delinquent Tax	2,003	1,854	1,748	106
16/20 M Truck Tax			1,080	(1,080)
In Lieu of Tax			299	(299)
Total Taxes	<u>115,202</u>	<u>79,881</u>	<u>78,559</u>	<u>1,322</u>
Intergovernmental				
Federal Financial Assistance	44,213	41,250		41,250
State Grant	13,784	15,063	46,275	(31,212)
Slider			893	(893)
Contracts with Other Governments		988		988
Total Intergovernmental	<u>57,997</u>	<u>57,301</u>	<u>47,168</u>	<u>10,133</u>
Licenses, Fees, and Permits				
Service Fees	<u>38,027</u>	<u>39,097</u>	<u>51,264</u>	<u>(12,167)</u>
Miscellaneous				
Sale of Surplus Property		1,942		1,942
Other		7,500		7,500
Total Miscellaneous		<u>9,442</u>		<u>9,442</u>
Total Cash Receipts / Revenue	<u>211,226</u>	<u>185,721</u>	<u>176,991</u>	<u>8,730</u>
Expenditures and Transfers				
Health				
Personal Services	101,570	115,326	133,008	17,682
Contractual Services	20,037	17,956	20,678	2,722
Commodities	20,309	25,289	34,085	8,796
Capital Outlay	19,369	7,506	1,500	(6,006)
Employee Benefits	36,842	42,326	60,525	18,199
Reimbursed Expense	(12,474)	(1,984)		1,984
Total Health	<u>185,653</u>	<u>206,419</u>	<u>249,796</u>	<u>43,377</u>
Transfers				
Operating Transfers Out		10,000		(10,000)
Budget Credit			10,038	10,038
Total Expenditures and Transfers	<u>185,653</u>	<u>216,419</u>	<u>259,834</u>	<u>43,415</u>
Receipts Over (Under)				
Expenditures and Transfers	25,573	(30,698)		
Unencumbered Cash, Beginning	<u>105,576</u>	<u>131,149</u>		
Unencumbered Cash, Ending	<u>131,149</u>	<u>100,451</u>		

See accompanying notes to financial statements

Historical Society Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 2,286	5,751	5,611	140
Motor Vehicle Tax	299	263	287	(24)
Recreational Vehicle Tax	5	5	5	
Delinquent Tax	72	66	38	28
16/20 M Truck Tax			24	(24)
In Lieu of Tax			7	(7)
Total Taxes	<u>2,662</u>	<u>6,085</u>	<u>5,972</u>	<u>113</u>
Intergovernmental				
Slider			19	(19)
Total Cash Receipts / Revenue	<u>2,662</u>	<u>6,085</u>	<u>5,991</u>	<u>94</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>2,400</u>	<u>6,000</u>	<u>6,000</u>	
Total Expenditures and Transfers	<u>2,400</u>	<u>6,000</u>	<u>6,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	262	85		
Unencumbered Cash, Beginning	<u>83</u>	<u>345</u>		
Unencumbered Cash, Ending	<u>345</u>	<u>430</u>		

See accompanying notes to financial statements

Greenwood County, Kansas
Hospital Maintenance Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
None	\$			
Expenditures and Transfers				
Transfers				
Residual Equity Transfer Out	597			
Total Expenditures and Transfers	597			
Receipts Over (Under)				
Expenditures and Transfers	(597)			
Unencumbered Cash, Beginning	597			
Unencumbered Cash, Ending				

See accompanying notes to financial statements

Mental Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 38,285	38,456	37,344	1,112
Motor Vehicle Tax	4,573	4,903	4,990	(87)
Recreational Vehicle Tax	82	86	90	(4)
Delinquent Tax	810	771	661	110
16/20 M Truck Tax			409	(409)
In Lieu of Tax			113	(113)
Total Taxes	<u>43,750</u>	<u>44,216</u>	<u>43,607</u>	<u>609</u>
Intergovernmental				
Slider			338	(338)
Total Cash Receipts / Revenue	<u>43,750</u>	<u>44,216</u>	<u>43,945</u>	<u>271</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>43,137</u>	<u>45,000</u>	<u>45,000</u>	
Total Expenditures and Transfers	<u>43,137</u>	<u>45,000</u>	<u>45,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	613	(784)		
Unencumbered Cash, Beginning	<u>868</u>	<u>1,481</u>		
Unencumbered Cash, Ending	<u>1,481</u>	<u>697</u>		

See accompanying notes to financial statements

Mental Retardation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 21,973	24,790	23,984	806
Motor Vehicle Tax	3,030	2,866	2,844	22
Recreational Vehicle Tax	54	50	51	(1)
Delinquent Tax	530	480	377	103
16/20 M Truck Tax			233	(233)
In Lieu of Tax			64	(64)
Total Taxes	<u>25,587</u>	<u>28,186</u>	<u>27,553</u>	<u>633</u>
Intergovernmental				
Slider			193	(193)
Total Cash Receipts / Revenue	<u>25,587</u>	<u>28,186</u>	<u>27,746</u>	<u>440</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>26,111</u>	<u>28,000</u>	<u>28,000</u>	
Total Expenditures and Transfers	<u>26,111</u>	<u>28,000</u>	<u>28,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	(524)	186		
Unencumbered Cash, Beginning	<u>524</u>			
Unencumbered Cash, Ending		<u>186</u>		

See accompanying notes to financial statements

Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 78,805	82,232	78,964	3,268
Motor Vehicle Tax	12,527	10,694	10,180	514
Recreational Vehicle Tax	224	189	183	6
Delinquent Tax	2,176	1,777	1,349	428
16/20 M Truck Tax			834	(834)
In Lieu of Tax			231	(231)
Total Taxes	<u>93,732</u>	<u>94,892</u>	<u>91,741</u>	<u>3,151</u>
Intergovernmental				
Slider			689	(689)
Total Cash Receipts / Revenue	<u>93,732</u>	<u>94,892</u>	<u>92,430</u>	<u>2,462</u>
Expenditures and Transfers				
Agriculture				
Personal Services	41,998	40,280	44,653	4,373
Contractual Services	7,472	11,405	13,980	2,575
Commodities	222,512	241,651	148,250	(93,401)
Capital Outlay		1,000		(1,000)
Employee Benefits	18,717	18,006	15,792	(2,214)
Reimbursed Expense	(202,086)	(228,140)	(114,000)	114,140
Total Agriculture	<u>88,613</u>	<u>84,202</u>	<u>108,675</u>	<u>24,473</u>
Transfers				
Operating Transfers Out		6,500		(6,500)
Total Expenditures and Transfers	<u>88,613</u>	<u>90,702</u>	<u>108,675</u>	<u>17,973</u>
Receipts Over (Under)				
Expenditures and Transfers	5,119	4,190		
Unencumbered Cash, Beginning	<u>32,603</u>	<u>37,722</u>		
Unencumbered Cash, Ending	<u>37,722</u>	<u>41,912</u>		

See accompanying notes to financial statements

Road and Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 1,096,245	1,034,224	1,009,315	24,909
Motor Vehicle Tax	101,902	133,873	143,084	(9,211)
Recreational Vehicle Tax	1,822	2,344	2,570	(226)
Delinquent Tax	18,312	20,194	18,959	1,235
16/20 M Truck Tax			11,716	(11,716)
In Lieu of Tax			3,240	(3,240)
Total Taxes	<u>1,218,281</u>	<u>1,190,635</u>	<u>1,188,884</u>	<u>1,751</u>
Intergovernmental				
Special City & County Highway	436,506	385,977	438,879	(52,902)
Federal Financial Assistance		25,534		25,534
State Grant		13,538		13,538
Slider			9,687	(9,687)
Total Intergovernmental	<u>436,506</u>	<u>425,049</u>	<u>448,566</u>	<u>(23,517)</u>
Total Cash Receipts / Revenue	<u>1,654,787</u>	<u>1,615,684</u>	<u>1,637,450</u>	<u>(21,766)</u>
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	359,369	378,721	381,796	3,075
Contractual Services	57,082	41,180	59,760	18,580
Commodities	717,638	697,300	1,165,350	468,050
Capital Outlay	625	11,584	15,000	3,416
Employee Benefits	210,911	209,957	258,229	48,272
Reimbursed Expense	(304,786)	(158,920)	(150,000)	8,920
Total Maintenance	<u>1,040,839</u>	<u>1,179,822</u>	<u>1,730,135</u>	<u>550,313</u>
Transfers				
Operating Transfers Out	<u>412,993</u>	<u>393,359</u>		(393,359)
Budget Credit			<u>39,072</u>	<u>39,072</u>
Total Expenditures and Transfers	<u>1,453,832</u>	<u>1,573,181</u>	<u>1,769,207</u>	<u>196,026</u>
Receipts Over (Under)				
Expenditures and Transfers	200,955	42,503		
Unencumbered Cash, Beginning	<u>142,885</u>	<u>343,840</u>		
Unencumbered Cash, Ending	<u>343,840</u>	<u>386,343</u>		

Greenwood County, Kansas
Rural Fire District No. 1 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 166,846	142,702	137,206	5,496
Motor Vehicle Tax	13,201	16,128	16,413	(285)
Recreational Vehicle Tax	264	308	316	(8)
Delinquent Tax	2,175	2,142	2,979	(837)
16/20 M Truck Tax			1,912	(1,912)
Total Taxes	<u>182,486</u>	<u>161,280</u>	<u>158,826</u>	<u>2,454</u>
Miscellaneous				
Sale of Surplus Property		714		714
Other	530			
Total Miscellaneous	<u>530</u>	<u>714</u>		<u>714</u>
Total Cash Receipts / Revenue	<u>183,016</u>	<u>161,994</u>	<u>158,826</u>	<u>3,168</u>
Expenditures and Transfers				
Public Safety				
Personal Services	22,762	28,727	14,863	(13,864)
Contractual Services	28,603	28,838	30,000	1,162
Commodities	42,836	50,033	40,000	(10,033)
Capital Outlay	11,105	57,193	80,000	22,807
Employee Benefits	10,346	10,873	9,501	(1,372)
Reimbursed Expense	(51)	(495)		495
Total Public Safety	<u>115,601</u>	<u>175,169</u>	<u>174,364</u>	<u>(805)</u>
Transfers				
Operating Transfers Out	40,000			
Total Expenditures and Transfers	<u>155,601</u>	<u>175,169</u>	<u>174,364</u>	<u>(805)</u>
Receipts Over (Under)				
Expenditures and Transfers	27,415	(13,175)		
Unencumbered Cash, Beginning	11,973	39,388		
Prior Year Encumbr. Cancelled		8		
Unencumbered Cash, Ending	<u>39,388</u>	<u>26,221</u>		

See accompanying notes to financial statements

Greenwood County, Kansas
Service Program for the Elderly Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 64,115	59,569	58,037	1,532
Motor Vehicle Tax	6,437	7,922	8,364	(442)
Recreational Vehicle Tax	115	139	150	(11)
Delinquent Tax	1,186	1,207	1,108	99
16/20 M Truck Tax			685	(685)
In Lieu of Tax			189	(189)
Total Taxes	<u>71,853</u>	<u>68,837</u>	<u>68,533</u>	<u>304</u>
Intergovernmental				
Slider			566	(566)
Total Cash Receipts / Revenue	<u>71,853</u>	<u>68,837</u>	<u>69,099</u>	<u>(262)</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Contractual Services	<u>70,600</u>	<u>70,100</u>	<u>70,100</u>	
Total Expenditures and Transfers	<u>70,600</u>	<u>70,100</u>	<u>70,100</u>	
Receipts Over (Under)				
Expenditures and Transfers	1,253	(1,263)		
Unencumbered Cash, Beginning	<u>1,376</u>	<u>2,629</u>		
Unencumbered Cash, Ending	<u>2,629</u>	<u>1,366</u>		

See accompanying notes to financial statements

Greenwood County, Kansas
Special Alcohol Program Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 6,992	6,037	8,000	(1,963)
Total Cash Receipts / Revenue	<u>6,992</u>	<u>6,037</u>	<u>8,000</u>	<u>(1,963)</u>
Expenditures and Transfers				
Health				
Contractual Services	7,091	6,191	14,000	7,809
Total Expenditures and Transfers	<u>7,091</u>	<u>6,191</u>	<u>14,000</u>	<u>7,809</u>
Receipts Over (Under)				
Expenditures and Transfers	(99)	(154)		
Unencumbered Cash, Beginning	<u>1,915</u>	<u>1,816</u>		
Unencumbered Cash, Ending	<u>1,816</u>	<u>1,662</u>		

See accompanying notes to financial statements

Special Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 5,234	60,084	55,011	5,073
Motor Vehicle Tax	18,363	4,481	291	4,190
Recreational Vehicle Tax	329	84	5	79
Delinquent Tax	2,734	1,281	59	1,222
16/20 M Truck Tax			24	(24)
In Lieu of Tax			7	(7)
Total Taxes	<u>26,660</u>	<u>65,930</u>	<u>55,397</u>	<u>10,533</u>
Intergovernmental				
Federal Financial Assistance		12,700		12,700
State Grant		1,693		1,693
Slider			20	(20)
Total Intergovernmental		<u>14,393</u>	<u>20</u>	<u>14,373</u>
Total Cash Receipts / Revenue	<u>26,660</u>	<u>80,323</u>	<u>55,417</u>	<u>24,906</u>
Expenditures and Transfers				
Public Works				
Contractual Services	136,822	39,677	55,000	15,323
Commodities	108,836	73,491	63,000	(10,491)
Capital Outlay			182,000	182,000
Reimbursed Expense		(6,538)		6,538
Total Expenditures and Transfers	<u>245,658</u>	<u>106,630</u>	<u>300,000</u>	<u>193,370</u>
Receipts Over (Under)				
Expenditures and Transfers	(218,998)	(26,307)		
Unencumbered Cash, Beginning	<u>372,265</u>	<u>153,267</u>		
Unencumbered Cash, Ending	<u>153,267</u>	<u>126,960</u>		

See accompanying notes to financial statements

Special Liability Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Delinquent Tax	\$ 3	2		2
Total Cash Receipts / Revenue	<u>3</u>	<u>2</u>	<u></u>	<u>2</u>
Expenditures and Transfers				
General Government				
Contractual Services			42,650	42,650
Total Expenditures and Transfers			<u>42,650</u>	<u>42,650</u>
Receipts Over (Under)				
Expenditures and Transfers	3	2		
Unencumbered Cash, Beginning	<u>42,650</u>	<u>42,653</u>		
Unencumbered Cash, Ending	<u>42,653</u>	<u>42,655</u>		

See accompanying notes to financial statements

Greenwood County, Kansas
Special Park and Recreation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 898	1,018	1,039	(21)
Total Cash Receipts / Revenue	<u>898</u>	<u>1,018</u>	<u>1,039</u>	<u>(21)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>2,950</u>		<u>4,600</u>	<u>4,600</u>
Total Expenditures and Transfers	<u>2,950</u>		<u>4,600</u>	<u>4,600</u>
Receipts Over (Under)				
Expenditures and Transfers	(2,052)	1,018		
Unencumbered Cash, Beginning	<u>2,771</u>	<u>719</u>		
Unencumbered Cash, Ending	<u>719</u>	<u>1,737</u>		

See accompanying notes to financial statements

Greenwood County, Kansas
Special Equipment Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 65,000	142,000
Miscellaneous		
Other	4,770	150
Total Cash Receipts / Revenue	<u>69,770</u>	<u>142,150</u>
Expenditures and Transfers		
General Government		
Election		
Capital Outlay	935	
Public Safety		
Sheriff		
Capital Outlay	68,693	58,960
Health		
Ambulance Service		
Capital Outlay	30,000	
Health Department		
Capital Outlay	4,781	
Total Health	<u>34,781</u>	
Equipment		
Public Safety		62,592
Total Expenditures and Transfers	<u>104,409</u>	<u>121,552</u>
Receipts Over (Under)		
Expenditures and Transfers	(34,639)	20,598
Unencumbered Cash, Beginning	437,598	402,959
Unencumbered Cash, Ending	<u>402,959</u>	<u>423,557</u>

See accompanying notes to financial statements

Greenwood County, Kansas
Special Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Transfers				
Operating Transfers In	\$	6,500		6,500
Total Cash Receipts / Revenue		<u>6,500</u>	<u></u>	<u>6,500</u>
Expenditures and Transfers				
Agriculture				
Capital Outlay		23,473	15,304	8,719
Total Expenditures and Transfers		<u>23,473</u>	<u>15,304</u>	<u>8,719</u>
Receipts Over (Under)				
Expenditures and Transfers	(23,473)	(85)
Unencumbered Cash, Beginning		<u>50,304</u>	<u>26,831</u>	
Unencumbered Cash, Ending		<u>26,831</u>	<u>26,746</u>	

See accompanying notes to financial statements

Greenwood County, Kansas
Special Highway Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 317,795	275,351
Total Cash Receipts / Revenue	317,795	275,351
Expenditures and Transfers		
Public Works		
Contractual Services	18,622	533,404
Commodities	122,193	42,645
Capital Outlay	1,100	
Reimbursed Expense	(10,838)	(11,797)
Total Expenditures and Transfers	131,077	564,252
Receipts Over (Under)		
Expenditures and Transfers	186,718	(288,901)
Unencumbered Cash, Beginning	398,566	585,284
Unencumbered Cash, Ending	585,284	296,383

See accompanying notes to financial statements

Greenwood County, Kansas
Special Machinery Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 95,197	118,007
Total Cash Receipts / Revenue	95,197	118,007
Expenditures and Transfers		
Public Works		
Capital Outlay	79,859	
Equipment		
Public Works		83,239
Total Expenditures and Transfers	79,859	83,239
Receipts Over (Under)		
Expenditures and Transfers	15,338	34,768
Unencumbered Cash, Beginning	105,374	120,712
Unencumbered Cash, Ending	120,712	155,480

See accompanying notes to financial statements

Greenwood County, Kansas
Special Rural Fire Equipment Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 40,000	
Miscellaneous		
Donations	15,387	
Total Cash Receipts / Revenue	55,387	
Expenditures and Transfers		
Public Safety		
Capital Outlay	22,625	39,403
Total Expenditures and Transfers	22,625	39,403
Receipts Over (Under)		
Expenditures and Transfers	32,762	(39,403)
Unencumbered Cash, Beginning	42,661	75,423
Unencumbered Cash, Ending	75,423	36,020

See accompanying notes to financial statements

Greenwood County, Kansas
Emergency Telephone Service Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 29,221	27,389	30,790	(3,401)
Total Cash Receipts / Revenue	<u>29,221</u>	<u>27,389</u>	<u>30,790</u>	<u>(3,401)</u>
Expenditures and Transfers				
Public Safety				
Contractual Services		11,729		(11,729)
Commodities	6,941	32		(32)
Capital Outlay	20,284	24,387	65,000	40,613
Employee Benefits	2,338	501		(501)
Total Expenditures and Transfers	<u>29,563</u>	<u>36,649</u>	<u>65,000</u>	<u>28,351</u>
Receipts Over (Under)				
Expenditures and Transfers	(342)	(9,260)		
Unencumbered Cash, Beginning	<u>29,178</u>	<u>28,836</u>		
Unencumbered Cash, Ending	<u>28,836</u>	<u>19,576</u>		

See accompanying notes to financial statements

Greenwood County, Kansas
Emergency Telephone Service - Wireless Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Intergovernmental				
State Grant	\$	180,883		180,883
Licenses, Fees, and Permits				
Emergency Telephone Tax	11,282	11,417	10,494	923
Total Cash Receipts / Revenue	<u>11,282</u>	<u>192,300</u>	<u>10,494</u>	<u>181,806</u>
Expenditures and Transfers				
Public Safety				
Contractual Services	255,888			
Capital Outlay		48,187	50,000	1,813
Total Public Safety	<u>255,888</u>	<u>48,187</u>	<u>50,000</u>	<u>1,813</u>
Budget Credit			180,883	180,883
Total Expenditures and Transfers	<u>255,888</u>	<u>48,187</u>	<u>230,883</u>	<u>182,696</u>
Receipts Over (Under)				
Expenditures and Transfers	(244,606)	144,113		
Unencumbered Cash, Beginning	28,506	(216,100)		
Unencumbered Cash, Ending	<u>(216,100)</u>	<u>(71,987)</u>		

See accompanying notes to financial statements

Special Auto Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 66,479	64,633
Miscellaneous		
Other	15	
Total Cash Receipts / Revenue	<u>66,494</u>	<u>64,633</u>
Expenditures and Transfers		
General Government		
Personal Services	32,134	37,160
Contractual Services	706	562
Commodities	2,068	1,360
Capital Outlay	2,044	
Employee Benefits	16,577	19,296
Reimbursed Expense	(592)	(575)
Total General Government	<u>52,937</u>	<u>57,803</u>
Transfers		
Operating Transfers Out	<u>20,030</u>	<u>13,159</u>
Total Expenditures and Transfers	<u>72,967</u>	<u>70,962</u>
Receipts Over (Under)		
Expenditures and Transfers	(6,473)	(6,329)
Unencumbered Cash, Beginning	<u>17,102</u>	<u>10,629</u>
Unencumbered Cash, Ending	<u><u>10,629</u></u>	<u><u>4,300</u></u>

See accompanying notes to financial statements

Greenwood County, Kansas
Prosecuting Attorney Training Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 877	1,154
Total Cash Receipts / Revenue	877	1,154
Expenditures and Transfers		
General Government		
Contractual Services	1,244	1,199
Total Expenditures and Transfers	1,244	1,199
Receipts Over (Under)		
Expenditures and Transfers	(367)	(45)
Unencumbered Cash, Beginning	4,237	3,870
Unencumbered Cash, Ending	3,870	3,825

See accompanying notes to financial statements

Greenwood County, Kansas
Special Law Enforcement Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Miscellaneous		
Sale of Confiscations	\$ 2,907	9,910
Total Cash Receipts / Revenue	<u>2,907</u>	<u>9,910</u>
 Expenditures and Transfers		
Public Safety		
Commodities	17,963	1,830
Reimbursed Expense	(28)	
Total Expenditures and Transfers	<u>17,935</u>	<u>1,830</u>
 Receipts Over (Under)		
Expenditures and Transfers	(15,028)	8,080
 Unencumbered Cash, Beginning	<u>25,785</u>	<u>10,757</u>
Unencumbered Cash, Ending	<u><u>10,757</u></u>	<u><u>18,837</u></u>

See accompanying notes to financial statements

Greenwood County, Kansas
Register of Deeds Technology Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 8,570	8,988
Total Cash Receipts / Revenue	8,570	8,988
Expenditures and Transfers		
General Government		
Contractual Services		4,176
Commodities	1,790	
Total Expenditures and Transfers	1,790	4,176
Receipts Over (Under)		
Expenditures and Transfers	6,780	4,812
Unencumbered Cash, Beginning	29,983	36,763
Unencumbered Cash, Ending	36,763	41,575

See accompanying notes to financial statements

Greenwood County, Kansas
Prosecuting Attorney Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Sale of Confiscations	\$ 413	1,816
Total Cash Receipts / Revenue	413	1,816
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers	413	1,816
Unencumbered Cash, Beginning	595	1,008
Unencumbered Cash, Ending	1,008	2,824

See accompanying notes to financial statements

Greenwood County, Kansas
Prosecuting Attorney Check Fees Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,772	1,041
Total Cash Receipts / Revenue	<u>1,772</u>	<u>1,041</u>
 Expenditures and Transfers		
General Government		
Contractual Services	825	163
Commodities	113	
Capital Outlay	<u>3,704</u>	<u>1,490</u>
Total Expenditures and Transfers	<u>4,642</u>	<u>1,653</u>
 Receipts Over (Under)		
Expenditures and Transfers	(2,870)	(612)
 Unencumbered Cash, Beginning	<u>9,727</u>	<u>6,857</u>
Unencumbered Cash, Ending	<u><u>6,857</u></u>	<u><u>6,245</u></u>

See accompanying notes to financial statements

Greenwood County, Kansas
Emergency Medical Service Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$	4,823
Total Cash Receipts / Revenue	4,823	4,823
Expenditures and Transfers		
Public Safety		
Contractual Services	6,487	4,823
Total Expenditures and Transfers	6,487	4,823
Receipts Over (Under)		
Expenditures and Transfers	(6,487)	
Unencumbered Cash, Beginning	7,033	546
Unencumbered Cash, Ending	546	546

See accompanying notes to financial statements

Greenwood County, Kansas
Criminal Interdiction Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	5,030	5,030
Unencumbered Cash, Ending	5,030	5,030

See accompanying notes to financial statements

Greenwood County, Kansas
Community Development Block Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
General Government		
Capital Outlay	1,352	
Total Expenditures and Transfers	1,352	
Receipts Over (Under)		
Expenditures and Transfers	(1,352)	
Unencumbered Cash, Beginning	1,352	
Unencumbered Cash, Ending		

See accompanying notes to financial statements

Greenwood County, Kansas
LEPP Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 6,999	5,016
Licenses, Fees, and Permits		
Permits	890	1,240
Total Cash Receipts / Revenue	7,889	6,256
Expenditures and Transfers		
Health		
Contractual Services	5,480	5,060
Commodities	2,528	11
Total Expenditures and Transfers	8,008	5,071
Receipts Over (Under)		
Expenditures and Transfers	(119)	1,185
Unencumbered Cash, Beginning	11,909	11,790
Unencumbered Cash, Ending	11,790	12,975

See accompanying notes to financial statements

Greenwood County, Kansas
C.O.P.S. Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Transfers		
Residual Equity Transfer Out	19,630	
Total Expenditures and Transfers	19,630	
Receipts Over (Under)		
Expenditures and Transfers	(19,630)	
Unencumbered Cash, Beginning	19,630	
Unencumbered Cash, Ending		

See accompanying notes to financial statements

Agency Funds
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2009

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:		0	0	
Climax City General	\$	4,115	4,115	
Eureka City General		488,820	487,474	1,346
Eureka City Bond and Interest		85,289	85,056	233
Eureka City Library		70,833	70,640	193
Eureka City Special Water		6,255	6,060	195
Fall River City General		23,190	23,190	
Fall River City Library		1,052	1,052	
Fall River City Bond and Interest		8,447	8,447	
Fall River City Special Mowing		1,300	1,300	
Hamilton City General		24,051	24,051	
Hamilton City Library		8,613	8,613	
Hamilton City Police and Fire		2,117	2,117	
Hamilton City Tort Liability		7	7	
Madison City General		221,667	221,283	384
Madison City Bond and Interest		86,722	86,573	149
Madison City Library		27,071	27,024	47
Climax City Prepaid		1,200	0	1,200
Neal City Lights		469	469	
Severy City General		52,237	51,620	617
Severy City Bond and Interest		524	381	143
Severy City No Fund Warrants		1,175	1,175	
Severy City Tort Liability		71	71	
Severy City Cemetery		7,547	7,452	95
Severy City Employee Benefit		10,024	10,024	
Virgil City General		18,902	18,687	215
Subtotal Cities		<u>1,151,698</u>	<u>1,146,881</u>	<u>4,817</u>
		0	0	
Townships:		0	0	
Bachelor Township General		1,294	1,294	
Bachelor Township Road		39,885	39,131	754
Bachelor Township Noxious Weed		1,551	1,551	
Eureka Township General		3,740	3,740	
Eureka Township Road		29,542	29,054	488
Eureka Township Noxious Weed		995	995	
Fall River Township General		2,703	2,703	
Fall River Township Road		41,965	41,470	495
Fall River Township Noxious Weed		1	1	
Janesville Township General		5,550	5,550	
Janesville Township Road		176,613	175,284	1,329
Lane Township General		1,355	1,353	2
Lane Township Road		24,829	24,408	421
Madison Township General		12,752	12,745	7
Madison Township Road		168,468	167,216	1,252
Madison Township Special Road		1	1	
Madison Township Noxious Weed		8,674	8,674	
Madison Township Cemetery		8,302	8,298	4
Otter Creek Township General		5,100	5,100	
Otter Creek Township Road		85,779	85,060	719
Pleasant Grove Township General		1,531	1,531	

See accompanying notes to financial statements

Statement of Cash Receipts, Disbursements and Balances

For the Year Ended December 31, 2009

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Pleasant Grove Township Road		20,595	20,172	423
Pleasant Grove Township Noxious Weed		617	617	
Pleasant Grove Township Cemetery		1,208	1,208	
Quincy Township General		1,741	1,741	
Quincy Township Road		22,235	21,763	472
Quincy Township Noxious Weed		2,035	2,035	
Quincy Township Cemetery		2,548	2,548	
Salem Township General		3,537	3,537	
Salem Township Road		17,279	16,904	375
South Salem Township General		1,560	1,560	
South Salem Township Road		37,227	36,727	500
South Salem Township Cemetery		2,252	2,252	
South Salem Township Hall		1,174	1,174	
South Salem Township Special Road		1	1	
Salt Springs Township General		1,382	1,382	
Salt Springs Township Road		35,494	35,037	457
Salt Springs Township Cemetery		2,561	2,560	1
Shell Rock Township General		2,538	2,538	
Shell Rock Township Road		73,922	73,088	834
Shell Rock Township Cemetery		2,130	2,130	
Spring Creek Township General		2,513	2,513	
Spring Creek Township Road		37,992	37,612	380
Spring Creek Township Noxious Weed		1,269	1,269	
Spring Creek Township Cemetery		2,231	2,231	
Spring Creek Township Hall		761	761	
Twin Grove Township General		11,773	11,737	36
Twin Grove Township Road		78,638	77,884	754
Twin Grove Township Noxious Weed		1,010	1,010	
Subtotal Townships		988,853	979,150	9,703
		0	0	
Schools:		0	0	
USD No. 205 General		10,069	10,822	(753)
USD No. 205 Capital Outlay		2,061	2,177	(116)
USD No. 205 Bond and Interest		5,125	5,425	(300)
USD No. 205 Supplemental General		8,781	9,275	(494)
USD No. 245 General		24,111	24,111	
USD No. 245 Capital Outlay		4,885	4,885	
USD No. 245 Supplemental General		25,051	25,051	
USD No. 282 General		60,758	60,502	256
USD No. 282 Capital Outlay		17,886	17,835	51
USD No. 282 Supplemental General		107,928	107,586	342
USD No. 386 General		216,379	216,212	167
USD No. 386 Capital Outlay		720	720	
USD No. 386 Bond and Interest		2	2	
USD No. 386 Supplemental General		251,689	251,534	155
USD No. 389 General		444,510	443,859	651
USD No. 389 Capital Outlay		122,557	122,427	130
USD No. 389 Recreation		95,948	95,845	103
USD No. 389 Bond and Interest		530,659	530,086	573
USD No. 389 Supplemental General		696,003	695,261	742

See accompanying notes to financial statements

Greenwood County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2009

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
USD No. 390 General		144,395	144,395	
USD No. 390 Capital Outlay		9,199	9,199	
USD No. 390 Recreation		4,444	4,444	
USD No. 390 General		119,927	119,927	
USD No. 484 Recreation		3,778	3,778	
USD No. 484 General		37,994	37,994	
USD No. 484 Bond and Interest		8	8	
USD No. 484 Capital Outlay		10,232	10,232	
USD No. 484 Supplemental General		56,704	56,704	
USD No. 492 General		23,290	23,290	
USD No. 484 Capital Outlay		4,681	4,681	
USD No. 484 Supplemental General		30,002	30,002	
USD No. 484 Bond and Interest		14,456	14,456	
USD No. 282 Bond and Interest		1	1	
Subtotal Schools	<u> </u>	<u>3,084,233</u>	<u>3,082,726</u>	<u>1,507</u>
		0	0	
Cemeteries:		0	0	
Piedmont Cemetery	3	3,617	3,619	1
Otter Creek Cemetery		2,614	2,614	
Virgil Cemetery		10,204	10,190	14
Caley Cemetery		403	403	
Janesville Cemetery		2,912	2,912	
Subtotal Cemeteries	<u>3</u>	<u>19,750</u>	<u>19,738</u>	<u>15</u>
		0	0	
Watershed Districts:		0	0	
Watershed No. 18 General		1,011	1,168	(157)
Watershed No. 21 General	113	56,029	56,119	23
Watershed No. 24 General	424	38,734	38,832	326
Watershed No. 47 General		54	54	
Watershed No. 48 General		1,161	1,161	
Watershed No. 72 General		18,287	18,287	
Watershed No. 76 General		384	384	
Watershed No. 83 General		19,488	19,486	2
Watershed No. 97 General		1,480	1,480	
Subtotal Watershed Districts	<u>537</u>	<u>136,628</u>	<u>136,971</u>	<u>194</u>
		0	0	
Regional Library:		0	0	
SEK Library General		53,813	53,795	18
SEK Library Employee Benefits		3,158	3,157	1
Subtotal Regional Library		<u>56,971</u>	<u>56,952</u>	<u>19</u>
Total Subdivisions	<u>540</u>	<u>5,438,133</u>	<u>5,422,418</u>	<u>16,255</u>
		0	0	
State Funds:		0	0	
State Educational Building		62,705	62,651	54
State Institutional Building		31,352	31,325	27
		1	1	
Total State Funds	<u> </u>	<u>94,058</u>	<u>93,977</u>	<u>81</u>

See accompanying notes to financial statements

Statement of Cash Receipts, Disbursements and Balances

For the Year Ended December 31, 2009

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
		0	0	
Other Agency Funds:		0	0	
Payroll Clearing	11,347	1,482,520	1,483,161	10,706
Motor Vehicle Licenses	(194)	(485,919)	(485,925)	(200)
Driver License Fees	91	12,253	12,025	319
Game Licenses	19	0	0	19
Cereal Malt Beverage Licenses	175	175	175	175
Heritage Trust	329	1,236	1,332	233
Stray Animal	1,115	494	0	1,609
Township/City Prepays	12,606	7,698	10,360	9,944
Clerk of Court Release	272	2,909	2,064	1,117
Sales Tax	10,016	164,822	159,723	15,115
Confiscated Cash Holding - Sheriff	12,830	0	11,265	1,565
Treasurer's Holding Account		5,306	5,306	
Total Other Agency Funds	<u>48,606</u>	<u>2,163,332</u>	<u>2,171,336</u>	<u>40,602</u>
		0	0	
Distributable Funds:		0	0	
Current Tax	5,287,667	8,298,335	8,491,012	5,094,990
Delinquent Tax	55,751	206,592	209,144	53,199
Motor Vehicle Tax	222,545	1,002,284	995,042	229,787
Recreational Vehicle Tax	4,003	18,183	17,708	4,478
Countywide Sales Tax	48,132	562,162	562,897	47,397
Mineral Production Tax	4,830	8,620	12,229	1,221
In Lieu of Tax		5,209	5,209	
Special City and County Highw		423,991	423,991	
Slider		50,686	50,686	
Total Distributable Funds	<u>5,622,928</u>	<u>10,576,062</u>	<u>10,767,918</u>	<u>5,431,072</u>
		0	0	
Total Agency Funds	<u>5,672,074</u>	<u>18,271,585</u>	<u>18,455,649</u>	<u>5,488,010</u>

See accompanying notes to financial statements

County of Greenwood, Kansas
Statement of Changes in Long Term Debt
For the Year Ended December 31, 2009

Statement 5
Page 1 of 2

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds:</u>										
None										
<u>Capital Leases:</u>										
Rescue Truck (1/2 Int)	4.59%	1/1/2006	79,750	1/1/2010	32,565		15,914		16,651	1,500
New Holland Mower	5.10%	5/12/2008	92,271	12/31/2012		92,271	22,055		70,216	3,779
6 Motor Graders	4.86%	10/22/2007	249,534	10/20/2012	204,220		47,483		156,737	12,090
2 Ambulances	4.53%	11/8/2007	164,374	3/1/2011	164,374		50,870		113,504	9,764
Total Capital Leases			<u>585,929</u>		<u>401,159</u>	<u>92,271</u>	<u>136,322</u>		<u>357,108</u>	<u>27,133</u>
<u>Compensated Absences:</u>										
Vacation Pay Maximum Potential Liability					60,799			-4,713	56,086	
Sick Leave Maximum Potential Liability					140,402			-1,955	138,447	
Total Compensated Absences					<u>201,201</u>			<u>-6,668</u>	<u>194,533</u>	
<u>Landfill Closure and Post Closure Care:</u>										
Solid Waste Landfill					219,214			-23,211	196,003	
Total Long-Term Debt			<u>585,929</u>		<u>821,574</u>	<u>92,271</u>	<u>136,322</u>	<u>-29,879</u>	<u>747,644</u>	<u>27,133</u>

County of Greenwood, Kansas
Schedule of Maturity of Long-Term Debt
For the Year Ended December 31, 2009

	Year			Totals
	2010	2011	2012	
Principal				
General Obligation Bonds				
None				-
Capital Leases				
Rescue Truck (1/2 Int)	16,651			16,651
New Holland Mower	22,252	23,387	24,577	70,216
6 Motor Graders	49,790	52,209	54,738	156,737
2 Ambulances	55,496	58,008		113,504
Total Capital Leases	<u>144,189</u>	<u>133,604</u>	<u>79,315</u>	<u>357,108</u>
Total Principal	<u>144,189</u>	<u>133,604</u>	<u>79,315</u>	<u>357,108</u>
Interest				
General Obligation Bonds Interest				
None				
Capital Leases Interest				
Rescue Truck (1/2 Int)	765			765
New Holland Mower	3,583	2,447	1,258	7,288
6 Motor Graders	7,615	5,196	2,667	15,478
2 Ambulances	5,137	2,625		7,762
Total Capital Leases Interest	<u>17,100</u>	<u>10,268</u>	<u>3,925</u>	<u>31,293</u>
Total Interest	<u>17,100</u>	<u>10,268</u>	<u>3,925</u>	<u>31,293</u>
Total Principal and Interest	<u><u>161,289</u></u>	<u><u>143,872</u></u>	<u><u>83,240</u></u>	<u><u>388,401</u></u>

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2009

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

The County of Greenwood, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Greenwood, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

B. Basis of Presentation

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

The following types of funds comprise the financial activities of the County for the year of 2009:

Governmental Funds:

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

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

Debt Service Funds--to account for the accumulation 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 to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds or trust 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 (expenses, including depreciation) 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 revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2009

and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

C. Basis of Accounting

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

The County has obtained a waiver of generally accepted accounting principles from the State of Kansas which thereby requires this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, 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. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

D. Budgets

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The County did not amend any operating fund budgets during the fiscal year 2009.

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2009

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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Special Equipment Reserve Fund
Special Noxious Weed Capital Outlay Fund
Special Highway Fund
Special Machinery Fund
Special Rural Fire Equipment Fund
Special Building Fund
Special Bridge Fund

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

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the general fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Deposits and Investments

As of December 31, 2009, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$ 850,004	S&P AAf/S1+

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2009

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 and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 allows the County to invest idle funds in 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 investment is noted above.

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has designated two sixty day peak depository periods.

At December 31, 2009, the carrying amount of the County's deposits was \$7,572,400 and the bank balance was \$7,895,679. Of the bank balance, \$1,076,572 was secured by federal depository insurance and \$6,819,108 was collateralized with securities held by the pledging financial institution's 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 to be adequately secured and the County's investment policy requires 100% collateralization at all times.

At December 31, 2009, the County had invested \$850,004 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.

Inventories and Prepaid Expenses

With the exception of the enterprise funds, inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2009

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property 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 set by statute. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Vacation and Sick Pay

The County's policies regarding vacation and sick pay permit employees to accumulate a maximum of 100% of the amount of vacation time earned in a twelve-month period and a maximum accumulation of 10 days sick pay. Policies prohibit payment for vacation in lieu of time off and require the cancellation of accumulated sick pay on the date of employment termination.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

Emergency Telephone Service - Wireless \$ 71,986

Grant proceeds exceeding the above amount are due from the State of Kansas.

Compliance with Kansas Budget Law

Rural Fire District No. 1 \$ 805

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2009

Compliance with Kansas Depository Security Law

No Violations

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived compliance until December 31, 2009, in accordance with K.S.A. 75-1120(a).

Economic Development Loan Program

During 2004, the County established a revolving fund to stimulate economic development in the form of loans to local business ventures. The initial funds were provided by grant proceeds from the Community Development Block Grant Program.

Under the County's Economic Development Plan, the County has made direct loans to various local businesses to help with initial start-up costs and building acquisitions. A summary schedule of the loan transactions of the Economic Development Revolving Loan Fund for the year ending December 31, 2009, is presented below:

Balance <u>1-1-08</u>	Loans <u>Advanced</u>	Loans <u>Forgiven</u>	<u>Repayments</u>	Balance <u>12-31-08</u>
\$ 50,780	7,500		7,213	51,067

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, 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 (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

Funding Policy. K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERs employers. The employer rate established by statute for calendar year 2009 was 6.54% for the period January 1 through December 31. The County employer contributions for the years ending

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2009

December 31, 2009, 2008 and 2007 were \$121,624 \$99,563, and \$83,747 respectively, equal to the statutory required contributions for each year.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Greenwood County assessed valuation at July 1, 2009 was \$51,238,240. There was no outstanding debt at December 31, 2009. The resulting legal debt margin was \$ 1,537,147. This debt limit calculation does not include the valuation of motor vehicles.

Capital Leases

The County is a party to four lease purchase agreements regarding six motor graders, two ambulances, a tractor-mower pair and one-half interest in a rescue vehicle. Total unpaid principal balance at December 31, 2009 was in the amount of \$357,108. Details of the leases are displayed in statement 5.

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Ambulance Fund	Special Equipment Reserve Fund	\$ 10,000
General Fund	Special Equipment Reserve Fund	77,000
Appraiser's Cost Fund	Special Equipment Reserve Fund	35,000
Election Fund	Special Equipment Reserve Fund	10,000
Health Fund	Special Equipment Reserve Fund	10,000
Noxious Weed Fund	Special Noxious Weed Fund	6,500
Special Auto Fund	General Fund	13,159
Road and Bridge Fund	Special Machinery Fund	118,007
Road and Bridge Fund	Special Highway Fund	275,351

Note 4 Summary Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 5 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 joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of \$200,000 for property coverage, \$150,000 for crime coverage, and \$250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of \$1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2009

exceed amounts anticipated by either KCAMP or KWORCC management. The County continues to carry commercial insurance for all other risks of loss including employee health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 6 Federal Financial Assistance

During 2009, the County received federal assistance from the following programs:

Department of Health and Environment	
Disease Prevention	\$ 712
Child Care	2,756
MCH Block	1,058
Bioterrorism	5,907
Department of Agriculture	
WIC	24,411
Department of the Interior	
Flood Control	5,209
Department of Homeland Security	
Public Assistance Grant – FEMA	<u>38,234</u>
Total	<u><u>78,287</u></u>

Note 7 Closure and Postclosure Care Costs of Landfill

The County operated a municipal solid waste landfill through the third quarter of 2001. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Final cover was completed during the 2002 fiscal year and the associated closure costs were incurred and paid during that same fiscal period. Engineering estimates of post closure costs over the remaining twenty-three years of the original thirty year period are in the amount of \$196,003. Actual post closing costs may be higher due to inflation, changes in technology, or changes in regulations.

The county prepares its financial statements on a statutory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the county had prepared its financial statements in compliance with generally accepted accounting principals, a liability in the amount of \$196,003 would have been recognized.

The County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations. As of December 31, 2009 the County meets the criteria set forth by financial assurance test alternative IB.

The County is not required to currently accumulate funds to pay the future costs of closure and post-closure, and has not done so. These future costs will be met when due by the allocation of general tax revenues, the issue of bonds, or both.

Note 8 Reconciliation of Statement 1 and 2

Total Expenditures per Statement 2	\$ 5,460,006
Plus Non Budgeted Funds:	
Economic Development Loan	9,791
Special Equipment Reserve Fund	121,552
Special County Building Fund	39,027
Special Highway Fund	564,252
Special Machinery Fund	83,239

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2009

Special Rural Fire Equipment	39,403
Special Auto Fund	70,962
Prosecuting Attorney Training Fund	1,199
Special Law Enforcement Trust Fund	1,830
Register of Deeds Technology Fund	4,176
Prosecuting Attorney Check Fees	1,653
Emergency Medical Service Grant	4,823
LEPP Grant	<u>5,071</u>
Total Expenditures per Statement 1	<u>6,406,984</u>

County of Greenwood, Kansas
Reconciliation of 2008 Tax Roll
For the Year Ended December 31, 2009

Schedule 1

County Clerk's Abstract of Taxes Levied	\$	8,697,515
Add: Supplemental Tax Roll		31,832
Deduct: Taxes Abated		<u>(43,176)</u>
Tax Roll as Adjusted		<u><u>8,686,171</u></u>
 <u>County Treasurer's Accounting:</u>		
Total Taxes Distributed	8,473,675	
Uncollected:		
Personal Property	26,229	
Real Estate	<u>186,267</u>	
Total Uncollected		<u><u>8,686,171</u></u>
Net Tax Roll		<u><u>8,686,171</u></u>

County of Greenwood, Kansas
Debbie Wycoff, County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 1 of 4)

Balance - January 1	\$	0
<u>Receipts:</u>		
Officer Fees	750	
Reimbursements	426	
Maps	401	
Licenses	<u>175</u>	
Total Receipts		1,752
<u>Disbursements:</u>		
To County Treasurer		<u>1,752</u>
Balance - December 31		<u><u>0</u></u>

County of Greenwood, Kansas
 Marsha Ramsey, Register of Deeds
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
 (Page 2 of 4)

Balance - January 1	\$		20
 <u>Receipts:</u>			
Mortgage Registration Fees		26,973	
Recording Fees and Copies		17,208	
Heritage Trust Fees		1,079	
Technology Fees		<u>8,988</u>	
 Total Receipts			 54,248
 <u>Disbursements:</u>			
To County Treasurer:			<u>54,248</u>
 Balance - December 31			 <u><u>20</u></u>
 Composition of Cash:			
Cash on Hand			<u><u>20</u></u>

County of Greenwood, Kansas
Tami Evenson, Clerk of the District Court
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 3 of 4)

Balance - January 1	\$	44,504
Receipts:		
State Clerk Fees		76,445
LETC Fees		12,073
IDS		410
Drivers License Reinstatement Fees		4,052
Indigent Defense Fee		454
Interest		165
Fines, Penalties and Forfeitures		93,892
Marriage License Fees		1,711
KBI DNA Database Fee		1,188
County Clerk Fees		2,140
PATF Fees		1,156
Juvenile Supervision Fee		286
Attorney Fees - County		5,933
Witness Fees		175
Worthless Check Fees		835
Diversion Fees		9,133
Miscellaneous Fees		815
Finger Print Fee		45
Juvenile Diversion Fee		100
Law Library Fees		8,051
Attorney Fees - State		17,973
KBI Lab Fees		5,051
Bonds		26,534
Restitution		83,531
Unapplied Receipts		11,298
Judgments		63,010
County Forfeiture		2,000
IDS Forfeiture		1,500
Unclaimed Property		1,367
State Forfeiture		1,500
Judicial Branch Surcharge Fees		6,173
Other		494
		439,489
Total Receipts		439,489
Disbursements:		
To State Treasurer:		
State Clerk Fees		76,445
LETC Fees		12,073
IDS		410
Drivers License Reinstatement Fees		4,052
Indigent Defense Fees		454
Interest		171
Fines, Penalties and Forfeitures		93,892
Marriage License Fees		1,711
KBI DNA Database Fee		1,188
Attorney Fees		17,973
State Forfeiture		1,500
Judicial Branch Surcharge Fees		6,173
To County Treasurer:		
County Clerk Fees		2,140
PATF Fees		1,156
Juvenile Supervision Fee		286
Attorney Fees		5,933
Witness Fee		175
Worthless Check Fees		835
Diversion Fees		9,133
Miscellaneous Fees		815
Finger Print Fee		90
Juvenile Diversion Fee		100
County Forfeiture		2,000
County Attorney Check Fees		
To Others:		
Law Library Fees		8,051
KBI Lab Fees		5,051
Bonds		36,032
Restitution		83,020
Unapplied Receipts		11,478
Judgments		42,803
IDS Forfeiture		1,500
Other		464
		427,104
Total Disbursements		427,104
Balance - December 31		56,890
Composition of Ending Balance:		
Cash on Hand		50
Demand Deposit - Emprise Bank, Eureka, Kansas		56,840

County of Greenwood, Kansas
 Mark Kenneson, Sheriff
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
 (Page 4 of 4)

Balance - January 1	\$		0
<u>Receipts:</u>			
Delinquent Tax Warrants		48,522	
Jail Keep		780	
City Contracts		268,000	
VIN Fees		2,850	
Inmate Phone		1,204	
Reimbursed Expense		1,358	
Sheriff Fees		4,635	
Sheriff Sales and Other Collections for Court			
Other		<u>2,740</u>	
 Total Receipts			 330,089
<u>Disbursements:</u>			
To County Treasurer		327,064	
To Highway Patrol - VIN Fees		285	
To Others		<u>2,740</u>	
 Total Disbursements			 <u>330,089</u>
Balance - December 31			<u><u>0</u></u>