

COUNTY OF NEOSHO, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2009

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

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Special Financial Statements
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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Neosho County, Kansas

We have audited the accompanying statutory basis financial statements of Neosho 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 Neosho 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 more fully in Note 1, Neosho 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 effect on the financial statements of the differences between this regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, is presumed to be material.

The financial statements referred to above include only the primary government of the County, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The financial statements do not include the financial data of the County's legally separate component units which accounting principles generally accepted in the United States of America require to be reported with the financial data of the County's primary government.

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the preceding two paragraphs, 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 Neosho County, Kansas as of December 31, 2009, or changes in financial position for the year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Neosho 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 Neosho 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 Neosho 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,

Schlottbeck and Burns, LLC

December 1, 2010

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

Statement 1

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 1,327,108	3,127,321	3,562,069	892,360	192,430	1,084,790
Special Revenue:						
Ambulance	49,489	222,366	267,023	4,832	35,755	40,587
Appraiser's Cost	103,803	212,241	227,719	88,325	8,905	97,230
Direct Election	68,414	65,476	52,360	81,530	738	82,268
Employee Benefits	624,711	1,089,595	1,338,460	375,846	1,708	377,554
Extension Council	18,337	74,959	90,623	2,673		2,673
Fair	1,028	4,086	5,000	114		114
Fair Building	652	2,437	3,000	89		89
Health	329,549	334,335	293,740	370,144	14,927	385,071
Mental Health	22,168	89,213	109,000	2,381		2,381
Mental Retardation	13,422	52,729	64,500	1,651		1,651
Noxious Weed	88,329	61,987	62,540	87,776	1,603	89,379
Road and Bridge	269,240	2,487,029	2,756,269		83,120	83,120
Service Program for the Elderly	24,235	43,278	53,110	14,403		14,403
Special Alcohol Program	3,049	4,985	5,322	2,712		2,712
Special Bridge	264,563	194,877		459,440		459,440
Special Liability	139,820	70,501	82,193	128,128		128,128
Special Park and Recreation	12,155	1,575		13,730		13,730
Special Capital Improvement		60,719		60,719		60,719
Special Equipment Reserve	823,482	540,749	756,372	607,859		607,859
Special Noxious Weed	5,143			5,143		5,143
Jail Maintenance Reserve	745,533	5,253	292,441	458,345	77,110	535,455
Special Highway	554,923	1,140,739	54,615	1,641,047	1,424	1,642,471
Special Machinery	48,184	284,000		332,184		332,184
Emergency Telephone Service	56,803	58,743	108,863	6,683	2,416	9,099
Wireless Emergency Telephone Service	98,510	43,636	234,255	(92,109)	272	(91,837)
Emergency Telephone Grant	1,031	23,501	24,203	329		329
Debt Service:						
Shaw/Elk Road Bond and Interest		427,774	420,400	7,374		7,374
Shaw/Elk Road Bond Reserve		500,000		500,000		500,000
Capital Projects:						
Shaw/Elk Road Improvement	940,377	11,837,406	4,056,256	8,721,527	67,382	8,788,909
Enterprise:						
Solid Waste	197,290	28,805	8,332	217,763	2,138	219,901

See accompanying notes to financial statements

Neosho 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>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Expendable Trusts:						
Special Auto	4,568	145,977	130,072	20,473		20,473
Prosecuting Attorney Training	5,391	2,182	2,527	5,046		5,046
Special Law Enforcement Trust	5,278	3,185	3,446	5,017		5,017
Register of Deeds Technology	39,094	16,824	17,455	38,463		38,463
C.E.R.T. Grant	10,286			10,286		10,286
Prosecuting Attorney Check Fees	8,446	2,564	2,293	8,717		8,717
Fish and Game Prosecuting Fee	500	955	955	500		500
D.A.R.E. Grant	1			1		1
Drug Education Donation	171	825	36	960	16	976
CDBG Micro Loan	41,329	9,688		51,017		51,017
CDBG Udall Road Grant	59,985			59,985		59,985
LEPC Grant	4,772	16,831	12,358	9,245	453	9,698
Resource Typing Grant	8,000			8,000		8,000
Employee Benefit Trust		47,092	33,457	13,635		13,635
Noxious Weed Grant	402			402		402
Hazardous Material Grant	63			63		63
Total Primary Government (1)	<u>7,019,634</u>	<u>23,336,438</u>	<u>15,131,264</u>	<u>15,224,808</u>	<u>490,397</u>	<u>15,715,205</u>
Composition of Cash:						
Cash and Cash Items on Hand						6,965
Certificates of Deposit						11,950,028
Demand Deposits						3,504,575
Due from Other Government Agencies						41,605
State Municipal Investment Pool						10,800,714
Less: Agency Funds per Statement 4						(10,588,683)
Adjustment for Rounding						1
Total Primary Government (1)						<u>15,715,205</u>

(1) Excluding Agency Funds

See accompanying notes to financial statements

Neosho 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	\$ 4,148,846		4,148,846	3,562,069	586,777
Special Revenue:					
Ambulance	267,055		267,055	267,023	32
Appraiser's Cost	299,079		299,079	227,719	71,360
Direct Election	107,886		107,886	52,360	55,526
Employee Benefits	1,515,537		1,515,537	1,338,460	177,077
Extension Council	90,623		90,623	90,623	
Fair	5,000		5,000	5,000	
Fair Building	3,000		3,000	3,000	
Health	308,919	157,905	466,824	293,740	173,084
Mental Health	109,000		109,000	109,000	
Mental Retardation	64,500		64,500	64,500	
Noxious Weed	92,612		92,612	62,540	30,072
Road and Bridge	2,782,604		2,782,604	2,756,269	26,335
Service Program for the Elderly	53,110		53,110	53,110	
Special Alcohol Program	6,724		6,724	5,322	1,402
Special Bridge	307,900		307,900		307,900
Special Liability	140,000		140,000	82,193	57,807
Special Park and Recreation	13,363		13,363		13,363
Special Noxious Weed	1,812		1,812		1,812
Emergency Telephone Service	120,163		120,163	108,863	11,300
Wireless Emergency Telephone Service	304,510		304,510	234,255	70,255
Debt Service:					
Shaw/Elk Road Bond and Interest	420,400		420,400	420,400	
Enterprise:					
Solid Waste	146,689		146,689	8,332	138,357
Totals	<u>11,309,332</u>	<u>157,905</u>	<u>11,467,237</u>	<u>9,744,778</u>	<u>1,722,459</u>

See accompanying notes to financial statements

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				
Taxes				
Ad Valorem Tax	\$ 2,105,966	1,430,105	1,417,849	12,256
Motor Vehicle Tax	201,996	292,159	328,561	(36,402)
Recreational Vehicle Tax	2,526	3,556	4,120	(564)
Delinquent Tax	28,116	37,705	41,981	(4,276)
Countywide Sales Tax	676,397	540,749	575,000	(34,251)
In Lieu of Tax	4,146	2,186	8,112	(5,926)
Mineral Production Tax	112,700	97,389	80,000	17,389
Interest on Tax	105,567	143,792	95,000	48,792
Total Taxes	<u>3,237,414</u>	<u>2,547,641</u>	<u>2,550,623</u>	<u>(2,982)</u>
Intergovernmental				
Emergency Preparedness Grant	22,459			
Local Alcoholic Liquor Tax	1,087	1,575	1,080	495
Machinery and Equipment State Aid		431	4,310	(3,879)
Contracts with Other Governments	133,440	133,440	133,440	
Total Intergovernmental	<u>156,986</u>	<u>135,446</u>	<u>138,830</u>	<u>(3,384)</u>
Licenses, Fees, and Permits				
Mortgage Registration	142,195	90,473	120,000	(29,527)
Officer Fees	83,641	76,001	86,000	(9,999)
Service Fees	2,750	1,500	1,000	500
Total Licenses, Fees, and Permits	<u>228,586</u>	<u>167,974</u>	<u>207,000</u>	<u>(39,026)</u>
Use of Money and Property				
Interest on Investments	84,542	45,405	125,000	(79,595)
Rent	501	501		501
Prisoner Board	193,486	219,555	250,000	(30,445)
Total Use of Money and Property	<u>278,529</u>	<u>265,461</u>	<u>375,000</u>	<u>(109,539)</u>
Transfers				
Operating Transfers In	5,855	4,568	6,000	(1,432)
Residual Equity Transfer In	45,696			
Total Transfers	<u>51,551</u>	<u>4,568</u>	<u>6,000</u>	<u>(1,432)</u>
Miscellaneous				
Other	10,029	6,231		6,231
Total Cash Receipts	<u>3,963,095</u>	<u>3,127,321</u>	<u>3,277,453</u>	<u>(150,132)</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	45,006	48,491	40,492	(7,999)
Contractual Services	1,031	1,378	4,000	2,622
Commodities	181	91	300	209
Capital Outlay			50,000	50,000
Total County Commission	<u>46,218</u>	<u>49,960</u>	<u>94,792</u>	<u>44,832</u>
County Clerk				
Personal Services	92,168	95,440	98,683	3,243
Contractual Services	3,044	3,174	11,340	8,166
Commodities	704	565	3,990	3,425
Capital Outlay		1,531		(1,531)
Total County Clerk	<u>95,916</u>	<u>100,710</u>	<u>114,013</u>	<u>13,303</u>
County Treasurer				
Personal Services	151,501	169,214	169,505	291
Contractual Services	1,141	851	5,300	4,449
Commodities	4,478	8,951	21,000	12,049
Capital Outlay			5,000	5,000
Reimbursed Expense	(118,865)	(106,259)	(140,400)	(34,141)
Total County Treasurer	<u>38,255</u>	<u>72,757</u>	<u>60,405</u>	<u>(12,352)</u>

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	
County Attorney				
Personal Services	\$ 185,259	165,651	187,394	21,743
Contractual Services	15,054	34,401	22,350	(12,051)
Commodities	3,756	3,060	6,200	3,140
Capital Outlay	75	4,378		(4,378)
Reimbursed Expense	(11)	(1,565)		1,565
Total County Attorney	<u>204,133</u>	<u>205,925</u>	<u>215,944</u>	<u>10,019</u>
Register of Deeds				
Personal Services	67,812	77,296	71,774	(5,522)
Contractual Services	2,761	2,891	4,650	1,759
Commodities	1,282	755	5,680	4,925
Capital Outlay	3,884	691		(691)
Total Register of Deeds	<u>75,739</u>	<u>81,633</u>	<u>82,104</u>	<u>471</u>
Unified Court				
Contractual Services	286,869	249,276	262,976	13,700
Commodities	19,083	13,364	13,000	(364)
Capital Outlay	29,640	36,575	25,940	(10,635)
Reimbursed Expense	(52,036)	(33,840)		33,840
Total Unified Court	<u>283,556</u>	<u>265,375</u>	<u>301,916</u>	<u>36,541</u>
Courthouse General				
Personal Services	59,443	58,523	47,099	(11,424)
Contractual Services	276,347	363,490	281,650	(81,840)
Commodities	40,459	40,040	40,000	(40)
Capital Outlay	9,746	21,445	405,000	383,555
Reimbursed Expense	(53,880)	(50,651)		50,651
Total Courthouse General	<u>332,115</u>	<u>432,847</u>	<u>773,749</u>	<u>340,902</u>
Abandoned Cemetery Maintenance				
Contractual Services	9,050	7,800	12,000	4,200
Commodities		11		(11)
Capital Outlay	3,050	250		(250)
Total Abandoned Cemetery Maintenance	<u>12,100</u>	<u>8,061</u>	<u>12,000</u>	<u>3,939</u>
Human Resources				
Personal Services	78,961	29,885	40,396	10,511
Contractual Services	5,904	1,067	6,900	5,833
Commodities	3,356	1,696	19,000	17,304
Capital Outlay	4,314	1,049		(1,049)
Total Human Resources	<u>92,535</u>	<u>33,697</u>	<u>66,296</u>	<u>32,599</u>
Total General Government	<u>1,180,567</u>	<u>1,250,965</u>	<u>1,721,219</u>	<u>470,254</u>
Public Works				
Public Safety				
Sheriff				
Personal Services	474,136	536,812	530,934	(5,878)
Contractual Services	26,543	23,965	22,000	(1,965)
Commodities	118,943	112,776	96,000	(16,776)
Capital Outlay	9,637	3,040		(3,040)
Reimbursed Expense	(54,795)	(49,994)		49,994
Total Sheriff	<u>574,464</u>	<u>626,599</u>	<u>648,934</u>	<u>22,335</u>
Sheriff - Jail				
Personal Services	432,499	420,363	436,775	16,412
Contractual Services	159,383	153,538	132,000	(21,538)
Commodities	137,519	155,307	101,000	(54,307)
Capital Outlay	5,379	2,683		(2,683)
Reimbursed Expense	(73,127)	(84,624)		84,624
Total Sheriff - Jail	<u>661,653</u>	<u>647,267</u>	<u>669,775</u>	<u>22,508</u>
Juvenile Detention				
Contractual Services	24,096	81,325	47,259	(34,066)
Commodities	12			
Total Juvenile Detention	<u>24,108</u>	<u>81,325</u>	<u>47,259</u>	<u>(34,066)</u>

See accompanying notes to financial statements

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	
Emergency Preparedness				
Personal Services	\$ 34,264	18,335	37,000	18,665
Contractual Services	14,018	11,248	20,800	9,552
Commodities	1,888	2,895	10,200	7,305
Capital Outlay	1,859	4,823		(4,823)
Reimbursed Expense	(419)		(23,451)	(23,451)
Total Emergency Preparedness	<u>51,610</u>	<u>37,301</u>	<u>44,549</u>	<u>7,248</u>
Emergency Telephone Service				
Personal Services	256,623	265,636	265,388	(248)
Contractual Services	19,393	13,226	30,592	17,366
Commodities	4,748	3,809	5,000	1,191
Capital Outlay	757	2,725		(2,725)
Reimbursed Expense	(4,480)	(4,800)		4,800
Total Emergency Telephone Service	<u>277,041</u>	<u>280,596</u>	<u>300,980</u>	<u>20,384</u>
Total Public Safety	<u>1,588,876</u>	<u>1,673,088</u>	<u>1,711,497</u>	<u>38,409</u>
Health				
Coroner				
Contractual Services	11,300	9,361	6,800	(2,561)
Commodities		730		(730)
Capital Outlay		507		(507)
Reimbursed Expense	(3,722)	(6,382)		6,382
Total Coroner	<u>7,578</u>	<u>4,216</u>	<u>6,800</u>	<u>2,584</u>
Agriculture				
Agricultural Appropriations				
Conservation District	16,750	16,750	16,750	
Culture and Recreation				
Other Culture and Recreation				
Contractual Services		500	600	100
Economic Development				
Economic Development Appropriations				
Contractual Services	6,276	4,950	47,000	42,050
Commodities	115			
Total Economic Development Appropriations	<u>6,391</u>	<u>4,950</u>	<u>47,000</u>	<u>42,050</u>
Transfers				
Operating Transfers Out	685,658	611,600	644,980	33,380
Total Expenditures and Transfers	<u>3,485,820</u>	<u>3,562,069</u>	<u>4,148,846</u>	<u>586,777</u>
Receipts Over (Under)				
Expenditures and Transfers	477,275	(434,748)		
Unencumbered Cash, Beginning	849,833	1,327,108		
Unencumbered Cash, Ending	<u>1,327,108</u>	<u>892,360</u>		

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				
Taxes				
Ad Valorem Tax	\$ 226,310	178,879	176,878	2,001
Motor Vehicle Tax	34,644	33,898	35,193	(1,295)
Recreational Vehicle Tax	422	409	441	(32)
Delinquent Tax	4,410	4,634	4,497	137
In Lieu of Tax	444	273	869	(596)
Total Taxes	<u>266,230</u>	<u>218,093</u>	<u>217,878</u>	<u>215</u>
Intergovernmental				
Machinery and Equipment State Aid	585	4,273	462	3,811
Total Cash Receipts	<u>266,815</u>	<u>222,366</u>	<u>218,340</u>	<u>4,026</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	246,227	267,196	267,055	(141)
Reimbursed Expense	(311)	(173)		173
Total Expenditures and Transfers	<u>245,916</u>	<u>267,023</u>	<u>267,055</u>	<u>32</u>
Receipts Over (Under)				
Expenditures and Transfers	20,899	(44,657)		
Unencumbered Cash, Beginning	<u>28,590</u>	<u>49,489</u>		
Unencumbered Cash, Ending	<u>49,489</u>	<u>4,832</u>		

See accompanying notes to financial statements

Neosho 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				
Taxes				
Ad Valorem Tax	\$ 251,942	164,423	162,555	1,868
Motor Vehicle Tax	36,883	37,639	39,211	(1,572)
Recreational Vehicle Tax	453	455	492	(37)
Delinquent Tax	4,760	5,119	5,010	109
In Lieu of Tax	495	250	968	(718)
Total Taxes	<u>294,533</u>	<u>207,886</u>	<u>208,236</u>	<u>(350)</u>
Intergovernmental				
Machinery and Equipment State Aid	137	4,355	514	3,841
Total Cash Receipts	<u>294,670</u>	<u>212,241</u>	<u>208,750</u>	<u>3,491</u>
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	186,325	173,419	230,079	56,660
Contractual Services	49,245	51,330	44,000	(7,330)
Commodities	12,363	15,153	25,000	9,847
Capital Outlay	10,600	829		(829)
Reimbursed Expense	(8,250)	(13,012)		13,012
Total Expenditures and Transfers	<u>250,283</u>	<u>227,719</u>	<u>299,079</u>	<u>71,360</u>
Receipts Over (Under)				
Expenditures and Transfers	44,387	(15,478)		
Unencumbered Cash, Beginning	<u>59,416</u>	<u>103,803</u>		
Unencumbered Cash, Ending	<u>103,803</u>	<u>88,325</u>		

See accompanying notes to financial statements

Neosho County, Kansas
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				
Taxes				
Ad Valorem Tax	\$ 106,937	43,154	42,877	277
Motor Vehicle Tax	13,930	14,394	16,567	(2,173)
Recreational Vehicle Tax	155	176	208	(32)
Delinquent Tax	1,930	2,040	2,117	(77)
In Lieu of Tax	209	66	409	(343)
Total Taxes	<u>123,161</u>	<u>59,830</u>	<u>62,178</u>	<u>(2,348)</u>
Intergovernmental				
Machinery and Equipment State Aid	1,261	5,646	217	5,429
Total Cash Receipts	<u>124,422</u>	<u>65,476</u>	<u>62,395</u>	<u>3,081</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	28,497	21,176	35,246	14,070
Contractual Services	59,532	28,355	54,640	26,285
Commodities	8,101	2,829	18,000	15,171
Reimbursed Expense	(6,227)			
Total Expenditures and Transfers	<u>89,903</u>	<u>52,360</u>	<u>107,886</u>	<u>55,526</u>
Receipts Over (Under)				
Expenditures and Transfers	34,519	13,116		
Unencumbered Cash, Beginning	<u>33,895</u>	<u>68,414</u>		
Unencumbered Cash, Ending	<u>68,414</u>	<u>81,530</u>		

Neosho 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				
Taxes				
Ad Valorem Tax	\$ 1,195,392	849,672	840,426	9,246
Motor Vehicle Tax	183,457	176,010	185,662	(9,652)
Recreational Vehicle Tax	2,189	2,129	2,328	(199)
Delinquent Tax	25,888	25,817	23,723	2,094
In Lieu of Tax	2,343	1,296	4,584	(3,288)
Total Taxes	<u>1,409,269</u>	<u>1,054,924</u>	<u>1,056,723</u>	<u>(1,799)</u>
Intergovernmental				
Machinery and Equipment State Aid	6,812	34,671	2,435	32,236
Total Cash Receipts	<u>1,416,081</u>	<u>1,089,595</u>	<u>1,059,158</u>	<u>30,437</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	1,342,074	1,308,460	1,515,537	207,077
Operating Transfers Out		30,000		(30,000)
Total Expenditures and Transfers	<u>1,342,074</u>	<u>1,338,460</u>	<u>1,515,537</u>	<u>177,077</u>
Receipts Over (Under)				
Expenditures and Transfers	74,007	(248,865)		
Unencumbered Cash, Beginning	<u>550,704</u>	<u>624,711</u>		
Unencumbered Cash, Ending	<u>624,711</u>	<u>375,846</u>		

See accompanying notes to financial statements

Neosho County, Kansas
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				
Taxes				
Ad Valorem Tax	\$ 79,675	59,257	58,531	726
Motor Vehicle Tax	12,308	11,884	12,384	(500)
Recreational Vehicle Tax	149	144	155	(11)
Delinquent Tax	1,716	1,724	1,582	142
In Lieu of Tax	156	90	306	(216)
Total Taxes	<u>94,004</u>	<u>73,099</u>	<u>72,958</u>	<u>141</u>
Intergovernmental				
Machinery and Equipment State Aid	306	1,860	162	1,698
Total Cash Receipts	<u>94,310</u>	<u>74,959</u>	<u>73,120</u>	<u>1,839</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	87,821	90,623	90,623	
Total Expenditures and Transfers	<u>87,821</u>	<u>90,623</u>	<u>90,623</u>	
Receipts Over (Under)				
Expenditures and Transfers	6,489	(15,664)		
Unencumbered Cash, Beginning	<u>11,848</u>	<u>18,337</u>		
Unencumbered Cash, Ending	<u>18,337</u>	<u>2,673</u>		

See accompanying notes to financial statements

Neosho County, Kansas
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				
Taxes				
Ad Valorem Tax	\$ 4,486	3,183	3,197	(14)
Motor Vehicle Tax	720	676	697	(21)
Recreational Vehicle Tax	9	8	9	(1)
Delinquent Tax	99	98	89	9
In Lieu of Tax	9	5	17	(12)
Total Taxes	<u>5,323</u>	<u>3,970</u>	<u>4,009</u>	<u>(39)</u>
Intergovernmental				
Machinery and Equipment State Aid	20	116	9	107
Total Cash Receipts	<u>5,343</u>	<u>4,086</u>	<u>4,018</u>	<u>68</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	5,000	5,000	5,000	
Total Expenditures and Transfers	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	343	(914)		
Unencumbered Cash, Beginning	685	1,028		
Unencumbered Cash, Ending	<u>1,028</u>	<u>114</u>		

See accompanying notes to financial statements

Neosho County, Kansas
Fair Building 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				
Taxes				
Ad Valorem Tax	\$ 2,777	1,887	1,867	20
Motor Vehicle Tax	429	414	431	(17)
Recreational Vehicle Tax	5	5	5	
Delinquent Tax	59	59	55	4
In Lieu of Tax	5	3	11	(8)
Total Taxes	<u>3,275</u>	<u>2,368</u>	<u>2,369</u>	<u>(1)</u>
Intergovernmental				
Machinery and Equipment State Aid	11	69	6	63
Total Cash Receipts	<u>3,286</u>	<u>2,437</u>	<u>2,375</u>	<u>62</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	3,000	3,000	3,000	
Total Expenditures and Transfers	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	286	(563)		
Unencumbered Cash, Beginning	<u>366</u>	<u>652</u>		
Unencumbered Cash, Ending	<u>652</u>	<u>89</u>		

See accompanying notes to financial statements

Neosho County, Kansas
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				
Taxes				
Ad Valorem Tax	\$ 75,286	61,886	61,348	538
Motor Vehicle Tax	7,641	10,449	11,737	(1,288)
Recreational Vehicle Tax	94	127	147	(20)
Delinquent Tax	981	1,309	1,500	(191)
In Lieu of Tax	148	95	290	(195)
Total Taxes	<u>84,150</u>	<u>73,866</u>	<u>75,022</u>	<u>(1,156)</u>
Intergovernmental				
Federal Financial Assistance	153,099	157,905		157,905
State Grant	34,102	33,342		33,342
Machinery and Equipment State Aid		111	154	(43)
Total Intergovernmental	<u>187,201</u>	<u>191,358</u>	<u>154</u>	<u>191,204</u>
Licenses, Fees, and Permits				
Service Fees	99,239	69,111	96,615	(27,504)
Total Cash Receipts	<u>370,590</u>	<u>334,335</u>	<u>171,791</u>	<u>162,544</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	172,735	195,776	203,344	7,568
Contractual Services	48,044	45,436	45,500	64
Commodities	54,395	46,853	48,000	1,147
Capital Outlay	14,249	5,675	12,075	6,400
Total Health Department	<u>289,423</u>	<u>293,740</u>	<u>308,919</u>	<u>15,179</u>
Budget Credit			157,905	157,905
Total Expenditures and Transfers	<u>289,423</u>	<u>293,740</u>	<u>466,824</u>	<u>173,084</u>
Receipts Over (Under)				
Expenditures and Transfers	81,167	40,595		
Unencumbered Cash, Beginning	<u>248,382</u>	<u>329,549</u>		
Unencumbered Cash, Ending	<u>329,549</u>	<u>370,144</u>		

See accompanying notes to financial statements

Neosho County, Kansas
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				
Taxes				
Ad Valorem Tax	\$ 98,851	70,007	69,268	739
Motor Vehicle Tax	14,983	14,760	15,373	(613)
Recreational Vehicle Tax	182	178	193	(15)
Delinquent Tax	2,028	2,082	1,964	118
In Lieu of Tax	194	107	380	(273)
Total Taxes	<u>116,238</u>	<u>87,134</u>	<u>87,178</u>	<u>(44)</u>
Intergovernmental				
Machinery and Equipment State Aid	254	2,079	202	1,877
Total Cash Receipts	<u>116,492</u>	<u>89,213</u>	<u>87,380</u>	<u>1,833</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	107,635	109,000	109,000	
Total Expenditures and Transfers	<u>107,635</u>	<u>109,000</u>	<u>109,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	8,857	(19,787)		
Unencumbered Cash, Beginning	<u>13,311</u>	<u>22,168</u>		
Unencumbered Cash, Ending	<u>22,168</u>	<u>2,381</u>		

See accompanying notes to financial statements

Neosho County, Kansas
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				
Taxes				
Ad Valorem Tax	\$ 58,404	41,362	40,855	507
Motor Vehicle Tax	8,789	8,675	9,081	(406)
Recreational Vehicle Tax	106	105	114	(9)
Delinquent Tax	1,187	1,221	1,160	61
In Lieu of Tax	115	63	224	(161)
Total Taxes	<u>68,601</u>	<u>51,426</u>	<u>51,434</u>	<u>(8)</u>
Intergovernmental				
Machinery and Equipment State Aid	179	1,303	119	1,184
Total Cash Receipts	<u>68,780</u>	<u>52,729</u>	<u>51,553</u>	<u>1,176</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	62,830	64,500	64,500	
Total Expenditures and Transfers	<u>62,830</u>	<u>64,500</u>	<u>64,500</u>	
Receipts Over (Under)				
Expenditures and Transfers	5,950	(11,771)		
Unencumbered Cash, Beginning	<u>7,472</u>	<u>13,422</u>		
Unencumbered Cash, Ending	<u>13,422</u>	<u>1,651</u>		

See accompanying notes to financial statements

Neosho County, Kansas
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				
Taxes				
Ad Valorem Tax	\$ 112,650	42,665	42,304	361
Motor Vehicle Tax	11,465	15,670	17,564	(1,894)
Recreational Vehicle Tax	142	191	220	(29)
Delinquent Tax	1,468	1,975	2,244	(269)
In Lieu of Tax	222	65	434	(369)
Total Taxes	<u>125,947</u>	<u>60,566</u>	<u>62,766</u>	<u>(2,200)</u>
Intergovernmental				
Machinery and Equipment State Aid		1,421	230	1,191
Total Cash Receipts	<u>125,947</u>	<u>61,987</u>	<u>62,996</u>	<u>(1,009)</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	43,761	36,672	44,622	7,950
Contractual Services	11,769	10,771	8,690	(2,081)
Commodities	45,572	35,151	39,300	4,149
Capital Outlay	2,320	904		(904)
Reimbursed Expense	(30,244)	(20,958)		20,958
Total Expenditures and Transfers	<u>73,178</u>	<u>62,540</u>	<u>92,612</u>	<u>30,072</u>
Receipts Over (Under)				
Expenditures and Transfers	52,769	(553)		
Unencumbered Cash, Beginning	<u>35,560</u>	<u>88,329</u>		
Unencumbered Cash, Ending	<u>88,329</u>	<u>87,776</u>		

See accompanying notes to financial statements

Neosho County, Kansas
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				
Taxes				
Ad Valorem Tax	\$ 1,103,670	1,661,655	1,643,994	17,661
Motor Vehicle Tax	181,884	168,078	171,535	(3,457)
Recreational Vehicle Tax	2,211	2,027	2,151	(124)
Delinquent Tax	22,685	23,151	21,918	1,233
In Lieu of Tax	2,164	2,544	4,235	(1,691)
Total Taxes	<u>1,312,614</u>	<u>1,857,455</u>	<u>1,843,833</u>	<u>13,622</u>
Intergovernmental				
Special City & County Highway	684,185	611,623	695,259	(83,636)
Equalization and Adjustment	19,773	17,951	19,800	(1,849)
Machinery and Equipment State Aid	4,447		2,250	(2,250)
Total Intergovernmental	<u>708,405</u>	<u>629,574</u>	<u>717,309</u>	<u>(87,735)</u>
Total Cash Receipts	<u>2,021,019</u>	<u>2,487,029</u>	<u>2,561,142</u>	<u>(74,113)</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	765,241	842,651	836,104	(6,547)
Contractual Services	273,572	418,165	168,000	(250,165)
Commodities	971,471	888,598	1,778,500	889,902
Reimbursed Expense	(96,103)	(209,192)		209,192
Total County Engineer	<u>1,914,181</u>	<u>1,940,222</u>	<u>2,782,604</u>	<u>842,382</u>
Transfers				
County Engineer				
Operating Transfers Out	216,000	816,047		(816,047)
Total Expenditures and Transfers	<u>2,130,181</u>	<u>2,756,269</u>	<u>2,782,604</u>	<u>26,335</u>
Receipts Over (Under)				
Expenditures and Transfers	(109,162)	(269,240)		
Unencumbered Cash, Beginning	326,218	269,240		
Prior Year Encumbr. Cancelled	52,184			
Unencumbered Cash, Ending	<u>269,240</u>	<u>269,240</u>		

See accompanying notes to financial statements

Neosho 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				
Taxes				
Ad Valorem Tax	\$ 48,700	33,603	33,186	417
Motor Vehicle Tax	7,594	7,291	7,570	(279)
Recreational Vehicle Tax	92	88	95	(7)
Delinquent Tax	1,053	1,052	967	85
In Lieu of Tax	96	51	187	(136)
Total Taxes	<u>57,535</u>	<u>42,085</u>	<u>42,005</u>	<u>80</u>
Intergovernmental				
Machinery and Equipment State Aid	182	1,193	99	1,094
Total Cash Receipts	<u>57,717</u>	<u>43,278</u>	<u>42,104</u>	<u>1,174</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	40,333	53,110	53,110	
Total Expenditures and Transfers	<u>40,333</u>	<u>53,110</u>	<u>53,110</u>	
Receipts Over (Under)				
Expenditures and Transfers	17,384	(9,832)		
Unencumbered Cash, Beginning	<u>6,851</u>	<u>24,235</u>		
Unencumbered Cash, Ending	<u>24,235</u>	<u>14,403</u>		

See accompanying notes to financial statements

Neosho 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				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 4,680	4,985	3,675	1,310
Total Cash Receipts	<u>4,680</u>	<u>4,985</u>	<u>3,675</u>	<u>1,310</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	1,446	4,488	6,724	2,236
Commodities	831	834		(834)
Total Expenditures and Transfers	<u>2,277</u>	<u>5,322</u>	<u>6,724</u>	<u>1,402</u>
Receipts Over (Under)				
Expenditures and Transfers	2,403	(337)		
Unencumbered Cash, Beginning	<u>646</u>	<u>3,049</u>		
Unencumbered Cash, Ending	<u>3,049</u>	<u>2,712</u>		

Neosho County, Kansas
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				
Taxes				
Ad Valorem Tax	\$ 128,044	175,355	174,077	1,278
Motor Vehicle Tax	10,158	16,092	19,904	(3,812)
Recreational Vehicle Tax	111	198	250	(52)
Delinquent Tax	1,912	2,321	2,543	(222)
In Lieu of Tax	251	269	491	(222)
Total Taxes	<u>140,476</u>	<u>194,235</u>	<u>197,265</u>	<u>(3,030)</u>
Intergovernmental				
Machinery and Equipment State Aid	413	642	261	381
Total Cash Receipts	<u>140,889</u>	<u>194,877</u>	<u>197,526</u>	<u>(2,649)</u>
Expenditures and Transfers				
Public Works				
Construction				
Contractual Services	15,572		307,900	307,900
Reimbursed Expense	(6,758)			
Total Expenditures and Transfers	<u>8,814</u>		<u>307,900</u>	<u>307,900</u>
Receipts Over (Under)				
Expenditures and Transfers	132,075	194,877		
Unencumbered Cash, Beginning	<u>132,488</u>	<u>264,563</u>		
Unencumbered Cash, Ending	<u>264,563</u>	<u>459,440</u>		

See accompanying notes to financial statements

Neosho County, Kansas
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				
Taxes				
Ad Valorem Tax	\$ 126,005	45,038	44,436	602
Motor Vehicle Tax	18,799	18,634	19,589	(955)
Recreational Vehicle Tax	227	225	246	(21)
Delinquent Tax	2,269	2,460	2,503	(43)
In Lieu of Tax	247	68	484	(416)
Total Taxes	<u>147,547</u>	<u>66,425</u>	<u>67,258</u>	<u>(833)</u>
Intergovernmental				
Machinery and Equipment State Aid	422	4,076	257	3,819
Total Cash Receipts	<u>147,969</u>	<u>70,501</u>	<u>67,515</u>	<u>2,986</u>
Expenditures and Transfers				
General Government				
Courthouse General				
Contractual Services	79,026	82,193	140,000	57,807
Reimbursed Expense	(5,382)			
Total Expenditures and Transfers	<u>73,644</u>	<u>82,193</u>	<u>140,000</u>	<u>57,807</u>
Receipts Over (Under)				
Expenditures and Transfers	74,325	(11,692)		
Unencumbered Cash, Beginning	<u>65,495</u>	<u>139,820</u>		
Unencumbered Cash, Ending	<u>139,820</u>	<u>128,128</u>		

See accompanying notes to financial statements

Neosho 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				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,087	1,575	1,080	495
Total Cash Receipts	<u>1,087</u>	<u>1,575</u>	<u>1,080</u>	<u>495</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services			13,363	13,363
Total Expenditures and Transfers			<u>13,363</u>	<u>13,363</u>
Receipts Over (Under)				
Expenditures and Transfers	1,087	1,575		
Unencumbered Cash, Beginning	<u>11,068</u>	<u>12,155</u>		
Unencumbered Cash, Ending	<u>12,155</u>	<u>13,730</u>		

See accompanying notes to financial statements

Neosho County, Kansas
Special Capital Improvement 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		
Transfers		
Operating Transfers In	\$ 9,261	60,719
Total Cash Receipts	9,261	60,719
Expenditures and Transfers		
Reconstruction and Remodeling		
General Government	86,585	
Total Expenditures and Transfers	86,585	
Receipts Over (Under)		
Expenditures and Transfers	(77,324)	60,719
Unencumbered Cash, Beginning	77,324	
Unencumbered Cash, Ending	77,324	60,719

See accompanying notes to financial statements

Neosho 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		
Transfers		
Operating Transfers In	\$ 676,397	540,749
Total Cash Receipts	<u>676,397</u>	<u>540,749</u>
 Expenditures and Transfers		
Equipment		
Equipment		
General Government	9,940	93,565
Public Works	93,400	484,668
Public Safety	73,696	175,473
Health		2,666
Total Expenditures and Transfers	<u>177,036</u>	<u>756,372</u>
 Receipts Over (Under)		
Expenditures and Transfers	499,361	(215,623)
 Unencumbered Cash, Beginning	<u>324,121</u>	<u>823,482</u>
Unencumbered Cash, Ending	<u><u>823,482</u></u>	<u><u>607,859</u></u>

See accompanying notes to financial statements

Neosho 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				
None	\$			
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Capital Outlay	169		1,812	1,812
Total Expenditures and Transfers	<u>169</u>		<u>1,812</u>	<u>1,812</u>
Receipts Over (Under)				
Expenditures and Transfers	(169)			
Unencumbered Cash, Beginning	<u>5,312</u>	<u>5,143</u>		
Unencumbered Cash, Ending	<u>5,143</u>	<u>5,143</u>		

See accompanying notes to financial statements

Neosho County, Kansas
Jail Maintenance 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		
Use of Money and Property		
Interest on Investments	\$ 14,933	5,253
Total Cash Receipts	<u>14,933</u>	<u>5,253</u>
 Expenditures and Transfers		
Public Safety		
Sheriff - Jail		
Contractual Services		138,830
Commodities		170
Capital Outlay		<u>153,441</u>
Total Expenditures and Transfers		<u>292,441</u>
 Receipts Over (Under)		
Expenditures and Transfers	14,933	(287,188)
 Unencumbered Cash, Beginning	<u>730,600</u>	<u>745,533</u>
Unencumbered Cash, Ending	<u><u>745,533</u></u>	<u><u>458,345</u></u>

See accompanying notes to financial statements

Neosho 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)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 216,000	1,140,739
Total Cash Receipts	<u>216,000</u>	<u>1,140,739</u>
 Expenditures and Transfers		
Public Works		
Construction		
Contractual Services		50,315
Capital Outlay		4,300
Total Expenditures and Transfers		<u>54,615</u>
 Receipts Over (Under)		
Expenditures and Transfers	216,000	1,086,124
 Unencumbered Cash, Beginning	<u>338,923</u>	<u>554,923</u>
Unencumbered Cash, Ending	<u><u>554,923</u></u>	<u><u>1,641,047</u></u>

See accompanying notes to financial statements

Neosho 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		
Transfers		
Operating Transfers In	\$	284,000
Total Cash Receipts		284,000
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		284,000
Unencumbered Cash, Beginning	48,184	48,184
Unencumbered Cash, Ending	48,184	332,184

See accompanying notes to financial statements

Neosho 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				
Intergovernmental				
Contracts with Other Governments	\$ 33,360	33,359	33,360	(1)
Emergency Telephone Tax	27,322	25,384	30,000	(4,616)
Total Cash Receipts	<u>60,682</u>	<u>58,743</u>	<u>63,360</u>	<u>(4,617)</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	39,208	77,581	70,000	(7,581)
Commodities	1,456	1,090	15,500	14,410
Capital Outlay	16,671	130,899	135,370	4,471
Reimbursed Expense	(5,963)	(100,707)	(100,707)	
Total Expenditures and Transfers	<u>51,372</u>	<u>108,863</u>	<u>120,163</u>	<u>11,300</u>
Receipts Over (Under)				
Expenditures and Transfers	9,310	(50,120)		
Unencumbered Cash, Beginning	<u>47,493</u>	<u>56,803</u>		
Unencumbered Cash, Ending	<u>56,803</u>	<u>6,683</u>		

Neosho County, Kansas
Wireless 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				
Intergovernmental				
State Grant	\$ 3,713	12,428	180,000	(167,572)
Emergency Telephone Tax	29,547	31,208	26,000	5,208
Total Cash Receipts	<u>33,260</u>	<u>43,636</u>	<u>206,000</u>	<u>(162,364)</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	13,456	7,278	50,000	42,722
Commodities			29,000	29,000
Capital Outlay		226,977	225,510	(1,467)
Total Expenditures and Transfers	<u>13,456</u>	<u>234,255</u>	<u>304,510</u>	<u>70,255</u>
Receipts Over (Under)				
Expenditures and Transfers	19,804	(190,619)		
Unencumbered Cash, Beginning	<u>78,706</u>	<u>98,510</u>		
Unencumbered Cash, Ending	<u>98,510</u>	<u>(92,109)</u>		

See accompanying notes to financial statements

Neosho County, Kansas
Emergency Telephone 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)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Donations	\$ 1,000	23,501
Total Cash Receipts	<u>1,000</u>	<u>23,501</u>
Expenditures and Transfers		
Public Safety		
Emergency Telephone Service		
Contractual Services		5,752
Commodities		703
Capital Outlay		17,748
Total Expenditures and Transfers		<u>24,203</u>
Receipts Over (Under)		
Expenditures and Transfers	1,000	(702)
Unencumbered Cash, Beginning	<u>31</u>	<u>1,031</u>
Unencumbered Cash, Ending	<u>1,031</u>	<u>329</u>

See accompanying notes to financial statements

Neosho County, Kansas
Bond and Interest 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				
Taxes				
Ad Valorem Tax	\$ 482			
Motor Vehicle Tax	3,099			
Recreational Vehicle Tax	27			
Delinquent Tax	995			
Total Cash Receipts	<u>4,603</u>			
Expenditures and Transfers				
Debt Service				
Transfers				
Residual Equity Transfer Out	45,696			
Total Expenditures and Transfers	<u>45,696</u>			
Receipts Over (Under)				
Expenditures and Transfers	(41,093)			
Unencumbered Cash, Beginning	<u>41,093</u>			
Unencumbered Cash, Ending				

See accompanying notes to financial statements

Neosho County, Kansas
Shaw/Elk Road Bond and Interest 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				
Taxes				
Countywide Sales Tax	\$ 420,400	420,400	420,400	
Miscellaneous				
Accrued Interest on Bond Sale		7,374		7,374
Total Cash Receipts	<u>420,400</u>	<u>427,774</u>	<u>420,400</u>	<u>7,374</u>
Expenditures and Transfers				
Debt Service				
State Revolving Loan				
Principal	365,564	310,290	328,147	17,857
Interest	54,836	110,110	92,253	(17,857)
Total Expenditures and Transfers	<u>420,400</u>	<u>420,400</u>	<u>420,400</u>	
Receipts Over (Under)				
Expenditures and Transfers		7,374		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u>7,374</u>		

See accompanying notes to financial statements

Neosho County, Kansas
Shaw/Elk Road Bond 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Bond Proceeds	\$	500,000
Total Cash Receipts		500,000
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		500,000
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		500,000

See accompanying notes to financial statements

Neosho County, Kansas
Shaw/Elk Road Improvement 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		
Taxes		
Countywide Sales Tax	\$ 981,838	701,430
Use of Money and Property		
Interest on Investments	3,172	7,213
Miscellaneous		
State Revolving Loan Proceeds	954,727	2,777,649
Bond Proceeds		8,351,114
Total Miscellaneous	<u>954,727</u>	<u>11,128,763</u>
Total Cash Receipts	<u>1,939,737</u>	<u>11,837,406</u>
Expenditures and Transfers		
Public Works		
County Engineer		
Contractual Services	208,243	3,231,894
Commodities		30
Capital Outlay		215,640
Operating Transfers Out		608,692
Reimbursed Expense	(60)	
Total Expenditures and Transfers	<u>208,183</u>	<u>4,056,256</u>
Receipts Over (Under)		
Expenditures and Transfers	1,731,554	7,781,150
Unencumbered Cash, Beginning	(791,177)	940,377
Unencumbered Cash, Ending	<u>940,377</u>	<u>8,721,527</u>

See accompanying notes to financial statements

Neosho County, Kansas
Solid Waste 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				
Licenses, Fees, and Permits				
Service Fees	\$ 100,876	28,805	220,000	(191,195)
Miscellaneous				
Sale of Surplus Property	5,286			
Total Cash Receipts	<u>106,162</u>	<u>28,805</u>	<u>220,000</u>	<u>(191,195)</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	30,742	34,165	51,389	17,224
Contractual Services	84,923	15,035	23,100	8,065
Commodities	672	4,132	72,200	68,068
Reimbursed Expense		(45,000)		45,000
Total Expenditures and Transfers	<u>116,337</u>	<u>8,332</u>	<u>146,689</u>	<u>138,357</u>
Receipts Over (Under)				
Expenditures and Transfers	(10,175)	20,473		
Unencumbered Cash, Beginning	<u>207,465</u>	<u>197,290</u>		
Unencumbered Cash, Ending	<u><u>197,290</u></u>	<u><u>217,763</u></u>		

See accompanying notes to financial statements

Neosho County, Kansas
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		
Licenses, Fees, and Permits		
Officer Fees	\$ 146,565	145,977
Total Cash Receipts	<u>146,565</u>	<u>145,977</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	129,244	116,621
Contractual Services	2,390	3,311
Commodities	9,341	5,572
Capital Outlay	1,273	
Reimbursed Expense	(251)	
Total County Treasurer	<u>141,997</u>	<u>125,504</u>
Transfers		
County Treasurer		
Operating Transfers Out	<u>5,855</u>	<u>4,568</u>
Total Expenditures and Transfers	<u>147,852</u>	<u>130,072</u>
Receipts Over (Under)		
Expenditures and Transfers	(1,287)	15,905
Unencumbered Cash, Beginning	<u>5,855</u>	<u>4,568</u>
Unencumbered Cash, Ending	<u><u>4,568</u></u>	<u><u>20,473</u></u>

See accompanying notes to financial statements

Neosho 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)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,590	2,182
Total Cash Receipts	<u>1,590</u>	<u>2,182</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u> </u>	<u>2,527</u>
Total Expenditures and Transfers	<u> </u>	<u>2,527</u>
 Receipts Over (Under)		
Expenditures and Transfers	1,590	(345)
 Unencumbered Cash, Beginning	<u>3,801</u>	<u>5,391</u>
Unencumbered Cash, Ending	<u><u>5,391</u></u>	<u><u>5,046</u></u>

See accompanying notes to financial statements

Neosho 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		
Intergovernmental		
Drug Control Tax	\$ 1,708	1,149
Licenses, Fees, and Permits		
Officer Fees	800	520
Miscellaneous		
Other		1,516
Total Cash Receipts	<u>2,508</u>	<u>3,185</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	8,542	3,446
Total Expenditures and Transfers	<u>8,542</u>	<u>3,446</u>
Receipts Over (Under)		
Expenditures and Transfers	(6,034)	(261)
Unencumbered Cash, Beginning	<u>11,312</u>	<u>5,278</u>
Unencumbered Cash, Ending	<u><u>5,278</u></u>	<u><u>5,017</u></u>

See accompanying notes to financial statements

Neosho 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)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 21,314	16,824
Total Cash Receipts	<u>21,314</u>	<u>16,824</u>
 Expenditures and Transfers		
General Government		
Register of Deeds		
Capital Outlay	13,994	17,455
Total Expenditures and Transfers	<u>13,994</u>	<u>17,455</u>
 Receipts Over (Under)		
Expenditures and Transfers	7,320	(631)
 Unencumbered Cash, Beginning	<u>31,774</u>	<u>39,094</u>
Unencumbered Cash, Ending	<u><u>39,094</u></u>	<u><u>38,463</u></u>

See accompanying notes to financial statements

Neosho County, Kansas
C.E.R.T. 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		
Intergovernmental		
Federal Financial Assistance	\$ 10,000	
Total Cash Receipts	10,000	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	10,000	
Unencumbered Cash, Beginning	286	10,286
Unencumbered Cash, Ending	10,286	10,286

See accompanying notes to financial statements

Neosho 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		
Licenses, Fees, and Permits		
Officer Fees	\$ 6,193	2,564
Total Cash Receipts	<u>6,193</u>	<u>2,564</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	108	
Commodities	367	130
Capital Outlay	591	2,163
Total Expenditures and Transfers	<u>1,066</u>	<u>2,293</u>
 Receipts Over (Under)		
Expenditures and Transfers	5,127	271
 Unencumbered Cash, Beginning	<u>3,319</u>	<u>8,446</u>
Unencumbered Cash, Ending	<u><u>8,446</u></u>	<u><u>8,717</u></u>

See accompanying notes to financial statements

Neosho County, Kansas
Fish and Game Prosecuting Fee 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		
Licenses, Fees, and Permits		
Officer Fees	\$ 595	955
Total Cash Receipts	595	955
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,745	955
Total Expenditures and Transfers	1,745	955
Receipts Over (Under)		
Expenditures and Transfers	(1,150)	
Unencumbered Cash, Beginning	1,650	500
Unencumbered Cash, Ending	500	500

See accompanying notes to financial statements

Neosho County, Kansas
D.A.R.E. 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		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>1</u>	<u>1</u>
Unencumbered Cash, Ending	<u><u>1</u></u>	<u><u>1</u></u>

See accompanying notes to financial statements

Neosho County, Kansas
Drug Education Donation 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		
Miscellaneous		
Donations	\$ 210	825
Total Cash Receipts	<u>210</u>	<u>825</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Commodities	42	36
Total Expenditures and Transfers	<u>42</u>	<u>36</u>
 Receipts Over (Under)		
Expenditures and Transfers	168	789
 Unencumbered Cash, Beginning	<u>3</u>	<u>171</u>
Unencumbered Cash, Ending	<u><u>171</u></u>	<u><u>960</u></u>

See accompanying notes to financial statements

Neosho County, Kansas
CDBG Micro 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		
Use of Money and Property		
Interest on Investments	\$ 434	279
Industrial Loan Payments	10,364	6,929
Interest on Industrial Loans	<u>2,480</u>	<u>2,480</u>
Total Cash Receipts	<u>10,798</u>	<u>9,688</u>
 Expenditures and Transfers		
Economic Development		
Other Economic Development		
Economic Development Loans	<u>15,000</u>	<u> </u>
Total Expenditures and Transfers	<u>15,000</u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	(4,202)	9,688
 Unencumbered Cash, Beginning	<u>45,531</u>	<u>41,329</u>
Unencumbered Cash, Ending	<u><u>41,329</u></u>	<u><u>51,017</u></u>

See accompanying notes to financial statements

Neosho County, Kansas
CDBG Udall Road 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		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	59,985	59,985
Unencumbered Cash, Ending	59,985	59,985

See accompanying notes to financial statements

Neosho County, Kansas
LEPC 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)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 9,347	6,699
Transfers		
Operating Transfers In		10,132
Total Cash Receipts	<u>9,347</u>	<u>16,831</u>
 Expenditures and Transfers		
Health		
Local Emergency Planning Committee		
Personal Services	9,806	9,879
Contractual Services	3,833	2,144
Commodities	571	335
Capital Outlay	255	
Total Expenditures and Transfers	<u>14,465</u>	<u>12,358</u>
 Receipts Over (Under)		
Expenditures and Transfers	(5,118)	4,473
 Unencumbered Cash, Beginning	<u>9,890</u>	<u>4,772</u>
Unencumbered Cash, Ending	<u><u>4,772</u></u>	<u><u>9,245</u></u>

See accompanying notes to financial statements

Neosho County, Kansas
Material Commodity Flow Study 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		
Public Safety		
Contractual Services	19,228	
Total Expenditures and Transfers	19,228	
Receipts Over (Under)		
Expenditures and Transfers	(19,228)	
Unencumbered Cash, Beginning	19,228	
Unencumbered Cash, Ending		

See accompanying notes to financial statements

Neosho County, Kansas
Resource Typing 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		
Intergovernmental		
Federal Financial Assistance	\$ 8,000	
Total Cash Receipts	8,000	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	8,000	
Unencumbered Cash, Beginning		8,000
Unencumbered Cash, Ending	8,000	8,000

See accompanying notes to financial statements

Neosho County, Kansas
Employee Benefit 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		
Transfers		
Operating Transfers In	\$	30,000
Miscellaneous		
Payroll Withholdings and Benefits		17,092
Total Cash Receipts		47,092
 Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services		25,944
Contractual Services		7,513
Total Expenditures and Transfers		33,457
 Receipts Over (Under)		
Expenditures and Transfers		13,635
 Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		13,635

See accompanying notes to financial statements

Neosho County, Kansas
Noxious Weed 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		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	402	402
Unencumbered Cash, Ending	402	402

See accompanying notes to financial statements

Neosho County, Kansas
Hazardous Material 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		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	63	63
Unencumbered Cash, Ending	63	63

See accompanying notes to financial statements

Agency Funds

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>
Cities:				
Chanute City-General	\$	890,373	890,373	
Chanute City-Library		296,480	296,480	
Chanute City-Industrial Fund		115	115	
Chanute City-Liability		647	647	
Chanute City-Employment Benefit		717,102	717,102	
Chanute City-Library Employment Benefit		45,224	45,224	
Chanute City-Bond and Interest		441,567	441,567	
Chanute City-Special Assessment		18,859	18,859	
Earlton City-General		680	680	
Erie City-General		94,858	94,858	
Erie City-Library		30,443	30,443	
Erie City-Ambulance and Fire		10,253	10,253	
Erie City-Industrial		10,251	10,251	
Erie City-Recreation		15,224	15,224	
Erie City-Employment Benefit		88,559	88,559	
Erie City-Bond and Interest		23,848	23,848	
Erie City-Special Liability		4	4	
Galesburg City-General		32,757	32,757	
Galesburg City-Liability		7,629	7,629	
Stark City-General		2,064	2,064	
Stark City-Employee Benefits		443	443	
Stark City-Liability		5,609	5,609	
Stark City-Special Assessments		184	184	
St. Paul City-General		124,937	124,937	
Thayer City-General		17,195	17,195	
Thayer City-Library		9,366	9,366	
Thayer City-Employee Benefits		24,619	24,619	
Thayer City-Liability		10,560	10,560	
Thayer City-Museum		1,975	1,975	
Thayer City-Bond and Interest		17,084	17,084	
Subtotal Cities		<u>2,938,909</u>	<u>2,938,909</u>	
Townships:				
Big Creek Township General		25,572	25,572	
Canville Township-General		4,087	4,087	
Canville Township-Special Fire		39,889	39,889	
Centerville Township-Special Fire		12,024	12,024	
Chetopa Township-General		530	530	
Chetopa Township-Special Fire		8,075	8,078	(3)
Erie Township-General		1,280	1,280	
Erie Township-Special Fire		16,398	16,398	
Grant Township-General		3,480	3,480	
Grant Township-Special Fire		4,107	4,107	
Ladore Township-General		400	400	
Ladore Township-Special Fire		2,036	2,036	
Lincoln Township-General		14,207	14,207	
Lincoln Township-Fire		24	24	
Mission Township-General		12,217	12,217	
Mission Township-Fire		5,224	5,224	
Mission Township-Library		29,301	29,301	
Shiloh Township-General		4,336	4,336	
Shiloh Township-Special Fire		8	8	
Tioga Township-General		41,129	41,129	
Tioga Township-Special Fire		65	65	
Walnut Grove Township-General		10,512	10,512	
Walnut Grove Township-Special Fire		21	21	
Subtotal Townships		<u>234,922</u>	<u>234,925</u>	(3)

See accompanying notes to financial statements

Neosho 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
Schools:				
CUSD #101-General	\$	913,416	913,416	
CUSD #101-Capital Outlay		19,599	19,599	
CUSD #101-Bond and Interest		756,316	756,316	
CUSD #101-Supplemental General		682,638	682,638	
USD #447-General		88,401	88,401	
USD #447-Recreation		9,236	9,236	
USD #447-Supplemental General		74,652	74,652	
USD #247-General		24,770	24,770	
USD #247-Capital Outlay		9	9	
USD #247-Supplemental General		13,902	13,902	
USD #505-General		101,908	101,908	
USD #505-Capital Outlay		29,611	29,611	
USD #505-Supplemental General		153,134	153,134	
USD #505-Bond and Interest		73,874	73,874	
USD #248-General		5,514	5,514	
USD #248-Recreation		417	417	
USD #248-Capital Outlay		1,673	1,673	
USD #248-Supplemental General		6,542	6,542	
USD #248-Bond and Interest		1,940	1,940	
USD #413-General		1,088,707	1,088,707	
USD #413-Capital Outlay		290,445	290,445	
USD #413-Supplemental General		1,401,798	1,401,798	
USD #413-Bond and Interest		679,276	679,276	
USD #413-Recreation		199,986	199,986	
USD #413-Rec Employment Benefits		35,283	35,283	
NCCC-General		4,656,722	4,656,722	
NCCC-Capital Outlay		1	1	
NCCC-Vocational Education		4	4	
NCCC-Employee Benefit		18	18	
NCCC-Adult Education		11,500	11,500	
NCCC-No Fund Warrants		421	421	
Subtotal Schools		<u>11,321,713</u>	<u>11,321,713</u>	
Cemeteries:				
Leanna Cemetery #1-General		1,966	1,966	
Greenwood Cemetery #2-General		13,094	13,094	
Bethel Cemetery #3-General		3,205	3,205	
Lakeview Cemetery #4-General		2,799	2,799	
New Mt. Hope Cemetery #5-General	(45)	12,746	12,701	
Ladore Cemetery #6-General		7,849	7,849	
Morehead Cemetery #7-General		5,284	5,284	
South Center Cemetery #8-General		2,491	2,491	
Earlton Cemetery #9-General		8,952	8,952	
Shaw Cemetery #10-General		10,425	10,425	
Thayer Cemetery #11-General		9,915	9,915	
Odense Cemetery #12-General		5,871	5,871	
South Mound Cemetery #13-General		7,983	7,983	
Swede Center Cemetery #14-General		3,589	3,589	
Bethany Cemetery #15-General		2,371	2,371	
Mt. Moriah Cemetery #17-General		5,092	5,092	
Zion Cemetery #18-General		1,703	1,703	
St. Paul Cemetery #19-General		9,047	9,047	
Union Valley Cemetery #20-General		711	711	
Subtotal Cemeteries	(45)	<u>115,093</u>	<u>115,048</u>	

See accompanying notes to financial statements

Neosho 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
Watershed Districts:				
Cedar Creek-Jt #56-General	\$	9	9	
Labette-Hackberry Creek Jt. #96-General		22,821	22,821	
Tri-Creek Jt. #100-General		14,481	14,481	
Turkey Creek Jt. #103-General	1	20,531	20,530	2
Subtotal Watershed Districts	<u>1</u>	<u>57,842</u>	<u>57,841</u>	<u>2</u>
Allen Levee-General:				
Allen Levee-General	902	5,768	5,870	800
Brogan Levee-General	1,069	26,309		27,378
Butler Levee-General	2,961	32,549	26,582	8,928
Davis Levee-General	488	19,044		19,532
Delos Johnson Levee-General	2,618	5,047	7,606	59
Dutton Levee-General	17,257	18,005	235	35,027
Gibbon Levee-General	1,216	17,070	12,609	5,677
Heath Levee-General	36,841	4,250		41,091
Hewitt Levee-General	897			897
Isett Blackburn Levee-General	728	13,504	14,150	82
Johnson Ditch-General	4,990	64	450	4,604
Lawrence Levee-General	11,273	14,104	13,630	11,747
Nixon Levee-General	12,491	4,295	7,906	8,880
Rosenthal Levee-General	22,553	22,491	8,834	36,210
Sare Levee-General	7,338	20,155	27,196	297
Sheltz Levee-General	23,604	7,503	104	31,003
Sheltz Levee-No Fund Warrants	367			367
Wikle Levee-General	12,681	35,310	48,674	(683)
Wikle Extension Levee-General	5,832			5,832
Subtotal Allen Levee-General	<u>166,106</u>	<u>245,468</u>	<u>173,846</u>	<u>237,728</u>
Regional Library:				
SEK Library General		85,701	85,701	
SEK Library Employee Benefits		5,031	5,031	
Subtotal Regional Library		<u>90,732</u>	<u>90,732</u>	
Total Subdivisions	<u>166,062</u>	<u>15,004,679</u>	<u>14,933,014</u>	<u>237,727</u>
State Funds:				
State Educational Building		137,275	137,275	
State Institutional Building		68,638	68,638	
State General Fund	2,136	45	45	2,136
Total State Funds	<u>2,136</u>	<u>205,958</u>	<u>205,958</u>	<u>2,136</u>
Other Agency Funds:				
Payroll Clearing	127,820	4,439,642	4,429,811	137,651
Motor Vehicle Licenses	1,311	1,048,839	1,057,116	(6,966)
Inheritance Tax	31			31
Secretary of State Fees	120			120
Cereal Malt Beverage Licenses	50	25	50	25
Heritage Trust	1,107	3,633	3,756	984
Unclaimed Money	9,366			9,366
Stray Animal		865	240	625
Clerk of Court Release	2,308	1,567	2,308	1,567
Sales Tax	29,350	401,235	397,408	33,177
State Election Fees	245			245
State MVR Record Fees	10			10
Treasurer's Holding Account	29,395	11,955	19,667	21,683
Total Other Agency Funds	<u>201,113</u>	<u>5,907,761</u>	<u>5,910,356</u>	<u>198,518</u>

See accompanying notes to financial statements

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

Statement 4

<u>Fund</u>	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 8,596,877	18,607,407	17,951,771	9,252,513
Delinquent Tax	280,752	367,092	370,771	277,073
Motor Vehicle Tax	558,439	2,479,047	2,451,834	585,652
Recreational Vehicle Tax	5,886	28,700	29,012	5,574
Mineral Production Tax	106,837	100,379	194,777	12,439
In Lieu of Tax	16,159	33,210	32,318	17,051
Machinery and Equipment State		197,742	197,742	
Total Distributable Funds	<u>9,564,950</u>	<u>21,813,577</u>	<u>21,228,225</u>	<u>10,150,302</u>
Total Agency Funds	<u>9,934,261</u>	<u>42,931,975</u>	<u>42,277,553</u>	<u>10,588,683</u>

See accompanying notes to financial statements

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

Statement 5

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance end of Year	Interest Paid
<u>Revenue Bonds</u>										
Sales Tax Revenue Bonds	3.0-5.0%	10/1/2009	9,000,000	10/1/2032	\$ -	9,000,000			9,000,000	-
<u>Revolving Loan</u>										
KDOT Revolving Loan	3.640%	6/15/2007	6,000,000	2/1/2026	2,856,683	2,777,649	310,290		5,324,042	110,110
<u>Lease Purchase Agreements</u>										
Ambulance Station	5.500%	11/22/2002	45,000	6/1/2009	7,311		7,311		-	402
Bomag Reclaimer	2.650%	11/25/2009	330,000	11/25/2012	-	330,000	48,949		281,051	-
<u>Compensated Absences:</u>										
Sick Leave/Vacation Maximum Potential Liability					151,278			26,659	177,937	-
Total Long-Term Debt					<u>3,015,272</u>	<u>12,107,649</u>	<u>366,550</u>	<u>26,659</u>	<u>14,783,030</u>	<u>110,512</u>

Schedule of Maturity of Long-Term Debt:

Principal	2010	2011	2012	2013	2014	2015-2019	2020-2024	2025-2029	2030-2032	Total
Sales Tax Revenue Bonds	\$ 300,000	215,000	185,000	190,000	195,000	1,060,000	1,275,000	2,765,000	2,815,000	9,000,000
Revolving Loans	226,604	234,853	243,402	252,261	261,444	1,457,086	1,742,298	906,094		5,324,042
Lease Purchase Agreements	91,055	93,484	96,512							281,051
<u>Interest</u>										
Sales Tax Revenue Bonds	379,212	370,212	363,763	358,212	352,513	1,669,463	1,454,062	1,108,669	290,813	6,346,919
Revolving Loans	193,795	185,547	176,998	168,138	158,956	644,912	359,700	56,126		1,944,172
Lease Purchase Agreements	6,843	4,415	1,937							13,195
Total	<u>1,197,509</u>	<u>1,103,511</u>	<u>1,067,612</u>	<u>968,611</u>	<u>967,913</u>	<u>4,831,461</u>	<u>4,831,060</u>	<u>4,835,889</u>	<u>3,105,813</u>	<u>22,909,379</u>

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

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

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

The County of Neosho, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Neosho, 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.

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

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

C. Basis of Accounting

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

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

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

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.

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

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. During 2009, the County amended the following funds, in the amounts indicated:

	Original <u>Budget</u>	Amended <u>Budget</u>
Emergency Phone Equipment Fund	\$ 68,152	120,163
Wireless Phone Equipment Fund	62,825	304,510
Special Alcohol Program Fund	3,743	6,724

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, and the following special revenue funds:

- Special Capital Improvement Reserve Fund
- Special Equipment Reserve Fund
- Jail Maintenance Reserve Fund
- Special Machinery Fund
- Special Highway Fund
- Emergency Telephone Grant 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.

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

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	\$ 10,800,714	S&P AAaf/S1+

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County 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.

K.S.A. 12-1675 allows the County to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

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 not designated any peak periods.

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 carrying amount of the County's deposits was \$15,454,603 and the bank balance was \$15,554,004. Of the bank balance, \$5,189,375 was secured by federal depository insurance and the remaining \$10,364,629 was collateralized securities held by the pledging financial institution's agents in the County's name.

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

At December 31, 2009, the County had invested \$10,800,714 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

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.

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 the rate established annually by State 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 one day of sick pay per month, up to a maximum of 40 days total accumulation. Employees are granted from 5 to 15 days vacation per year, depending on years of service. Unused vacation time may be carried over, with varying limits depending on length of service. Policies prohibit payment for vacation time in lieu of time off and require the cancellation of accumulated sick pay on the date of employment termination, however upon retirement or death, County employees may be paid for 50% of unused sick pay, for up to 320 unused hours.

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.

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

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

Expenditures and encumbrances in the Wireless Emergency Telephone Service Fund exceeded the available cash in the amount of \$92,109 at December 31, 2009. This was caused by expenditures being made in connection with a State Wireless Telephone grant for which the reimbursements were not made by the State until 2010.

Compliance with Kansas Budget Law

No violations.

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 these requirements until December 31, 2009, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County contributes to the Kansas Public Employees Retirement System (KPERs) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERs and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs and KP&F issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The KPERS employer rate established by statute for the period January 1, 2009 through December 31, 2009 was 6.54% (5.54% for the period March 1 through November 30). The County employer contributions for the years ending December 31, 2009, 2008, and 2007 were \$131,803, \$129,941, and \$115,675, respectively, equal to the statutory required contributions for each year. The County's KP&F employer rate established for fiscal years beginning in 2009 was 13.51%, which includes a uniform employer rate, plus a supplemental rate for past service cost. Employers participating in KP&F must make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. This additional contribution is included in the rate stated above. The County contributions to KP&F for the year ending December 31, 2009 and 2008 was \$63,558 and \$61,042, respectively, equal to the statutory required contributions for that year. 2008 was the first year of the County's participation in KP&F.

Other Employee Benefits

At December 31, 2009, the maximum potential liability under the County's vacation and sick leave policy is \$102,833 for sick leave pay, \$75,104 for vacation pay.

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. Neosho County assessed valuation at November 1, 2009 was \$127,202,824. The Sales Tax Revenue bonds and State Revolving Loan (see below) are not subject to this limit. As a result, there is no outstanding debt subject to this limit. The resulting legal debt margin was \$3,816,085.

A schedule of the changes in the County's long term debt is presented in Statement 5.

Sales Tax Revenue Bonds

On October 1, 2009, the County issued \$9,000,000 in Sales Tax Revenue Bonds in conjunction with the Shaw/Elk Road Project (see note below). These bonds will be repaid from the proceeds of the voted sales tax which is funding the project.

Lease Purchase Agreement

At December 31, 2009, the County was obligated under a lease purchase agreement for the purchase of a piece of equipment. Details of this agreement, along with payments due subsequent to December 31, 2009, are presented on Statement 5.

Revolving Loan

At December 31, 2009, the County is obligated under a revolving loan agreement with the State of Kansas. The proceeds of this loan agreement are being used in the Shaw/Elk Road Capital Project (see below). Details of this revolving loan agreement, along with maturities subsequent to December 31, 2009, are presented on Statement 5.

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

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund	General Fund	\$ 4,568
General Fund	Special Cap. Improvement Fund	60,719
General Fund	Special Equipment Reserve Fund	540,749
Road and Bridge Fund	Special Highway Fund	532,047
Shaw/Elk Road Fund	Special Highway Fund	608,692
Road and Bridge Fund	Special Machinery Fund	284,000
General Fund	LEPC Grant Fund	10,132
Employee Benefits Fund	Employee Benefit Trust Fund	30,000

Note 4 Closure and Postclosure Care Costs of Landfill

During 1995, the County adopted a plan to close its sanitary landfill. 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. The County estimates that it will expend \$100 per year over the thirty year monitoring period to provide for monitoring of the landfill site. Expenses for re-grading and other postclosure costs have not been estimated, but are expected to be performed by County employees as needed.

Note 5 Prior Year Defeasance of Debt

In 2006, the County placed Sales Tax Funds into an irrevocable trust fund in order to retire the remainder of a Sales Tax Bond issue, the proceeds of which were used to construct the County Jail.

At December 31, 2009, \$1,080,000 of these Jail Sales Tax Revenue bonds are still outstanding. These bonds were considered to be defeased and the liability for these bonds has been removed from the County's financial statements. The future payments for principal and interest will be made by the trustee, and not by the County.

Note 6 Community Development Micro Loan Program

During 2002, the County received a grant from the Department of Commerce to establish a revolving fund to provide low-interest loans to local business ventures. Earnings from the loans, as well as loan repayments are retained by the County to finance future loans.

A schedule of the loan activity for this program for the year ending December 31, 2009, is presented below:

Loans outstanding January 1, 2009	\$ 72,760
Loan principal repaid	<u>(6,928)</u>
Loans outstanding December 31, 2009	<u>65,832</u>

All loans provide for a repayment plan consisting of eighteen months of interest-only payments, followed by a maximum of seven years of principal and interest payments.

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

Note 7 Shaw/Elk Road Construction Project

During 2006, the County began a project for the reconstruction of two roads in the County. A special sales tax for this project was approved by the voters of the County in 2005. This sales tax will be used exclusively for paying the costs of this road project, including principal and interest on any debt issued in conjunction with the project.

As of December 31, 2009, the total project authorization is \$24,015,042 and the County has expended and encumbered a total of \$10,131,270 to date on this project.

Note 8 Subsequent Event

In June, 2010, the County entered into a lease purchase agreement for the acquisition of a rock crusher. The principal amount of this lease was \$437,450 and the agreement carries an interest rate of 4.0%. Payments are scheduled to be made over five years.

Note 9 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.

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.

As part of their risk management plan, the County has 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 exceed amounts anticipated by either KCAMP or KWORCC management.

Pending Litigation

The County is defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

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

Schedule 1

County Clerk's Abstract of Taxes Levied		\$ 18,543,963
Add: Added and Escaped Taxes		82,488
Deduct: Taxes Abated and Refunded		<u>(92,805)</u>
Tax Roll as Adjusted		<u><u>18,533,646</u></u>
 <u>County Treasurer's Accounting:</u>		
Current Tax Collections	\$	17,905,705
Uncollected:		
Personal Property	75,812	
Real Estate	<u>552,129</u>	
Total Uncollected		627,941
Tax Roll (Over) Under Accounted For		<u>0</u>
Net Tax Roll		<u><u>18,533,646</u></u>

County of Neosho, Kansas
County Clerk's Office
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 1 of 6)

Balance - January 1, 2009 \$ 0

Receipts:

Beer Licenses	\$	300
Candidate Filing Fees		230
Copies, FAX, etc.		4
Voter Lists		122
Other		164
		<hr/>

Total Receipts 820

Disbursements:

Paid to County Treasurer

 820

Balance - December 31, 2009

 0

County of Neosho, Kansas
Register of Deed's Office
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 2 of 6)

Balance - January 1, 2009 \$ 0

Receipts:

Mortgage Registration Fees	\$ 85,918	
Recording Fees	27,813	
Technology Fees	16,820	
Heritage Trust Fees	3,436	
Copies	<u>2,597</u>	
Total Receipts		136,584

Disbursements:

Paid to County Treasurer		<u>136,584</u>
Balance - December 31, 2009		<u><u>0</u></u>

County of Neosho, Kansas
 Clerk of the District Court-Chanute Office
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Balance - January 1, 2009 \$ 69,629

Receipts:

Attorney Fee State	\$	20,263	
Bonds/ Forfeitures		36,154	
County Clerk Fees		8,221	
County Reimb.		24,146	
Fines		27,234	
IDS Fees		164	
Interest		172	
Judgement, Sales, Other		234,141	
Judicial Branch		7,960	
Law Library		9,638	
LETC		3,429	
PATF		351	
Restitution		79,293	
State Clerk Fees		94,727	
Total Receipts			545,893

Disbursements:

To State Treasurer	\$	135,541	
To County Treasurer		375,560	
To Others		24,969	
Total Disbursements			536,070

Balance - December 31, 2009 79,452

Composition of Ending Balance:

Demand Deposit, Emprise Bank, Chanute, Kansas		79,432
Cash Short		20
Total		79,452

County of Neosho, Kansas
 Clerk of the District Court-Erie Office
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Balance - January 1, 2009 \$ 5,243

Receipts:

Fines	\$	122,744
PATF		1,845
Law Library		9,568
State Clerk Fees		74,432
LETC		19,692
IDS Fees		661
Restitution		1,349
Judgement, Sales, Other		25,843
Bonds/ Forfeitures		6,263
DL Reinstatement		5,619
County Reimb.		
Marriage License Fees		5,310
Judicial Branch		6,649
Interest		56
Attorney Fee State		415
		415

Total Receipts 280,446

Disbursements:

To State Treasurer	\$	235,779
To County Treasurer		7,051
To Others		42,040
		42,040

Total Disbursements 284,870

Balance - December 31, 2009 819

Composition of Ending Balance:

Demand Deposit, Home State Bank, Erie, Kansas 819

County of Neosho, Kansas
 Sheriff's Office
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
 (Page 5 of 6)

Balance - January 1, 2009 \$ 43,999

Receipts:

Sheriff Fees	\$	4,318
Jail Keep/Work Release		297,555
VIN Fees		2,460
Reimbursements		9,042
MVR Fees		440
Inmate Accounts		42,409
Bonds		54,158
Other		13,194
		423,576

Total Receipts 423,576

Disbursements:

To the County Treasurer	\$	313,221
To the State		348
To others (Inmate Accounts)		45,234
To District Court and Foreign Courts		54,158
To Kansas Highway Patrol		246
		413,207

Total Disbursements 413,207

Balance - December 31, 2009 54,368

Composition of Ending Balance:

Demand Deposit, Home State Bank, Erie, Kansas		
Fee Account		10
Inmate Account		54,358
Total		54,368

County of Neosho, Kansas
County Attorney's Office
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 6 of 6)

Balance - January 1, 2009 \$ 2,084

Receipts:

Diversion Fees	\$ 12,315
Check Collection Fees	861
Restitution	7,927
Fish and Game Prosecution Fees	880
Other	<u>1,431</u>

Total Receipts 23,414

Disbursements:

Paid to County Treasurer	<u>24,773</u>
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Balance - December 31, 2009 725

Composition of Ending Balance:

Cash on Hand	<u><u>725</u></u>
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