

PHILLIPS COUNTY, KANSAS
Phillipsburg, Kansas
Independent Audit Report
January 1, 2009 to December 31, 2009

MAPES & MILLER
Certified Public Accountants
Norton, Kansas

PHILLIPS COUNTY, KANSAS
 Phillipsburg, Kansas
 Financial Statements
January 1, 2009 to December 31, 2009

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MAPES & MILLER

CERTIFIED PUBLIC ACCOUNTANTS

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

Members of American Institute of Certified Public Accountants
and the Kansas Society of Certified Public Accountants

JOHN D. MAPES, CPA
DENIS W. MILLER, CPA

THOMAS CARPENTER, CPA
DON TILTON, CPA

INDEPENDENT AUDITOR'S REPORT

418 E. Holme
Norton, KS 67654-1412
(785) 877-5833
FAX - (785) 877-5442
email - mmcpas@ruraltel.net

711 3rd Street
P.O. Box 266
Phillipsburg, KS 67661-0266
(785) 543-6561
FAX - (785) 543-6563
email - mmpburg@ruraltel.net

503 Main St.
P.O. Box 508
Stockton, KS 67669-0508
(785) 425-6764
FAX - (785) 425-6765
email - mmstkn@ruraltel.net

230 Main St.
P.O. Box 412
Quinter, KS 67752-0412
(785) 754-2111
FAX - (785) 754-2112
email - mapes@ruraltel.net

117 N. Main St.
P.O. Box 73
WaKeeney, KS 67672-0073
(785) 743-5512
FAX - (785) 743-5513
email - mapeswak@ruraltel.net

306 N. Pomeroy
Hill City, KS 67642-1720
(785) 421-2163
FAX - (785) 421-2164
email - mapeshc@ruraltel.net

To the Board of County Commissioners
Phillips County, Kansas
Phillipsburg, Kansas 67661

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

The financial statements do not include financial data for the County's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. The effect on the financial statements of the omission of the component units, although not reasonably determinable, is presumed to be material.

As described more fully in Note 1, the County has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

To the Board of County Commissioners
Phillips County, Kansas
Page Two

In our opinion, because of the omission of the discretely presented component units, as discussed above, and because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2009, or the changes in its financial position, or where applicable, its cash flows for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of the County of Phillips, Phillipsburg, Kansas, as of December 31, 2009, and its cash receipts and expenditures, and budget to actual comparisons for the year then ended, 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 Phillips County, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, and other federal and state agencies to whose jurisdiction the County is subject and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which upon acceptance by the County Commissioners, is a matter of public record.

Mapes & Miller

Certified Public Accountants

Norton, Kansas
September 7, 2010

PHILLIPS COUNTY, KANSAS

STATEMENT 1

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

Page 1

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	\$ 344,595	0	1,552,550	1,508,256	388,889	4,509	393,398
Special Revenue Funds:							
Road and Bridge	81,343	0	1,801,027	1,882,370	0	625	625
Historical Society	304	0	9,865	10,169	0	0	0
Conservation	855	0	13,294	14,000	149	0	149
Election	7,395	0	15,092	22,487	0	0	0
Appraiser's Cost	0	0	105,512	104,955	557	0	557
Noxious Weed	0	0	321,009	321,009	0	0	0
Noxious Weed Capital Outlay	23,681	0	23,912	0	47,593	0	47,593
County Health	551	0	411,530	412,081	0	0	0
Employee Benefits	309,099	0	1,257,083	1,206,827	359,355	32,083	391,438
Health Insurance Claims Reserve	103,653	0	132,982	173,000	63,635	0	63,635
Special Alcohol Program	36,834	0	5,998	1,544	41,288	0	41,288
County Hospital	15,429	0	331,276	346,260	445	0	445
Mental Health	0	0	44,232	44,232	0	0	0
Mental Retardation	0	0	47,828	47,828	0	0	0
Economic Development	4,545	0	348,858	350,839	2,564	1,123	3,687
County Fair	925	0	24,198	25,000	123	0	123
Tourism and Convention	0	0	11,136	11,136	0	0	0
Local Emergency Planning Committee	13,687	0	500	2,675	11,512	0	11,512
Emergency 911	59,267	0	27,184	46,559	39,892	0	39,892
Wireless 911	39,199	0	46,680	52,716	33,163	0	33,163

(Continued)

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

PHILLIPS COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Machinery and Equipment	\$ 489,323	0	118,981	214,700	393,604	0	393,604
County Equipment Reserve	263,870	0	109,423	17,302	355,991	0	355,991
Special Vehicle	0	0	66,313	66,313	0	0	0
Register of Deeds Technology	41,362	0	9,164	1,832	48,694	0	48,694
Attorney's Training	7,201	0	976	782	7,395	0	7,395
Law Enforcement Trust	1,545	0	5,566	1,471	5,640	0	5,640
Diversion	3,270	0	2,169	1,580	3,859	0	3,859
PCED Grant & Loan	434,188	0	120,116	347,466	206,838	0	206,838
Hansen ADT Grant	0	0	4,500	3,237	1,263	0	1,263
Donations	32,993	0	0	14,320	18,673	0	18,673
Debt Service Funds:							
Retirement Home Bond & Interest	42,171	0	240,391	235,118	47,444	0	47,444
Hospital Bonds	0	0	30,000	30,000	0	0	0
Proprietary Type Funds:							
Enterprise Funds:							
Solid Waste and Landfill	124,408	0	478,018	418,207	184,219	3,465	187,684
EMS-Ambulance	10,760	0	326,084	311,517	25,327	0	25,327
Ambulance Equipment	100,367	0	89,700	130,531	59,536	0	59,536
Fiduciary Type Funds:							
Private Purpose Trust Funds:							
Revolving Loan	255,142	0	27,796	2,221	280,717	0	280,717
 Total Primary Government (Excluding Agency Funds)	 <u>\$ 2,847,962</u>	 <u>0</u>	 <u>8,160,943</u>	 <u>8,380,540</u>	 <u>2,628,365</u>	 <u>41,805</u>	 <u>2,670,170</u>

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

PHILLIPS COUNTY, KANSAS
 Composition of Cash
For the Year Ended December 31, 2009

STATEMENT 1
 Page 3

Cash on Hand		
Treasurer	\$	500
Register of Deeds		20
Landfill		100
Interfund Reimbursements		5,140
First National Bank and Trust - Phillipsburg, Kansas		
NOW Accounts		385,857
Checking Accounts		61,409
Money Market Account		3,630,189
Certificates of Deposit		1,173,000
Farmers National Bank - Agra, Kansas		
Money Market Account		542,567
Certificates of Deposit		500,000
Farmers State Bank - Phillipsburg, Kansas		
Money Market Account		492,749
Certificates of Deposit		500,000
First National Bank and Trust - Trust Department, Phillipsburg, Kansas		
Revolving Loan Fund		<u>280,717</u>
Total Cash and Investments		7,572,248
Less Agency Funds - Statement 4		<u>(4,902,078)</u>
Total Primary Government per Statement 1, Page 2		<u>\$ 2,670,170</u>

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

PHILLIPS COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 For the Year Ended December 31, 2009

STATEMENT 2

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	\$ 1,495,738	45,557	1,541,295	1,508,256	(33,039)
Special Revenue Funds:					
Road and Bridge	2,025,380	13,858	2,039,238	1,882,370	(156,868)
Historical Society	10,252	0	10,252	10,169	(83)
Conservation	14,000	0	14,000	14,000	0
Election	29,000	0	29,000	22,487	(6,513)
Appraiser's Cost	104,955	0	104,955	104,955	0
Noxious Weed	349,340	0	349,340	321,009	(28,331)
Noxious Weed Capital Outlay	0	0	0	0	0
County Health	432,860	0	432,860	412,081	(20,779)
Employee Benefits	1,424,525	0	1,424,525	1,206,827	(217,698)
Health Insurance Claims Reserve	710,000	132,982	842,982	173,000	*
Special Alcohol Program	23,025	0	23,025	1,544	(21,481)
County Hospital	346,260	0	346,260	346,260	0
Mental Health	44,516	0	44,516	44,232	*
Mental Retardation	47,995	0	47,995	47,828	*
Economic Development	356,705	3,735	360,440	350,839	(9,601)
County Fair	25,000	0	25,000	25,000	0
Tourism and Convention	14,000	0	14,000	11,136	(2,864)
Local Emergency Planning Committee	12,033	0	12,033	2,675	(9,358)
Emergency 911	88,267	0	88,267	46,559	(41,708)
Wireless 911	61,335	0	61,335	52,716	(8,619)
Debt Service Funds:					
Retirement Home Bond & Interest	245,117	0	245,117	235,118	(9,999)
Hospital Bonds	30,000	0	30,000	30,000	0
Enterprise Funds:					
Solid Waste and Landfill	577,516	0	577,516	418,207	(159,309)
County Ambulance	478,000	0	478,000	311,517	(166,483)

* Exempt from Budget Law

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

PHILLIPS COUNTY, KANSAS
GENERAL FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 1

Cash Receipts:	Actual	Budget	Variance Over (Under)
Taxes			
Ad Valorem Property	\$ 882,472	869,024	13,448
Delinquent	7,137	4,823	2,314
Motor Vehicle	49,658	61,909	(12,251)
Recreational Vehicle	1,378	1,474	(96)
16/20M	10,697	11,037	(340)
LAVTR	0	19,500	(19,500)
In Lieu (IRB's)	26,783	16,500	10,283
Intangibles	66,079	60,320	5,759
Intergovernmental			
Local Alcoholic Liquor	0	300	(300)
Mineral Production	4,328	12,000	(7,672)
District Coroner	443	1,200	(757)
Licenses, Fees and Permits			
Mortgage Registration	36,724	27,000	9,724
County Official Fees	21,002	22,000	(998)
Filing Fees	200	150	50
CMB Fees	300	200	100
Game License Fees	452	500	(48)
Sheriff VIN Fees	4,456	4,500	(44)
Antique Fee	4,945	1,900	3,045
Other Fees	8,010	8,500	(490)
Copies	2,111	1,500	611
Charges for Services			
City Law Enforcement Contract	281,226	282,601	(1,375)
Emergency Management	12,000	12,000	0
Miscellaneous	6,132	6,500	(368)
Interest on Idle Funds	46,727	75,000	(28,273)
Interest on Tax Collections	16,763	14,800	1,963
Transfer from Special Vehicle	12,904	0	12,904
Transfer from Equipment Reserve	4,066	0	4,066
Reimbursed Expense	45,557	0	45,557
 Total Cash Receipts	 1,552,550	 1,515,238	 37,312

(Continued)

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

PHILLIPS COUNTY, KANSAS
GENERAL FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 2

(Continued)	Actual	Budget	Variance Over (Under)
Expenditures:			
County Commissioners	\$ 58,459	55,000	3,459
County Clerk	79,464	80,000	(536)
County Treasurer	122,944	126,600	(3,656)
County Attorney	56,288	55,000	1,288
County Counselor	25,066	21,000	4,066
Register of Deeds	45,143	43,026	2,117
Sheriff	576,609	637,000	(60,391)
Unified Court - Operating	13,893	17,500	(3,607)
Unified Court - Attorney	24,643	55,000	(30,357)
Unified Court - CASA	3,000	3,000	0
Courthouse General	228,636	240,000	(11,364)
Coroner	2,499	2,500	(1)
Emergency Preparedness	41,145	42,425	(1,280)
Data Processing	40,421	50,000	(9,579)
Area Agency on Aging	4,500	4,500	0
Senior Companion Program	4,040	4,040	0
Juvenile Detention	10,240	2,000	8,240
NWKS Domestic & Sexual Violence	500	500	0
GIS Mapping	54,957	56,647	(1,690)
Transfer to County Equipment Reserve	80,559	-	80,559
Transfer to County Health	35,250	-	35,250
Adjustment for Qualifying Budget Credit:			0
Excess Reimbursed Expense	0	45,557	(45,557)
 Total Expenditures	 1,508,256	 1,541,295	 (33,039)
 Cash Receipts Over (Under) Expenditures	 44,294		
Unencumbered Cash, Beginning	344,595		
 Unencumbered Cash, Ending	 <u>\$ 388,889</u>		

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

PHILLIPS COUNTY, KANSAS
ROAD & BRIDGE FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 3

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 1,204,166	1,185,806	18,360
Delinquent	11,643	10,213	1,430
Motor Vehicle	118,226	147,124	(28,898)
Recreational Vehicle	3,276	3,509	(233)
16/20M	26,415	26,222	193
Intangibles	218	100	118
Intergovernmental			
Special City/County Highway	339,926	384,406	(44,480)
Special Equalization	0	8,000	(8,000)
Miscellaneous	75,558	0	75,558
FEMA Public Assistance Grant	7,741	0	7,741
Transfer from Special Machinery & Equipment	0	260,000	(260,000)
Reimbursed Expense	13,858	0	13,858
Total Cash Receipts	1,801,027	2,025,380	(224,353)
Expenditures:			
Personal Services	783,280	775,000	8,280
Contractual Services	97,964	170,652	(72,688)
Commodities	746,924	979,978	(233,054)
Capital Outlay	35,615	2,000	33,615
Equipment Lease	53,882	97,750	(43,868)
Kansas Department of Transportation Loan Principal	29,362	0	29,362
Kansas Department of Transportation Loan Interest	16,362	0	16,362
Transfer to Special Machinery and Equipment	118,981	0	118,981
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	13,858	(13,858)
Total Expenditures	1,882,370	2,039,238	(156,868)
Cash Receipts Over (Under) Expenditures	(81,343)		
Unencumbered Cash, Beginning	81,343		
Unencumbered Cash, Ending	\$ 0		

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

PHILLIPS COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 4

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 8,849	8,727	122
Delinquent	75	51	24
Motor Vehicle	837	1,071	(234)
Recreational Vehicle	23	26	(3)
16/20M	81	191	(110)
Total Cash Receipts	9,865	10,066	(201)
Expenditures:			
Appropriations	10,169	10,252	(83)
Cash Receipts Over (Under) Expenditures	(304)		
Unencumbered Cash, Beginning	304		
Unencumbered Cash, Ending	\$ 0		

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

PHILLIPS COUNTY, KANSAS
CONSERVATION FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 11,816	11,647	169
Delinquent	111	56	55
Motor Vehicle	1,099	1,373	(274)
Recreational Vehicle	31	33	(2)
16/20M	237	245	(8)
Total Cash Receipts	13,294	13,354	(60)
Expenditures:			
Appropriations	14,000	14,000	0
Cash Receipts Over (Under) Expenditures	(706)		
Unencumbered Cash, Beginning	855		
Unencumbered Cash, Ending	\$ 149		

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

PHILLIPS COUNTY, KANSAS
ELECTION FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 11,519	11,354	165
Delinquent	168	174	(6)
Motor Vehicle	2,766	3,462	(696)
Recreational Vehicle	77	83	(6)
16/20M	562	617	(55)
Total Cash Receipts	15,092	15,690	(598)
Expenditures:			
Personal Services	3,720	8,000	(4,280)
Contractual Services	15,655	18,000	(2,345)
Commodities	51	3,000	(2,949)
Transfer to Equipment Reserve	3,061	0	3,061
Total Expenditures	22,487	29,000	(6,513)
Cash Receipts Over (Under) Expenditures	(7,395)		
Unencumbered Cash, Beginning	7,395		
Unencumbered Cash, Ending	\$ 0		

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

PHILLIPS COUNTY, KANSAS
APPRAISER'S COST FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3

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	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem	\$ 93,833	92,441	1,392
Delinquent	850	750	100
Motor Vehicle	7,850	9,787	(1,937)
Recreational Vehicle	218	233	(15)
16/20M	1,694	1,744	(50)
Miscellaneous	1,067	0	1,067
Total Cash Receipts	105,512	104,955	557
Expenditures:			
Personal Services	75,091	93,480	(18,389)
Contractual Services	11,042	7,575	3,467
Commodities	3,019	3,100	(81)
Capital Outlay	0	800	(800)
Transfer to County Equipment Reserve	15,803	0	15,803
Total Expenditures	104,955	104,955	0
Cash Receipts Over (Under) Expenditures	557		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 557		

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

PHILLIPS COUNTY, KANSAS
NOXIOUS WEED FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
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	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 74,009	75,154	(1,145)
Delinquent	687	640	47
Motor Vehicle	6,464	8,036	(1,572)
Recreational Vehicle 16/20M	179	192	(13)
16/20M	1,477	1,432	45
Sales	237,788	260,455	(22,667)
Miscellaneous	405	0	405
	<u>321,009</u>	<u>345,909</u>	<u>(24,900)</u>
Total Cash Receipts			
Expenditures:			
Personal Services	35,682	47,940	(12,258)
Contractual Services	4,829	4,800	29
Commodities	256,044	276,600	(20,556)
Capital Outlay	542	20,000	(19,458)
Transfer to Noxious Weed Capital Outlay	23,912	0	23,912
	<u>321,009</u>	<u>349,340</u>	<u>(28,331)</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

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

PHILLIPS COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Transfer from Noxious Weed	\$ 23,912	0	23,912
Capital Outlay	0	0	0
Cash Receipts Over (Under) Expenditures	23,912		
Unencumbered Cash, Beginning	23,681		
Unencumbered Cash, Ending	\$ 47,593		

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

PHILLIPS COUNTY, KANSAS
COUNTY HEALTH FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
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	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 48,697	49,352	(655)
Delinquent	450	476	(26)
Motor Vehicle	4,160	5,181	(1,021)
Recreational Vehicle	115	124	(9)
16/20M	932	923	9
Intergovernmental			
Grants	80,487	86,874	(6,387)
Charges for Services	112,753	75,000	37,753
Charges for Contracts	12,430	23,930	(11,500)
Miedicare/Medicaid/SRS	75,288	100,000	(24,712)
RE - WIC/XIX	28,833	21,000	7,833
Donations	6,000	0	6,000
Miscellaneous	6,135	13,449	(7,314)
Transfer from General	35,250	35,250	0
Total Cash Receipts	411,530	411,559	(29)
Expenditures:			
Personal Services	284,601	285,860	(1,259)
Contractual Services	25,748	37,000	(11,252)
Commodities	58,047	60,000	(1,953)
Capital Outlay	21	5,000	(4,979)
Grant Expenses	39,592	45,000	(5,408)
Lease Payments	4,072	0	4,072
Total Expenditures	412,081	432,860	(20,779)
Cash Receipts Over (Under) Expenditures	(551)		
Unencumbered Cash, Beginning	551		
Unencumbered Cash, Ending	\$ 0		

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

PHILLIPS COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
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	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 1,106,180	1,089,314	16,866
Delinquent	10,141	5,378	4,763
Motor Vehicle	96,309	120,080	(23,771)
Recreational Vehicle	2,672	2,864	(192)
16/20M	20,701	21,402	(701)
Reimbursed Expense	21,080	0	21,080
Total Cash Receipts	1,257,083	1,239,038	18,045
Expenditures:			
Social Security	189,499	225,000	(35,501)
KPERS	124,119	150,000	(25,881)
KPERS Insurance	5,556	20,000	(14,444)
Health Insurance	343,271	330,000	13,271
Life Insurance	2,654	7,000	(4,346)
Unemployment	2,142	10,000	(7,858)
Workman's Compensation	121,004	98,000	23,004
Health Insurance Claims	395,832	0	395,832
Miscellaneous Expenses	7,500	0	7,500
Transfer to Flexible Spending	15,250	584,525	(569,275)
Total Expenditures	1,206,827	1,424,525	(217,698)
Cash Receipts Over (Under) Expenditures	50,256		
Unencumbered Cash, Beginning	309,099		
Unencumbered Cash, Ending	\$ 359,355		

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

PHILLIPS COUNTY, KANSAS
HEALTH INSURANCE CLAIMS RESERVE FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Transfer from Employee Benefits	\$ 0	584,525	(584,525)
Reimbursed Expense	132,982	0	132,982
Total Cash Receipts	132,982	584,525	(451,543)
Expenditures:			
Health Insurance Claims	173,000	710,000	(537,000)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	0	132,982	(132,982)
Total Expenditures	173,000	842,982	(669,982)
Cash Receipts Over (Under) Expenditures	(40,018)		
Unencumbered Cash, Beginning	103,653		
Unencumbered Cash, Ending	\$ 63,635		

* Exempt from Budget Law per K.S.A. 12-2615.

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

PHILLIPS COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 13

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Local Alcoholic Liquor Tax	\$ 5,998	<u>4,775</u>	<u>1,223</u>
Expenditures:			
Appropriations	800	23,025	(22,225)
DARE Program Expenses	<u>744</u>	<u>0</u>	<u>744</u>
Total Expenditures	<u>1,544</u>	<u>23,025</u>	<u>(21,481)</u>
Cash Receipts Over (Under) Expenditures	4,454		
Unencumbered Cash, Beginning	<u>36,834</u>		
Unencumbered Cash, Ending	<u>\$ 41,288</u>		

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

PHILLIPS COUNTY, KANSAS
COUNTY HOSPITAL FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 296,085	291,598	4,487
Delinquent	2,734	3,708	(974)
Motor Vehicle	25,838	32,145	(6,307)
Recreational Vehicle	716	767	(51)
16/20M	5,903	5,729	174
Total Cash Receipts	331,276	333,947	(2,671)
Expenditures:			
Appropriations	346,260	346,260	0
Cash Receipts Over (Under) Expenditures	(14,984)		
Unencumbered Cash, Beginning	15,429		
Unencumbered Cash, Ending	\$ 445		

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

PHILLIPS COUNTY, KANSAS
MENTAL HEALTH FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 39,501	38,913	588
Delinquent	369	386	(17)
Motor Vehicle	3,485	4,340	(855)
Recreational Vehicle	97	104	(7)
16/20M	780	773	7
Total Cash Receipts	44,232	44,516	(284)
Expenditures:			
Appropriations	44,232	44,516	(284)
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

* Exempt from Budget Law per K.S.A. 19-4007

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

PHILLIPS COUNTY, KANSAS
MENTAL RETARDATION FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 42,715	42,074	641
Delinquent	398	281	117
Motor Vehicle	3,768	4,692	(924)
Recreational Vehicle	104	112	(8)
16/20M	843	836	7
Total Cash Receipts	47,828	47,995	(167)
Expenditures:			
Appropriations	47,828	47,995	(167)
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

* Exempt from Budget Law per K.S.A. 19-4007

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

PHILLIPS COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
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	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Delinquent	\$ 3	0	3
Sales Tax	345,120	350,000	(4,880)
Miscellaneous	0	2,000	(2,000)
Reimbursed Expense	3,735	2,000	1,735
Total Cash Receipts	348,858	354,000	(5,142)
Expenditures:			
Personal Services	109,193	108,909	284
Contractual Services	71,053	109,795	(38,742)
Commodities	32,986	18,400	14,586
Grant	19,000	0	19,000
Capital Outlay	2,472	0	2,472
Transfer to PCED Grant and Loan	116,135	119,601	(3,466)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	0	3,735	(3,735)
Total Expenditures	350,839	360,440	(9,601)
Cash Receipts Over (Under) Expenditures	(1,981)		
Unencumbered Cash, Beginning	4,545		
Unencumbered Cash, Ending	\$ 2,564		

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

PHILLIPS COUNTY, KANSAS
COUNTY FAIR FUND

Statement of Cash Receipts and Expenditures
 Actual and Budget

For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 21,555	21,235	320
Delinquent	202	200	2
Motor Vehicle	1,963	2,449	(486)
Recreational Vehicle	54	58	(4)
16/20M	424	436	(12)
Total Cash Receipts	24,198	24,378	(180)
Expenditures:			
Appropriations	25,000	25,000	0
Cash Receipts Over (Under) Expenditures	(802)		
Unencumbered Cash, Beginning	925		
Unencumbered Cash, Ending	\$ 123		

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

PHILLIPS COUNTY, KANSAS
TOURISM AND CONVENTION FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Transient Guest Tax	\$ 11,136	<u>14,000</u>	<u>(2,864)</u>
Expenditures:			
Appropriations	<u>11,136</u>	<u>14,000</u>	<u>(2,864)</u>
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>		

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

PHILLIPS COUNTY, KANSAS
LOCAL EMERGENCY PLANNING COMMITTEE FUND

STATEMENT 3

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Statement of Cash Receipts and Expenditures
 Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Federal Aid	\$ 500	0	500
Transfer from General	0	5,100	(5,100)
Total Cash Receipts	500	5,100	(4,600)
Expenditures:			
Contractual Services	828	11,533	(10,705)
Commodities	1,847	500	1,347
Total Expenditures	2,675	12,033	(9,358)
Cash Receipts Over (Under) Expenditures	(2,175)		
Unencumbered Cash, Beginning	13,687		
Unencumbered Cash, Ending	\$ 11,512		

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

PHILLIPS COUNTY, KANSAS

EMERGENCY 911 FUND

Statement of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
911 Tax	\$ 27,184	<u>29,000</u>	<u>(1,816)</u>
Expenditures:			
Contractual Services	27,343	54,267	(26,924)
Commodities	0	34,000	(34,000)
Capital Outlay	<u>19,216</u>	<u>0</u>	<u>19,216</u>
Total Expenditures	<u>46,559</u>	<u>88,267</u>	<u>(41,708)</u>
Cash Receipts Over (Under) Expenditures	(19,375)		
Unencumbered Cash, Beginning	<u>59,267</u>		
Unencumbered Cash, Ending	<u>\$ 39,892</u>		

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

PHILLIPS COUNTY, KANSAS

WIRELESS 911 FUND

Statement of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
911 Tax	\$ 14,406	22,136	(7,730)
Grant - Ortho Imagery	<u>32,274</u>	<u>0</u>	<u>32,274</u>
Total Cash Receipts	<u>46,680</u>	<u>22,136</u>	<u>24,544</u>
Expenditures:			
Contractual Services	33,490	31,335	2,155
Capital Outlay	<u>19,226</u>	<u>30,000</u>	<u>(10,774)</u>
Total Expenditures	<u>52,716</u>	<u>61,335</u>	<u>(8,619)</u>
Cash Receipts Over (Under) Expenditures	(6,036)		
Unencumbered Cash, Beginning	<u>39,199</u>		
Unencumbered Cash, Ending	<u>\$ 33,163</u>		

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

PHILLIPS COUNTY, KANSAS
RETIREMENT HOME BOND AND INTEREST FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem	\$ 98,678	97,200	1,478
Delinquent	917	831	86
Motor Vehicle	8,617	10,715	(2,098)
Recreational Vehicle	238	256	(18)
16/20M	1,969	1,910	59
Retirement Home Board	129,972	120,553	9,419
Total Cash Receipts	240,391	231,465	8,926
Expenditures:			
Principal	230,000	230,000	0
Interest	5,118	5,117	1
Cash Basis Reserve	0	10,000	(10,000)
Total Expenditures	235,118	245,117	(9,999)
Cash Receipts Over (Under) Expenditures	5,273		
Unencumbered Cash, Beginning	42,171		
Unencumbered Cash, Ending	\$ 47,444		

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

PHILLIPS COUNTY, KANSAS
HOSPITAL BONDS FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Hospital Board	\$ 30,000	<u>30,000</u>	<u>0</u>
Expenditures:			
Principal	30,000	30,000	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>30,000</u>	<u><u>30,000</u></u>	<u><u>0</u></u>
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>		

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

PHILLIPS COUNTY, KANSAS
SOLID WASTE AND LANDFILL FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
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	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem	\$ 36,980	36,450	530
Delinquent	333	100	233
Motor Vehicle	3,230	4,018	(788)
Recreational Vehicle 16/20M	89	96	(7)
	738	716	22
Charges for Services	402,547	400,000	2,547
State Aid	2,500	0	2,500
Miscellaneous	31,601	11,728	19,873
Total Cash Receipts	478,018	453,108	24,910
Expenditures:			
Personal Services	215,401	163,508	51,893
Contractual Services	122,206	111,185	11,021
Commodities	48,268	75,571	(27,303)
Capital Outlay	2,458	760	1,698
Lease Payments	29,874	54,492	(24,618)
Transfer to Landfill Equipment Reserve	0	172,000	(172,000)
Total Expenditures	418,207	577,516	(159,309)
Cash Receipts Over (Under) Expenditures	59,811		
Unencumbered Cash, Beginning	124,408		
Unencumbered Cash, Ending	\$ 184,219		

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

PHILLIPS COUNTY, KANSAS
EMS-AMBULANCE FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
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	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 69,065	68,048	1,017
Delinquent	623	148	475
Motor Vehicle	3,733	4,408	(675)
Recreational Vehicle	100	105	(5)
16/20M	1,697	786	911
Charges for Services	226,951	240,000	(13,049)
Grants	17,045	0	17,045
Donations	6,494	0	6,494
Miscellaneous	376	0	376
Transfer from Ambulance Equipment	0	149,000	(149,000)
Total Cash Receipts	326,084	462,495	(136,411)
Expenditures:			
Personal Services	206,085	220,000	(13,915)
Contractual Services	57,589	63,000	(5,411)
Commodities	46,874	45,000	1,874
Capital Outlay	969	130,000	(129,031)
Transfer to Ambulance Equipment	0	20,000	(20,000)
Total Expenditures	311,517	478,000	(166,483)
Cash Receipts Over (Under) Expenditures	14,567		
Unencumbered Cash, Beginning	10,760		
Unencumbered Cash, Ending	\$ 25,327		

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

PHILLIPS COUNTY, KANSAS
 Any Nonbudgeted Fund
 Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009

	<u>Special Machinery and Equipment</u>	<u>County Equipment Reserve</u>	<u>Ambulance Equipment</u>
Cash Receipts:			
Donations	\$ 0	0	89,700
Transfer from General	0	80,559	0
Transfer from Appraiser's Cost	0	15,803	0
Transfer from Election	0	3,061	0
Transfer from Special Vehicle	0	10,000	0
Transfer from Road and Bridge	<u>118,981</u>	<u>0</u>	<u>0</u>
 Total Cash Receipts	 <u>118,981</u>	 <u>109,423</u>	 <u>89,700</u>
 Expenditures:			
Capital Outlay	214,700	13,236	130,531
Transfer to General	<u>0</u>	<u>4,066</u>	<u>0</u>
 Total Expenditures	 <u>214,700</u>	 <u>17,302</u>	 <u>130,531</u>
 Cash Receipts Over (Under) Expenditures	 (95,719)	 92,121	 (40,831)
Unencumbered Cash, Beginning	<u>489,323</u>	<u>263,870</u>	<u>100,367</u>
 Unencumbered Cash, Ending	 <u>\$ 393,604</u>	 <u>355,991</u>	 <u>59,536</u>

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

PHILLIPS COUNTY, KANSAS

Any Nonbudgeted Fund

Statement of Cash Receipts and Expenditures

For the Year Ended December 31, 2009

	<u>Special Vehicle</u>	<u>Register of Deeds Technology</u>	<u>Attorney's Training</u>	<u>Law Enforcement Trust</u>
Cash Receipts:				
Fees	\$ 65,882	9,164	976	1,700
Restitution	0	0	0	2,344
Sale of Drug Car	0	0	0	1,502
Donation	0	0	0	20
Miscellaneous	144	0	0	0
Reimbursed Expense	287	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	66,313	9,164	976	5,566
Expenditures:				
Operations	38,473	1,832	782	1,471
Capital Outlay	4,936	0	0	0
Transfer to Equipment Reserve	10,000			
Transfer to General	12,904	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	66,313	1,832	782	1,471
Cash Receipts Over (Under) Expenditures	0	7,332	194	4,095
Unencumbered Cash, Beginning	0	41,362	7,201	1,545
	<hr/>	<hr/>	<hr/>	<hr/>
Unencumbered Cash, Ending	\$ 0	48,694	7,395	5,640

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

PHILLIPS COUNTY, KANSAS
 Any Nonbudgeted Fund
 Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009

	PCED Grant & Loan	Hansen ADT Grant	Donations
Cash Receipts:			
Hansen Foundaton	\$ 0	4,500	0
Interest	3,981	0	0
Transfer from Economic Development	116,135	0	0
Total Cash Receipts	120,116	4,500	0
Expenditures:			
Grants	347,466	0	0
Project Expenditures	0	3,237	14,320
Total Expenditures	347,466	3,237	14,320
Cash Receipts Over (Under) Expenditures	(227,350)	1,263	(14,320)
Unencumbered Cash, Beginning	434,188	0	32,993
Unencumbered Cash, Ending	\$ 206,838	1,263	18,673

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

PHILLIPS COUNTY, KANSAS
 Any Nonbudgeted Fund
 Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009

	<u>Diversion</u>	<u>Revolving Loan Fund</u>
Cash Receipts:		
Fees	\$ 2,169	0
Loan Payments	0	26,549
Interest on Idle Funds	0	1,247
Total Cash Receipts	2,169	27,796
Expenditures:		
Operations	1,580	0
Fiduciary Fees	0	2,221
Total Expenditures	1,580	2,221
Cash Receipts Over (Under) Expenditures	589	25,575
Unencumbered Cash, Beginning	3,270	255,142
Unencumbered Cash, Ending	\$ 3,859	280,717

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

PHILLIPS COUNTY, KANSAS

STATEMENT 4

Agency Funds

Page 1

Summary of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Fund	Beginning Cash Balance	Cash Receipts	Cash Disburse- ments	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 4,692,352	7,789,682	7,842,758	4,639,276
Current Tax Exchange	0	3,939	3,939	0
Advance Tax	7	8,398	8,402	3
Prior Year Abated & Refunded	0	241	596	(355)
State Slider Reimbursement	0	0	0	0
Motor Vehicle License	0	601,887	601,887	0
Sales Tax	0	328,849	328,849	0
Motor Vehicle Tax	29,115	822,639	668,190	183,564
Delinquent Personal Tax	0	40,003	40,003	0
Special Mineral Tax	0	10,810	8,655	2,155
County Sale	1,933	44,215	26,307	19,841
Tax Judgments	0	965	0	965
Intererst on Investements	0	51,160	51,160	0
Interest on Taxes	0	19,448	19,448	0
Insufficient Funds Check	0	10,011	10,011	0
Antique Tax	0	5,164	5,164	0
Total Distributable Funds	<u>4,723,407</u>	<u>9,737,411</u>	<u>9,615,369</u>	<u>4,845,449</u>
State Funds:				
Education Building	(30)	55,304	55,274	0
Institutional Building	(15)	27,652	27,637	0
General	0	4	4	0
Total State Funds	<u>(45)</u>	<u>82,960</u>	<u>82,915</u>	<u>0</u>
Subdivision Funds:				
Libraries	0	53,985	53,985	0
Irrigation Districts	0	112,503	112,503	0
Cities	0	1,056,338	1,056,338	0
Townships	0	34,071	34,071	0
School Districts	0	2,474,489	2,474,489	0
Cemeteries	0	7,255	7,255	0
Extension District	0	75,467	75,467	0
Fire Districts	0	160,889	160,853	36
Total Subdivision Funds	<u>0</u>	<u>3,974,997</u>	<u>3,974,961</u>	<u>36</u>

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

PHILLIPS COUNTY, KANSAS

Agency Funds

Summary of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Fund	Beginning Cash Balance	Cash Receipts	Cash Disburse- ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 0	38,657	38,657	0
Register of Deeds	2,175	59,552	59,372	2,355
County Clerk	0	1,233,235	1,233,235	0
Clerk of District Court:				
Court Trust	5,065	274,828	250,410	29,483
Law Library	8,040	5,560	6,829	6,771
County Treasurer:				
Corporate Plan Employee Claims	99,702	623,337	720,443	2,596
Flexible Spending	0	29,940	14,727	15,213
Non-County Funds Holding	0	0	0	0
Heritage Trust	0	1,470	1,470	0
Revolving Cash	0	233,118	233,118	0
County Officer Fees	0	21,002	21,002	0
Fish & Game Licenses	153	10,109	10,087	175
Cereal Malt Beverage Stamp	0	75	75	0
Garnishments	714	6,857	7,571	0
Mortgage Registration	0	36,750	36,750	0
Stray Animals	309	0	309	0
	<u>116,158</u>	<u>2,574,490</u>	<u>2,634,055</u>	<u>56,593</u>
Total Officer Accounts				
	<u>\$4,839,520</u>	<u>16,369,858</u>	<u>16,307,300</u>	<u>4,902,078</u>
Total Agency Funds				

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

PHILLIPS COUNTY, KANSAS

Notes to the Financial Statements

December 31, 2009

1. Summary of Significant Accounting Policies

Reporting Entity

Phillips County, Kansas, the primary government, operates as a county in accordance with the laws of the State of Kansas. The County operates under a commission form of government and provides the following services: public safety (sheriff), roads, sanitation (landfill), health and social services, culture-recreation, public improvements and general administrative services.

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading or incomplete. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and imposes its will on that organization. The primary government may also be financial accountable if an organization is fiscally dependent on the primary government, regardless of the authority of the organization's governing board.

Based on the application of the criteria set forth by the Governmental Accounting Standards Board, management has determined that the following are component units of the County:

Phillips County Hospital
Phillips County Fair Board
Phillips County Retirement Center

Financial information for these component units has not been reported in the County's financial statements. Accordingly, these financial statements present the activities of the primary government only and are not a complete presentation in accordance with generally accepted accounting principles.

Phillips County Hospital issues separately audited financial statements that may be obtained from the Chief Financial Officer, P.O. Box 607, Phillipsburg, KS 67661.

Unaudited financial reports for the Phillips County Fair Board can be obtained by contacting the Treasurer at 225 State Street, Phillipsburg, KS 67661.

Phillips County Retirement Center issues separately audited financial statements that may be obtained from the Administrator, P.O. Box 628, Phillipsburg, KS 67661.

Fund Accounting

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific 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 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.

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:

Private Purpose Trust and Agency Funds--To account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Reimbursed Expenditures

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

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

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

2. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds and enterprise funds. The statutes provide for the following sequence and timetable in 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 final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The Road and Bridge, Landfill, EMS-Ambulance, County Health, Emergency 911 and Wireless 911 Funds were amended in this manner during the year ended December 31, 2009.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

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

	Statutory Authority for Exemption
Special Revenue Funds:	
Mental Health	K.S.A. 19-4007
Mental Retardation	K.S.A. 19-4007
Health Insurance Claims Reserve	K.S.A. 12-2615
County Equipment Reserve	K.S.A. 19-119
Special Machinery and Equipment	K.S.A. 68-141g
Special Vehicle	K.S.A. 8-145
Register of Deeds Technology	K.S.A. 28-115a
Attorney's Training	K.S.A. 28-170a
Law Enforcement Trust	K.S.A. 60-4117(d)(2)
Diversion	K.S.A. 19-4803
Donations	K.S.A. 79-2925
Hansen ADT Grant	K.S.A. 12-1663
PCED Grant & Loan	K.S.A. 12-1663
Enterprise Fund:	
Ambulance Equipment	K.S.A. 12-110d

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

3. Property Taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due one-half on December 20th and one-half the following May 10th. Any taxes unpaid at the due dates are considered delinquent. 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. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the County and therefore are not susceptible to accrual.

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 to the financial statements taken as a whole.

4. Inventories and Prepaid Expenses

Inventories and prepaid expenses, which benefit future periods, are recorded as expenditures during the year of purchase.

5. Deposits and Investments

As of December 31, 2009, the County had no investments except for certificates of deposit which are considered as a component of deposits.

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

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

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" with eligible depositories. All deposits were legally secured at December 31, 2009.

At December 31, 2009, the County's carrying amount of deposits was \$7,285,771 and the bank balance was \$7,762,470. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$812,945 was covered by federal depository insurance and \$6,949,525 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

6. Compensated Absences

Vacation Pay

County employees earn vacation based on the following schedule for calendar years of completed services:

<u>Completed Years of Service</u>	<u>Vacation Hours Earned</u>
1st year	40 hours
2nd year	80 hours
3rd year	88 hours
4th year	96 hours
5th year through 10th year	120 hours
11th year	128 hours
12th year	136 hours
13th year	144 hours
14th year	152 hours
15th year	160 hours

A maximum of 240 hours vacation pay may be accumulated and carried over each year. The cost of accumulated vacation pay as of December 31, 2009 was \$98,741 and is included in compensated absences in Note 13 - Long-term Debt.

Sick Leave

The County's policy regarding sick leave is to allow employees to accumulate one day per month and carry over to the next calendar year a maximum of 120 days of sick leave. Employees are not entitled to any compensation for unused sick leave upon termination, however, if the employee is retiring at or after age sixty-two (62) the employee will be paid for one-half of accumulated unused sick leave. The cost of one-half of the accumulated sick leave as of December 31, 2009 was \$133,174 and is included in compensated absences in Note 13 - Long-term Debt.

7. Defined Benefit Pension PlanPlan Description

Phillips County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4 percent of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established for calendar year 2009 is 5.54 percent. The County's employer contribution to KPERS for the years ending December 31, 2009, 2008, and 2007 were \$124,119 \$103,025 and \$78,883 respectively, equal to the required contributions for each year.

8. Other Post Employment Benefits

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

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

9. Revolving Loan Fund

Phillips County received a \$200,000 Kansas Small Cities Program Community Development Block Grant in 1986 for the purpose of establishing a Revolving Loan Fund to provide loans to businesses in Phillips County for which the loan proceeds would result in the creation and/or retention of jobs. The balance of the outstanding loans as of December 31, 2009 was \$62,421.

10. Risk Management

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

The County pays annual premiums to KWORC for workers compensation and to KCAMP for property, liability, crime and surety insurance coverage. The agreement to participate provides that KWORC and KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of the following dollar limits for each insured event.

Employer's Liability Bodily Injury by Accident	\$ 1,000,000	for Each Accident
Employer's Liability Bodily Injury by Disease	1,000,000	Policy Limit
Property Coverage	250,000	Per Occurance
Liability Coverages	250,000	Per Accident
Crime Coverages	150,000	Per Loss
Surety Coverages	40,000	Public Officials Bond

Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC and KCAMP management.

The County continues to carry commercial insurance for all other risk of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

11. Interfund Transactions

From	To	Statutory Authority	Amount
Operating Transfers:			
General	Equipment Reserve	K.S.A. 19-119	\$ 78,869
General	County Health	K.S.A. 79-1946	35,250
Road and Bridge	Special Machinery and Equipment	K.S.A. 68-141g	118,981
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	23,912
Appraiser's Cost	Equipment Reserve	K.S.A. 19-119	15,803
GIS Mapping	Equipment Reserve	K.S.A. 19-119	1,690
Employee Benefits	Flexible Spending	K.S.A. 12-2615	15,250
Economic Development	PCED Grant and Loan	K.S.A. 79-2934	116,135
Election	Equipment Reserve	K.S.A. 19-119	3,061
Equipment Reserve	General	K.S.A. 19-119	4,066
Special Vehicle	General	K.S.A. 8-145	12,904
Special Vehicle	Equipment Reserve	K.S.A. 19-119	10,000

12. **Liability for Landfill Closure and Post Closure Costs**

Permit No. 0374:

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County is incurring a liability based on the future closure and post closure care costs that will be incurred for the remaining twenty-nine years of the required monitoring period.

The engineer estimates of closure and post-closure care liability at year-end would be \$372,253. This liability is based on the use of 100.0 percent of the estimated capacity of the landfill. These amounts are based on what it would cost to perform all closure and post closure care in 2009. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post closure care cost.

The County has opened another landfill site due to the closure of the site under Permit No. 0374, which was closed by the Kansas Department of Health and Environment for contamination.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, record keeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

Permit No. 0820:

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the Solid Waste and Landfill Funds in these financial statements, the County is incurring a liability based on the future closure and post closure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The engineer estimates of closure and post-closure care liability at year-end would be \$94,304. This liability is based on the use of 15.34 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$520,455 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2009. The County expects the landfill to continue to operate for approximately sixty-one years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post-closure care cost.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, record keeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

13. Long-term Debt

Changes in long-term debt liabilities for the County for the year ended December 31, 2009 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Final Maturity	Interest Paid
General Obligation Bonds:					
Series 1998 Refunding - Retirement Home	4.35%-4.50%	08/15/98	\$ 1,560,000	05/01/09	\$ <u>5,118</u>
Certificates of Participation:					
Series 2007 Assisted Living Facility	4.85%	07/01/07	1,545,000	11/01/22	<u>74,933</u>
Revenue Bonds:					
Series 2006 - Hospital	0.00%	01/26/06	300,000	01/26/16	<u>0</u>
KDOT Loans:					
Revolving Loan	3.93%	08/14/06	477,191	08/01/26	<u>16,362</u>
Capital Leases:					
John Deere 670H Grader	3.00%	02/14/05	96,186	02/14/09	722
Recycling Building	3.40%	07/18/05	84,420	08/01/10	715
John Deere 670D Grader	3.55%	12/12/05	102,914	12/12/09	947
Solid Waste Truck	3.18%	03/02/06	98,939	03/02/10	819
Health Department Car	4.00%	10/01/07	11,300	10/01/10	307
GIS Equipment	3.60%	01/28/08	34,269	01/28/13	1,237
Landfill Skid Steer	3.60%	01/07/08	23,896	01/07/13	863
Emergency Management Vehicle	3.50%	10/17/08	8,000	10/17/11	280
Wheel Loader	3.50%	01/05/09	183,737	02/01/14	0
Landfill Compactor	3.50%	02/23/09	212,000	02/23/14	0
Caterpillar Reclaimer	3.50%	09/08/09	269,000	09/08/13	<u>0</u>
Total Capital Leases					<u>5,890</u>
Total Contractual Indebtedness					<u>\$ 102,303</u>

Issue	Beginning of Year	Additions	Reductions/ Payments	Net Change	End of Year
General Obligation Bonds:					
Series 1998 Refunding - Retirement Home	\$ 230,000	0	230,000		0
Certificates of Participation:					
Series 2007 Assisted Living Facility	1,545,000	0	0		1,545,000
Revenue Bonds:					
Series 2006 - Hospital	240,000	0	30,000		210,000
KDOT Loans:					
Revolving Loan	416,354	0	29,362		386,992
Capital Leases:					
John Deere 670H Grader	25,121	0	25,121		0
Recycling Building	21,036	0	10,342		10,694
John Deere 670D Grader	27,091	0	27,091		0
Solid Waste Truck	25,783	0	12,690		13,093
Health Department Car	7,681	0	3,765		3,916
GIS Equipment	34,269	0	6,375		27,894
Landfill Skid Steer	23,896	0	4,446		19,450
Emergency Management Vehicle	8,000	0	2,575		5,425
Wheel Loader	0	183,737	0		183,737
Landfill Compactor	0	212,000	0		212,000
Caterpillar Reclaimer	0	269,000	0		269,000
 Total Capital Leases	 172,877	 664,737	 92,405		 745,209
 Total Contractual Indebtedness	 2,604,231	 664,737	 381,767		 2,887,201
Compensated Absences:					
Vacation Pay	93,033			5,708	98,741
Sick Pay	118,676			14,498	133,174
Landfill Closure and Post Closure					
Care - Permit 0374	275,995			96,258	372,253
Landfill Closure and Post Closure					
Care - Permit 0820	82,618			11,686	94,304
 Total Long-term Debt	 \$ 3,174,553	 664,737	 381,767	 128,150	 3,585,673

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

Issue	2010	2011	2012	2013	2014
PRINCIPAL					
Certificates of Participation:					
2007 Series Assisted Living Facility	79,500	83,000	87,500	91,500	96,000
Revenue Bonds:					
Series 2006 - Hospital	30,000	30,000	30,000	30,000	30,000
KDOT Loans:					
Revolving Loan	30,515	31,715	32,961	34,257	35,603
Capital Leases:					
Recycling Building	10,694	0	0	0	0
Solid Waste Truck	13,093	0	0	0	0
Health Department Car	3,916	0	0	0	0
GIS Equipment	6,608	6,846	7,093	7,347	0
Landfill Skid Steer	4,608	4,774	4,945	5,123	0
Emergency Management Vehicle	2,666	2,759	0	0	0
Wheel Loader	33,891	35,553	36,797	38,078	39,418
Landfill Compactor	39,536	40,919	42,352	43,825	45,368
Caterpillar Reclaimer	63,824	66,058	68,356	70,762	0
Total Capital Leases	178,836	156,909	159,543	165,135	84,786
Total Principal	<u>\$ 318,851</u>	<u>\$ 301,624</u>	<u>\$ 310,004</u>	<u>\$ 320,892</u>	<u>\$ 246,389</u>

Issue	2015-2019	2020-2024	Total
PRINCIPAL			
Certificates of Participation:			
2007 Series Assisted Living Facility	555,500	552,000	1,545,000
Revenue Bonds:			
Series 2006 - Hospital	60,000	0	210,000
KDOT Loans:			
Revolving Loan	200,135	21,806	386,992
Capital Leases:			
Recycling Building	0	0	10,694
Solid Waste Truck	0	0	13,093
Health Department Car	0	0	3,916
GIS Equipment	0	0	27,894
Landfill Skid Steer	0	0	19,450
Emergency Management Vehicle	0	0	5,425
Wheel Loader	0	0	183,737
Landfill Compactor	0	0	212,000
Capterpillar Reclaimer	0	0	269,000
Total Capital Leases	0	0	745,209
Total Principal	<u>\$ 815,635</u>	<u>\$ 573,806</u>	<u>\$ 2,887,201</u>

Issue	2010	2011	2012	2013	2014
INTEREST					
Certificates of Participation:					
2007 Series Assisted Living Facility	74,932	71,077	67,051	62,808	58,370
Revenue Bonds:					
Series 2006 - Hospital	0	0	0	0	0
KDOT Loans:					
Revolving Loan	15,209	14,009	12,763	11,468	10,121
Capital Leases:					
Recycling Building	364	0	0	0	0
Solid Waste Truck	416	0	0	0	0
County Health Car	157	0	0	0	0
GIS Equipment	1,004	766	520	265	0
Landfill Skid Steer	700	534	363	185	0
Emergency Management Vehicle	190	196	0	0	0
Wheel Loader	6,431	5,245	4,000	2,720	1,380
Landfill Compactor	7,420	6,036	4,604	3,130	1,588
Caterpillar Reclaimer	9,415	7,181	4,882	2,477	0
Total Capital Leases	26,097	19,958	14,369	8,777	2,968
Total Interest	<u>\$ 116,238</u>	<u>\$ 105,044</u>	<u>\$ 94,183</u>	<u>\$ 83,053</u>	<u>\$ 71,459</u>

Issue	2015-2019	2020-2024	Total
INTEREST			
Certificates of Participation:			
2007 Series Assisted Living Facility	217,304	61,304	612,846
Revenue Bonds:			
Series 2006 - Hospital	0	0	0
KDOT Loans:			
Revolving Loan	28,487	857	92,914
Capital Leases:			
Recycling Building	0	0	364
Solid Waste Truck	0	0	416
County Health Car	0	0	157
GIS Equipment	0	0	2,555
Landfill Skid Steer	0	0	1,782
Emergency Management Vehicle	0	0	386
Wheel Loader	0	0	19,776
Landfill Compactor	0	0	22,778
Caterpillar Reclaimer	0	0	23,955
Total Capital Leases	0	0	72,169
Total Interest	<u>\$ 245,791</u>	<u>\$ 62,161</u>	<u>\$ 777,929</u>