RUSH COUNTY, KANSAS

Financial Statements with Independent Auditors' Report

For the Year Ended December 31, 2009

RUSH COUNTY, KANSAS
Financial Statements with Independent Auditors' Report
For the Year Ended December 31, 2009

TABLE OF CONTENTS

Page Number

Independent Auditors' Report 1

Statement 1
Summary of Cash Receipts, Expenditures, and Unencumbered Cash 2-3

Statement 2
Summary of Expenditures – Actual and Budget 4

Statement 3
Statement of Cash Receipts and Expenditures – Actual and Budget

Governmental Fund Categories
3-1 General Fund 5-6

Special Revenue Funds
3-2 Road and Bridge Fund 7
3-3 Special Bridge Fund 8
3-4 Health Fund 9
3-5 Noxious Weed Fund 10
3-6 Appraiser's Cost Fund 11
3-7 Hospital Maintenance Fund 12
3-8 Mental Health Fund 13
3-9 Mental Retardation Fund 14
3-10 Emergency 911 Fund 15
3-11 Special Parks and Recreation Fund 16
3-12 Special Alcohol Fund 17
3-13 Noxious Weed Capital Outlay Fund 18
3-14 Special Machinery Fund 19
3-15 Capital Improvements Reserve Fund 20
3-16 Equipment Reserve Fund 21
3-17 Recycling Fund 22
3-18 Micro Loan Fund 23
3-19 Register of Deeds Technology Fund 24
3-20 Wireless 911 Fund 25
3-21 Enhanced 911 Grant Fund 26
3-22 K-9 Fund 27
3-23 Sheriff's Equipment Fund 28
3-24 Fire District No. 1 – General Fund 29
3-25 Fire District No. 2 – General Fund 30
3-26 Fire District No. 3 – General Fund 31
3-27 Fire District No. 4 – General Fund 32
3-28 Fire District No. 5 – General Fund 33
3-29 Fire District No. 6 – General Fund 34
3-30 Fire District No. 7 – General Fund 35
3-31 Fire District No. 8 – General Fund 36
3-32 Fire District No. 1 – Special Fund 37
3-33 Fire District No. 2 – Special Fund 38
3-34 Fire District No. 3 – Special Fund 39

TABLE OF CONTENTS

		Page Number
3-35	Fire District No. 4 – Special Fund	40
3-36	Fire District No. 5 – Special Fund	41
3-37	Fire District No. 6 – Special Fund	42
3-38	Fire District No. 7 – Special Fund	43
3-39	Fire District No. 8 – Special Fund	44
	Debt Service Funds	
3-40	Debt Service Fund	45
3-41	Hospital Revenue Bonds Fund	46
3-42	Hospital General Obligation Bond Principal and Interest – A Fund	47
3-43	Hospital General Obligation Bond Principal and Interest – B Fund	48
3-44	Hospital General Obligation Bond Principal and Interest – C Fund	49
	Capital Project Fund	
3-45	Capital Projects – Bridges Fund	50
3-46	Hospital General Obligation Bond Project Fund	51
	Proprietary Fund Category	
	Enterprise Fund	
3-47	Solid Waste Fund	52
	Fiduciary Fund Category	
	Private Purpose Trust Funds	
3-48	Prosecuting Attorney Training Fund	53
3-49	Special Motor Vehicle Fund	54
	Statement 4	
	Summary of Cash Receipts and Cash Disbursements	
4-1	Distributable Funds, State Funds, and Subdivision Funds	55
4-2	Agency Funds	56
	Notes to Financial Statements	57-67

ADAMS
BROWN
BERAN
& BALL

Phone (785)222-2431 ■ Fax (785)222-3607 ■ www.abbb.com
Farmers Bank & Trust Building ■ 820 Main
P.O. Box 130 ■ LaCrosse, Kansas 67548

Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners
Rush County, Kansas
LaCrosse, Kansas

We have audited the accompanying financial statements of **Rush 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 **Rush County, Kansas'** management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards and the audit guide 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 opinions.

As described more fully in Note 1, **Rush County, Kansas** has prepared these financial statements using accounting practices prescribed or permitted by the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, 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 **Rush County, Kansas**, as of December 31, 2009, or the changes in its financial position for the year then ended. Further, **Rush County, Kansas** has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of each fund of **Rush County, Kansas**, as of December 31, 2009, and their respective cash receipts and disbursements, and budgetary results for the year then ended, on the basis of accounting described in Note 1.

Adams Brown Beran Ball

ADAMS, BROWN, BERAN & BALL, CHTD.
Certified Public Accountants

June 29, 2010

RUSH 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**
Governmental Fund Categories							
General Fund	$ 1,259,614	-	1,705,272	2,117,916	**846,970**	50,661	**897,631**
Special Revenue Funds							
Road and Bridge Fund	89,025	-	1,842,974	1,669,651	**262,348**	43,314	**305,662**
Special Bridge Fund	52,675	-	77,348	76,378	**53,645**	8,851	**62,496**
Health Fund	19,232	-	135,387	135,165	**19,454**	3,477	**22,931**
Noxious Weed Fund	2,557	-	319,469	320,911	**1,115**	4,404	**5,519**
Appraiser's Cost Fund	10,213	-	115,389	112,220	**13,382**	2,966	**16,348**
Hospital Maintenance Fund	6,286	-	148,376	150,000	**4,662**	5,000	**9,662**
Mental Health Fund	-	-	23,702	23,702	**-**	-	**-**
Mental Retardation Fund	-	-	10,095	10,095	**-**	-	**-**
Emergency 911 Fund	2,468	-	28,503	31,716	**(745)**	6,286	**5,541**
Special Parks and Recreation Fund	28	-	-	-	**28**	-	**28**
Special Alcohol Fund	2,859	-	1,072	1,261	**2,670**	-	**2,670**
Noxious Weed Capital Outlay Fund	51,582	-	2,000	2,231	**51,351**	-	**51,351**
Special Machinery Fund	330,217	-	175,000	147,444	**357,773**	-	**357,773**
Capital Improvements Reserve Fund	226,900	-	205,855	54,137	**378,618**	2,706	**381,324**
Equipment Reserve Fund	163,956	-	75,000	44,688	**194,268**	-	**194,268**
Recycling Fund	2,222	-	387	538	**2,071**	-	**2,071**
Micro Loan Fund	35,924	-	23,838	1,087	**58,675**	-	**58,675**
Register of Deeds Technology Fund	30,689	-	7,488	679	**37,498**	-	**37,498**
Wireless 911 Fund	14,808	-	8,006	21,270	**1,544**	-	**1,544**
Enhanced 911 Grant Fund	-	-	86,873	86,873	**-**	-	**-**
K-9 Fund	-	-	550	534	**16**	-	**16**
Sheriff's Equipment Fund	-	-	20,000	10,289	**9,711**	-	**9,711**
Fire District No. 1 - General Fund	1,523	-	14,864	15,100	**1,287**	448	**1,735**
Fire District No. 2 - General Fund	-	-	9,309	8,700	**609**	228	**837**
Fire District No. 3 - General Fund	1,252	-	11,257	11,500	**1,009**	972	**1,981**
Fire District No. 4 - General Fund	2,486	-	45,277	46,215	**1,548**	307	**1,855**
Fire District No. 5 - General Fund	51	-	21,641	20,740	**952**	445	**1,397**
Fire District No. 6 - General Fund	784	-	15,487	15,520	**751**	1,394	**2,145**
Fire District No. 7 - General Fund	1,415	-	21,372	22,000	**787**	148	**935**
Fire District No. 8 - General Fund	825	-	25,687	25,000	**1,512**	498	**2,010**
Fire District No. 1 - Special Fund	7,044	-	100	910	**6,234**	910	**7,144**
Fire District No. 2 - Special Fund	14,689	-	2,346	863	**16,172**	-	**16,172**
Fire District No. 3 - Special Fund	35,070	-	3,433	32,803	**5,700**	7,754	**13,454**
Fire District No. 4 - Special Fund	36,101	-	14,852	-	**50,953**	-	**50,953**
Fire District No. 5 - Special Fund	7,566	-	748	2,500	**5,814**	-	**5,814**
Fire District No. 6 - Special Fund	2,957	-	41	-	**2,998**	-	**2,998**
Fire District No. 7 - Special Fund	22,282	-	10,677	7,904	**25,055**	-	**25,055**
Fire District No. 8 - Special Fund	9,310	-	10,886	-	**20,196**	-	**20,196**
Total Special Revenue Funds	1,184,996	-	3,515,289	3,110,624	**1,589,661**	90,108	**1,679,769**
Balance Carried Forward	$ 2,444,610	-	5,220,561	5,228,540	**2,436,631**	140,769	**2,577,400**

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

RUSH 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
Balance Brought Forward	$ 2,444,610	-	5,220,561	5,228,540	**2,436,631**	140,769	**2,577,400**
Debt Service Funds							
Debt Service Fund	20,663	-	184,958	172,216	**33,405**	-	**33,405**
Hospital Revenue Bonds Fund	723	-	30,000	30,000	**723**	-	**723**
Hospital General Obligation Bond Principal and Interest - A Fund	-	-	1,296	-	**1,296**	-	**1,296**
Hospital General Obligation Bond Principal and Interest - B Fund	-	-	39,907	-	**39,907**	-	**39,907**
Hospital General Obligation Bond Principal and Interest - C Fund	-	-	93,872	-	**93,872**	-	**93,872**
Total Debt Service Funds	21,386	-	350,033	202,216	**169,203**	-	**169,203**
Capital Project Funds							
Capital Projects - Bridges Fund	8,119	-	-	8,119	-	-	-
Hospital General Obligation Bond Project Fund	-	-	4,970,954	2,093,883	**2,877,071**	-	**2,877,071**
Total Capital Project Funds	8,119	-	4,970,954	2,102,002	**2,877,071**	-	**2,877,071**
Proprietary Fund Category							
Enterprise Fund							
Solid Waste Fund	3,854	-	83,266	81,201	**5,919**	2,136	**8,055**
Fiduciary Fund Category							
Private Purpose Trust Funds							
Prosecuting Attorney Training Fund	3,038	-	450	206	**3,282**	-	**3,282**
Special Motor Vehicle Fund	-	-	38,037	38,037	-	-	-
Total Private Purpose Trust Funds	3,038	-	38,487	38,243	**3,282**	-	**3,282**
Total Reporting Entity (Excluding Agency Funds)	$ 2,481,007	-	10,663,301	7,652,202	**5,492,106**	142,905	**5,635,011**

Composition of Cash:		
Checking Accounts	$	3,860,272
Certificates of Deposits		640,000
Savings Accounts		4,832,601
Cash on Hand		47,143
Total Cash		**9,380,016**
Agency Funds Per Statement 4		(3,745,005)
Total Reporting Entity (Excluding Agency Funds)	$	**5,635,011**

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

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

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Favorable (Unfavorable)
Governmental Fund Categories					
General Fund	$ 2,346,370	-	2,346,370	**2,117,916**	228,454
Special Revenue Funds					
Road and Bridge Fund	1,800,000	-	1,800,000	**1,669,651**	130,349
Special Bridge Fund	244,888	-	244,888	**76,378**	168,510
Health Fund	135,923	-	135,923	**135,165**	758
Noxious Weed Fund	329,407	-	329,407	**320,911**	8,496
Appraiser's Cost Fund	117,369	-	117,369	**112,220**	5,149
Hospital Maintenance Fund	150,000	-	150,000	**150,000**	-
Mental Health Fund	23,465	-	23,465	**23,702**	(237)
Mental Retardation Fund	10,000	-	10,000	**10,095**	(95)
Emergency 911 Fund	40,613	-	40,613	**31,716**	8,897
Special Parks and Recreation Fund	28	-	28	**-**	28
Special Alcohol Fund	1,615	-	1,615	**1,261**	354
Noxious Weed Capital Outlay Fund	66,681	-	66,681	**2,231**	64,450
Wireless 911 Fund	28,443	-	28,443	**21,270**	7,173
Fire District No. 1 - General Fund	15,100	-	15,100	**15,100**	-
Fire District No. 2 - General Fund	8,700	-	8,700	**8,700**	-
Fire District No. 3 - General Fund	11,500	-	11,500	**11,500**	-
Fire District No. 4 - General Fund	46,215	-	46,215	**46,215**	-
Fire District No. 5 - General Fund	20,740	-	20,740	**20,740**	-
Fire District No. 6 - General Fund	15,520	-	15,520	**15,520**	-
Fire District No. 7 - General Fund	22,000	-	22,000	**22,000**	-
Fire District No. 8 - General Fund	25,000	-	25,000	**25,000**	-
Debt Service Fund					
Debt Service Fund	187,214	-	187,214	**172,216**	14,998
Proprietary Fund Category					
Enterprise Fund					
Solid Waste Fund	93,663	-	93,663	**81,201**	12,462

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

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,367,775	**1,255,887**	1,211,410	44,477
Delinquent Tax	21,012	**13,642**	-	13,642
Vehicle Tax	116,684	**127,164**	139,204	(12,040)
Slider Tax	-	**-**	2,573	(2,573)
Mineral Production Tax	8,597	**4,835**	3,000	1,835
Escaped Tax	-	**194**	-	194
Intergovernmental				
State Aid	-	**9,029**	-	21,375
Federal Aid	-	**26,250**		-
Homeland Security Grant	12,916	**21,375**	-	22,524
Licenses and Fees				
Mortgage Registration Fees	15,208	**22,524**	6,500	16,024
Co. Clerk - Co. Share Game and Park	432	**519**	200	319
County Offices	16,243	**17,962**	12,000	5,962
Antique Motor Vehicle Registr. Fees	2,020	**2,110**	900	1,210
Cereal Malt Bev. and Club License	125	**125**	-	125
Interest on Taxes	13,171	**12,121**	1,000	11,121
Interest on Investments	91,145	**41,624**	30,000	11,624
Miscellaneous	50,368	**50,966**	10,000	40,966
Dispatch Fees	20,000	**23,001**	16,000	7,001
Oil Royalty	39,871	**22,293**	10,000	12,293
Rents and Leases	12,470	**11,471**	10,000	1,471
Senior Citizens	21,906	**23,011**	15,000	8,011
Transfers In	20,220	**19,169**	-	19,169
Total Cash Receipts	1,830,163	**1,705,272**	1,467,787	224,730
Expenditures				
County Commission	46,940	**52,054**	50,000	(2,054)
County Clerk	76,196	**79,671**	80,040	369
County Treasurer	85,287	**84,802**	87,170	2,368
County Attorney	79,477	**79,575**	75,341	(4,234)
Register of Deeds	47,902	**43,830**	57,500	13,670
Sheriff	367,454	**375,881**	392,544	16,663
Unified Court	63,522	**47,994**	49,710	1,716
Courthouse General	145,295	**184,760**	217,260	32,500
Custodian	67,461	**58,963**	73,640	14,677
Emergency Preparedness	21,046	**46,438**	20,185	(26,253)
Expenditures Carried Forward	$ 1,000,580	**1,053,968**	1,103,390	49,422

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

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Favorable (Unfavorable)
Expenditures Brought Forward	$ 1,000,580	**1,053,968**	1,103,390	49,422
Soil Conservation	29,000	**29,000**	29,000	-
Elderly Companion Program	3,902	**4,040**	4,040	-
Economic Development	7,898	**5,664**	13,000	7,336
Airport	9,498	**11,892**	10,000	(1,892)
Election	40,651	**19,329**	31,000	11,671
Employee Benefits	563,976	**606,922**	700,000	93,078
Services for Elderly	44,366	**51,996**	65,050	13,054
Senior Citizens Transportation	5,742	**5,482**	8,497	3,015
Homeland Security Grant	12,916	**21,375**	-	(21,375)
Fair	10,000	**10,000**	10,000	-
CKLEPG	4,393	**4,393**	4,393	-
Historical Records	13,000	**13,000**	13,000	-
Transfers Out	150,000	**280,855**	355,000	74,145
Total Expenditures	1,895,922	**2,117,916**	2,346,370	228,454
Receipts Over (Under) Expenditures	(65,759)	**(412,644)**		
Unencumbered Cash, January 1	1,325,373	**1,259,614**		
Unencumbered Cash, December 31	$ 1,259,614	**846,970**		

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

RUSH 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,134,592	**1,349,163**	1,311,382	37,781
Delinquent Tax	16,718	**11,342**	-	11,342
Vehicle Tax	107,532	**106,783**	116,632	(9,849)
Slider Tax	-	**-**	2,155	(2,155)
Escaped Tax	-	**210**	-	210
Intergovernmental				
Special Highway Fuel Tax	285,188	**321,435**	304,375	17,060
Emergency Preparedness State Aid	14,556	**-**	-	-
Federal Aid	110,219	**-**	-	-
Reimbursements	29,267	**54,041**	5,000	49,041
Total Cash Receipts	1,698,072	**1,842,974**	1,739,544	103,430
Expenditures				
Personal Services	650,557	**671,662**	625,000	(46,662)
Commodities	631,931	**678,396**	935,000	256,604
Contractual Services	79,656	**111,037**	90,000	(21,037)
Capital Outlay	163,537	**33,556**	100,000	66,444
Transfers Out	175,000	**175,000**	50,000	(125,000)
Total Expenditures	1,700,681	**1,669,651**	1,800,000	130,349
Receipts Over (Under) Expenditures	(2,609)	**173,323**		
Unencumbered Cash, January 1	91,634	**89,025**		
Unencumbered Cash, December 31	$ 89,025	**262,348**		

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

RUSH 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 68,943	**70,240**	67,961	2,279
Delinquent Tax	944	**662**	-	662
Vehicle Tax	6,338	**6,435**	7,034	(599)
Slider Tax	-	**-**	130	(130)
Escaped Tax	-	**11**	-	11
Total Cash Receipts	76,225	**77,348**	75,125	2,223
Expenditures				
Capital Outlay	137,263	**76,378**	244,888	168,510
Receipts Over (Under) Expenditures	(61,038)	**970**		
Unencumbered Cash, January 1	113,713	**52,675**		
Unencumbered Cash, December 31	$ 52,675	**53,645**		

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

RUSH 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 71,509	**71,852**	69,829	2,023
Delinquent Tax	1,005	**692**	-	692
Vehicle Tax	5,586	**6,700**	7,349	(649)
Slider Tax	-	**-**	136	(136)
Escaped Tax	-	**11**	-	11
Intergovernmental				
Federal Aid	14,909	**14,764**	10,000	4,764
State Aid	9,067	**7,926**	10,000	(2,074)
Fees	33,752	**33,442**	25,000	8,442
Total Cash Receipts	135,828	**135,387**	122,314	13,073
Expenditures				
Personal Services	76,710	**79,084**	79,673	589
Commodities	24,652	**22,543**	25,450	2,907
Contractual Services	25,613	**29,202**	30,800	1,598
Capital Outlay	2,277	**4,336**	-	(4,336)
Total Expenditures	129,252	**135,165**	135,923	758
Receipts Over (Under) Expenditures	6,576	**222**		
Unencumbered Cash, January 1	12,656	**19,232**		
Unencumbered Cash, December 31	$ 19,232	**19,454**		

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

RUSH 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 118,593	**119,193**	115,296	3,897
Delinquent Tax	1,971	**1,204**	-	1,204
Vehicle Tax	9,970	**11,011**	12,058	(1,047)
Slider Tax	-	**-**	223	(223)
Escaped Tax	-	**18**	-	18
Intergovernmental				
State Aid	11,041	**9,428**	-	9,428
Chemical Sales	174,597	**178,615**	201,743	(23,128)
Total Cash Receipts	316,172	**319,469**	329,320	(9,851)
Expenditures				
Personal Services	90,274	**83,680**	92,607	8,927
Commodities	208,680	**221,115**	221,700	585
Contractual Services	16,819	**13,753**	15,100	1,347
Capital Outlay	6,333	**363**	-	(363)
Transfers Out	6,497	**2,000**	-	(2,000)
Total Expenditures	328,603	**320,911**	329,407	8,496
Receipts Over (Under) Expenditures	(12,431)	**(1,442)**		
Unencumbered Cash, January 1	14,988	**2,557**		
Unencumbered Cash, December 31	$ 2,557	**1,115**		

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

RUSH 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 93,044	**104,181**	100,951	3,230
Delinquent Tax	1,549	**964**	-	964
Vehicle Tax	9,246	**8,696**	9,485	(789)
Slider Tax	-	**-**	175	(175)
Escaped Tax	-	**16**	-	16
Miscellaneous	2,380	**1,532**	-	1,532
Total Cash Receipts	106,219	**115,389**	110,611	4,778
Expenditures				
Personal Services	73,962	**68,192**	77,879	9,687
Commodities	7,979	**9,792**	7,000	(2,792)
Contractual Services	30,837	**27,393**	27,490	97
Capital Outlay	-	**6,843**	5,000	(1,843)
Total Expenditures	112,778	**112,220**	117,369	5,149
Receipts Over (Under) Expenditures	(6,559)	**3,169**		
Unencumbered Cash, January 1	16,772	**10,213**		
Unencumbered Cash, December 31	$ 10,213	**13,382**		

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

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 146,007	**146,786**	130,093	16,693
Delinquent Tax	2,381	**1,361**	-	1,361
Vehicle Tax	224	**209**	13,677	(13,468)
Slider Tax	-	**-**	253	(253)
Escaped Tax	-	**20**	-	20
Total Cash Receipts	148,612	**148,376**	144,023	4,353
Expenditures				
Appropriations	150,000	**150,000**	150,000	-
Receipts Over (Under) Expenditures	(1,388)	**(1,624)**		
Unencumbered Cash, January 1	7,674	**6,286**		
Unencumbered Cash, December 31	$ 6,286	**4,662**		

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

RUSH 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 21,316	**21,492**	20,803	689
Delinquent Tax	351	**217**	-	217
Vehicle Tax	1,933	**1,990**	2,176	(186)
Slider Tax	-	**-**	40	(40)
Escaped Tax	-	**3**	-	3
Total Cash Receipts	23,600	**23,702**	23,019	683
Expenditures				
Appropriations	23,600	**23,702**	23,465	(237)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash, January 1	-	**-**		
Unencumbered Cash, December 31	$ -	**-**		

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

RUSH 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 9,230	**9,138**	8,846	292
Delinquent Tax	152	**94**	-	94
Vehicle Tax	836	**862**	943	(81)
Slider Tax	-	**-**	17	(17)
Escaped Tax	-	**1**	-	1
Total Cash Receipts	10,218	**10,095**	9,806	289
Expenditures				
Appropriations	10,218	**10,095**	10,000	(95)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash, January 1	-	**-**		
Unencumbered Cash, December 31	$ -	**-**		

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

RUSH COUNTY, KANSAS
Emergency 911 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Collections	$ 19,628	**28,503**	30,000	(1,497)
Expenditures				
Capital Outlay	17,773	**31,716**	40,613	8,897
Receipts Over (Under) Expenditures	1,855	**(3,213)**		
Unencumbered Cash, January 1	613	**2,468**		
Unencumbered Cash, December 31	$ 2,468	**(745)**		

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

RUSH COUNTY, KANSAS
Special Parks 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 Actual	Current Year Budget	Variance Favorable (Unfavorable)
Expenditures				
Contractual Services	$ -	-	28	28
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	28	**28**		
Unencumbered Cash, December 31	$ 28	**28**		

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

RUSH COUNTY, KANSAS
Special Alcohol 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Private Club Liquor Tax	$ 1,662	**1,072**	209	863
Expenditures				
Contractual Services	-	**1,261**	1,615	354
Receipts Over (Under) Expenditures	1,662	**(189)**		
Unencumbered Cash, January 1	1,197	**2,859**		
Unencumbered Cash, December 31	$ 2,859	**2,670**		

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

RUSH COUNTY, KANSAS
Noxious Weed Capital Outlay 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Transfers In	$ 6,497	**2,000**	-	2,000
Expenditures				
Capital Outlay	31,596	**2,231**	66,681	64,450
Receipts Over (Under) Expenditures	(25,099)	**(231)**		
Unencumbered Cash, January 1	76,681	**51,582**		
Unencumbered Cash, December 31	$ 51,582	**51,351**		

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

RUSH 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 In	$ 175,000	**175,000**
Expenditures		
Capital Outlay	73,139	**147,444**
Receipts Over (Under) Expenditures	101,861	**27,556**
Unencumbered Cash, January 1	228,356	**330,217**
Unencumbered Cash, December 31	$ 330,217	**357,773**

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

RUSH COUNTY, KANSAS
Capital Improvements 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		
Transfers In	$ 75,000	**205,855**
Expenditures		
Capital Outlay	69,456	**54,137**
Receipts Over (Under) Expenditures	5,544	**151,718**
Unencumbered Cash, January 1	221,356	**226,900**
Unencumbered Cash, December 31	$ 226,900	**378,618**

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

RUSH COUNTY, KANSAS
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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	$ 75,000	**75,000**
Expenditures		
Capital Outlay	32,239	**44,688**
Receipts Over (Under) Expenditures	42,761	**30,312**
Unencumbered Cash, January 1	121,195	**163,956**
Unencumbered Cash, December 31	$ 163,956	**194,268**

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

RUSH COUNTY, KANSAS
Recycling 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	$	2,372	**387**
Expenditures			
Capital Outlay		1,122	**538**
Receipts Over (Under) Expenditures		1,250	**(151)**
Unencumbered Cash, January 1		972	**2,222**
Unencumbered Cash, December 31	$	2,222	**2,071**

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

RUSH COUNTY, KANSAS
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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Loan Repayments	$ 13,966	**23,357**
Interest	508	**481**
Total Cash Receipts	14,474	**23,838**
Expenditures		
Contractual Services	1,081	**1,087**
Receipts Over (Under) Expenditures	13,393	**22,751**
Unencumbered Cash, January 1	22,531	**35,924**
Unencumbered Cash, December 31	$ 35,924	**58,675**

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

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	$ 6,137	**7,134**
Interest	515	**354**
Total Cash Receipts	6,652	**7,488**
Expenditures		
Contractual Services	4,355	**679**
Receipts Over (Under) Expenditures	2,297	**6,809**
Unencumbered Cash, January 1	28,392	**30,689**
Unencumbered Cash, December 31	$ 30,689	**37,498**

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

RUSH COUNTY, KANSAS
Wireless 911 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Current Year Actual
Cash Receipts				
Intergovernmental				
State Aid	$ 7,151	**7,836**	10,000	(2,164)
Interest	213	**170**	-	170
Total Cash Receipts	7,364	**8,006**	10,000	(1,994)
Expenditures				
Capital Outlay	999	**21,270**	28,443	7,173
Receipts Over (Under) Expenditures	6,365	**(13,264)**		
Unencumbered Cash, January 1	8,443	**14,808**		
Unencumbered Cash, December 31	$ 14,808	**1,544**		

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

RUSH COUNTY, KANSAS
Enhanced 911 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		
State Aid	$ 60,029	**86,873**
Expenditures		
Contractual Services	60,029	**86,873**
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	$ -	-

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

RUSH COUNTY, KANSAS
K-9 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		
Collections	$ -	**550**
Expenditures		
Contractual Services	-	**534**
Receipts Over (Under) Expenditures	-	**16**
Unencumbered Cash, January 1	-	**-**
Unencumbered Cash, December 31	$ -	**16**

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

RUSH COUNTY, KANSAS
Sheriff's Equipment Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Sale of Property	$ -	**20,000**
Expenditures		
Capital Outlay	-	**10,289**
Receipts Over (Under) Expenditures	-	**9,711**
Unencumbered Cash, January 1	-	**-**
Unencumbered Cash, December 31	$ -	**9,711**

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

RUSH COUNTY, KANSAS
Fire District No. 1 - General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 14,677	**13,752**	12,985	767
Delinquent Tax	22	**66**	-	66
Vehicle Tax	889	**1,046**	1,170	(124)
Total Cash Receipts	15,588	**14,864**	14,155	709
Expenditures				
Commodities	4,343	**2,891**	3,600	709
Contractual Services	7,390	**8,194**	5,800	(2,394)
Capital Outlay	1,186	**3,915**	5,700	1,785
Transfers Out	2,181	**100**	-	(100)
Total Expenditures	15,100	**15,100**	15,100	-
Receipts Over (Under) Expenditures	488	**(236)**		
Unencumbered Cash, January 1	1,035	**1,523**		
Unencumbered Cash, December 31	$ 1,523	**1,287**		

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

RUSH COUNTY, KANSAS
Fire District No. 2 - General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 6,916	**8,109**	7,835	274
Delinquent Tax	57	**519**	-	519
Vehicle Tax	642	**618**	715	(97)
Miscellaneous	60	**63**	-	63
Total Cash Receipts	7,675	**9,309**	8,550	759
Expenditures				
Commodities	1,532	**490**	1,000	510
Contractual Services	6,016	**5,864**	6,000	136
Capital Outlay	-	**-**	1,700	1,700
Transfers Out	375	**2,346**	-	(2,346)
Total Expenditures	7,923	**8,700**	8,700	-
Receipts Over (Under) Expenditures	(248)	**609**		
Unencumbered Cash, January 1	248	**-**		
Unencumbered Cash, December 31	$ -	**609**		

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

RUSH COUNTY, KANSAS
Fire District No. 3 - General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 10,882	**9,968**	9,520	448
Delinquent Tax	181	**101**	-	101
Vehicle Tax	858	**926**	1,005	(79)
Miscellaneous	-	**262**	-	262
Total Cash Receipts	11,921	**11,257**	10,525	732
Expenditures				
Personal Services	2,015	**-**	2,000	2,000
Commodities	2,123	**1,651**	2,500	849
Contractual Services	4,489	**5,916**	2,000	(3,916)
Capital Outlay	503	**500**	5,000	4,500
Transfers Out	2,370	**3,433**	-	(3,433)
Total Expenditures	11,500	**11,500**	11,500	-
Receipts Over (Under) Expenditures	421	**(243)**		
Unencumbered Cash, January 1	831	**1,252**		
Unencumbered Cash, December 31	$ 1,252	**1,009**		

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

RUSH COUNTY, KANSAS
Fire District No. 4 - General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 27,894	**43,962**	43,276	686
Delinquent Tax	237	**203**	-	203
Vehicle Tax	968	**991**	1,310	(319)
Miscellaneous	-	**121**	-	121
Total Cash Receipts	29,099	**45,277**	44,586	691
Expenditures				
Commodities	5,792	**4,661**	4,215	(446)
Contractual Services	11,712	**13,820**	12,000	(1,820)
Capital Outlay	-	**12,882**	30,000	17,118
Transfers Out	10,496	**14,852**	-	(14,852)
Total Expenditures	28,000	**46,215**	46,215	-
Receipts Over (Under) Expenditures	1,099	**(938)**		
Unencumbered Cash, January 1	1,387	**2,486**		
Unencumbered Cash, December 31	$ 2,486	**1,548**		

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

RUSH COUNTY, KANSAS
Fire District No. 5 - General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 15,437	**19,688**	19,033	655
Delinquent Tax	157	**109**	-	109
Vehicle Tax	1,493	**1,581**	1,707	(126)
Miscellaneous	1,059	**263**	-	263
Total Cash Receipts	18,146	**21,641**	20,740	901
Expenditures				
Personal Services	1,575	**1,890**	2,500	610
Commodities	9,526	**11,139**	7,000	(4,139)
Contractual Services	6,762	**6,963**	5,100	(1,863)
Capital Outlay	-	**-**	6,140	6,140
Transfers Out	996	**748**	-	(748)
Total Expenditures	18,859	**20,740**	20,740	-
Receipts Over (Under) Expenditures	(713)	**901**		
Unencumbered Cash, January 1	764	**51**		
Unencumbered Cash, December 31	$ 51	**952**		

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

RUSH COUNTY, KANSAS
Fire District No. 6 - General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 15,041	**14,284**	13,795	489
Delinquent Tax	230	**40**	-	40
Vehicle Tax	892	**1,110**	1,226	(116)
Escaped Tax	-	**53**	-	53
Total Cash Receipts	16,163	**15,487**	15,021	466
Expenditures				
Commodities	5,914	**5,697**	6,400	703
Contractual Services	3,197	**4,284**	1,120	(3,164)
Capital Outlay	6,868	**5,498**	8,000	2,502
Transfers Out	-	**41**	-	(41)
Total Expenditures	15,979	**15,520**	15,520	-
Receipts Over (Under) Expenditures	184	**(33)**		
Unencumbered Cash, January 1	600	**784**		
Unencumbered Cash, December 31	$ 784	**751**		

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

RUSH COUNTY, KANSAS
Fire District No. 7 - General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 20,264	**19,625**	19,142	483
Delinquent Tax	481	**390**	-	390
Vehicle Tax	1,337	**1,357**	1,612	(255)
Total Cash Receipts	22,082	**21,372**	20,754	618
Expenditures				
Personal Services	585	**815**	1,000	185
Commodities	729	**3,700**	1,000	(2,700)
Contractual Services	6,382	**6,808**	5,000	(1,808)
Capital Outlay	11,430	**-**	15,000	15,000
Transfers Out	2,374	**10,677**	-	(10,677)
Total Expenditures	21,500	**22,000**	22,000	-
Receipts Over (Under) Expenditures	582	**(628)**		
Unencumbered Cash, January 1	833	**1,415**		
Unencumbered Cash, December 31	$ 1,415	**787**		

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

RUSH COUNTY, KANSAS
Fire District No. 8 - General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 17,996	**24,463**	23,835	628
Delinquent Tax	-	**25**	-	25
Vehicle Tax	-	**1,199**	1,165	34
Miscellaneous	829	**-**	-	-
Total Cash Receipts	18,825	**25,687**	25,000	687
Expenditures				
Personal Services	-	**-**	10,000	10,000
Commodities	3,976	**5,311**	5,000	(311)
Contractual Services	4,714	**8,053**	6,000	(2,053)
Capital Outlay	-	**750**	4,000	3,250
Transfers Out	9,310	**10,886**	-	(10,886)
Total Expenditures	18,000	**25,000**	25,000	-
Receipts Over (Under) Expenditures	825	**687**		
Unencumbered Cash, January 1	-	**825**		
Unencumbered Cash, December 31	$ 825	**1,512**		

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

RUSH COUNTY, KANSAS
Fire District No. 1 - Special 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 In	$ 2,181	**100**
Expenditures		
Capital Outlay	-	**910**
Receipts Over (Under) Expenditures	2,181	**(810)**
Unencumbered Cash, January 1	4,863	**7,044**
Unencumbered Cash, December 31	$ 7,044	**6,234**

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

RUSH COUNTY, KANSAS
Fire District No. 2 - Special 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 In	$ 375	**2,346**
Expenditures		
Capital Outlay	916	**863**
Receipts Over (Under) Expenditures	(541)	**1,483**
Unencumbered Cash, January 1	15,230	**14,689**
Unencumbered Cash, December 31	$ 14,689	**16,172**

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

RUSH COUNTY, KANSAS
Fire District No. 3 - Special 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 In	$ 2,370	**3,433**
Expenditures		
Capital Outlay	-	**32,803**
Receipts Over (Under) Expenditures	2,370	**(29,370)**
Unencumbered Cash, January 1	32,700	**35,070**
Unencumbered Cash, December 31	$ 35,070	**5,700**

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

RUSH COUNTY, KANSAS
Fire District No. 4 - Special 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 In	$	10,496	**14,852**
Unencumbered Cash, January 1		25,605	**36,101**
Unencumbered Cash, December 31	$	36,101	**50,953**

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

RUSH COUNTY, KANSAS
Fire District No. 5 - Special 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 In	$	996	**748**
Expenditures			
Capital Outlay		-	**2,500**
Receipts Over (Under) Expenditures		996	**(1,752)**
Unencumbered Cash, January 1		6,570	**7,566**
Unencumbered Cash, December 31	$	7,566	**5,814**

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

RUSH COUNTY, KANSAS
Fire District No. 6 - Special 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 In	$ -	**41**
Unencumbered Cash, January 1	2,957	**2,957**
Unencumbered Cash, December 31	$ 2,957	**2,998**

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

RUSH COUNTY, KANSAS
Fire District No. 7 - Special 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 In	$ 2,374	**10,677**
Expenditures		
Capital Outlay	-	**7,904**
Receipts Over (Under) Expenditures	2,374	**2,773**
Unencumbered Cash, January 1	19,908	**22,282**
Unencumbered Cash, December 31	$ 22,282	**25,055**

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

RUSH COUNTY, KANSAS
Fire District No. 8 - Special 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 In	$	9,310	**10,886**
Unencumbered Cash, January 1		-	**9,310**
Unencumbered Cash, December 31	$	9,310	**20,196**

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

RUSH COUNTY, KANSAS
Debt 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 157,507	**160,484**	155,820	4,664
Delinquent Tax	2,345	**1,583**	-	1,583
Vehicle Tax	14,020	**14,747**	16,133	(1,386)
Slider Tax	-	**-**	298	(298)
Escaped Tax	-	**25**	-	25
Transfers In	-	**8,119**	-	8,119
Total Cash Receipts	173,872	**184,958**	172,251	12,707
Expenditures				
Principal	75,000	**75,000**	75,000	-
Interest	100,958	**97,216**	97,214	(2)
Cash Basis Reserve	-	**-**	15,000	15,000
Total Expenditures	175,958	**172,216**	187,214	14,998
Receipts Over (Under) Expenditures	(2,086)	**12,742**		
Unencumbered Cash, January 1	22,749	**20,663**		
Unencumbered Cash, December 31	$ 20,663	**33,405**		

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

RUSH COUNTY, KANSAS
Hospital Revenue Bonds 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			
Bond Proceeds	$	300,000	-
Reimbursements		-	**30,000**
Total Cash Receipts		300,000	**30,000**
Expenditures			
Capital Outlay		299,277	**30,000**
Receipts Over (Under) Expenditures		723	-
Unencumbered Cash, January 1		-	**723**
Unencumbered Cash, December 31	$	723	**723**

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

RUSH COUNTY, KANSAS
Hospital General Obligation Bond Principal and Interest - A 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			
Interest	$	-	**1,296**
Unencumbered Cash, January 1		-	-
Unencumbered Cash, December 31	$	-	**1,296**

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

RUSH COUNTY, KANSAS
Hospital General Obligation Bond Principal and Interest - B 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			
G.O. Bond Proceeds	$	-	**38,782**
Interest		-	**1,125**
Total Cash Receipts		-	**39,907**
Unencumbered Cash, January 1		-	-
Unencumbered Cash, December 31	$	-	**39,907**

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

RUSH COUNTY, KANSAS
Hospital General Obligation Bond Principal and Interest - C 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			
G.O. Bond Proceeds	$	-	**89,859**
Interest		-	**4,013**
Total Cash Receipts		-	**93,872**
Unencumbered Cash, January 1		-	-
Unencumbered Cash, December 31	$	-	**93,872**

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

RUSH COUNTY, KANSAS
Capital Projects - Bridges 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
Expenditures			
Capital Outlay	$	470	-
Transfers Out		-	**8,119**
Total Expenditures		470	**8,119**
Unencumbered Cash, January 1		8,589	**8,119**
Unencumbered Cash, December 31	$	8,119	-

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

RUSH COUNTY, KANSAS
Hospital General Obligation Bond Project 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		
G.O. Bond Proceeds	$ -	**4,881,359**
Reoffering Premium	-	**80,640**
Interest	-	**8,955**
Total Cash Receipts	-	**4,970,954**
Expenditures		
Capital Outlay	-	**2,018,556**
Bond Issuance Costs	-	**45,100**
Bond Insurance	-	**20,133**
Advance Refunding to Escrow Agent	-	**10,094**
Total Expenditures	-	**2,093,883**
Receipts Over (Under) Expenditures	-	**2,877,071**
Unencumbered Cash, January 1	-	**-**
Unencumbered Cash, December 31	$ -	**2,877,071**

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

RUSH 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 Actual	Current Year Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Landfill Fees	$ 78,687	**83,266**	85,000	(1,734)
Expenditures				
Personal Services	45,473	**55,013**	49,941	(5,072)
Commodities	6,975	**7,394**	10,300	2,906
Contractual Services	43,495	**17,880**	24,450	6,570
Capital Outlay	9,258	**914**	8,972	8,058
Total Expenditures	105,201	**81,201**	93,663	12,462
Receipts Over (Under) Expenditures	(26,514)	**2,065**		
Unencumbered Cash, January 1	30,368	**3,854**		
Unencumbered Cash, December 31	$ 3,854	**5,919**		

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

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Collections	$ 398	**450**
Expenditures		
Commodities	197	**206**
Receipts Over (Under) Expenditures	201	**244**
Unencumbered Cash, January 1	2,837	**3,038**
Unencumbered Cash, December 31	$ 3,038	**3,282**

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

RUSH COUNTY, KANSAS
Special Motor Vehicle 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		
Collections	$ 37,564	**37,958**
Interest	176	**79**
Total Cash Receipts	37,740	**38,037**
Expenditures		
Personal Services	8,410	**6,310**
Commodities	4,173	**4,298**
Contractual Services	-	**3,279**
Capital Outlay	4,937	**4,981**
Transfers Out	20,220	**19,169**
Total Expenditures	37,740	**38,037**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash, January 1	-	**-**
Unencumbered Cash, December 31	$ -	**-**

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

RUSH COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Funds	Beginning Cash Balance	Cash Receipts	Cash Disbursements	**Ending Cash Balance**
Distributable Funds -				
Advance Tax	$ 258	-	258	-
Current Tax	3,696,107	5,846,904	5,905,923	**3,637,088**
Delinquent Personal Property	29,831	11,781	29,946	**11,666**
Delinquent Real Estate	23,058	36,145	26,265	**32,938**
RV Tax	136	9,030	9,113	**53**
Escrow Account	263	-	200	**63**
Escaped Tax	-	862	862	-
Motor Vehicle Tax	10,154	511,770	515,047	**6,877**
Severance Tax	-	9,671	9,671	-
Refunding Warrants	-	40	40	-
Total Distributable Funds	$ 3,759,807	6,426,203	6,497,325	**3,688,685**
State Funds -				
State Institutional Building	$ -	54,950	54,950	-
State General	-	2	2	-
State Motor Vehicle	1,188	5,069	5,042	**1,215**
Total State Funds	$ 1,188	60,021	59,994	**1,215**
Subdivision Funds -				
Cities	$ -	582,167	582,167	-
Townships	-	175,796	175,796	-
School Districts	-	1,715,930	1,715,930	-
Walnut Creek Extension District	-	75,071	75,071	-
Watershed Districts	-	352,557	352,557	-
Central Kansas Library System	-	34,198	34,198	-
Total Subdivision Funds	$ -	2,935,719	2,935,719	-

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

RUSH COUNTY, KANSAS
Agency Funds
Summary of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Funds	Beginning Cash Balance	Cash Receipts	Cash Disbursements	**Ending Cash Balance**
Drivers License	$ -	5,240	5,240	**-**
Motor Vehicle Licenses	-	307,323	307,323	**-**
Game Licenses	-	11,159	11,159	**-**
Vehicle Sales Tax	5,059	107,760	105,711	**7,108**
Park Permits	-	980	980	**-**
Heritage Trust	97	901	915	**83**
Driving Record Fees	594	1,178	1,772	**-**
Motor Vehicle Inspections	1,301	1,620	1,634	**1,287**
Attorney Trust Fund	4,642	318	-	**4,960**
Stray Animal	1,905	-	-	**1,905**
Drug Seizure	7,018	-	6,710	**308**
Reg. Offender and Concealed Handgun	1,335	1,080	1,055	**1,360**
County Clerk	1,039	89	-	**1,128**
Register of Deeds	3,915	55,894	52,224	**7,585**
Clerk of Unified Court	30,747	121,178	122,544	**29,381**
Sheriff	-	34,543	34,543	**-**
	$ 57,652	649,263	651,810	**55,105**

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

1. Summary of Significant Accounting Policies

Rush County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statements are presented to conform to 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 following is a summary of such significant policies.

A. Financial Reporting Entity

Rush County, Kansas is a municipal corporation governed by an elected three-member commission. The County receives funding from local, state, and federal governmental sources and must comply with the requirements of these funding sources. The County Commissioners are elected by the public. The Commission has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

The financial statements of the County consist of all the funds of the County and other governmental entities that are considered to be controlled by or dependent on the County. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board. The County has no entities that are controlled or dependent on the County.

B. Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Accordingly, actual results could differ from those estimates.

C. Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

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

Governmental Fund Categories

General Fund – reports as the primary fund of the County. This fund is used to account for all financial resources not reported in other funds.

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 specific 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.

C. Basis of Presentation – Fund Accounting (continued)

Capital Project Funds – to account for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by proprietary funds) including capital outlays financed by general obligation bonds.

Proprietary Fund Category

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 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 Fund Categories

Agency Funds – to account for fiduciary assets held by the County in a custodial capacity as a trustee or an agent on behalf of others.

Private Purpose Trust Funds – to account for assets held by a governmental unit as trustee or agent for others. The principal and income of these funds may be expended in the course of the fund's designated operations.

D. 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 would be charged in the fund from which the transfer is made.

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

E. 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 noncash 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 year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statements. 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.

F. 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. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

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

4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

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

Special Machinery Fund, Capital Improvements Reserve Fund, Equipment Reserve Fund, Recycling Fund, Micro Loan Fund, Register of Deeds Technology Fund, Enhanced 911 Grant Fund, K-9 Fund, Sheriff's Equipment Fund, Fire District No. 1 – Special Fund, Fire District No. 2 – Special Fund, Fire District No. 3 – Special Fund, Fire District No. 4 – Special Fund, Fire District No. 5 – Special Fund, Fire District No. 6 – Special Fund, Fire District No. 7 – Special Fund, Fire District No. 8 – Special Fund.

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.

G. Deposits and Investments

The County follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary of cash receipts, expenditures, and unencumbered cash.

As of December 31, 2009, the County had no investments.

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 County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The 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 did not use "peak periods" during 2009. All deposits were legally secured at December 31, 2009.

At December 31, 2009, the County's carrying amount of deposits was $9,380,016 and the bank balance was $9,535,222. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $5,021,120 was covered by federal depository insurance and $4,514,102 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

H. Property Tax Calendar

Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one half by May 10th. Major property tax payments are received January through July and are recognized as revenue in the year received. Delinquent tax payments received throughout the year are recognized as revenue in the year received.

I. Restricted Assets

Restricted cash balances are reported in various funds that are legally restricted fro specified uses such as the payment of debt service and fiscal fees on long-term debt, and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the agency funds of the County for special purposes.

J. Compensated Absences

The County's policy regarding vacation is that time is accumulated from the beginning of service. However, an employee must work for a period of six months before any vacation time is approved. Annual vacation leave will be accumulated in steps depending on years of service, up to a maximum of fifteen (15) days. Full-time employees may accumulate fifteen (15) days annual leave to be carried over to the next calendar year. Payment of compensation will be made for unused vacation days upon termination, resignation or retirement. The policy regarding sick pay is that an employee can accumulate 120 days of sick leave which is cancelled upon the termination of the employee. A potential liability of $45,283 for accumulated vacation existed at December 31, 2009. Accumulated sick leave liability is $155,102 for December 31, 2009.

K. Defined Benefit Pension Plan

Plan Description - **Rush County, Kansas** contributes to the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy - K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% and 6% (for employees hired after July 1, 2009) 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 was 6.54%. The County's employer contribution to KPERS for the years ending December 31, 2009, 2008 and 2007 were $94,188, $79,971, and $65,071, respectively, equal to the required contributions for each year.

L. Reimbursements

The County records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursement as revenue to the fund.

M. Deferred Compensation Plan

The County sponsors a deferred compensation plan under the Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not responsible to make any contributions.

N. 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.

N. Other Post Employment Benefits (continued)

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

2. Capital Projects

At year end, capital project authorization with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Cash Disbursements and Accounts Payable to Date
Hospital General Obligation Bond Project	$5,000,000	2,093,883

3. Landfill Closure and Postclosure Care Costs

State and federal laws and regulations require that **Rush County, Kansas** place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the site for thirty (30) years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the Solid Waste Fund in these financial statements, the County is incurring a liability based on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The County's estimate of closure and postclosure care liability at year end would be $1,578,983. This liability is based on the use of 79.58% of the estimated cost of closure and postclosure care costs of $1,984,145. These amounts are based on what it would cost to perform all closure and postclosure care in 2009. The County expects the landfill to continue to operate for approximately 10 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 postclosure care costs.

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

4. Litigation

The County is party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the affected funds of the County.

5. Transfers and Payments

Transfers and payments within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects, and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas Statutes. The County's operating transfers and statutory authority for December 31, 2009 were as follows.

From	To	Statutory Authority	Amount
General	Equipment Reserve	19-119	$ 75,000
General	Capital Improvements Reserve	19-120	205,855
Road and Bridge	Special Machinery	68-141g	175,000
Noxious Weed	Noxious Weed Capital Outlay	2-1318q	2,000
Fire District No. 1 – General	Fire District No. 1 – Special	19-3612c	100
Fire District No. 2 – General	Fire District No. 2 – Special	19-3612c	2,346
Fire District No. 3 – General	Fire District No. 3 – Special	19-3612c	3,433
Fire District No. 4 – General	Fire District No. 4 – Special	19-3612c	14,852
Fire District No. 5 – General	Fire District No. 5 – Special	19-3612c	748
Fire District No. 6 – General	Fire District No. 6 – Special	19-3612c	41
Fire District No. 7 – General	Fire District No. 7 – Special	19-3612c	10,677
Fire District No. 8 – General	Fire District No. 8 – Special	19-3612c	10,886
Capital Projects – Bridges	Debt Service	19-120	8,119
Special Motor Vehicle	General	8-145	19,169
Total			$ 528,226

6. Risk Management – Claims and Judgments

Rush County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 59 participating members. **Rush County, Kansas** joined KCAMP in October 2000. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $250,000 for any property loss and $300,000 for any liability claim for each insured event. During 2009, the County contributed $57,106 to the fund for this insurance coverage.

The County has been unable to obtain workers compensation 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), a public entity risk pool currently operating as a common risk management and insurance program for 70 participating members. **Rush County, Kansas** The County joined KWORC in October 2000. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $600,000 for each insured event. During 2009, the County contributed $56,622 to the fund for this insurance coverage. There were no significant reductions in insurance coverage from the prior year. The amount of settlements has not exceeded insurance coverage for each of the past three fiscal years.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. At December 31, 2009, the financial statements do not include liabilities for anticipated costs.

7. Grants and Shared Revenues

The County participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audits, is not believed to be material.

8. Comparative Data

Comparative data for the prior year has been presented in Statement 3 in the accompanying financial statements in order to provide an understanding of changes in the County's cash and unencumbered cash balances. However, complete comparative data (i.e., presentation of prior year totals in Statement 1) has not been presented since their inclusion would make the statement unduly complex and difficult to read.

9. Micro Loan Fund

The County was awarded a CDBG Micro Loan grant in the amount of $100,000. As of December 31, 2009, the County has loaned out $50,000. Repayments of the loans are structured to be paid back as follows:

Loan Number	Loan Amount	Issue Date	Monthly Payment	Interest Rate	Maturity
803	$ 15,000	11-19-04	$ 221	5.5 %	02-1-2012
806	$ 25,000	05-13-06	$ 281	5.5 %	07-1-2016
807	$ 10,000	05-13-06	$ 196	5.5 %	07-1-2011

These funds are available to be used on a revolving basis. As the loans are repaid, the amounts can be loaned back out.

10. Compliance with Kansas Statutes

Expenditures exceeded the adopted budget in the following funds which is in violation of K.S.A. 79-2935.

Mental Health Fund	$ (237)
Mental Retardation Fund	$ (95)

The County has checks outstanding for more than two years which is in violation of K.S.A. 10-816.

Expenditures exceeded available monies in the following fund, which is in violation of K.S.A. 10-1113:

Emergency 911 Fund	$ (745)

11. Long-Term Debt

The County has the following types of Long-Term Debt:

Lease Obligations

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

11. Long-Term Debt (continued)

Hospital Revenue Bonds – Series 2008A

On June 26, 2008, the County issued $300,000 in Hospital Revenue Bonds, Series 2008A for the purpose of providing funds to pay part of improving the Rush County Memorial Hospital.

General Obligation Bonds

The County has issued general obligation bonds to provide funds for acquisition, construction or major capital acquisitions, construction, or improvements.

Refunded Bonds

On April 25, 2005 the County issued $2,075,000 in General Obligation Refunding Bonds. The proceeds from the sale of the Bonds were used to establish an escrow account for the annual payment of interest from May 1, 2005 through December 1, 2010 on bonds maturing on December 1, 2011 and thereafter, and to redeem on December 1, 2010, the principal of the County's outstanding General Obligation Bonds, Series 1999A, maturing December 1, 2010, and thereafter (the "Refunded Bonds"). The Refunding Plan was undertaken in order to achieve interest cost savings.

According to the terms of this Refunding Plan, the Refunded Bonds will be called on their earliest optional redemption date and redeemed at such time, all in accordance with the resolution authorizing their issuance. The Refunded Bonds represent the entire callable portion of the County's General Obligation Bonds, Series 1999A. All Refunded Bonds will be called at a price equal to 100% of the par value thereof, without premium. The County will continue to levy taxes to pay the interest and principal on the Series 1999A issue for all bonds due through 2010.

Upon the payment in full of the interest on the Bonds to and including December 1, 2010 and the principal of the Refunded Bonds, all remaining money and Escrowed Securities in the Escrow Fund together with any interest thereon, shall be transferred to the County to be applied in accordance with the law.

Refunded Bonds

Series	Amount Outstanding Prior to Refunding	Amount to be Refunded	Maturity Dates to be Escrowed	Call Date	Call Price
1999A	$1,310,000	$935,000	12/1/2011-12/1/2020	12/1/2010	100

Changes in long-term liabilities for the County at December 31, 2009 and current maturities of long-term debt and interest for the next five years and in five year increments through maturity are included on the next two pages.

RUSH COUNTY, KANSAS
Note 11 - Statement of Changes in Long-Term Debt
For the Year Ended December 31, 2009

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
Capital Leases										
2003 Volvo Motor Grader	4.09%	01/19/04	$ 21,019	01/19/09	13,455	-	(13,455)	(13,455)	-	633
1987 IHC 4X4 American Eagle Pumper	5.99%	06/02/06	30,600	09/01/13	22,916	-	(4,155)	(4,155)	**18,761**	1,343
Kenworth Trucks - 2	4.98%	09/05/06	71,500	09/05/11	44,012	-	(13,889)	(13,889)	**30,123**	3,152
2006 Volvo Model G940 Motor Grader	4.98%	09/25/06	139,432	09/25/11	88,007	-	(27,882)	(27,882)	**60,125**	4,315
2006 Gooseneck Trailer	4.98%	11/13/06	20,318	11/13/11	12,829	-	(4,101)	(4,101)	**8,728**	595
2006 JD 770D Motorgrader	4.98%	12/18/06	133,286	12/18/11	83,868	-	(26,883)	(26,883)	**56,985**	3,891
Behlen All Steel Building	5.25%	05/12/08	80,000	02/01/18	80,000	-	(7,285)	(7,285)	**72,715**	3,059
2008 GMC 3500, 2004 F-250, 2004 F-150	4.38%	08/04/08	47,986	08/04/12	47,986	-	(11,237)	(11,237)	**36,749**	2,100
Caterpillar Model 140H Motorgrader	3.95%	07/06/09	88,000	08/01/14	-	88,000	-	88,000	**88,000**	-
JCB Model 456ZX Wheel Loader	4.00%	09/15/09	64,750	09/15/14	-	64,750	(2,933)	61,817	**61,817**	655
Honda MR Pump and Tank	3.95%	10/26/09	5,000	01/30/13	-	5,000	-	5,000	**5,000**	-
Total Capital Leases			701,891		393,073	157,750	(111,820)	45,930	**439,003**	19,743
General Obligation Bonds										
Series 1999A	5.0-6.5%	12/01/99	1,500,000	12/01/10	135,000	-	(65,000)	(65,000)	**70,000**	6,820
Series 2005	2.9-4.75%	05/01/05	2,075,000	05/01/27	2,020,000	-	(10,000)	(10,000)	**2,010,000**	90,394
Series 2009A	1.75-5.25%	04/20/09	2,000,000	12/01/34	-	2,000,000	(10,000)	1,990,000	**1,990,000**	94
Series 2009B	3.0-4.125%	10/28/09	955,000	12/01/22	-	955,000	-	955,000	**955,000**	-
Series 2009C	6.39%	10/28/09	2,055,000	12/01/34	-	2,055,000	-	2,055,000	**2,055,000**	-
Total General Obligation Bonds			8,585,000		2,155,000	5,010,000	(85,000)	4,925,000	**7,080,000**	97,308
Hospital Revenue Bonds										
Series 2008A	0.00%	06/26/08	300,000	06/26/18	300,000	-	(30,000)	(30,000)	**270,000**	-
Total Contractual Indebtedness			9,586,891		2,848,073	5,167,750	(226,820)	4,940,930	**7,789,003**	117,051
Amount to be Provided for Compensated Absences	N/A	N/A	N/A	N/A	188,849	-	-	11,536	**200,385**	-
Landfill Closure and Post Closure Care	N/A	N/A	N/A	N/A	1,391,381	-	-	187,602	**1,578,983**	-
Total Long Term Debt			$ 9,586,891		$ 4,428,303	5,167,750	(226,820)	5,140,068	**9,568,371**	117,051

RUSH COUNTY, KANSAS
Note 11 - Schedule of Maturity of Long-Term Debt
For the Year Ended December 31, 2009

	YEAR									
	2010	2011	2012	2013	2014	2015-2019	2020-2024	2025-2029	2030-2034	Total
Principal										
Capital Leases										
1987 IHC 4X4 American Eagle Pumper	4,407	4,675	4,959	4,720	-	-	-	-	-	**18,761**
Kenworth Trucks - 2	14,982	15,141	-	-	-	-	-	-	-	**30,123**
2006 Volvo Model G940 Motor Grader	29,212	30,913	-	-	-	-	-	-	-	**60,125**
2006 Gooseneck Trailer	4,261	4,467	-	-	-	-	-	-	-	**8,728**
2006 JD 770D Motorgrader	27,924	29,061	-	-	-	-	-	-	-	**56,985**
Behlen All Steel Building	6,517	6,859	7,219	7,598	7,997	36,522	-	-	-	**72,712**
2008 GMC 3500, 2004 F-250, 2004 F-150	11,729	12,242	12,778	-	-	-	-	-	-	**36,749**
Caterpillar Model 140H Motorgrader	16,062	16,953	17,623	18,319	19,043	-	-	-	-	**88,000**
JCB Model 456ZX Wheel Loader	12,060	12,549	13,059	13,589	10,560	-	-	-	-	**61,817**
Honda MR Pump and Tank	-	1,567	1,683	1,750	-	-	-	-	-	**5,000**
Total Capital Leases	127,154	134,427	57,321	45,976	37,600	36,522	-	-	-	**439,000**
General Obligation Bonds										
Series 1999A	70,000	-	-	-	-	-	-	-	-	**70,000**
Series 2005	10,000	85,000	85,000	85,000	90,000	515,000	660,000	480,000	-	**2,010,000**
Series 2009A	-	-	50,000	55,000	55,000	320,000	395,000	485,000	630,000	**1,990,000**
Series 2009B	-	-	45,000	50,000	70,000	420,000	370,000	-	-	**955,000**
Series 2009C	-	-	-	-	-	-	280,000	800,000	975,000	**2,055,000**
Total General Obligation Bonds	80,000	85,000	180,000	190,000	215,000	1,255,000	1,705,000	1,765,000	1,605,000	**7,080,000**
Hospital Revenue Bonds										
Series 2008A	30,000	30,000	30,000	30,000	30,000	120,000	-	-	-	**270,000**
Total Principal	237,154	249,427	267,321	265,976	282,600	1,411,522	1,705,000	1,765,000	1,605,000	**7,789,000**
Interest										
Capital Leases										
1987 IHC 4X4 American Eagle Pumper	1,091	823	539	297	-	-	-	-	-	**2,750**
Kenworth Trucks - 2	1,529	766	-	-	-	-	-	-	-	**2,295**
2006 Volvo Model G940 Motor Grader	2,984	1,540	-	-	-	-	-	-	-	**4,524**
2006 Gooseneck Trailer	435	223	-	-	-	-	-	-	-	**658**
2006 JD 770D Motorgrader	2,850	1,447	-	-	-	-	-	-	-	**4,297**
Behlen All Steel Building	3,818	3,475	3,115	2,736	2,337	4,926	-	-	-	**20,407**
2008 GMC 3500, 2004 F-250, 2004 F-150	1,608	1,095	559	-	-	-	-	-	-	**3,262**
Caterpillar Model 140H Motorgrader	3,733	2,842	2,172	1,476	752	-	-	-	-	**10,975**
JCB Model 456ZX Wheel Loader	2,293	1,803	1,294	764	212	-	-	-	-	**6,366**
Honda MR Pump and Tank	-	252	136	69	-	-	-	-	-	**457**
Total Capital Leases	20,341	14,266	7,815	5,342	3,301	4,926	-	-	-	**55,991**
General Obligation Bonds										
Series 1999A	3,570	-	-	-	-	-	-	-	-	**3,570**
Series 2005	90,049	89,694	86,294	82,894	79,494	337,363	211,183	46,076	-	**1,023,047**
Series 2009A	147,725	93,300	93,125	91,000	88,665	405,650	334,110	239,200	102,375	**1,595,150**
Series 2009B	39,907	36,837	36,838	35,487	33,987	130,363	31,145	-	-	**344,564**
Series 2009C	142,257	131,315	131,314	131,315	131,314	656,573	647,626	469,985	192,019	**2,633,718**
Total General Obligation Bonds	423,508	351,146	347,571	340,696	333,460	1,529,949	1,224,064	755,261	294,394	**5,600,049**
Total Interest	443,849	365,412	355,386	346,038	336,761	1,534,875	1,224,064	755,261	294,394	**5,656,040**
Total Principal and Interest	$ 681,003	614,839	622,707	612,014	619,361	2,946,397	2,929,064	2,520,261	1,899,394	**13,445,040**