SUMNER COUNTY, KANSAS

ANNUAL FINANCIAL REPORT

December 31, 2009

Parman, Tanner,
Soule & Jackson,
CPA's, RLLP

110 South First Street
Arkansas City, KS 67005

SUMNER COUNTY, KANSAS
FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

TABLE OF CONTENTS

FINANCIAL SECTION

	Page
Independent Auditor's Report	1 - 2
Basic Financial Statements:	
Statement of Net Assets	3
Statement of Activities	4 - 5
Balance Sheet - Governmental Funds	6
Statement of Revenue, Expenditures, and Changes in Fund Balances - Governmental Funds	7
Notes to Financial Statements	8 - 17
Financial Statements of Individual Funds:	
General Fund:	
Comparative Balance Sheet	18
Statement of Revenue, Expenditures, and Changes in Fund Balance - Actual and Budget	19 - 24
Combining Balance Sheet - Other Governmental Funds	25
Combining Statement of Revenue, Expenditures, and Changes in Fund Balance - Other Governmental Funds	26
Special Revenue Fund:	
Combining Balance Sheet	27 - 30
Combining Statement of Revenue, Expenditures and Changes in Fund Balances	31 - 42
Individual Special Revenue Fund Financial Statements:	
Statement of Revenue, Expenditures and Changes in Fund Balance - Actual and Budget	
Road and Bridge	43
Special Bridge	44
Special Road and Bridge	45
County Extension Council	46
Noxious Weeds	47
4-H Club	48
Fair Association Building	49
County Fair	50

SUMNER COUNTY, KANSAS
FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

TABLE OF CONTENTS (Continued)

Page

Statement of Revenue, Expenditures and Changes in Fund Balance - Actual and Budget (Continued)

Health 51
Election 52
Lake 53
Soil Conservation 54
Mental Health 55
Ambulance 56
Futures Unlimited 57
Community College Tuition 58
Community Corrections 59
Futures Unlimited Building 60
Appraiser's Cost 61
Service Program for Elderly 62
Economic Development 63
Tort Liability 64
Special Alcohol Program 65
Special Parks and Recreation 66
Employee Benefits 67
War Memorial 68
Sheriff Asset Forfeiture 69
Local Environment Protection Grant 70
Donations for Drug Dog 71
911 Emergency Phone System 72
Equipment Reserve 73
Capital Improvement 74
County Cemetery Fund 75
EMA/CERT 76
County Attorney - Asset Forfeiture 77
DARE Program 78
No Fund Warrant 79
Neighborhood Revitalization 80
SERT 81
Work Release 82
Inmate Phone System 83
Special Highway Improvement 84
Reappraisal Fund 85
Register of Deeds Technology 86
Bio-Terrorism 87
Sales Tax Revenue 88
911 Wireless 89
Slate Valley Sewer 90
Carry Concealed Fees 91
Local Emergency Planning 92
Sex Offender Fee 93
Pan Flu Grant 94
Cities Readiness Grant 95
Sanitary Landfill 96
Casino Application 97
Juvenile Justice 98
Peck Improvement District 99

SUMNER COUNTY, KANSAS
FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

TABLE OF CONTENTS (Continued)

	Page
Individual Debt Service Fund Financial Statements:	
Comparative Balance Sheet	
Statement of Revenue, Expenditures and Changes in Fund Balance	
Actual and Budget	
Bond and Interest Fund	100
Capital Project Fund:	
Jail Construction	
Comparative Balance Sheet	101
Statement of Revenue, Expenditures and Changes in Fund Balance	101
Agency Funds:	
Combining Statement of Changes in Assets and Liabilities	102-106
Expendable Trust Funds:	
Combining Balance Sheet	107
Combining Statement of Revenue, Expenditures and Changes in Fund Balance	107
Individual Expendable Trust Fund Financial Statements:	
Comparative Balance Sheet	
Statement of Revenue, Expenditures and Changes in Fund Balance	
Prosecuting Attorney Trainee	108
Auto License Fee	109
Self-funded Medical Insurance	110

ADDITIONAL INFORMATION

Composition of Cash and Investments	111
2008 Tax Roll Reconcilement	112
Fidelity Bonds in Force	113
Indebtedness	114-116

PARMAN, TANNER, SOULE & JACKSON
Certified Public Accountants, RLLP

110 South First Street
Post Office Box 758
Arkansas City, Kansas 67005
Telephone: 620-442-3700 Fax: 620-442-1170

Partners
Elliott R. Jackson, CPA
Jon P. Parman, CPA

Independent Auditor's Report

Board of County Commissioners
Sumner County, Kansas

We have audited the accompanying basic financial statements of Sumner County, Kansas as of and for the years ended December 31, 2009 and December 31, 2008, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with the Kansas Municipal Audit Guide and auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Notes 2 and 10, the financial statements referred to above do not include component unit data, compensated absences, not all infrastructure is capitalized and depreciation expense is not recorded for governmental fixed assets.

In our opinion, except for the effect on the financial statements of the omissions referred to above, the financial statements referred to above present fairly in all material respects, the financial position of Sumner County, Kansas, as of December 31, 2009 and December 31, 2008, and the results of its operations for the years then ended in conformity with accounting principles generally accepted in the United States.

Sumner County, Kansas has not presented a management's discussion and analysis that accounting principles has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The combining, individual fund and schedules for the year ended December 31, 2009 and the individual fund financial statements and schedules for the year ended December 31, 2008 listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of Sumner County, Kansas. Such information has been subjected to the auditing procedures applied in the audits of the financial statements for the years ended December 31, 2009 and 2008 and, in our opinion, is fairly presented in all material respects in relation to the respective financial statements taken as a whole.

Parman Tanner Soule & Jackson
Certified Public Accountants, RLLP

August 20, 2010

SUMNER COUNTY, KANSAS
STATEMENT OF NET ASSETS
December 31, 2009 and 2008

ASSETS	Governmental Activities	Total 2009	Total 2008
Current Assets:			
Cash and cash equivalents	$ 23,614,167	$ 23,614,167	$ 24,036,367
Taxes receivable	9,858,553	9,858,553	9,955,062
Other receivables	105,200	105,200	103,346
Total current assets	$ 33,577,920	$ 33,577,920	$ 34,094,775
Noncurrent Assets:			
Restricted cash and cash equivalents	$ 7,295,597	$ 7,295,597	$ 5,991,158
Capital assets, net of accumulated depreciation	24,053,761	24,053,761	23,687,805
Total noncurrent assets	$ 31,349,358	$ 31,349,358	$ 29,678,963
Total assets	$ 64,927,278	$ 64,927,278	$ 63,773,738
LIABILITIES			
Current liabilities:			
Construction contracts	$ -	$ -	$ -
Accounts payable	335,050	335,050	757,073
Deferred revenue	9,623,173	9,623,173	9,671,427
Current portion of long-term debt	749,170	749,170	748,115
Due to other agencies	17,497,366	17,497,366	17,986,548
Total current liabilities	$ 28,204,759	$ 28,204,759	$ 29,163,163
Noncurrent liabilities:			
Long-term debt	$ 10,122,424	$ 10,122,424	$ 10,804,583
Total liabilities	$ 38,327,183	$ 38,327,183	$ 39,967,746
NET ASSETS			
Invested in capital assets, net of related debt	$ 13,182,167	$ 13,182,167	$ 12,135,107
Restricted:			
Expendable	7,295,597	7,295,597	5,991,158
Unrestricted	6,122,331	6,122,331	5,679,727
Total net assets	$ 26,600,095	$ 26,600,095	$ 23,805,992

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
STATEMENT OF ACTIVITIES
December 31, 2008 and 2007

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Intergovernmental and Reimbursements
Governmental Activities:			
General government	$ 6,287,156	$ 613,457	$ 1,152,669
Public safety	1,908,524	59,684	65,147
Public works	3,720,302	-	863,170
Health	1,771,503	648,148	28,397
Economic development	100,996	-	-
Culture and recreation	10,245	-	-
Interest on long-term debt	497,305	-	-
Total governmental activities	$ 14,296,031	$ 1,321,289	$ 2,109,383
Business-type activities:			
Landfill	$ -	$ -	$ -
Total government	$ 14,296,031	$ 1,321,289	$ 2,109,383

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
STATEMENT OF ACTIVITIES (CONTINUED)
For the Years Ended December 31, 2009 and 2008

	Net (Expense) Revenue and Changes in Net Assets			
	Governmental	Business-Type	Total 2009	Total 2008
	$ (4,451,043)	$ -	$ (4,451,043)	$ (4,521,030)
	(1,959,964)	-	(1,959,964)	(1,783,693)
	(3,031,662)	-	(3,031,662)	(2,857,132)
	(1,167,521)	-	(1,167,521)	(1,094,958)
	(100,610)	-	(100,610)	(100,996)
	(15,485)	-	(15,485)	(10,245)
	(477,299)	-	(477,299)	(497,305)
	$ (11,203,584)	$ -	$ (11,203,584)	$ (10,865,359)
	$ -	$ -	$ -	$ -
	$ (11,203,584)	$ -	$ (11,203,584)	$ (10,865,359)
General Revenues:				
Property taxes	$ 13,836,452	$ -	$ 13,836,452	$ 14,261,307
Investment earnings	161,235	-	161,235	555,900
Total general revenues	$ 13,997,687	$ -	$ 13,997,687	$ 14,817,207
Change in net assets	$ 2,794,103	$ -	$ 2,794,103	$ 3,951,848
Net assets at beginning of year	23,805,992	-	23,805,992	19,854,144
Net assets at end of year	$ 26,600,095	$ -	$ 26,600,095	$ 23,805,992

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2009 and 2008

ASSETS	General	Other Governmental Funds	Total 2009	Total 2008
Cash and cash equivalents	$ 1,392,817	$ 22,221,354	$ 23,614,171	$ 24,036,367
Taxes receivable	3,792,765	6,065,788	9,858,553	9,955,062
Other	96,291	12,796	109,087	107,233
Restricted cash	-	7,295,597	7,295,597	5,991,158
Total assets	$ 5,281,873	$ 35,595,535	$ 40,877,408	$ 40,089,820
LIABILITIES AND FUND BALANCE				
Liabilities:				
Construction contracts	$ -	$ -	$ -	$ -
Accounts payable	154,736	180,529	335,265	757,073
Deferred revenue	3,889,056	6,065,789	9,954,845	10,043,284
Due to other agencies	-	17,497,149	17,497,149	17,986,548
Total liabilities	$ 4,043,792	$ 23,743,467	$ 27,787,259	$ 28,786,905
Fund balance:				
Unrestricted	$ 1,238,081	$ 4,552,584	$ 5,790,665	$ 5,307,870
Restricted	-	7,295,597	7,295,597	5,991,158
Invested in fixed assets	-	3,887	3,887	3,887
Total fund balance	$ 1,238,081	$ 11,852,068	$ 13,090,149	$ 11,302,915
Total liabilities and fund balance	$ 5,281,873	$ 35,595,535	$ 40,877,408	$ 40,089,820

Reconciliation to amounts per the statement of Net Assets:

Adjustment for accrual of property tax revenue	$ 331,671	$ 371,857
Capital assets not reported in individual funds	24,049,869	23,683,918
Long-term debt not reported in individual funds	(10,871,594)	(11,552,698)
	$ 26,600,095	$ 23,805,992

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Years Ended December 31, 2009 and 2008

	General	Other Governmental Funds	Total 2009	Total 2008
REVENUE				
Taxes	$ 3,850,259	$ 10,026,386	$ 13,876,645	$ 13,926,564
Intergovernmental	27,342	1,239,307	1,266,649	1,360,864
Licenses, fees and permits	401,275	1,046,560	1,447,835	1,321,289
Use of money and property	156,462	4,773	161,235	555,900
Miscellaneous	199,001	2,342,742	2,541,743	748,519
Total revenue	$ 4,634,339	$ 14,659,768	$ 19,294,107	$ 17,913,136
EXPENDITURES				
General government	$ 2,782,378	$ 4,893,734	$ 7,676,112	$ 6,287,650
Public safety	2,047,351	69,892	2,117,243	1,908,524
Public works	-	4,022,200	4,022,200	3,720,302
Health	-	1,917,220	1,917,220	1,771,503
Economic development	100,591	19	100,610	100,996
Culture and recreation	-	20,485	20,485	10,245
Debt service - principal	-	632,334	632,334	597,081
Debt service - interest	-	477,302	477,299	497,305
Capital outlay	166,146	377,222	543,368	793,834
Total expenditures	$ 5,096,466	$ 12,410,408	$ 17,506,874	$ 15,687,440
Revenue over expenditures	$ (462,127)	$ 2,249,360	$ 1,787,233	$ 2,225,696
Other financing sources (uses):				
Interfund transfers	$ (81,660)	$ 81,660	$ -	$ -
Net change in fund balance	$ (543,787)	$ 2,331,020	$ 1,787,233	$ 2,225,696
Fund balance, beginning	1,751,318	9,551,597	11,302,915	9,077,219
Equity fund transfer	30,550	(30,550)	-	-
Fund balance, ending	$ 1,238,081	$ 11,852,067	$ 13,090,148	$ 11,302,915

Reconciliation to change in net assets as shown in the statement of activities:

Change in capital leases	$ 48,770	$ 494
Additions to capital assets shown as expenditures in individual funds	365,956	793,834
Adjustment for accrual of property tax revenue	(40,187)	334,743
Debt principal payments shown as expenditures in individual funds	632,331	597,081
	$ 2,794,103	$ 3,951,848

The accompanying notes are an integral part of the financial statements.

1. Fund Descriptions

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 of 2009.

Governmental Activities

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 capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Capital Project Funds -- to account for financial resources to be used for the acquisition of major capital facilities (other than those financed by Enterprise Funds).

Debt Service Funds -- to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt of the County.

Fiduciary Funds

Trust and Agency Funds -- to account for assets held by a governmental unit as trustee or agent for others.

2. Summary of accounting policies

Reporting entity

The County of Sumner, Kansas is a municipal corporation governed by an elected three-member board. As required by generally accepted accounting principles, these financial statements present Sumner County, Kansas--the primary government. The financial statements of the County include financial results of separately administered entities that are controlled by or dependent on the County. Control or dependence is determined by the following: financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters. Based on the foregoing criteria, the financial statements of Sumner County Law Library are included in the accompanying financial statements.

2. Summary of accounting policies (continued)

There are additional separately administered entities that are controlled by or dependent on the County, which are not included in the financial statements presented.

Reporting entity (continued)
The County 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 after applying memorandum adjustments, where applicable, to record accrued revenue, inventories, property and equipment and related depreciation resulting in financial statements presented on a modified accrual or accrual basis of accounting, as appropriate.

Budgets

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

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

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were amendments during 2009 to the budgeted amounts for the Employee Benefits, Sex Offender Fee, and Slate Valley Sewer Funds.

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

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting.

2. Summary of accounting policies (continued)

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

Certain funds are not subject to the budget law (K.S.A. 79-2935) as disclosed in the financial statements for those funds.

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.

Basis of accounting

The general fund, special revenue funds, capital project funds and debt service funds, agency funds and expendable trust funds are reported on the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become susceptible to accrual--that is when they become both measurable and available to finance expenditures of the fiscal period. Expenditures are recognized in the fiscal year in which a liability has been incurred, further modified by the inclusion of known encumbrances. This is consistent with prior years. Any differences between accounts payable and encumbrances are deemed to be immaterial in comparison with the financial statements of the County taken as a whole.

Authorized, issued and outstanding general obligation debt is retired from the Bond and Interest fund.

Reimbursed expenditures

Reimbursed expenditures have been shown as a reduction of total expenditures in several funds for the purposes of budget comparisons. Reimbursed expenditures as defined by K.S.A. 79-2934 are reimbursements during the current year of expenditures also made during the current year.

Cash and investments

Cash balances pooled from all funds are considered in determining the amount and type of investment. Substantially all investments were in compliance with K.S.A. 12-1675. Cash and cash deposits include: cash on hand, checking accounts, savings and certificates of deposit and the State Municipal Investment Pool.

The carrying amounts of all cash and investments are equivalent to the market values. The following shows the cash and investments according to risk levels:

2. Summary of accounting policies (continued)

Deposits	FDIC Insured	Depository Securities	Bank Balance	Carrying Amount	Funds At Risk
Cash on Hand				$ 124,541	$ -
Cash in Banks	8,394,078	3,782,288	12,176,366	10,569,466	-
Investments					
State Municipal Investment Pool - Rating = AAAf/S1+				$ 20,215,757	
Total cash and investments				$ 30,909,764	

The depository securities are collateral held under joint custody receipts issued by a third party bank and held under the name of the County. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Any concentration of credit risk is secured by depository securities.

The State Municipal Investment Pool is a voluntary, State managed investment alternative for State and local funds. The office of the Kansas State Treasurer acts as the custodian for all monies deposited. All Kansas governmental units holding public monies are eligible to participate. Pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. The pool may also invest in repurchase agreements with Kansas banks or primary government dealers.

Property taxes and other receivables

In accordance with governing state statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 20 of the ensuing year.

State statutes prohibit the County Treasurer from distributing taxes collected the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property and are recorded as taxes receivable, net of anticipated delinquencies, with a corresponding amount recorded as deferred revenue.

2. Summary of accounting policies (continued)

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

Receivables of the General fund, Bond and Interest fund and the Special Revenue funds are not available as resources that can be used to finance the current year operations of the County and, consequently, are offset by deferred revenue for control purposes. Receivables in all funds are shown net of allowance for uncollectibles. The amount of allowances for doubtful accounts are immaterial in relation to the accounts receivable of the County as a whole. A sixty day availability period is used for revenue recognition for the Statement of Activities.

Inventories and prepaid expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets, are reported in the applicable governmental columns in the government-wide financial statements. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized. Interest has not been capitalized during any construction period on property, plant and equipment.

Depreciation expense has not been recorded for the governmental capital assets. This is a departure from generally accepted accounting principles.

3. Defined benefit pension plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are cost-sharing multiple-employer defined benefit pension plans as provided by K.S.A. 74-4901, *et seq.* KPERS and KP&F provide retirement benefits, life insurance, disability income benefits and death benefits. Kansas law establishes and amends benefit provisions. KPERS and and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. K.S.A. 74-4975 established KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code.

3. Defined benefit pension plan (continued)

State law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial basis. State law sets the limitation on annual increases in the employer contribution rates. The KPERS employer rate established for calendar year 2009 was 6.54 %. The County employer contributions to KPERS for the years ending December 31, 2009 and 2008 were $316,309 and $249,209, respectively, equal to the required contributions for each year. The KP&F employer rate established for fiscal years beginning in 2009 is 15.11%. Employers participating in KP&F also make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer.

The County contributions to KP&F for the years ending December 31, 2009 and 2008 were $122,528 and $118,059, respectively, equal to the required contributions for each year.

4. Compliance with Kansas Statutes

A. Funds deposited in the Panhandle Federal Credit Union during 2009 do not comply with K.S.A.12-1675 which prescribes the authorized investments for municipalities.

B. Expenditures exceeded the available monies in the Other Taxing Units Funds which is a violation of K.S.A. 10-1113.

Management is aware of no other statutory violations for the period covered by the audit.

5. Long-term debt and other debt issues

The County is liable for the following debt issued: (See Note 8 for capital lease information)

	Date of Issue	Interest Rate	Original Amount	Maturity
General obligation bonds				
Sales Tax Revenue	10/01/04	3.0% - 5.0%	9,500,000	10/01/24
Kansas Dept of Transportation	02/28/06	3.8%	3,229,890	08/01/17
Kansas Dept of Health & Environment	04/27/04	2.71%	216,300	03/01/26

Summary of changes - debt issues

	Principal Balance 1/1/2009	Issued	Retired	Principal Balance 12/31/2009
Sales Tax Revenue	$ 8,375,000	$ -	$ 350,000	$ 8,025,000
KDOT	2,696,560	-	274,072	2,422,488
KDHE	182,214	-	8,262	173,952
	$11,253,774	$ -	$ 632,334	$ 10,621,440

5. Long-term debt and other debt issues (continued)

	Principal	Interest	Total
2010	$ 657,974	$ 456,162	$ 1,114,136
2011	689,016	434,169	1,123,185
2012	720,475	411,161	1,131,636
2013	752,368	386,308	1,138,676
2014	789,709	359,518	1,149,227
2015-2019	3,554,040	1,262,777	4,816,817
2020-2024	3,438,664	481,221	3,919,885
2025-2026	19,194	522	19,716
	$ 10,621,440	$ 3,791,838	$ 14,413,278

The Sales Tax Revenue bond resolution requirements are set forth below:

1) Debt Service Account	$ 181,112
Debt Service Reserve Requirement	778,525
Project Fund	-
Total required	$ 959,637
Cash in Sales Tax Revenue Fund	$ 7,295,597

2) Nothing has come to the attention of the county to indicate that the Internal Revenue Service arbitrage requirements have not been complied with.

3) The County has complied with the continuing disclosure requirements.

6. Operating transfers

Operating: From		To	K.S.A Statutory Authority
General	81,660	Equipment Reserve	19-119
Noxious Weeds	6,774	Equipment Reserve	19-119
Health	19,500	Equipment Reserve	19-119
Election	20,000	Equipment Reserve	19-119
911 Wireless	20,000	Equipment Reserve	19-119
Appraisal	292	Equipment Reserve	19-119
	148,226		
Special Auto	$ 60,862	General	8-145

7. Nursing Home Lease

As of July 31, 2007, a lease agreement has been entered into with Deseret Nursing and Rehabilitation providing for leasing of the facility by Sumner County for an annual rental of $1.00 per year. The term of the agreement shall be five years beginning on August 1, 2007 with provisions for early termination conditional upon the Lessee constructing a new facility. The agreement provides for certain payments to be made by Sumner County:

a. The County is responsible for repair in excess of $1,500 which does not constitute usual and customary maintenance.

8. Capital leases

The County has entered into lease purchase agreements for the following:

Description	Date of Issue	Interest Rate	Original Amount	Maturity
Galion Motor Graders	03/27/08	4.0	$ 145,865	11/14/12
Ten sheriff vehicles	02/01/07	7.25	177,859	02/01/09
Five sheriff vehicles	02/17/09	4.25	102,072	04/10/11
Two JD Graders	11/14/07	4.75	149,090	11/15/12

Summary of changes - lease purchase

Principal balance payable January 1, 2009	$ 298,924
New leases payable - 2009	102,072
Principal paid	(150,842)
Balance December 31, 2009	$ 250,154

The following is a schedule of future minimum lease payments:

	Total
Year Ending December 31,	
2010	102,276
2011	102,276
2012	66,590
Subtotal	$ 271,142
Less amount representing interest	20,987
Present value of net minimum lease payments	$ 250,155

9. Compensated absences - Sumner County general

The County has established rules and regulations pertaining to compensated absences. The County has not accounted for accrued vacation or sick pay benefits for governmental funds as required by generally accepted accounting principles. The amount of the liability for compensated absences has not been reasonably estimated. Therefore, no liability has been recognized.

10. Comparative data

Summaries of comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the County's financial position and operations.

11. Capital Assets activity for the year ended December 31, 2009:

	Beginning Balance	Additions	Retirements	Reclass-ification	Ending Balance
Governmental activities:					
Land infrastructure and buildings	$19,018,425	$ 153,345	$ -	$ -	$19,171,770
Equipment	4,669,380	212,611	-	-	4,881,991
Total capital assets	$23,687,805	$ 365,956	$ -	$ -	$24,053,761

To comply with GASB 34, the beginning of the year net assets was recorded at estimated costs based on original amounts of debt issued for the Governmental Activities as of January 1, 2003. Depreciation has not been recorded for the Governmental Activities assets. The majority of the business-type activities assets were sold during 2007.

12. Landfill Operations

Subsequent to December 31, 2006, the County entered into an agreement with the City of Wellington, KS to sell the County Landfill. This transaction was completed as of December 31, 2007.

13. Financing contingencies

The County has entered into a loan agreement with the Kansas Department of Health and Environment in the amount of $216,300 to provide financing for the Slate Valley Sewer District improvement project. Annual payments of $13,145 will be required to repay the loan beginning in 2006 and extending through 2025. An interlocal agreement dated June 21, 2004 between the County, the City of Wellington, Kansas and the Slate Valley Estates Sewer District provides for the required annual payments to be collected from the residents of Slate Valley.

14. Other post employment benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. Each retiree pays the full amount of the applicable premium. As a result, there is no liability to the County

15. Equity transfers

From	To	Amount	K.S.A. Statutory Authority
Community College Tuition	General	$1,760	79-2958
Sanitary Landfill	General	28,790	79-2958
Total		$30,550	

SUMNER COUNTY, KANSAS
GENERAL FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 1,392,817	$ 1,928,595
Receivables (net of allowance for uncollectibles):		
Taxes	3,792,765	3,381,205
Due from other funds - Statement E-1	96,291	88,222
Total assets	$ 5,281,873	$ 5,398,022
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ 154,736	$ 177,277
Deferred revenue	3,889,056	3,469,427
Total liabilities	$ 4,043,792	$ 3,646,704
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 1,238,081	$ 1,751,318
Total liabilities and fund balance	$ 5,281,873	$ 5,398,022

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

SUMNER COUNTY, KANSAS
GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Ad valorem tax	$ 3,430,733	$ 3,381,205	$ 49,528	$ 2,947,531
Back tax collections	74,776	71,391	3,385	91,444
Motor vehicle tax	526,478	428,709	97,769	580,850
Interest on delinquent taxes	165,601	170,251	(4,650)	215,819
Recreational vehicle tax	9,646	7,613	2,033	8,716
Truck tax	20,340	16,320	4,020	20,134
Neighborhood Revitalization	(383,064)	(390,000)	6,936	(166,889)
Motor vehicle excise tax	370	-	370	68
Slider tax	5,379	52,403	(47,024)	79,068
Total taxes	$ 3,850,259	$ 3,737,892	$ 112,367	$ 3,776,741
Severance tax	$ -	$ -	$ -	$ 23,909
Mineral tax	26,600	22,696	3,904	-
City and County revenue sharing	-	-	-	-
Local alcoholic liquor tax	742	131	611	749
Total intergovernmental	$ 27,342	$ 22,827	$ 4,515	$ 24,658
Planning fees	$ 22,675	$ 22,955	$ (280)	$ 20,658
Register of Deeds fees	48,404	59,040	(10,636)	47,573
Sheriff fees	15	50	(35)	27
Mortgage registration fees	173,319	194,630	(21,311)	160,856
Mortgage Registration Tax to State	(6,702)	-	6,702	-
Cereal malt beverage licenses	200	150	50	250
Fish and game permits	88	120	(32)	119
Filing fees - Clerk	695	630	65	2,618
Court fees	8,210	6,100	2,110	6,927
Moving permits	-	-	-	-
Treasurer's fees	2,009	2,000	9	1,690
Cable TV franchise	-	-	-	-
Special auto fees	60,862	8,500	52,362	21,335
Fireworks permits	5,500	5,000	500	5,500
NRP administrative fees	-	30,000	(30,000)	-
Casino fee	86,000	-	86,000	-
GIS fee	-	1,000	(1,000)	8,091
Total licenses, fees and permits	$ 401,275	$ 330,175	$ 71,100	$ 275,644
Interest on idle funds	$ 85,340	$ 702,649	$ (617,309)	$ 458,153
Reimbursed expenditures, current year and other	$ 300	$ -	$ 300	$ 90,756
Juvenile Supervision	1,011	1,600	(589)	1,266
Community corrections	-	3,200	(3,200)	6,815
Tax exempt fees	-	-	-	200
NRP fees	-	-	-	-
Rental income	71,122	45,000	26,122	64,946
Sale of property	197,690	-	197,690	-
Total other	$ 270,123	$ 49,800	$ 220,323	$ 163,983
Total revenue and other sources	$ 4,634,339	$ 4,843,343	$ (209,004)	$ 4,699,179

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE - ACTUAL AND BUDGET (CONTINUED)
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Expenditures				
County Commission:				
Personal services	$ 73,016	$ 73,020	$ 4	$ 69,539
Commodities	258	267	9	213
Contractual services	3,230	5,733	2,503	2,426
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
Total County Commission	$ 76,504	$ 79,020	$ 2,516	$ 72,178
County Clerk:				
Personal services	$ 112,369	$ 123,400	$ 11,031	$ 108,614
Commodities	5,902	6,920	1,018	5,352
Contractual services	3,802	4,990	1,188	3,058
Capital outlay	-	1,000	1,000	-
Reimbursements	(276)	-	276	(630)
Total County Clerk	$ 121,797	$ 136,310	$ 14,513	$ 116,394
County Treasurer:				
Personal services	$ 295,337	$ 295,699	$ 362	$ 268,152
Commodities	7,953	12,550	4,597	7,577
Contractual services	7,283	15,400	8,117	1,957
Capital outlay	157	4,800	4,643	-
Reimbursements	(122,786)	(132,000)	(9,214)	(109,352)
Total County Treasurer	$ 187,944	$ 196,449	$ 8,505	$ 168,334
County Attorney:				
Personal services	$ 231,589	$ 235,304	$ 3,715	$ 219,147
Commodities	3,621	4,000	379	3,443
Contractual services	21,839	30,050	8,211	15,895
Capital outlay	-	-	-	-
Reimbursements	(8,830)	-	8,830	(9,050)
Total County Attorney	$ 248,219	$ 269,354	$ 21,135	$ 229,435
Register of Deeds:				
Personal services	$ 95,057	$ 96,841	$ 1,784	$ 87,657
Commodities	4,071	11,250	7,179	7,167
Contractual services	2,263	4,600	2,337	2,645
Capital outlay	-	-	-	-
Reimbursements and refunds	(3,335)	(5,500)	(2,165)	(4,057)
Total Register of Deeds	$ 98,056	$ 107,191	$ 9,135	$ 93,412

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE - ACTUAL AND BUDGET (CONTINUED)
For the Years Ended December 31, 2009 and 2008

Expenditures (continued)	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Sheriff:				
Personal services - Sheriff/Jail	$ 1,490,711	$ 1,508,912	$ 18,201	$ 1,314,254
Commodities	290,835	268,800	(22,035)	294,056
Contractual services	50,016	51,700	1,684	63,174
Capital outlay	126,840	153,000	26,160	139,538
Other jail expenses	310,761	265,000	(45,761)	256,338
Reimbursements	(816,266)	(537,500)	278,766	(756,800)
Grant expense	-	-	-	-
Juvenile housing	45,503	50,000	4,497	55,464
Prisoner board - Outside	-	-	-	-
Total Sheriff	$ 1,498,400	$ 1,759,912	$ 261,512	$ 1,366,024
Unified Court:				
Commodities	$ 16,828	$ 25,126	$ 8,298	$ 23,066
Contractual services	402,609	369,680	(32,929)	359,443
Capital outlay	7,463	13,700	6,237	19,054
Reimbursements	(45,190)	(45,000)	190	(58,705)
Total Unified Court	$ 381,710	$ 363,506	$ (18,204)	$ 342,858
Courthouse - General:				
Commodities	$ 7,134	$ 5,500	$ (1,634)	$ 6,805
Contractual services	718,116	886,500	168,384	584,432
Capital outlay	30,000	30,000	-	11,570
Reimbursements	(11,440)	(135,000)	(123,560)	(737)
Postage	48,165	-	(48,165)	56,122
Insurance reimbursement	(130,785)	-	130,785	(135,706)
Roof repair	-	-	-	-
Total Courthouse - General	$ 661,190	$ 787,000	$ 125,810	$ 522,486
County Counselor:				
Personal services	$ 65,886	$ 66,560	$ 674	$ 60,169
Commodities	-	550	550	-
Contractual services	1,583	2,000	417	1,743
Capital outlay	-	250	250	-
Reimbursements	-	-	-	-
Total County Counselor	$ 67,469	$ 69,360	$ 1,891	$ 61,912
Planning:				
Personal services	$ 134,738	$ 134,723	$ (15)	$ 122,760
Commodities	4,884	4,905	21	6,975
Contractual services	28,469	28,595	126	23,769
Capital outlay	-	7,000	7,000	-
Reimbursements	(15,250)	(10,000)	5,250	(9,975)
Total Planning	$ 152,841	$ 165,223	$ 12,382	$ 143,529

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE - ACTUAL AND BUDGET (CONTINUED)
For the Years Ended December 31, 2009 and 2008

Expenditures (continued)	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Juvenile Court Program:				
Contractual services	$ 9,042	$ 9,643	$ 601	$ 6,782
Reimbursements	-	-	-	-
Total Juvenile Court Program	$ 9,042	$ 9,643	$ 601	$ 6,782
Emergency Preparedness:				
Personal services	$ 78,616	$ 78,607	$ (9)	$ 73,611
Contractual services	26,527	33,350	6,823	25,354
Capital outlay	-	-	-	15,000
Commodities	6,401	8,150	1,749	6,293
Reimbursements	(12,660)	-	12,660	(26,147)
Total Emergency Preparedness	$ 98,884	$ 120,107	$ 21,223	$ 94,111
R. Frye Complex:				
Contractual services	$ 23,999	$ 34,000	$ 10,001	$ 27,685
Commodities	-	-	-	-
Reimbursements	-	-	-	-
Capital outlay	-	10,000	10,000	5,023
Total R. Frye Complex	$ 23,999	$ 44,000	$ 20,001	$ 32,708
Information Services:				
Personal Services	$ 65,547	$ 70,763	$ 5,216	$ 48,492
Commodities	2,022	3,850	1,828	384
Contractual services	172,695	180,800	8,105	160,018
Capital outlay	-	15,500	15,500	-
Reimbursements	(1,962)	-	1,962	-
Total Information Services	$ 238,302	$ 270,913	$ 32,611	$ 208,894
Maintenance:				
Personal services	$ 179,781	$ 191,434	$ 11,653	$ 169,075
Commodities	8,645	16,000	7,355	11,866
Contractual services	1,000	8,000	7,000	1,848
Capital outlay	1,650	20,000	18,350	-
Reimbursements	(150)	-	150	-
Total Maintenance	$ 190,926	$ 235,434	$ 44,508	$ 182,789
Economic Development:				
Utilities	$ 3,122	$ 4,000	$ 878	$ 3,508
Rent	7,488	7,488	-	7,488
Appropriation	89,981	90,000	19	90,000
Reimbursements	-	-	-	-
Total Economic Development	$ 100,591	$ 101,488	$ 897	$ 100,996

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE - ACTUAL AND BUDGET (CONTINUED)
For the Years Ended December 31, 2009 and 2008

Expenditures (continued)	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Coroner:				
Contractual services	$ 46,158	$ 63,000	$ 16,842	$ 40,770
Reimbursements	(24,604)	(23,000)	1,604	(30,743)
Total Coroner	$ 21,554	$ 40,000	$ 18,446	$ 10,027
Geographical Information:				
Personal services	$ 32,573	$ 35,027	$ 2,454	$ 30,217
Commodities	592	2,100	1,508	337
Contractual services	17,344	19,500	2,156	17,701
Capital outlay	-	-	-	-
Reimbursements	(896)	-	896	(584)
Total Geographical Information	$ 49,613	$ 56,627	$ 7,014	$ 47,671
Care Home Maintenance:				
Personal services	$ -	$ -	$ -	$ -
Commodities	170	500	330	1,000
Contractual services	26,016	29,500	3,484	29,000
Reimbursements	-	-	-	-
Total Care Home Maintenance	$ 26,186	$ 30,000	$ 3,814	$ 30,000
CASA	$ 20,800	$ 22,000	$ -	$ 22,000
911 System:				
Personal services	$ 575,230	$ 647,619	$ 72,389	$ 522,641
Commodities	5,732	13,850	8,118	7,586
Contractual services	8,889	15,450	6,561	11,563
Capital outlay	-	-	-	3,100
Reimbursements	-	-	-	-
Total 911 System	$ 589,851	$ 676,919	$ 87,068	$ 544,890
Tax Sale:				
Personal services	$ 3,275	$ -	$ (3,275)	$ 3,470
Commodities	-	-	-	255
Contractual services	14,467	10,000	(4,467)	9,629
Reimbursements	(14,941)	-	14,941	(15,939)
Total Tax Sale	$ 2,801	$ 10,000	$ 7,199	$ (2,585)
Jail Maintenance				
Personal services	$ 31,831	$ 36,500	$ 4,669	$ 29,658
Commodities	14,734	17,000	2,266	12,494
Contractual services	22,718	39,000	16,282	22,914
Capital outlay	35	11,000	10,965	5,713
Total Jail Maintenance	$ 69,318	$ 103,500	$ 34,182	$ 70,779

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE - ACTUAL AND BUDGET (CONTINUED)
For the Years Ended December 31, 2009 and 2008

Expenditures (continued)	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Other	$ -	$ -	$ -	$ -
Public transportation	16,000	16,000	-	14,000
Community Correction repairs	4,000	4,000	-	-
Juvenile Emergency Placement	3,615	5,000	1,385	1,200
Miscellaneous	92,887	1,000	(91,887)	20,979
Payment to Cedar View	-	-	-	-
Payment to Mental Health	34,063	-	(34,063)	-
Cemetery	9,904	10,000	96	12,112
Chemicals to be resold	-	-	-	-
Courtroom recording device	-	-	-	-
Total Expenditures	$ 5,096,466	$ 5,689,956	$ 593,490	$ 4,513,915
Other financing uses				
Operating transfer (in) out	$ 81,660	$ 69,000	$ (12,660)	$ 195,447
Total expenditures and other financing uses	$ 5,178,126	$ 5,758,956	$ 580,830	$ 4,709,362
Revenue and other sources over (under) expenditures and other uses	$ (543,787)	$ (915,613)	$ 371,826	$ (10,183)
Fund balance, beginning	1,751,318	1,049,813	701,505	1,545,199
Equity fund transfer	30,550	1,760	(28,790)	216,302
Fund balance, ending	$ 1,238,081	$ 135,960	$ 1,102,121	$ 1,751,318

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
December 31, 2009

ASSETS	Special Revenue	Bond and Interest	Construction	Agency Funds	Expendable Trust	Total
Cash	$ 4,609,612	$ 24,094	$ -	$ 17,496,182	$ 91,466	$ 22,221,354
Taxes receivable	5,757,497	308,291	-	-	-	6,065,788
Other	3,887	-	-	8,909	-	12,796
Restricted cash	7,295,597	-	-	-	-	7,295,597
Total assets	$ 17,666,593	$ 332,385	$ -	$ 17,505,091	$ 91,466	$ 35,595,535
LIABILITIES AND FUND BALANCE						
Construction contracts	$ -	$ -	$ -	$ -	$ -	$ -
Accounts payable	170,311	-	-	7,942	2,276	180,529
Deferred revenue	5,757,498	308,291	-	-	-	6,065,789
Due to other agencies	-	-	-	17,497,149	-	17,497,149
Total liabilities	$ 5,927,809	$ 308,291	$ -	$ 17,505,091	$ 2,276	$ 23,743,467
Fund balance:						
Unrestricted	$ 4,439,300	$ 24,094	$ -	$ -	$ 89,190	$ 4,552,584
Restricted	7,295,597	-	-	-	-	7,295,597
Invested in fixed assets	3,887	-	-	-	-	3,887
Total fund balance	$ 11,738,784	$ 24,094	$ -	$ -	$ 89,190	$ 11,852,068
Total liabilities and fund balance	$ 17,666,593	$ 332,385	$ -	$ 17,505,091	$ 91,466	$ 35,595,535

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2009

REVENUES	Special Revenue	Bond and Interest	Construction	Expendable Trust	Total
Taxes	$ 9,635,496	$ 389,326	$ -	$ 1,564	$ 10,026,386
Intergovernmental	1,239,307	-	-	-	1,239,307
Licenses, fees and permits	897,100	-	-	149,460	1,046,560
Use of money and property	(39,180)	-	43,953	-	4,773
Miscellaneous	2,337,700	-	-	5,042	2,342,742
Total revenues	$ 14,070,423	$ 389,326	$ 43,953	$ 156,066	$ 14,659,768
EXPENDITURES					
General government	$ 4,739,140	$ -	$ -	$ 154,594	$ 4,893,734
Public safety	64,333	-	-	5,559	69,892
Public works	4,022,200	-	-	-	4,022,200
Health	1,917,220	-	-	-	1,917,220
Economic development	19	-	-	-	19
Culture and recreation	20,485	-	-	-	20,485
Debt service - principal	358,262	274,072	-	-	632,334
Debt service - interest	374,833	102,469	-	-	477,302
Capital outlay	333,269	-	43,953	-	377,222
Total expenditures	$ 11,829,761	$ 376,541	$ 43,953	$ 160,153	$ 12,410,408
Revenues over expenditures	$ 2,240,662	$ 12,785	$ -	$ (4,087)	$ 2,249,360
Other financing sources (uses):					
Interfund transfers	$ 81,660	$ -	$ -	$ -	$ 81,660
Net change in fund balance	$ 2,322,322	$ 12,785	$ -	$ (4,087)	$ 2,331,020
Fund balance, beginning	9,447,011	11,309	-	93,277	9,551,597
Equity fund transfer	(30,550)	-	-	-	(30,550)
Fund balance, ending	$ 11,738,783	$ 24,094	$ -	$ 89,190	$ 11,852,067

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
December 31, 2009

	..... ASSETS			
	Cash and Invest-ments	Taxes Receivable	Other	Total Assets
Road & Bridge	$ 1,130,468	$ 1,877,721	$ -	$ 3,008,189
Special Bridge	4,415	33,807	-	38,222
Special Road and Bridge	60	-	-	60
County Extension Council	8,118	133,778	-	141,896
Noxious Weeds	98,070	10,917	-	108,987
4-H Club	175	2,576	-	2,751
Lake	12	-	-	12
Fair Association Building	508	2,677	-	3,185
County Fair	723	3,293	-	4,016
Health	123,873	93,037	-	216,910
Election	118,470	40,327	-	158,797
Soil Conservation	1,044	21,081	-	22,125
Mental Health	20,832	249,849	-	270,681
Ambulance	39,213	504,586	-	543,799
Futures Unlimited	24,262	125,512	-	149,774
Community College Tuition	15,072	-	-	15,072
Community Corrections	90,238	-	-	90,238
Futures Unlimited Building	4,546	15,295	-	19,841
Appraiser's Cost	22,063	313,390	-	335,453
Service Program for Elderly	5,651	84,004	-	89,655
Economic Development	18	-	-	18
Tort Liability	144,617	-	-	144,617
Special Alcohol Program	41,961	-	-	41,961
Special Parks & Recreation	5,529	-	-	5,529
Employee Benefits	239,941	2,167,482	-	2,407,423
War Memorial	300	-	-	300
Sex Offender Fee	2,690	-	-	2,690
Pan Flu Grant	6,430	-	-	6,430
Cities Readiness	19,717	-	-	19,717

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS (CONTINUED)
December 31, 2009

LIABILITIES AND FUND BALANCE					
Liabilities		Fund Balance			Total Liabilities And Fund Balance
Accounts Payable	Deferred Revenue	Designated For Subsequent Year	Undesig-nated	Total	
$ 88,235	$ 1,877,721	$ 1,042,232	$ -	$ 1,042,232	$ 3,008,188
-	33,807	-	4,415	4,415	38,222
-	-	-	60	60	60
30	133,778	8,088	-	8,088	141,896
1,247	10,917	96,823	-	96,823	108,987
-	2,576	175	-	175	2,751
-	-	12	-	12	12
-	2,677	508	-	508	3,185
-	3,293	723	-	723	4,016
410	93,037	123,463	-	123,463	216,910
117	40,327	118,353	-	118,353	158,797
-	21,081	1,043	-	1,043	22,124
-	249,849	20,832	-	20,832	270,681
-	504,586	39,213	-	39,213	543,799
-	125,512	24,262	-	24,262	149,774
-	-	15,072	-	15,072	15,072
536	-	89,702	-	89,702	90,238
-	15,295	4,546	-	4,546	19,841
1,326	313,391	20,736	-	20,736	335,453
-	84,004	5,651	-	5,651	89,655
-	-	18	-	18	18
-	-	144,617	-	144,617	144,617
-	-	41,961	-	41,961	41,961
-	-	5,529	-	5,529	5,529
13,875	2,167,482	226,066	-	226,066	2,407,423
-	-	-	300	300	300
-	-	-	2,690	2,690	2,690
-	-	-	6,430	6,430	6,430
-	-	-	19,717	19,717	19,717

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS (CONTINUED)
December 31, 2009

	ASSETS			
	Cash and Invest-ments	Taxes Receivable	Other	Total Assets
Sheriff Asset Forfeiture	$ 3,062	$ -	$ -	$ 3,062
Reappraisal	11	-	-	11
Local Environment Protection Grant	13,328	-	-	13,328
911 Emergency Phone System	62,909	-	-	62,909
Equipment Reserve Fund	843,598	-	-	843,598
Capital Improvement	104,799	78,165	-	182,964
County Cemetery	103,602	-	-	103,602
County Attorney Asset Forfeiture	3,221	-	-	3,221
DARE Program	11,695	-	-	11,695
Neighborhood Revitalization	108,890	-	-	108,890
SERT	4,688	-	-	4,688
Drug Dog Donations	2,395	-	-	2,395
Work Release	45,552	-	-	45,552
Inmate Phone System	4,412	-	-	4,412
Special Highway Improvement	331	-	-	331
EMA/CERT	334	-	-	334
No Fund Warrant	25	-	-	25
Register of Deeds Technology	30,313	-	-	30,313
Bio - Terrorism	43,255	-	-	43,255
Sales tax revenue	7,295,597	-	-	7,295,597
911 Wireless	130,290	-	-	130,290
Slate Valley Sewer	6,998	-	-	6,998
Carry Concealed Fees	12,480	-	-	12,480
Casino Application	100,001	-	-	100,001
Local Emergency Planning	8	-	-	8
Sanitary Landfill	116,403	-	3,887	120,290
Juvenile Justice	4,319	-	-	4,319
Peck Improvement District	683,677	-	-	683,677
Total December 31, 2009	$ 11,905,209	$ 5,757,497	$ 3,887	$ 17,666,593
Total December 31, 2008	$ 10,013,695	$ 6,254,975	$ 3,887	$ 16,272,557

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS (CONTINUED)
December 31, 2009

LIABILITIES AND FUND BALANCE					
Liabilities		Fund Balance			Total Liabilities And Fund Balance
Accounts Payable	Deferred Revenue	Designated For Subsequent Year	Undesig-nated	Total	
$ -	$ -	$ -	$ 3,062	$ 3,062	$ 3,062
-	-	11	-	11	11
205	-	-	13,123	13,123	13,328
9,156	-	53,753	-	53,753	62,909
-	-	-	843,598	843,598	843,598
3,551	78,165	101,248	-	101,248	182,964
-	-	103,602	-	103,602	103,602
-	-	3,221	-	3,221	3,221
-	-	11,695	-	11,695	11,695
48,872	-	60,018	-	60,018	108,890
757	-	3,931	-	3,931	4,688
128	-	-	2,267	2,267	2,395
-	-	45,552	-	45,552	45,552
-	-	4,412	-	4,412	4,412
-	-	331	-	331	331
-	-	-	334	334	334
-	-	-	25	25	25
-	-	30,313	-	30,313	30,313
-	-	43,255	-	43,255	43,255
-	-	-	7,295,597	7,295,597	7,295,597
1,820	-	-	128,470	128,470	130,290
-	-	-	6,998	6,998	6,998
-	-	-	12,480	12,480	12,480
-	-	-	100,001	100,001	100,001
-	-	-	8	8	8
-	-	-	120,290	120,290	120,290
46	-	4,273	-	4,273	4,319
-	-	683,679	-	683,679	683,679
$ 170,311	$ 5,757,498	$ 3,178,919	$ 8,559,865	$ 11,738,784	$ 17,666,593
$ 570,571	$ 6,254,975	$ 2,209,374	$ 7,237,637	$ 9,447,011	$ 16,272,557

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE - ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2009

	Road and Bridge	Special Bridge	Special Road and Bridge	County Extension Council
Revenue				
Taxes	$ 2,816,205	$ 33,062	$ 60	$ 164,142
Intergovernmental revenue	783,880	-	-	-
Licenses, fees and permits	-	-	-	-
Use of money and property	-	-	-	-
Miscellaneous	190,158	-	-	-
Total revenue	$ 3,790,243	$ 33,062	$ 60	$ 164,142
Other financing sources				
Operating transfers in	$ -	$ -	$ -	$ -
Total revenue and other financing sources	$ 3,790,243	$ 33,062	$ 60	$ 164,142
Expenditures				
General government	$ -	$ -	$ -	$ 161,163
Public safety	-	-	-	-
Public works	3,633,417	38,031	190,158	-
Health	-	-	-	-
Economic development	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	75,066	-	-	-
Total expenditures	$ 3,708,483	$ 38,031	$ 190,158	$ 161,163
Other financing uses				
Operating transfers out	$ -	$ -	$ -	$ -
Total expenditures and other financing uses	$ 3,708,483	$ 38,031	$ 190,158	$ 161,163
Revenue and other sources over expenditures and other uses	$ 81,760	$ (4,969)	$ (190,098)	$ 2,979
Fund balance, beginning	960,472	9,384	190,158	5,109
Equity fund transfer	-	-	-	-
Fund balance, ending	$ 1,042,232	$ 4,415	$ 60	$ 8,088

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - ALL SPECIAL REVENUE FUNDS (CONTINUED)
For the Year Ended December 31, 2009

Noxious Weeds	4-H Club	Fair Association Building	County Fair	Health
$ 122,800	$ 3,122	$ 3,483	$ 4,438	$ 175,048
-	-	-	-	-
63,184	-	-	-	696,645
-	-	-	-	-
-	-	-	-	136
$ 185,984	$ 3,122	$ 3,483	$ 4,438	$ 871,829
$ -	$ -	$ -	$ -	$ -
$ 185,984	$ 3,122	$ 3,483	$ 4,438	$ 871,829
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
133,347	-	-	-	-
-	-	-	-	795,525
-	-	-	-	-
-	3,000	3,485	4,500	-
-	-	-	-	10,736
$ 133,347	$ 3,000	$ 3,485	$ 4,500	$ 806,261
$ 6,774	$ -	$ -	$ -	$ 19,500
$ 140,121	$ 3,000	$ 3,485	$ 4,500	$ 825,761
$ 45,863	$ 122	$ (2)	$ (62)	$ 46,068
50,960	53	510	785	77,395
-	-	-	-	-
$ 96,823	$ 175	$ 508	$ 723	$ 123,463

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE - ALL SPECIAL REVENUE FUNDS (CONTINUED)
For the Year Ended December 31, 2009

	Election	Lake	Soil Conser-Vation	Mental Health
Revenue				
Taxes	$ 189,736	$ 1	$ 24,575	$ 286,320
Intergovernmental	-	-	-	-
Licenses, fees and permits	-	-	-	-
Use of money and property	-	-	-	-
Miscellaneous	-	-	-	-
Total revenue	$ 189,736	$ 1	$ 24,575	$ 286,320
Other financing sources				
Operating transfers in	$ -	$ -	$ -	$ -
Total revenue and other financing sources	$ 189,736	$ 1	$ 24,575	$ 286,320
Expenditures				
General government	$ 125,429	$ -	$ -	$ -
Public safety	-	-	-	-
Public works	-	-	25,000	-
Health	-	-	-	285,504
Economic development	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	$ 125,429	$ -	$ 25,000	$ 285,504
Other financing uses				
Operating transfers out	$ 20,000	$ -	$ -	$ -
Total expenditures and other financing uses	$ 145,429	$ -	$ 25,000	$ 285,504
Revenue and other sources over expenditures and other uses	$ 44,307	$ 1	$ (425)	$ 816
Fund balance, beginning	74,046	11	1,468	20,016
Equity fund transfer	-	-	-	-
Fund balance, ending	$ 118,353	$ 12	$ 1,043	$ 20,832

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - ALL SPECIAL REVENUE FUNDS (CONTINUED)
For the Year Ended December 31, 2009

Ambulance	Futures Unlimited	Community College Tuition	Community Corrections	Futures Unlimited Building
$ 621,413	$ 165,784	$ 883	$ -	$ 22,548
-	-	-	369,865	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
$ 621,413	$ 165,784	$ 883	$ 369,865	$ 22,548
$ -	$ -	$ -	$ -	$ -
$ 621,413	$ 165,784	$ 883	$ 369,865	$ 22,548
$ -	$ -	$ -	$ 378,013	$ -
-	-	-	-	-
-	-	-	-	-
612,676	165,200	-	-	22,500
-	-	-	-	-
-	-	-	-	-
-	-	-	1,345	-
$ 612,676	$ 165,200	$ -	$ 379,358	$ 22,500
$ -	$ -	$ -	$ -	$ -
$ 612,676	$ 165,200	$ -	$ 379,358	$ 22,500
$ 8,737	$ 584	$ 883	$ (9,493)	$ 48
30,476	23,678	15,949	99,195	4,498
-	-	(1,760)	-	-
$ 39,213	$ 24,262	$ 15,072	$ 89,702	$ 4,546

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE - ALL SPECIAL REVENUE FUNDS (CONTINUED)
For the Year Ended December 31, 2009

	Appraiser's Cost	Service Program For Elderly	Economic Develop-ment	Tort Liability
Revenue				
Taxes	$ 386,306	$ 103,649	$ 1	$ 4,137
Intergovernmental	-	-	-	-
Licenses, fees and permits	-	-	-	-
Use of money and property	-	-	-	-
Miscellaneous	-	-	-	-
Total revenue	$ 386,306	$ 103,649	$ 1	$ 4,137
Other financing sources				
Operating transfers in	$ -	$ -	$ -	$ -
Total revenue and other financing sources	$ 386,306	$ 103,649	$ 1	$ 4,137
Expenditures				
General government	$ 376,750	$ 101,313	$ -	$ 4,713
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Economic development	-	-	19	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	$ 376,750	$ 101,313	$ 19	$ 4,713
Other financing uses				
Operating transfers out	$ 292	$ -	$ -	$ -
Total expenditures and other financing uses	$ 377,042	$ 101,313	$ 19	$ 4,713
Revenue and other sources over expenditures and other uses	$ 9,264	$ 2,336	$ (18)	$ (576)
Fund balance, beginning	11,472	3,315	36	145,193
Equity fund transfer	-	-	-	-
Fund balance, ending	$ 20,736	$ 5,651	$ 18	$ 144,617

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - ALL SPECIAL REVENUE FUNDS (CONTINUED)
For the Year Ended December 31, 2009

Special Alcohol Program	Special Parks and Recreation	Employee Benefits	War Memorial	Sheriff Asset Forfeiture
$ -	$ -	$ 2,403,731	$ -	$ -
15,492	742	-	5,000	-
-	-	-	-	-
-	-	-	-	-
-	-	163,398	-	696
$ 15,492	$ 742	$ 2,567,129	$ 5,000	$ 696
$ -	$ -	$ -	$ -	$ -
$ 15,492	$ 742	$ 2,567,129	$ 5,000	$ 696
$ -	$ -	$ 2,498,656	$ -	$ -
-	-	-	-	-
-	-	-	-	-
6,000	-	-	-	-
-	-	-	-	-
-	-	-	9,500	-
-	-	-	-	-
$ 6,000	$ -	$ 2,498,656	$ 9,500	$ -
$ -	$ -	$ -	$ -	$ -
$ 6,000	$ -	$ 2,498,656	$ 9,500	$ -
$ 9,492	$ 742	$ 68,473	$ (4,500)	$ 696
32,469	4,787	157,593	4,800	2,366
-	-	-	-	-
$ 41,961	$ 5,529	$ 226,066	$ 300	$ 3,062

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - ALL SPECIAL REVENUE FUNDS (CONTINUED)
For the Year Ended December 31, 2009

	Local Environ-ment Protection Grant	Donations For Drug Dog	911 Emergency Phone System
Revenue			
Taxes	$ -	$ -	$ -
Intergovernmental revenue	10,227	-	-
Licenses, fees and permits	-	-	-
Use of money and property	-	-	-
Miscellaneous	-	611	81,036
Total revenue	$ 10,227	$ 611	$ 81,036
Other financing sources			
Operating transfers in	$ -	$ -	$ -
Total revenue and other financing sources	$ 10,227	$ 611	$ 81,036
Expenditures			
General government	$ 17,791	$ -	$ 71,552
Public safety	-	695	-
Public works	-	-	-
Health	-	-	-
Economic development	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	-	5,018
Total expenditures	$ 17,791	$ 695	$ 76,570
Other financing uses			
Operating transfers out	$ -	$ -	$ -
Total expenditures and other financing uses	$ 17,791	$ 695	$ 76,570
Revenue and other sources over expenditures and other uses	$ (7,564)	$ (84)	$ 4,466
Fund balance, beginning	20,687	2,351	49,287
Fund balance, ending	$ 13,123	$ 2,267	$ 53,753

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - ALL SPECIAL REVENUE FUNDS (CONTINUED)
For the Year Ended December 31, 2009

Equipment Reserve	Capital Improvement	County Cemetery	County Attorney Asset Forfeiture	EMA/ CERT
$ -	$ 38,955	$ -	$ -	$ -
-	-	-	-	-
-	-	15,945	-	-
-	-	-	-	-
-	-	-	160	25,350
$ -	$ 38,955	$ 15,945	$ 160	$ 25,350
$ 148,226	$ -	$ -	$ -	$ -
$ 148,226	$ 38,955	$ 15,945	$ 160	$ 25,350
$ -	$ -	$ 4,500	$ -	$ 25,350
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
41,612	59,512	4,957	-	-
$ 41,612	$ 59,512	$ 9,457	$ -	$ 25,350
$ -	$ -	$ -	$ -	$ -
$ 41,612	$ 59,512	$ 9,457	$ -	$ 25,350
$ 106,614	$ (20,557)	$ 6,488	$ 160	$ -
736,984	121,805	97,114	3,061	334
$ 843,598	$ 101,248	$ 103,602	$ 3,221	$ 334

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE - ALL SPECIAL REVENUE FUNDS (CONTINUED)
For the Year Ended December 31, 2009

	DARE Program	Neighbor-hood Revitali-zation	SERT	Work Release	Reappraisal
Revenue					
Taxes	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-	-
Licenses, fees & permits	-	8,000	19,109	-	-
Use of money & property	-	-	-	-	-
Miscellaneous	6,000	938,486	-	9,280	-
Total revenue	$ 6,000	$ 946,486	$ 19,109	$ 9,280	$ -
Other financing sources					
Operating transfers in	$ -	$ -	$ -	$ -	$ -
Total revenue & other financing sources	$ 6,000	$ 946,486	$ 19,109	$ 9,280	$ -
Expenditures					
General government	$ -	$ 939,928	$ 15,018	$ -	$ -
Public safety	2,383	-	-	19,422	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	$ 2,383	$ 939,928	$ 15,018	$ 19,422	$ -
Other financing uses					
Operating transfers out	$ -	$ -	$ -	$ -	$ -
Total expenditures & other financing uses	$ 2,383	$ 939,928	$ 15,018	$ 19,422	$ -
Revenue & other sources over expenditures and other uses	$ 3,617	$ 6,558	$ 4,091	$ (10,142)	$ -
Fund balance, beginning	8,078	53,460	(160)	55,694	11
Equity fund transfer	-	-	-	-	-
Fund balance, ending	$ 11,695	$ 60,018	$ 3,931	$ 45,552	$ 11

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - ALL SPECIAL REVENUE FUNDS (CONTINUED)
For the Year Ended December 31, 2009

Inmate Phone System	Special Highway Improve-ment	No Fund Warrant	Reg. Of Deeds Technology	Bio-Terrorism
$ -	$ -	$ 1	$ -	$ -
-	-	-	-	16,675
-	-	-	29,934	-
-	-	-	-	-
13,050	-	-	-	-
$ 13,050	$ -	$ 1	$ 29,934	$ 16,675
$ -	$ -	$ -	$ -	$ -
$ 13,050	$ -	$ 1	$ 29,934	$ 16,675
$ -	$ -	$ -	$ -	$ -
9,056	-	-	-	21,193
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	24,972	-
-	-	-	-	-
$ 9,056	$ -	$ -	$ 24,972	$ 21,193
$ -	$ -	$ -	$ -	$ -
$ 9,056	$ -	$ -	$ 24,972	$ 21,193
$ 3,994	$ -	$ 1	$ 4,962	$ (4,518)
418	331	24	25,351	47,773
-	-	-	-	-
$ 4,412	$ 331	$ 25	$ 30,313	$ 43,255

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE - ALL SPECIAL REVENUE FUNDS (CONTINUED)
For the Year Ended December 31, 2009

	Sales Tax Revenue	Slate Valley Sewer	911 Wireless	Carry Concealed Fees	Sanitary Landfill	Local Emergency Planning
Revenue						
Taxes	$ 2,064,694	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-	-	-
Licenses, fees & permits	-	16,500	41,753	3,440	-	-
Use of money & property	(40,305)	-	-	-	1,125	-
Miscellaneous	-	-	-	-	-	-
Total revenue	$ 2,024,389	$ 16,500	$ 41,753	$ 3,440	$ 1,125	$ -
Other financing sources						
Operating transfers in	$ -	$ -	$ -	$ -	$ -	$ -
Total revenue & other financing sources	$ 2,024,389	$ 16,500	$ 41,753	$ 3,440	$ 1,125	$ -
Expenditures						
General government	$ -	$ 6,434	$ -	$ -	$ -	$ -
Public safety	-	-	8,084	-	-	-
Public works	-	-	-	-	2,247	-
Health	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	719,950	13,144	-	-	-	-
Total expenditures	$ 719,950	$ 19,578	$ 8,084	$ -	$ 2,247	$ -
Other financing uses						
Operating transfers out	$ -	$ -	$ 20,000	$ -	$ -	$ -
Total expenditures & other financing uses	$ 719,950	$ 19,578	$ 28,084	$ -	$ 2,247	$ -
Revenue & other sources over expenditures and other uses	$ 1,304,439	$ (3,078)	$ 13,669	$ 3,440	$ (1,122)	$ -
Fund balance, beginning	5,991,158	10,076	114,801	9,040	150,202	8
Equity fund transfer	-	-	-	-	(28,790)	-
Fund balance, ending	$ 7,295,597	$ 6,998	$ 128,470	$ 12,480	$ 120,290	$ 8

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE - ALL SPECIAL REVENUE FUNDS (CONTINUED)
For the Year Ended December 31, 2009

Sex Offender	Pan Flu Grant	Casino Application	Cites Readiness	Juvenile Justice	Peck Improvement District	Total 2009	Total 2008
$ -	$ -	$ -	$ -	$ -	$ 402	$ 9,635,496	$ 9,765,814
-	32,426	-	5,000	-	-	1,239,307	1,336,206
2,590	-	-	-	-	-	897,100	850,597
-	-	-	-	-	-	(39,180)	7,221
-	-	100,001	-	16,803	792,535	2,337,700	649,482
$ 2,590	$ 32,426	$ 100,001	$ 5,000	$ 16,803	$ 792,937	$ 14,070,423	$ 12,609,320
$ -	$ -	$ -	$ -	$ -	$ -	$ 148,226	$ 415,117
$ 2,590	$ 32,426	$ 100,001	$ 5,000	$ 16,803	$ 792,937	$ 14,218,649	$ 13,024,437
$ -	$ -	$ -	$ -	$ 12,530	$ -	$ 4,739,140	$ 3,770,682
3,500	-	-	-	-	-	64,333	58,130
-	-	-	-	-	-	4,022,200	3,720,302
-	29,808	-	7	-	-	1,917,220	1,771,503
-	-	-	-	-	-	19	-
-	-	-	-	-	-	20,485	10,245
-	793	-	-	-	109,258	333,269	569,256
-	-	-	-	-	-	733,094	717,845
$ 3,500	$ 30,601	$ -	$ 7	$ 12,530	$ 109,258	$ 11,829,760	$ 10,617,963
$ -	$ -	$ -	$ -	$ -	$ -	$ 66,566	$ 219,670
$ 3,500	$ 30,601	$ -	$ 7	$ 12,530	$ 109,258	$ 11,896,326	$ 10,837,633
$ (910)	$ 1,825	$ 100,001	$ 4,993	$ 4,273	$ 683,679	$ 2,322,323	$ 2,186,804
3,600	4,605	-	14,724	-	-	9,447,011	7,476,509
-	-	-	-	-	-	(30,550)	(216,302)
$ 2,690	$ 6,430	$ 100,001	$ 19,717	$ 4,273	$ 683,679	$ 11,738,784	$ 9,447,011

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
ROAD AND BRIDGE FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	1,130,468	$ 1,316,906
Receivables (net of allowance for uncollectibles):		
Taxes	1,877,721	2,277,448
Due from other funds	-	-
Total assets	$ 3,008,189	$ 3,594,354
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ 88,235	$ 356,434
Deferred revenue	1,877,721	2,277,448
Total liabilities	$ 1,965,956	$ 2,633,882
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 1,042,232	$ 960,472
Total liabilities and fund balance	$ 3,008,188	$ 3,594,354

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Taxes	$ 2,816,205	$ 2,768,294	$ 47,911	$ 3,183,348
Intergovernmental:				
County highway fund	783,880	897,004	(113,124)	863,170
Reimbursements	190,158	-	190,158	-
Transfer from Special Highway Fund	-	-	-	165,000
Total revenue	$ 3,790,243	$ 3,665,298	$ 124,945	$ 4,211,518
Expenditures				
Personal services	$ 1,512,192	$ 1,686,098	$ 173,906	$ 1,370,492
Contractual services	97,514	265,100	167,586	45,974
Commodities	1,317,978	1,589,100	271,122	1,366,168
Capital outlay	75,066	333,618	258,552	315,361
Reimbursements	(39,993)	-	39,993	(26,905)
Projects	475,940	411,052	(64,888)	468,901
Insurance and benefits	269,786	-	(269,786)	269,786
Total expenditures	$ 3,708,483	$ 4,284,968	$ 576,485	$ 3,809,777
Operating transfers out	$ -	$ -	$ -	$ -
Total expenditures and other financing uses	$ 3,708,483	$ 4,284,968	$ 576,485	$ 3,809,777
Revenue and other sources over (under) expenditures and other uses	$ 81,760	$ (619,670)	$ 701,430	$ 401,741
Fund balance, beginning	960,472	763,908	196,564	558,731
Fund balance, ending	$ 1,042,232	$ 144,238	$ 897,994	$ 960,472

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
SPECIAL BRIDGE FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	4,415	$ 9,384
Receivables (net of allowance for uncollectibles):		
Taxes	33,807	25,563
Total assets	$ 38,222	$ 34,947
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ -
Deferred revenue	33,807	25,563
Total liabilities	$ 33,807	$ 25,563
Fund balance		
Unreserved:		
Undesignated	$ 4,415	$ 9,384
Total liabilities and fund balance	$ 38,222	$ 34,947

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2008 Actual
Revenue		
Taxes	$ 33,062	$ 42,887
Expenditures		
Commodities	$ 38,031	$ 40,000
Revenue over (under) expenditures	$ (4,969)	$ 2,887
Fund balance, beginning	9,384	6,497
Fund balance, ending	$ 4,415	$ 9,384

Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-1135.

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
SPECIAL ROAD AND BRIDGE FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	60	$ 190,158
Receivables (net of allowance for uncollectibles):		
Taxes	-	-
Total assets	$ 60	$ 190,158
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ -
Deferred revenue	-	-
Total liabilities	$ -	$ -
Fund balance		
Unreserved:		
Undesignated	$ 60	$ 190,158
Total liabilities and fund balance	$ 60	$ 190,158

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009	2008
Revenue		
Taxes	$ 60	$ 189,345
Expenditures		
Road and Bridge expenditures	$ 190,158	$ -
Capital outlay	-	-
Reimbursements	-	-
Total expenditures	$ 190,158	$ -
Operating transfers out	$ -	$ -
Total expenditures and other financing uses	$ 190,158	$ -
Revenue and other sources over (under) expenditures and other uses	$ (190,098)	$ 189,345
Fund balance, beginning	190,158	813
Fund balance, ending	$ 60	$ 190,158

Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-559a.

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COUNTY EXTENSION COUNCIL FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 8,118	$ 5,109
Receivables (net of allowance for uncollectibles):		
Taxes	133,778	135,306
Total assets	$ 141,896	$ 140,415
LIABILITIES AND FUND BALANCE		
Liabilities		
Deferred revenue	$ 133,778	$ 135,306
Accounts Payable	30	-
Total Liabilities	$ 133,808	$ 135,306
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 8,088	$ 5,109
Total liabilities and fund balance	$ 141,896	$ 140,415

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Taxes	$ 164,142	$ 161,031	$ 3,111	$ 157,472
Expenditures				
Appropriation	$ 161,163	$ 161,163	$ -	$ 153,279
Revenue over (under) expenditures	$ 2,979	$ (132)	$ 3,111	$ 4,193
Fund balance, beginning	5,109	132	4,977	916
Fund balance, ending	$ 8,088	$ -	$ 8,088	$ 5,109

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
NOXIOUS WEEDS FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 98,070	$ 52,096
Receivables (net of allowance for uncollectibles):		
Taxes	10,917	101,190
Due from other fund		-
Total assets	$ 108,987	$ 153,286
LIABILITIES AND FUND BALANCE		
Liabilities		
Deferred revenue	$ 10,917	$ 101,190
Accounts payable	1,247	1,136
Total liabilities	$ 12,164	$ 102,326
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 96,823	$ 50,960
Total liabilities and fund balance	$ 108,987	$ 153,286

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Taxes	$ 122,800	$ 119,172	$ 3,628	$ 113,872
Sale of chemicals	63,184	65,000	(1,816)	59,684
Total revenue	$ 185,984	$ 184,172	$ 1,812	$ 173,556
Expenditures				
Personal services	$ 51,231	$ 74,500	$ 23,269	$ 55,978
Commodities	76,174	117,700	41,526	101,779
Contractual services	5,942	9,800	3,858	7,391
Capital outlay	-	-	-	-
Reimbursement	-	-	-	(1,817)
Total expenditures	$ 133,347	$ 202,000	$ 68,653	$ 163,331
Other financing uses				
Operating transfers out	$ 6,774	$ 7,200	$ 426	$ 7,200
Total expenditures and other financing uses	$ 140,121	$ 209,200	$ 69,079	$ 170,531
Revenue over (under) expenditures and other uses	$ 45,863	$ (25,028)	$ 70,891	$ 3,025
Fund balance, beginning	50,960	25,028	25,932	47,935
Fund balance, ending	$ 96,823	$ -	$ 96,823	$ 50,960

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
4-H CLUB FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 175	$ 53
Receivables (net of allowance for uncollectibles):		
Taxes	2,576	2,482
Total assets	$ 2,751	$ 2,535
LIABILITIES AND FUND BALANCE		
Liabilities		
Deferred revenue	$ 2,576	$ 2,482
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 175	$ 53
Total liabilities and fund balance	$ 2,751	$ 2,535

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Taxes	$ 3,122	$ 2,954	$ 168	$ 3,021
Expenditures				
Appropriation	$ 3,000	$ 3,000	$ -	$ 3,000
Contractual Services	-	-	-	-
Total Expenditures	$ 3,000	$ 3,000	$ -	$ 3,000
Revenue over (under) expenditures	$ 122	$ (46)	$ 168	$ 21
Fund balance, beginning	53	46	7	32
Fund balance, ending	$ 175	$ -	$ 175	$ 53

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
FAIR ASSOCIATION BUILDING FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 508	$ 510
Receivables (net of allowance for uncollectibles):		
Taxes	2,677	2,847
Total assets	$ 3,185	$ 3,357
LIABILITIES AND FUND BALANCE		
Liabilities		
Deferred revenue	$ 2,677	$ 2,847
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 508	$ 510
Total liabilities and fund balance	$ 3,185	$ 3,357

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Taxes	$ 3,483	$ 3,345	$ 138	$ 3,245
Expenditures				
Appropriation	$ 3,485	$ 3,500	$ 15	$ 3,245
Total Expenditures	$ 3,485	$ 3,500	$ 15	$ 3,245
Revenue over (under) expenditures	$ (2)	$ (155)	$ 123	$ -
Fund balance, beginning	510	155	355	510
Fund balance, ending	$ 508	$ -	$ 508	$ 510

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COUNTY FAIR FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 723	$ 785
Receivables (net of allowance for uncollectibles):		
Taxes	3,293	3,568
Total assets	$ 4,016	$ 4,353
LIABILITIES AND FUND BALANCE		
Liabilities		
Deferred revenue	$ 3,293	$ 3,568
Accounts payable	-	-
Total liabilities	$ 3,293	$ 3,568
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 723	$ 785
Total liabilities and fund balance	$ 4,016	$ 4,353

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Taxes	$ 4,438	$ 4,331	$ 107	$ 4,785
Expenditures				
Appropriation	$ 4,500	$ 4,500	$ -	$ 4,000
Revenue over (under) expenditures	$ (62)	$ (169)	$ 107	$ 785
Fund balance, beginning	785	169	616	-
Fund balance, ending	$ 723	$ -	$ 723	$ 785

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
HEALTH FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 123,873	$ 77,952
Receivables (net of allowance for uncollectibles):		
Taxes	93,037	146,256
Total assets	$ 216,910	$ 224,208
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ 410	$ 557
Deferred revenue	93,037	146,256
Total liabilities	$ 93,447	$ 146,813
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 123,463	$ 77,395
Total liabilities and fund balance	$ 216,910	$ 224,208

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Operations	$ 696,645	$ 686,785	$ 9,860	$ 648,148
Donations	136	-	136	-
Taxes	175,048	174,490	558	167,009
Contributions	-	-	-	-
Total revenue	$ 871,829	$ 861,275	$ 10,554	$ 815,157
Expenditures				
Personal services	$ 689,713	$ 794,397	$ 104,684	$ 669,078
Commodities	43,189	60,230	17,041	47,941
Contractual services	62,623	97,445	34,822	63,814
Capital outlay	10,736	12,750	2,014	13,178
Insurance	-	-	-	9,406
Employee benefits	-	-	-	-
Total expenditures	$ 806,261	$ 964,822	$ 158,561	$ 803,417
Other financing uses				
Operating transfers out	$ 19,500	$ -	$ (19,500)	6,000
Total expenditures and other financing uses	$ 825,761	$ 964,822	$ 139,061	$ 809,417
Revenue over (under) expenditures	$ 46,068	$ (103,547)	$ 149,615	$ 5,740
Fund balance, beginning	77,395	103,547	(26,152)	71,655
Fund balance, ending	$ 123,463	$ -	$ 123,463	$ 77,395

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
ELECTION FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 118,470	$ 74,344
Receivables (net of allowance for uncollectibles):		
Taxes	40,327	147,643
Total assets	$ 158,797	$ 221,987
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ 117	$ 298
Deferred revenue	40,327	147,643
Total liabilities	$ 40,444	$ 147,941
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 118,353	$ 74,046
Total liabilities and fund balance	$ 158,797	$ 221,987

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Taxes	$ 189,736	$ 182,706	$ 7,030	$ 224,902
Expenditures				
Personal services	$ 86,385	$ 92,400	$ 6,015	$ 103,292
Commodities	4,973	25,000	20,027	19,128
Contractual services	37,794	48,756	10,962	58,535
Reimbursements	(3,723)	-	3,723	(26,912)
Capital outlay	-	-	-	9,475
Total expenditures	$ 125,429	$ 166,156	$ 40,727	$ 163,518
Other financing uses				
Operating transfers out	$ 20,000	$ 30,000	$ 10,000	$ 21,000
Total expenditures and other financing uses	$ 145,429	$ 196,156	$ 50,727	$ 184,518
Revenue over (under) expenditures	$ 44,307	$ (13,450)	$ 57,757	$ 40,384
Fund balance, beginning	74,046	13,450	60,596	33,662
Fund balance, ending	$ 118,353	$ -	$ 118,353	$ 74,046

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
LAKE FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 12	$ 11
LIABILITIES AND FUND BALANCE		
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 12	$ 11

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Taxes	$ 1	$ -	$ 1	$ -
Expenditures				
Contractual services	$ -	$ -	$ -	$ -
Revenue over (under) expenditures	$ 1	$ -	$ 1	$ -
Fund balance, beginning	$ 11	$ 9	$ 2	$ 11
Equity transfer to General Fund	-	(9)	9	-
Fund balance, ending	$ 12	$ -	$ 12	$ 11

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
SOIL CONSERVATION FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 1,044	$ 1,468
Receivables (net of allowance for uncollectibles):		
Taxes	21,081	20,390
Total assets	$ 22,125	$ 21,858
LIABILITIES AND FUND BALANCE		
Liabilities		
Deferred revenue	$ 21,081	$ 20,390
Accounts payable	-	-
Total liabilities	$ 21,081	$ 20,390
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 1,043	$ 1,468
Total liabilities and fund balance	$ 22,124	$ 21,858

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Taxes	$ 24,575	$ 24,100	$ 475	$ 23,685
Expenditures				
Appropriation	$ 25,000	$ 25,000	$ -	$ 22,577
Total Expenditures	$ 25,000	$ 25,000	$ -	$ 22,577
Revenue over (under) expenditures	$ (425)	$ (900)	$ 475	$ 1,108
Fund balance, beginning	1,468	900	568	360
Fund balance, ending	$ 1,043	$ -	$ 1,043	$ 1,468

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
MENTAL HEALTH
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 20,832	$ 20,016
Receivables (net of allowance for uncollectibles):		
Taxes	249,849	237,790
Total assets	$ 270,681	$ 257,806
LIABILITIES AND FUND BALANCE		
Liabilities		
Deferred revenue	$ 249,849	$ 237,790
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 20,832	$ 20,016
Total liabilities and fund balance	$ 270,681	$ 257,806

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Taxes	$ 286,320	$ 281,374	$ 4,946	$ 267,885
Expenditures				
Appropriation	$ 285,504	$ 295,000	$ 9,496	$ 265,200
Total Expenditures	$ 285,504	$ 295,000	$ 9,496	$ 265,200
Revenue over (under) expenditures	$ 816	$ (13,626)	$ (4,550)	$ 2,685
Fund balance, beginning	20,016	13,626	6,390	17,331
Fund balance, ending	$ 20,832	$ -	$ 20,832	$ 20,016

Exempt from budget law per A.G.O. 77-9 and 78-258.

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
AMBULANCE FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 39,213	$ 30,476
Receivables (net of allowance for uncollectibles):		
Taxes	504,586	520,779
Total assets	$ 543,799	$ 551,255
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ -
Deferred revenue	504,586	520,779
Total liabilities	$ 504,586	$ 520,779
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 39,213	$ 30,476
Total liabilities and fund balance	$ 543,799	$ 551,255

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Taxes	$ 621,413	$ 608,994	$ 12,419	$ 550,806
Expenditures				
Ambulance subsidy	$ 612,676	$ 612,676	$ -	$ 529,615
Reimbursement	-	-	-	-
Total expenditures	$ 612,676	$ 612,676	$ -	$ 529,615
Revenue over (under) expenditures	$ 8,737	$ (3,682)	$ 12,419	$ 21,191
Fund balance, beginning	30,476	3,682	26,794	9,285
Fund balance, ending	$ 39,213	$ -	$ 39,213	$ 30,476

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
FUTURES UNLIMITED FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 24,262	$ 23,678
Receivables (net of allowance for uncollectibles):		
Taxes	125,512	138,095
Total assets	$ 149,774	$ 161,773
LIABILITIES AND FUND BALANCE		
Liabilities		
Deferred revenue	$ 125,512	$ 138,095
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 24,262	$ 23,678
Total liabilities and fund balance	$ 149,774	$ 161,773

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Taxes	$ 165,784	$ 162,494	$ 3,290	$ 149,850
Expenditures				
Appropriation	$ 165,200	$ 167,310	$ 2,110	$ 148,188
Total Expenditures	$ 165,200	$ 167,310	$ 2,110	$ 148,188
Revenue over (under) expenditures	$ 584	$ (4,816)	$ 5,400	$ 1,662
Fund balance, beginning	23,678	4,816	18,862	22,016
Fund balance, ending	$ 24,262	$ -	$ 24,262	$ 23,678

Exempt from budget law per A.G.O. 77-9 and 78-258.

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMMUNITY COLLEGE TUITION FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 15,072	$ 15,949
Receivables (net of allowance for uncollectibles):		
Taxes	-	-
Total assets	$ 15,072	$ 15,949
LIABILITIES AND FUND BALANCE		
Liabilities		
Deferred revenue	$ -	$ -
Accounts payable	-	-
Total liabilities	$ -	$ -
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 15,072	$ 15,949
Total liabilities and fund balance	$ 15,072	$ 15,949

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Taxes	$ 883	$ -	$ 883	$ 14,189
Expenditures				
Community College tuition	$ -	$ -	$ -	$ -
Revenue over (under) expenditures	$ 883	$ -	$ 883	$ 14,189
Fund balance, beginning	15,949	1,760	14,189	68,062
Equity transfer to General	(1,760)	(1,760)	-	(66,302)
Fund balance, ending	$ 15,072	$ -	$ 15,072	$ 15,949

Expenditures are exempt from budget law per K.S.A. 71-301(a).

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMMUNITY CORRECTIONS FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 90,238	$ 99,944
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ 536	$ 749
Fund balance		
Unreserved:		
Undesignated	$ 89,702	$ 99,195
Total liabilities and fund balance	$ 90,238	$ 99,944

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Intergovernmental:				
State aid	$ 369,865	$ 409,417	$ (39,552)	$ 393,590
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenue	$ 369,865	$ 409,417	$ (39,552)	$ 393,590
Expenditures				
Personal services	$ 329,932	$ 322,225	$ (7,707)	$ 261,037
Commodities	4,747	9,974	5,227	7,075
Contractual services	39,573	72,688	33,115	39,335
Capital outlay	1,345	4,530	3,185	6,665
Reimbursements	3,761	-	(3,761)	
Payments to other agencies	-	-	-	(19,717)
Total expenditures	$ 379,358	$ 409,417	$ 30,059	$ 294,395
Revenue over (under) expenditures	$ (9,493)	$ -	(9,493)	$ 99,195
Fund balance, beginning	99,195	-	99,195	-
Fund balance, ending	$ 89,702	$ -	$ 89,702	$ 99,195

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
FUTURES UNLIMITED BUILDING FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 4,546	$ 4,498
Receivables (net of allowance for uncollectibles):		
Taxes	15,295	19,376
Total assets	$ 19,841	$ 23,874
LIABILITIES AND FUND BALANCE		
Liabilities		
Deferred revenue	$ 15,295	$ 19,376
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 4,546	$ 4,498
Total liabilities and fund balance	$ 19,841	$ 23,874

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Taxes	$ 22,548	$ 22,115	$ 433	$ 17,001
Expenditures				
Appropriation	22,500	22,500	$ -	$ 17,000
Total Expenditures	22,500	22,500	-	17,000
Revenue over (under) expenditures	$ 48	$ (385)	$ 433	$ 1
Fund balance, beginning	4,498	385	4,113	4,497
Fund balance, ending	$ 4,546	$ -	$ 4,546	$ 4,498

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
APPRAISER'S COST FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 22,063	$ 11,548
Receivables (net of allowance for uncollectibles):		
Taxes	313,390	323,798
Total assets	$ 335,453	$ 335,346
LIABILITIES AND FUND BALANCE		
Liabilities		
Deferred revenue	$ 313,391	$ 323,798
Accounts payable	1,326	76
Total liabilities	$ 314,717	$ 323,874
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 20,736	$ 11,472
Total liabilities and fund balance	$ 335,453	$ 335,346

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Taxes	$ 386,306	$ 380,937	$ 5,369	$ 348,624
Expenditures				
Personal services	$ 309,320	$ 310,687	$ 1,367	$ 267,223
Commodities	26,697	29,000	2,303	26,300
Contractual services	40,733	41,250	517	42,821
Reimbursement	-	-	-	-
Insurance	-	-	-	4,600
Capital outlay	-	-	-	-
Total expenditures	$ 376,750	$ 380,937	$ 4,187	$ 340,944
Other financing uses				
Operating transfers out	$ 292	$ -	$ (292)	$ 10,470
Total expenditures and other financing sources	$ 377,042	$ 380,937	$ 3,895	$ 351,414
Revenue and other sources over (under) expenditures and other uses	$ 9,264	$ -	$ 9,264	$ (2,790)
Fund balance, beginning	11,472	-	11,472	14,262
Fund balance, ending	$ 20,736	$ -	$ 20,736	$ 11,472

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
SERVICE PROGRAM FOR ELDERLY FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 5,651	$ 3,315
Receivables (net of allowance for uncollectibles):		
Taxes	84,004	84,483
Total assets	$ 89,655	$ 87,798
LIABILITIES AND FUND BALANCE		
Liabilities		
Deferred revenue	$ 84,004	$ 84,483
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 5,651	$ 3,315
Total liabilities and fund balance	$ 89,655	$ 87,798

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Taxes	$ 103,649	$ 101,313	$ 2,336	$ 104,365
Expenditures				
Appropriation	101,313	101,313	$ -	$ 101,313
Total Expenditures	$ 101,313	$ 101,313	$ -	$ 101,313
Revenue over (under) expenditures	$ 2,336	$ -	$ 2,336	$ 3,052
Fund balance, beginning	3,315	-	3,315	263
Fund balance, ending	$ 5,651	$ -	$ 5,651	$ 3,315

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 18	$ 36
Receivables (net of allowance for uncollectibles):		
Taxes	-	-
Total assets	$ 18	$ 36
LIABILITIES AND FUND BALANCE		
Liabilities		
Deferred revenue	$ -	$ -
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 18	$ 36
Total liabilities and fund balance	$ 18	$ 36

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Taxes	$ 1	$ -	$ 1	$ 5
Expenditures				
Economic development	$ 19	$ 19	$ -	$ -
Revenue over (under) expenditures	$ (18)	$ (19)	$ 1	$ 5
Fund balance, beginning	36	19	17	31
Fund balance, ending	$ 18	$ -	$ 18	$ 36

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
TORT LIABILITY FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 144,617	$ 145,193
Receivables (net of allowance for uncollectibles)	-	-
Total assets	$ 144,617	$ 145,193
LIABILITIES AND FUND BALANCE		
Liabilities		
Deferred revenue	$ -	$ -
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 144,617	$ 145,193
Total liabilities and fund balance	$ 144,617	$ 145,193

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Taxes	$ 4,137	$ 3,125	$ 1,012	$ 18,219
Expenditures				
Contractual services	$ 4,713	$ 77,749	$ 73,036	$ 3,000
Revenue over (under) expenditures	$ (576)	$ (74,624)	$ 74,048	$ 15,219
Fund balance, beginning	145,193	74,624	70,569	129,974
Fund balance, ending	$ 144,617	$ -	$ 144,617	$ 145,193

Exempt from budget law per K.S.A. 75-6110.

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 41,961	$ 32,469
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ -
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 41,961	$ 32,469
Total liabilities and fund balance	$ 41,961	$ 32,469

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Liquor tax revenue	$ 15,492	$ 14,377	$ 1,115	$ 15,915
Expenditures				
Appropriation	$ 6,000	$ 17,848	$ 11,848	$ 6,300
Total expenditures	$ 6,000	$ 17,848	$ 11,848	$ 6,300
Revenue over (under) expenditures	$ 9,492	$ (3,471)	$ (10,733)	$ 9,615
Fund balance, beginning	32,469	3,471	28,998	22,854
Fund balance, ending	$ 41,961	$ -	$ 41,961	$ 32,469

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 5,529	$ 4,787
LIABILITIES AND FUND BALANCE		
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 5,529	$ 4,787

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Liquor tax revenue	$ 742	$ 131	$ 611	$ 749
Expenditures				
Expenditures	$ -	$ 1,215	$ 1,215	$ -
Revenue over (under) expenditures	$ 742	$ (1,084)	$ 1,826	$ 749
Fund balance, beginning	4,787	1,084	3,703	4,038
Fund balance, ending	$ 5,529	$ -	$ 5,529	$ 4,787

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 239,941	$ 311,092
Receivables (net of allowance for uncollectibles)	2,167,482	2,046,987
Total assets	$ 2,407,423	$ 2,358,079
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ 13,875	$ 153,499
Deferred revenue	2,167,482	2,046,987
Total liabilities	$ 2,181,357	$ 2,200,486
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 226,066	$ 157,593
Total liabilities and fund balance	$ 2,407,423	$ 2,358,079

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Taxes	$ 2,403,731	$ 2,335,175	$ 68,556	$ 1,924,582
Reimbursements	163,398	139,000	24,398	139,000
Total revenue	$ 2,567,129	$ 2,474,175	$ 92,954	$ 2,063,582
Expenditures				
Social security	$ 461,848	$ 490,838	$ 28,990	$ 425,739
Unemployment	11,653	28,600	16,947	10,249
Retirement	316,309	295,514	(20,795)	249,209
Health insurance	1,575,689	1,629,960	54,271	1,413,551
Kansas police and fire retirement	122,528	150,000	27,472	118,059
Life insurance	4,227	6,500	2,273	4,278
Reimbursements	-	(6,912)	(6,912)	-
Other	6,402	5,500	1,273	7,363
Total expenditures	$ 2,498,656	$ 2,600,000	$ 101,344	$ 2,228,448
Revenue over (under) expenditures	$ 68,473	$ (125,825)	$ 194,298	$ (164,866)
Fund balance, beginning	157,593	157,593	-	322,459
Fund balance, ending	$ 226,066	$ 31,768	$ 194,298	$ 157,593

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
WAR MEMORIAL FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 300	$ 4,800
LIABILITIES AND FUND BALANCE		
Fund balance		
Undesignated	$ 300	$ 4,800

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2008 Actual
Revenue		
Miscellaneous	$ 5,000	$ -
Expenditures	$ 9,500	$ -
Revenue over (under) expenditures	$ (4,500)	$ -
Fund balance, beginning	4,800	4,800
Fund balance, ending	$ 300	$ 4,800

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
SHERIFF ASSET FORFEITURE
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 3,062	$ 2,366
LIABILITIES AND FUND BALANCE		
Fund balance		
Undesignated	$ 3,062	$ 2,366

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2008 Actual
Revenue		
Drug tax	$ -	$ -
Forfeitures	696	1,010
Total	$ 696	$ 1,010
Expenditures		
Capital Outlay	$ -	$ 3,249
Commodities	-	-
Total	$ -	$ 3,249
Revenue over (under) expenditures	$ 696	$ (2,239)
Fund balance, beginning	2,366	4,605
Fund balance, ending	$ 3,062	$ 2,366

Exempt from budget law per K.S.A. 60-4117.

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
LOCAL ENVIRONMENT PROTECTION GRANT FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 13,328	$ 20,859
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ 205	$ 172
Fund balance		
Unreserved:		
Undesignated	$ 13,123	$ 20,687
Total liabilities and fund balance	$ 13,328	$ 20,859

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2008 Actual
Revenue		
Intergovernmental:		
State aid	$ 10,227	$ 14,270
Expenditures		
Personal services	$ 14,565	$ 9,500
Commodities	130	865
Contractual services	3,096	6,806
Capital outlay	-	-
Total expenditures	$ 17,791	$ 17,171
Revenue over (under) expenditures	$ (7,564)	$ (2,901)
Fund balance, beginning	20,687	23,588
Fund balance, ending	$ 13,123	$ 20,687

Exempt from budget law per K.S.A. 12-16,111.

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
DONATIONS FOR DRUG DOG
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 2,395	$ 2,351
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ 128	$ -
Fund balance		
Unreserved:		
Undesignated	$ 2,267	$ 2,351
Total liabilities and fund balance	$ 2,395	$ 2,351

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2008 Actual
Revenue		
Donations	$ 611	$ 1,850
Expenditures		
Commodities	$ 695	$ 3,500
Revenue over (under) expenditures	$ (84)	$ (1,650)
Fund balance, beginning	2,351	4,001
Fund balance, ending	$ 2,267	$ 2,351

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
911 EMERGENCY PHONE SYSTEM FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 62,909	$ 66,912
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ 9,156	$ 17,625
Fund balance		
Unreserved:		
Designated for subsequent years' expenditures	$ 53,753	$ 49,287
Total liabilities and fund balance	$ 62,909	$ 66,912

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Collections	$ 81,036	$ 88,000	$ (6,964)	$ 84,996
Expenditures				
Contractual	$ 71,552	$ 83,600	$ 12,048	$ 77,565
Capital outlay	5,018	36,400	31,382	19,305
Reimbursements	-	-	-	-
Total expenditures	$ 76,570	$ 120,000	$ 43,430	$ 96,870
Other financing uses				
Operating transfers out	$ -	$ -	$ -	$ 10,000
Total expenditures and other financing uses	$ 76,570	$ 120,000	$ 43,430	$ 106,870
Revenue over (under) expenditures	$ 4,466	$ (32,000)	$ 36,466	$ (21,874)
Fund balance, beginning	49,287	35,161	14,126	71,161
Fund balance, ending	$ 53,753	$ 3,161	$ 50,592	$ 49,287

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
EQUIPMENT RESERVE FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 843,598	$ 740,184
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ 3,200
Fund balance		
Unreserved:		
Undesignated	$ 843,598	$ 736,984
Total liabilities and fund balance	$ 843,598	$ 740,184

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2008 Actual
Other financing sources		
Operating transfers in	$ 148,226	$ 250,117
Expenditures		
Capital outlay	$ 41,612	$ 54,087
Reimbursements	-	-
Total expenditures	$ 41,612	$ 54,087
Revenue and other sources over (under) expenditures and other uses	$ 106,614	$ 196,030
Fund balance, beginning	736,984	540,954
Fund balance, ending	$ 843,598	$ 736,984

Not subject to budget law per K.S.A. 19-119.

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
CAPITAL IMPROVEMENT FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 104,799	$ 136,114
Receivables (net of allowance for un-collectibles):		
Taxes	78,165	20,974
Total assets	$ 182,964	$ 157,088
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ 3,551	$ 14,309
Deferred revenue	78,165	20,974
Total liabilities	$ 81,716	$ 35,283
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 101,248	$ 121,805
Total liabilities and fund balance	$ 182,964	$ 157,088

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Taxes	$ 38,955	$ 33,756	$ 5,199	$ 81,071
Miscellaneous rentals	-	-	-	-
Reimbursements	-	-	-	-
Total revenue	$ 38,955	$ 33,756	$ 5,199	$ 81,071
Expenditures				
Capital outlay	$ 59,512	$ 120,000	$ 60,488	$ 91,385
Revenue and other sources over (under) expenditures and other uses	$ (20,557)	$ (86,244)	$ 65,687	$ (10,314)
Fund balance, beginning	121,805	86,244	35,561	132,119
Fund balance, ending	$ 101,248	$ -	$ 101,248	$ 121,805

Not subject to budget law per K.S.A. 19-120.

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COUNTY CEMETERY FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 103,602	$ 97,114
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ -
Fund balance		
Designated for subsequent year's expenditures	$ 103,602	$ 97,114
Total liabilities and fund balance	$ 103,602	$ 97,114

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Fees collected and sales	$ 15,945	$ 10,001	$ 5,944	$ 14,657
Expenditures				
General government:				
Contractual services	$ 4,500	$ -	$ (4,500)	$ 5,850
Capital outlay	4,957	16,000	11,043	236
Total expenditures	$ 9,457	$ 16,000	$ 6,543	$ 6,086
Revenue over (under) expenditures	$ 6,488	$ (5,999)	$ 12,487	$ 8,571
Fund balance, beginning	97,114	82,543	14,571	88,543
Fund balance, ending	$ 103,602	$ 76,544	$ 27,058	$ 97,114

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
EMA/CERT
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 334	$ 334
LIABILITIES AND FUND BALANCE		
Fund balance		
Undesignated	$ 334	$ 334

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2008 Actual
Revenue		
Intergovernmental:		
Federal grant	$ -	$ 8,945
Miscellaneous Revenue	25,350	-
Total Revenue	$ 25,350	$ 8,945
Expenditures		
Grant expenditures	$ 25,350	$ 8,945
Revenue over (under) expenditures	$ -	$ -
Fund balance, beginning	334	334
Fund balance, ending	$ 334	$ 334

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COUNTY ATTORNEY - ASSET FORFEITURE FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 3,221	$ 3,061
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ -
Fund balance		
Designated for subsequent year's expenditures	$ 3,221	$ 3,061
Total liabilities and fund balance	$ 3,221	$ 3,061

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2008 Actual
Revenue		
Forfeitures	$ 160	$ 160
Expenditures		
Capital outlay	$ -	$ -
Reimburse General Fund	-	-
Contractual	-	-
Total expenditures	$ -	$ -
Revenue over (under) expenditures	$ 160	$ 160
Fund balance, beginning	3,061	2,901
Fund balance, ending	$ 3,221	$ 3,061

Exempt from budget law per K.S.A. 60-4117.

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
DARE PROGRAM FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 11,695	$ 8,078
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ -
Fund balance		
Unreserved:		
Designated for subsequent year	$ 11,695	$ 8,078
Total liabilities and fund balance	$ 11,695	$ 8,078

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2008 Actual
Revenue		
Program collections	$ 6,000	$ 4,000
Expenditures		
Program expenditures	$ 2,383	$ 5,940
Revenue over (under) expenditures	$ 3,617	$ (1,940)
Fund balance, beginning	8,078	10,018
Fund balance, ending	$ 11,695	$ 8,078

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
NO FUND WARRANT
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 25	$ 24
LIABILITIES AND FUND BALANCE		
Fund balance		
Unreserved:		
Designated for subsequent year	$ 25	$ 24

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2008 Actual
Revenue		
Delinquent taxes	$ 1	$ -
Expenditures		
To General Fund	$ -	$ -
Revenue over (under) expenditures	$ 1	$ -
Fund balance, beginning	24	24
Fund balance, ending	$ 25	$ 24

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
NEIGHBORHOOD REVITALIZATION FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 108,890	$ 53,460
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ 48,872	$ -
Fund balance		
Unreserved:		
Designated for subsequent year	$ 60,018	$ 53,460
Total liabilities and fund balance	$ 108,890	$ 53,460

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2008 Actual
Revenue		
Fees collected	$ 8,000	$ 38,699
Property tax	938,486	387,264
Total revenue	$ 946,486	$ 425,963
Expenditures		
Administrative expenses	$ 3,596	$ 708
Taxes refunded	936,332	387,264
To General Fund	-	-
Total expenditures	$ 939,928	$ 387,972
Revenue over (under) expenditures	$ 6,558	$ 37,991
Fund balance, beginning	53,460	15,469
Fund balance, ending	$ 60,018	$ 53,460

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
SERT FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 4,688	$ 80
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ 757	$ 240
Fund balance		
Unreserved:		
Designated for subsequent year	$ 3,931	$ (160)
Total liabilities and fund balance	$ 4,688	$ 80

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2008 Actual
Revenue		
Fees collected	$ 19,109	$ -
Expenditures	$ 15,018	$ 3,631
Revenue over (under) expenditures	$ 4,091	$ (3,631)
Fund balance, beginning	(160)	3,471
Fund balance, ending	$ 3,931	$ (160)

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
WORK RELEASE FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 45,552	$ 60,858
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ 5,164
Fund balance		
Unreserved:		
Designated for subsequent year	$ 45,552	$ 55,694
Total liabilities and fund balance	$ 45,552	$ 60,858

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Collections	$ 9,280	$ 25,000	$ (15,720)	$ 19,359
Expenditures				
Program expenditures	$ 19,422	$ 25,000	$ 5,578	$ 15,153
Reimbursements	-	-	-	-
Total expenditures	$ 19,422	$ 25,000	$ 5,578	$ 15,153
Revenue over (under) expenditures	$ (10,142)	$ -	$ (10,142)	$ 4,206
Fund balance, beginning	55,694	51,488	4,206	51,488
Fund balance, ending	$ 45,552	$ 51,488	$ (5,936)	$ 55,694

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
INMATE PHONE SYSTEM
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 4,412	$ 2,291
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ 1,873
Fund balance		
Unreserved:		
Designated for subsequent year	$ 4,412	$ 418
Total liabilities and fund balance	$ 4,412	$ 2,291

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Collections	$ 13,050	$ 20,000	$ (6,950)	$ 11,843
Expenditures				
Communication equipment	$ 9,056	$ 20,000	$ 10,944	$ 11,267
Reimbursements	-	-	-	-
Total expenditures	$ 9,056	$ 20,000	$ 10,944	$ 11,267
Revenue over (under) expenditures	$ 3,994	$ -	$ 3,994	$ 576
Fund balance, beginning	418	-	418	(158)
Fund balance, ending	$ 4,412	$ -	$ 4,412	$ 418

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
SPECIAL HIGHWAY IMPROVEMENT FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 331	$ 331
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ -
Fund balance		
Unreserved:		
Designated for subsequent year	$ 331	$ 331
Total liabilities and fund balance	$ 331	$ 331

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2008 Actual
Other financing resources		
KDOT loan	$ -	$ -
Retransfer to Road and Bridge	-	(165,000)
Interest added to loan	-	-
Total other financing resources	$ -	$ (165,000)
Expenditures		
Capital outlay	$ -	$ -
Revenue over (under) expenditures	$ -	$ (165,000)
Fund balance, beginning	331	165,331
Fund balance, ending	$ 331	$ 331

Exempt from budget law per K.S.A. 68-590.

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
REAPPRAISAL FUND
BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 11	$ 11
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ -
Fund balance		
Unreserved:		
Designated for subsequent year	$ 11	$ 11
Total liabilities and fund balance	$ 11	$ 11

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2008 Actual
Revenue		
Taxes	$ -	$ 2
Expenditures		
Contractual services	$ -	$ -
Revenue over (under) expenditures	$ -	$ 2
Fund balance, beginning	11	9
Fund balance, ending	$ 11	$ 11

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 30,313	$ 25,351
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ -
Fund balance		
Unreserved:		
Designated for subsequent year	$ 30,313	$ 25,351
Total liabilities and fund balance	$ 30,313	$ 25,351

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009	2008
Revenue		
Collections	$ 29,934	$ 28,692
Expenditures		
Capital outlay	$ 24,972	$ 41,325
Revenue over (under) expenditures	$ 4,962	$ (12,633)
Fund balance, beginning	25,351	37,984
Fund balance, ending	$ 30,313	$ 25,351

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
BIO-TERRORISM FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 43,255	$ 47,773
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ -
Fund balance		
Unreserved:		
Designated for subsequent year	$ 43,255	$ 47,773
Total liabilities and fund balance	$ 43,255	$ 47,773

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance Favorable (Unfavorable)	2008 Actual.
Revenue				
Federal grant	$ 16,675	$ 25,000	$ (8,325)	$ 27,085
Expenditures				
Grant expenditures:				
Personal services	$ -	$ -	$ -	$ 10,931
Commodities	3,460	2,750	(710)	205
Contractual	17,033	21,550	4,517	8,043
Capital outlay	700	700	-	871
Total	$ 21,193	$ 25,000	$ 3,807	$ 20,050
Revenue over (under) expenditures	$ (4,518)	$ -	$ (4,518)	$ 7,035
Fund balance, beginning	47,773	40,738	7,035	40,738
Fund balance, ending	$ 43,255	$ 40,738	$ 2,517	$ 47,773

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
SALES TAX REVENUE
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments		
Restricted for bond payments	$ 7,295,597	$ 5,991,158
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ -
Fund balance		
Unreserved:	$ 7,295,597	$ 5,991,158
Total liabilities and fund balance	$ 7,295,597	$ 5,991,158

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance Favorable (Unfavorable)	2008 Actual
Revenue				
Local sales tax	$ 2,064,694	$ 2,000,000	$ 64,694	$ 2,175,644
To Construction	(43,953)	-	(43,953)	(25,580)
Interest	3,648	95,000	(91,352)	31,147
Total revenue	$ 2,024,389	$ 2,095,000	$ (70,611)	$ 2,181,211
Expenditures				
Bond principle	$ 350,000	$ 350,000	$ -	$ 325,000
Bond interest	369,950	369,950	-	379,700
Bond expense	-	1,000	1,000	-
Total expenditures	$ 719,950	$ 720,950	$ 1,000	$ 704,700
Revenue over (under) expenditures	$ 1,304,439	$ 1,374,050	$ (69,611)	$ 1,476,511
Fund balance, beginning	5,991,158	5,903,947	87,211	4,514,647
Fund balance, ending	$ 7,295,597	$ 7,277,997	$ 17,600	$ 5,991,158

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
911 WIRELESS FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 130,290	$ 130,040
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ 1,820	$ 15,239
Fund balance		
Unreserved:	$ 128,470	$ 114,801
Total liabilities and fund balance	$ 130,290	$ 130,040

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance Favorable (Unfavorable)	2008 Actual
Revenue				
Fees	$ 41,753	$ 37,000	$ 4,753	$ 40,696
Expenditures				
Contractual	$ 8,084	$ 35,000	$ 26,916	$ 2,220
Deductions	-	-	-	-
Capital outlay	-	-	-	14,990
Total Expenditures	$ 8,084	$ 35,000	$ 26,916	$ 17,210
Other financing uses				
Operating transfers out	$ 20,000	$ 20,000	$ -	$ -
Total expenditures and other financing uses	$ 28,084	$ 55,000	$ 26,916	$ 17,210
Revenue over (under) expenditures	$ 13,669	$ (18,000)	$ 31,669	$ 23,486
Fund balance, beginning	114,801	56,715	58,086	91,315
Fund balance, ending	$ 128,470	$ 38,715	$ 89,755	$ 114,801

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
SLATE VALLEY SEWER FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments		
Restricted for bond payments	$ 6,998	$ 10,076
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ -
Fund balance		
Unreserved:	$ 6,998	$ 10,076
Total liabilities and fund balance	$ 6,998	$ 10,076

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance Favorable (Unfavorable)	2008 Actual
Revenue				
Reimbursements	$ -	$ -	$ -	$ -
Collections	16,500	15,840	660	15,841
Total revenue	$ 16,500	$ 15,840	$ 660	$ 15,841
Expenditures				
Bond Principal	$ 8,262	$ 8,262	$ -	$ 8,043
Bond Interest	4,882	4,882	-	5,102
Other construction costs	6,434	7,406	972	791
Total expenditures	$ 19,578	$ 20,550	$ 972	$ 13,936
Revenue over (under) expenditures	$ (3,078)	$ (4,710)	$ 1,632	$ 1,905
Fund balance, beginning	10,076	6,011	4,065	8,171
Fund balance, ending	$ 6,998	$ 1,301	$ 5,697	$ 10,076

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
CARRY CONCEALED FEES FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 12,480	$ 9,040
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ -
Fund balance		
Unreserved	$ 12,480	$ 9,040
Total liabilities and fund balance	$ 12,480	$ 9,040

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance Favorable (Unfavorable)	2008 Actual
Revenue				
Fees	$ 3,440	$ -	$ 3,440	$ 1,840
Expenditures				
Contractual	$ -	$ -	$ -	$ -
Revenue over (under) expenditures	$ 3,440	$ -	$ 3,440	$ 1,840
Fund balance, beginning	9,040	7,200	1,840	7,200
Fund balance, ending	$ 12,480	$ 7,200	$ 5,280	$ 9,040

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
LOCAL EMERGENCY PLANNING
BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 8	$ 8
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ -
Fund balance		
Unreserved:	$ 8	$ 8
Total liabilities and fund balance	$ 8	$ 8

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009	2008
Revenue		
Fees	$ -	$ -
Expenditures	$ -	$ -
Revenue over (under) expenditures	$ -	$ -
Fund balance, beginning	8	8
Fund balance, ending	$ 8	$ 8

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
SEX OFFENDER FEE FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 2,690	$ 3,600
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ -
Fund balance		
Unreserved:	$ 2,690	$ 3,600
Total liabilities and fund balance	$ 2,690	$ 3,600

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Fees	$ 2,590	$ 3,500	$ (910)	$ 2,340
Expenditures				
Commodities	$ 3,500	$ 3,500	$ -	$ -
Revenue over (under) expenditures	$ (910)	$ -	$ (910)	$ 2,340
Fund balance, beginning	3,600	3,600	-	1,260
Fund balance, ending	$ 2,690	$ 3,600	$ (910)	$ 3,600

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
PAN FLU GRANT FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 6,430	$ 4,605
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ -
Fund balance		
Unreserved	$ 6,430	$ 4,605
Total liabilities and fund balance	$ 6,430	$ 4,605

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance Favorable (Unfavorable)	2008 Actual
Revenue				
Grant	$ 32,426	$ -	$ 32,426	$ 12,482
Expenditures				
Personal services	$ 24,545	$ -	$ (24,545)	$ 3,390
Commodities	1,419	-	(1,419)	1,331
Contractual	3,844	-	(3,844)	6,437
Capital outlay	793	-	(793)	2,287
Total expenditures	$ 30,601	$ -	$ (30,601)	$ 13,445
Revenue over (under) expenditures	$ 1,825	$ -	$ 1,825	$ (963)
Fund balance, beginning	4,605	5,568	(963)	5,568
Fund balance, ending	$ 6,430	$ 5,568	$ 862	$ 4,605

Exempt from budget per K.S.A. 12-1663.

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
CITIES READINESS GRANT FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 19,717	$ 14,724
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ -
Fund balance		
Unreserved	$ 19,717	$ 14,724
Total liabilities and fund balance	$ 19,717	$ 14,724

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance Favorable (Favorable)	2008 Actual
Revenue				
Grant	$ 5,000	$ 5,000	$ -	$ -
Expenditures				
Personal services	$ -	$ -	$ -	$ -
Commodities	-	5,000	5,000	-
Contractual	-	-	-	-
Capital outlay	7	-	(7)	-
Grant expense	-	-	-	1,516
Total expenditures	$ 7	$ 5,000	$ 4,993	$ 1,516
Revenue over (under) expenditures	$ 4,993	$ -	$ 4,993	$ (1,516)
Fund balance, beginning	14,724	16,240	(1,516)	16,240
Fund balance, ending	$ 19,717	$ 16,240	$ 3,477	$ 14,724

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
SANITARY LANDFILL
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ -	$ 27,665
Cash - Site maintenance - Restricted	116,403	118,650
Land	3,887	3,887
Total assets	$ 120,290	$ 150,202
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ -
Fund balance		
Designated for subsequent year's expenditures	$ -	$ 27,665
Restricted for site maintenance	116,403	118,650
Invested in capital assets	3,887	3,887
Total fund balance	$ 120,290	$ 150,202
Total liabilities and fund balance	$ 120,290	$ 150,202

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2008 Actual
Revenue		
Fees	$ -	$ -
Rent	1,125	1,654
Transfer - Equipment reserve	-	138,043
Total revenue	$ 1,125	$ 139,697
Expenditures		
Transfer to General	$ -	$ 150,000
Commodities	-	-
Contractual services	-	-
Capital outlay	2,247	-
Closure costs	-	-
Monitoring	-	-
Transfer fees	-	-
Reimbursements	-	(22)
Total expenditures	$ 2,247	$ 149,978
Revenue over (under) expenditures	$ (1,122)	$ (10,281)
Fund balance, beginning	$ 150,202	37,946
Equity fund transfer	(28,790)	-
Fund balance, ending	$ 120,290	$ 27,665

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
CASINO APPLICATION
BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 100,001	$ -
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ -
Fund balance		
Unreserved:	$ 100,001	$ -
Total liabilities and fund balance	$ 100,001	$ -

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009	2008
Revenue		
Deposit	$ 100,001	$ -
Expenditures	$ -	$ -
Revenue over (under) expenditures	$ 100,001	$ -
Fund balance, beginning	-	-
Fund balance, ending	$ 100,001	$ -

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
JUVENILE JUSTICE
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 4,319	$ -
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	$ 46	$ -
Fund balance		
Unreserved:		
Designated for subsequent year's expenses	$ 4,273	$ -
Total liabilities and fund balance	$ 4,319	$ -

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2008 Actual
Revenue		
Grant	$ 16,803	$ -
Expenditures		
Personal Services	$ 11,700	$ -
Commodities	10	-
Contractual	820	-
Total expenditures	$ 12,530	$ -
Revenue over (under) expenditures	$ 4,273	$ -
Fund balance, beginning	-	-
Fund balance, ending	$ 4,273	$ -

Fund separated from Community Corrections so no budget is required.

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
PECK IMPROVEMENT DISTRICT
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 683,679	$ -
LIABILITIES AND FUND BALANCE		
Liabilities		
Deferred revenue	$ -	$ -
Fund balance		
Unreserved:		
Designated for subsequent year's expenses	$ 683,679	$ -
Total liabilities and fund balance	$ 683,679	$ -

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2008 Actual
Revenue		
CDBG funds	$ 6,475	$ -
Property taxes	402	-
Loan	786,060	-
Total Revenue	$ 792,937	$ -
Expenditures		
Appropriation	$ 402	$ -
Legal & financial fees	16,396	-
Engineering fees	92,460	-
Total expenditures	$ 109,258	$ -
Revenue over (under) expenditures	$ 683,679	$ -
Fund balance, beginning	-	-
Fund balance, ending	$ 683,679	$ -

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
BOND AND INTEREST FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 24,094	$ 11,309
Receivables (net of allowance for uncollectibles):		
Taxes	308,291	318,882
Total assets	$ 332,385	$ 330,191
LIABILITIES AND FUND BALANCE		
Liabilities		
Deferred revenue	$ 308,291	$ 318,882
Fund balance		
Unreserved:		
Designated for subsequent year's expenses	$ 24,094	$ 11,309
Undesignated	-	-
Total fund balance	$ 24,094	$ 11,309
Total liabilities and fund balance	$ 332,385	$ 330,191

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance-Favorable (Unfavorable)	2008 Actual
Revenue				
Taxes	$ 389,326	$ 382,083	$ 7,243	$ 384,009
Expenditures				
Principal	$ 274,072	$ 274,072	$ -	$ 264,038
Interest	102,469	102,470	1	112,503
Other	-	7,374	7,374	-
Total expenditures	$ 376,541	$ 383,916	$ 7,375	$ 376,541
Revenue over (under) expenditures	$ 12,785	$ (1,833)	$ 14,618	$ 7,468
Fund balance, beginning	11,309	1,833	9,476	3,841
Fund balance, ending	$ 24,094	$ -	$ 24,094	$ 11,309

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
JAIL CONTRUCTION FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ -	$ 1,500
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ 1,500
Construction contracts	-	-
Total liabilities	$ -	$ 1,500
Fund balance		
Unreserved	$ -	$ -
Total liabilities and fund balance	$ -	$ 1,500

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009	2008
Revenue		
Premium and interest	$ 43,953	$ 25,580
Expenditures		
Construction costs	$ 43,953	$ 25,580
Revenue over (under) expenditures	$ -	$ -
Fund balance, beginning	-	-
Fund balance, ending	$ -	$ -

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
For the Year Ended December 31, 2009

	Balance January 1, 2009	Additions	Deductions	Balance December 31, 2009
Register of Deeds				
ASSETS				
Cash	$ -	$ 255,076	$ 255,076	$ -
LIABILITIES				
Due to General fund:				
Mortgage registration fees	$ -	$ 173,319	$ 173,319	$ -
Recording fees and other	-	81,757	81,757	-
Total liabilities	$ -	$ 255,076	$ 255,076	$ -
County Engineer				
ASSETS				
Cash	$ -	$ 239,184	$ 239,184	$ -
Accounts receivable	10,914	70,323	76,394	4,843
Total assets	$ 10,914	$ 309,507	$ 315,578	$ 4,843
LIABILITIES				
Due to Road and Bridge fund: Sale of materials and miscellaneous	$ 10,914	$ 309,507	$ 315,578	$ 4,843
Noxious Weed Supervisor				
ASSETS				
Cash	$ -	$ 56,410	$ 56,410	$ -
Accounts receivable	1,485	(84)	-	1,401
Total assets	$ 1,485	$ 56,326	$ 56,410	$ 1,401
LIABILITIES				
Due to Noxious Weed fund: Sale of chemicals	$ 1,485	$ 56,326	$ 56,410	$ 1,401
Planning Board				
ASSETS				
Cash	$ -	$ 20,438	$ 20,438	$ -
LIABILITIES				
Due to General fund:	$ -	$ 20,438	$ 20,438	$ -

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND
LIABILITIES - ALL AGENCY FUNDS (CONTINUED)
For the Year Ended December 31, 2009

	Balance January 1, 2009	Additions	Deductions	Balance December 31, 2009
County Clerk				
ASSETS				
Cash	$ 5,283	$ 1,649	$ 1,636	$ 5,296
Due from General fund	2,725	-	60	2,665
Total assets	$ 8,008	$ 1,649	$ 1,696	$ 7,961
LIABILITIES				
Due to fish & game licenses & fees	$ 66	$ 1,649	$ 1,696	$ 19
Accounts payable - refunds	7,942	-	-	7,942
Total liabilities	$ 8,008	$ 1,649	$ 1,696	$ 7,961
County Treasurer				
Motor Vehicle Fees and Sales Tax Collection				
ASSETS				
Cash	$ 41,641	$ 2,058,869	$ 2,061,552	$ 38,958
LIABILITIES				
Due to state:				
Sales tax	$ 39,743	$ 567,636	$ 567,450	$ 39,929
Due to Auto License Fee Trust	1,898	1,491,233	1,494,102	(971)
Total liabilities	$ 41,641	$ 2,058,869	$ 2,061,552	$ 38,958
Division of Vehicles Drivers License and SRS				
ASSETS				
Cash	$ 54,129	$ 76,365	$ 68,063	$ 62,431
LIABILITIES				
Drivers license (to General)	$ 54,129	$ 76,365	$ 68,063	$ 62,431

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND
LIABILITIES - ALL AGENCY FUNDS (CONTINUED)
For the Year Ended December 31, 2009

	Balance January 1, 2009	Additions	Deductions	Balance December 31, 2009
Unclaimed Monies				
ASSETS				
Cash	$ -	$ -	$ -	$ -
LIABILITIES				
Unclaimed monies	$ -	$ -	$ -	$ -
Tax Collections				
ASSETS				
Cash	$ 17,797,347	$ 33,000,177	$ 33,651,838	$ 17,145,686
LIABILITIES				
Personal redemption - costs	$ 5,269	$ 2,438	$ -	$ 7,707
Prior year refunds	(39,167)		15,584	(54,751)
Current tax	16,558,448	27,831,145	27,822,611	16,566,982
Motor vehicle tax	823,423	3,282,707	3,993,619	112,511
Motor vehicle tax interest	12,734	5,318	8	18,044
Recreational vehicle tax	28,592	59,399	71,241	16,750
Recreational vehicle tax interest	731	424	-	1,155
Taxes in escrow	1,717	18,218	-	19,935
Delinquent personal property tax:				
Court	27,149	157,312	39,276	145,185
Real estate redemption	206,027	518,216	562,821	161,422
Real estate redemption - Interest	89,297	118,017	111,632	95,682
Intergovernmental taxes:				
Local Alcoholic Liquor	-			-
Special City-				
County highway	-	857,452	857,452	-
Due to General fund:				
Interest on delinquent taxes	35,436	37,933	37,880	35,489
Cash long (short)	(1,393)	46,403	46,689	(1,679)
Mineral tax	24,076	29,192	53,268	-
Taxes in suspension	24,728	36,003	39,595	21,136
Advance tax	280		162	118
Total liabilities	$ 17,797,347	$ 33,000,177	$ 33,651,838	$ 17,145,686

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND
LIABILITIES - ALL AGENCY FUNDS (CONTINUED)
For the Year Ended December 31, 2009

	Balance January 1, 2009	Additions	Deductions	Balance December 31, 2009
County Treasurer-Continued				
Tax Accounts				
ASSETS				
Cash	$ (79,295)	$ 20,345,912	$ 20,269,610	$ (2,993)
LIABILITIES				
Due to:				
State	$ -	$ 312,332	$ 312,403	$ (71)
School districts	(52,991)	11,331,863	11,282,047	(3,175)
Townships	(8,132)	2,666,093	2,658,843	(882)
Cities	(19,395)	4,985,122	4,965,727	-
Cemetery districts	(226)	148,241	148,015	-
Other special districts	1,449	902,261	902,575	1,135
Total liabilities	$ (79,295)	$ 20,345,912	$ 20,269,610	$ (2,993)
Unified Court				
ASSETS				
Cash and investments	$ 100,405	$ 1,833,966	$ 1,734,371	$ 200,000
LIABILITIES				
Outstanding bonds	$ 13,982	$ 58,806	$ 57,822	$ 14,966
Balances in cases	85,037	671,804	572,382	184,459
Due to County Treasurer:				
Clerk fees	-	9,473	9,473	-
PAT fees	-	6,939	6,939	-
Miscellaneous	-	40,235	40,235	-
Juvenile	-	1,027	1,027	-
Due to State Treasurer:				
Interest	82	638	680	40
Fines	-	541,597	541,597	-
Marriage licenses	-	8,260	8,260	-
Clerk fees	-	361,158	361,158	-
L.E.T.C.	-	74,735	74,735	-
Other	1,304	1,872	2,641	535
IDS	-	2,533	2,533	-
Law Library	-	44,868	44,868	-
Alcohol Safety Action Program	-	10,021	10,021	-
Total liabilities	$ 100,405	$ 1,833,966	$ 1,734,371	$ 200,000

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND
LIABILITIES - ALL AGENCY FUNDS (CONTINUED)
For the Year Ended December 31, 2009

	Balance January 1, 2009	Additions	Deductions	Balance December 31, 2009
Law Library				
ASSETS				
Cash	$ 59,639	$ 50,291	$ 63,126	$ 46,804
LIABILITIES				
Other	$ 59,639	$ 50,291	$ 63,126	$ 46,804
Totals - All Agency Funds				
ASSETS				
Cash	$ 17,979,149	$ 57,938,337	$ 58,421,304	$ 17,496,182
Accounts receivable	15,124	70,239	76,454	8,909
Total assets	$ 17,994,273	$ 58,008,576	$ 58,497,758	$ 17,505,091
LIABILITIES				
Due to:				
State	$ 41,195	$ 1,872,410	$ 1,873,153	$ 40,452
County General fund	88,172	493,889	485,820	96,241
Special revenue funds	12,399	365,833	371,988	6,244
Other trust funds	1,898	1,491,233	1,494,102	(971)
Tax collections	17,763,304	32,915,841	33,567,269	17,111,876
Tax accounts	(79,295)	20,033,580	19,957,207	(2,922)
Case balances	99,019	730,610	630,204	199,425
Other	59,639	105,180	118,015	46,804
Accounts payable	7,942	-	-	7,942
Total liabilities	$ 17,994,273	$ 58,008,576	$ 58,497,758	$ 17,505,091

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMBINING BALANCE SHEET - ALL EXPENDABLE TRUST FUNDS
December 31, 2009 and 2008

	Prosecuting Attorney Trainee	Auto License Fee	Self-Funded Medical Insurance	Total	Total 2008
ASSETS					
Cash and investments	$ 29,883	$ 55,584	$ 5,999	$ 91,466	$ 93,277
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts payable	$ 2,276	$ -	$ -	$ 2,276	$ -
Fund balance					
Unreserved:					
Designated for subsequent year's expenditures	$ 27,607	$ -	$ -	$ 27,607	$ 26,416
Undesignated	-	55,584	5,999	61,583	66,861
Total fund balance	$ 27,607	$ 55,584	$ 5,999	$ 89,190	$ 93,277
Total liabilities and fund balance	$ 29,883	$ 55,584	$ 5,999	$ 91,466	$ 93,277

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - ALL EXPENDABLE TRUST FUNDS
For the Years Ended December 31, 2009 and 2008

	Prosecuting Attorney Trainee	Auto License Fee	Self-Funded Medical Insurance	Total 2009	Total 2008
Revenue					
Licenses, fees and permits	$ 6,750	$ 142,710	$ -	$ 149,460	$ 195,048
Taxes	-	1,564	-	1,564	-
Miscellaneous	-	5,042	-	5,042	-
Total revenue	$ 6,750	$ 149,316	$ -	$ 156,066	$ 195,048
Expenditures					
General government	$ -	$ 154,594	$ -	$ 154,594	$ 150,434
Public safety	5,559	-	-	5,559	3,007
Total expenditures	$ 5,559	$ 154,594	$ -	$ 160,153	$ 153,441
Other financing uses					
Operating transfers out	$ -	$ -	$ -	$ -	$ -
Total expenditures and other financing uses	$ 5,559	$ 154,594	$ -	$ 160,153	$ 153,441
Revenue over (under) expenditures and other financing uses	$ 1,191	$ (5,278)	$ -	$ (4,087)	$ 41,607
Fund balance, beginning	26,416	60,862	5,999	93,277	51,670
Fund balance, ending	$ 27,607	$ 55,584	$ 5,999	$ 89,190	$ 93,277

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINEE FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 29,883	$ 26,416
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ 2,276	$ -
Fund balance		
Unreserved:		
Designated for subsequent year's expenditures	$ 27,607	$ 26,416
Total liabilities and fund balance	$ 29,883	$ 26,416

STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2009 Budget	Variance	2008 Actual
Revenue				
Fees	$ 6,750	$ 6,000	$ 750	$ 5,087
Expenditures				
Contractual services	$ 5,559	$ 6,000	$ 441	$ 3,007
Commodities	-	-	-	-
Revenue over (under) expenditures	$ 1,191	$ -	$ 1,191	$ 2,080
Fund balance, beginning	26,416	24,336	2,080	24,336
Fund balance, ending	$ 27,607	$ 24,336	$ 3,271	$ 26,416

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
AUTO LICENSE FEE FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 55,584	$ 60,862
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ -	$ -
Fund balance		
Unreserved:		
Undesignated	$ 55,584	$ 60,862
Total liabilities and fund balance	$ 55,584	$ 60,862

STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2008 Actual
Revenue		
Fees	$ 203,572	$ 211,296
Less fees transferred to General fund	(60,862)	(21,335)
Taxes	1,564	-
Miscellaneous	5,042	-
Total revenue	$ 149,316	$ 189,961
Expenditures		
Personal services	$ 132,506	$ 118,480
Contractual services	8,059	12,410
Commodities	14,029	18,606
Capital outlay	-	938
Total expenditures	$ 154,594	$ 150,434
Other financing uses		
Operating transfers out	$ -	$ -
Total expenditures and other financing uses	$ 154,594	$ 150,434
Revenue over (under) expenditures	$ (5,278)	$ 39,527
Fund balance, beginning	60,862	21,335
Fund balance, ending	$ 55,584	$ 60,862

Not subject to budget law per K.S.A. 8-145.

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
SELF-FUNDED MEDICAL INSURANCE FUND
COMPARATIVE BALANCE SHEET
December 31, 2009 and 2008

ASSETS	2009	2008
Cash and investments	$ 5,999	$ 5,999
LIABILITIES AND FUND BALANCE		
Liabilities		
Claims payable	$ -	$ -
Fund balance		
Unreserved:		
Undesignated	$ 5,999	$ 5,999
Total liabilities and fund balance	$ 5,999	$ 5,999

STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Years Ended December 31, 2009 and 2008

	2009 Actual	2008 Actual
Revenue		
Employer's contribution	$ -	$ -
Employee benefits fund	-	-
Employee contribution	-	-
Total revenue	$ -	$ -
Expenditures		
Health claims	$ -	$ -
Administrative expense	-	-
Dues	-	-
Total expenditures	$ -	$ -
Revenue over (under) expenditures	$ -	$ -
Fund balance, beginning	5,999	5,999
Fund balance, ending	$ 5,999	$ 5,999

The accompanying notes are an integral part of the financial statements.

SUMNER COUNTY, KANSAS
COMPOSITION OF CASH AND INVESTMENTS
December 31, 2009

Per Statement of Net Assets	
Cash and investments	$ 23,614,167
Restricted assets, cash and investments	7,295,597
Total cash and investments	$ 30,909,764
Composition of cash and investments	
Cash in banks:	
First National Bank, Wellington	$ 7,814,756
Caldwell State Bank	1,608,000
Conway Bank	400,000
Panhandle Credit Union	6
Farmers & Merchants, Argonia	250,000
Valley State Bank	250,000
Cash and cash items - Treasurer	124,293
Municipal investment pool	20,215,757
Total Treasurer's cash	$ 30,662,812
Court cash on hand	$ 100
Court bank accounts	199,900
Other:	
Clerk's cash	$ 148
Law Library	46,804
Total	$ 30,909,764

SUMNER COUNTY, KANSAS
2008 TAX ROLL RECONCILEMENT
December 31, 2009

Treasurer's charges		
Clerk's abstract of tax rolls		$ 28,481,341
Slider Tax		226,685
Net added taxes and abatements		(21,603)
Treasurer's net charges		$ 28,686,423
Treasurer's credits		
Current tax collections (Net of refunds):		
Current year	$ 11,070,491	
Prior years	16,558,448	
Sub-total - Collected	$ 27,628,939	
Uncollected taxes	938,144	
Uncollected tax paid 12-21-09	116,886	
Total Treasurer's credits		28,683,969
Difference		$ 2,454

SUMNER COUNTY, KANSAS
FIDELITY BONDS IN FORCE
December 31, 2009

Official	Position	Expiration	Amount
Garey Martin	County Commissioner	01/10/11	5,000
Jim Newell	County Commissioner	Continuous	5,000
Eldon Gracy	County Commissioner	01/08/11	5,000
Shane Shields	County Clerk	01/13/13	10,000
Carolyn Heasty	County Treasurer	10/14/13	50,000
Evan Watson	County Attorney	02/20/11	2,000
Della Rowley	County Appraiser	07/01/11	1,000
Joyce Lowe	Register of Deeds	01/01/13	10,000
Blanket Bond - Dishonesty	All Employees	Continuous	25,000
Gerald Gilkey	Sheriff	Continuous	10,000
Laura Rettig	Health Department	10/14/2010	500

SUMNER COUNTY, KANSAS
STATEMENT OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2009

Issue	Interest Rate	Date of Issue		Amount of Issue	Date of Maturity
Sales tax revenue	3.0% - 5.0%	10/01/04	$	9,500,000	10/01/24
Kansas Department of Transportation	3.8%	02/28/06	$	3,229,890	08/01/17
Kansas Department of Health & Environment	2.7%	04/27/04	$	216,300	03/01/26
Capital leases					
Ten sheriff vehicles	7.25%	02/01/07		177,859	02/01/09
Five sheriff vehicles	4.25%	02/17/09		102,072	04/10/11
Two JD Graders	4.75%	11/14/07		149,090	11/15/12
One Galion Grader	4.00%	03/27/08		145,865	11/14/12

SUMNER COUNTY, KANSAS
STATEMENT OF CHANGES IN LONG-TERM DEBT (CONTINUED)
For the Year Ended December 31, 2009

Outstanding 12/31/2008	Issued	Interest Added	Retired	Outstanding 12/31/2009
$ 8,375,000	$ -	$ -	$ 350,000	$ 8,025,000
2,696,560	-	-	274,072	2,422,488
182,214	-	-	8,262	173,952
$ 11,253,774	$ -	$ -	$ 632,334	$ 10,621,440
$ 59,883	$ -	$ -	$ 59,883	$ -
-	102,072	-	35,060	67,012
122,030	-	-	28,374	93,656
117,011		-	27,525	89,486
$ 298,924	$ 102,072	$ -	$ 150,842	$ 250,154
$ 11,552,698	$ 102,072	$ -	$ 783,176	$ 10,871,594

SUMNER COUNTY, KANSAS
SCHEDULE OF MATURITY OF LONG-TERM DEBT
For the Year Ended December 31, 2009

	Sales Tax Revenue Bonds	KDOT	KDHE	Capital Leases	Total
Principal					
2010	365,000	284,486	8,488	91,196	749,170
2011	385,000	295,297	8,719	95,221	784,237
2012	405,000	306,518	8,957	63,737	784,212
2013	425,000	318,166	9,202	-	752,368
2014	450,000	330,256	9,453	-	789,709
2015-2019	2,615,000	887,765	51,275	-	3,554,040
2020-2024	3,380,000	-	58,664	-	3,438,664
2025-2026	-	-	19,194	-	19,194
Total Principal	$ 8,025,000	$ 2,422,488	$ 173,952	$ 250,154	$ 10,871,594
Interest					
2010	359,450	92,055	4,657	11,080	467,242
2011	348,500	81,244	4,425	7,055	441,224
2012	336,950	70,023	4,188	2,852	414,013
2013	323,990	58,375	3,943	-	386,308
2014	309,540	46,285	3,693	-	359,518
2015-2019	1,186,700	61,630	14,447	-	1,262,777
2020-2024	474,160	-	7,061	-	481,221
2025-2026	-	-	522	-	522
Total interest	$ 3,339,290	$ 409,612	$ 42,936	$ 20,987	$ 3,812,825
Total principal & interest	$ 11,364,290	$ 2,832,100	$ 216,888	$ 271,141	$ 14,684,419