

**DECATUR COUNTY, KANSAS**  
Oberlin, Kansas  
Independent Audit Report  
January 1, 2010 to December 31, 2010

**MAPES & MILLER**  
Certified Public Accountants  
Norton, Kansas

**DECATUR COUNTY, KANSAS**  
Oberlin, Kansas  
Financial Statements  
January 1, 2010 to December 31, 2010

TABLE OF CONTENTS

	<u>Page Number</u>
<b><u>FINANCIAL STATEMENTS</u></b>	
Independent Auditor's Report	1
STATEMENT 1	
Summary of Cash Receipts, Expenditures and Unencumbered Cash	3
Composition of Cash	6
STATEMENT 2	
Summary of Expenditures - Actual and Budget	7
STATEMENT 3	
Statement of Cash Receipts and Expenditures - Actual and Budget	
General	8
Road and Bridge	10
Special Bridge	11
Good Samaritan	12
Fair Premium	13
Fair Maintenance	14
Conservation	15
Hospital Maintenance	16
County Health	17
County Health Capital Outlay	18
Mental Health	19
Mental Retardation	20
Noxious Weed	21
Noxious Weed Capital Outlay	22
Election	23
Employee Benefits	24
Senior Citizens	25
Special Alcohol and Drug Programs	26
Special Parks and Recreation	27
Museum	28
Economic Development	29
Emergency 911	30
Wireless 911	31
Rural Fire District No. 1	32
Bond and Interest	33
County Ambulance	34
Statement of Cash Receipts and Expenditures - Actual	
Special Road Machinery	35
County Equipment Reserve	35
Special Fire Equipment	35
Ambulance Special Equipment	35
Special Vehicle	36
Register of Deeds Technology	36
Attorney's Training	36
Bad Check Trust Fund	36

TABLE OF CONTENTS - (Continued)

	<u>Page Number</u>
Jail Equipment Reserve	37
Core Grant	37
Infant Seat Program	37
Ambulance Memorial	38
Rural Fire District Memorial	38
Summer Recreation Memorial	38
Good Samaritan Memorial	38
Special Prosecution	39
Special Law Enforcement Trust	39
Speedway Improvements	39
Horse Arena Maintenance	39
Corporate Plan Employee Trust	40
Economic Development Micro Loan	40
History Books	40
Golden Age Bond	40
Statement of Cash Receipts and Expenditures – Component Units	
Decatur County Fair Board	
General	41
Premiums	41
Entertainment	41
STATEMENT 4	
Summary of Cash Receipts and Cash Disbursements - Agency Funds	42
Notes to the Financial Statements	44

# MAPES & MILLER

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A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

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## INDEPENDENT AUDITOR'S REPORT

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To the Board of County Commissioners  
Decatur County, Kansas  
Oberlin, Kansas 67749

We have audited the accompanying financial statements of the County of Decatur, Oberlin, Kansas, as of and for the year ended December 31, 2010, as listed in the table of contents. These financial statements are the responsibility of the Decatur County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

The financial statements do not include financial data for the following legally separate component units of the County: Decatur County Memorial Hospital, Decatur County Fair Foundation and the Decatur County Extension Council. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the County's primary government. The effect on the financial statements of the omission of the component units, although not reasonably determinable, is presumed to be material.

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

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

In our opinion, because of the omission of the component units, as discussed above, and because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County of Decatur, Oberlin Kansas, as of December 31, 2010, or the changes in financial position or, where applicable, its cash flows for the year then ended.

Also in our opinion, except for the effects of omitting the component units as discussed above, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the County of Decatur, Oberlin, Kansas, as of December 31, 2010, and its cash receipts and expenditures, and budget to actual comparisons for the year then ended, taken as a whole, on the basis of accounting described in Note 1.

# Mapes & Miller

Certified Public Accountants

Norton, Kansas  
September 27, 2011

DECATUR COUNTY, KANSAS

STATEMENT 1

Summary of Cash Receipts, Expenditures and Unencumbered Cash

Page 1

For the Year Ended December 31, 2010

Funds	Beginning	Prior Year	Cash	Expenditures	Ending	Add	Ending
	Unencumbered	Cancelled			Unencumbered	Outstanding	
	Cash Balance	Encumbrances	Receipts		Cash Balance	and Accounts Payable	Cash Balance
Governmental Fund Types:							
General	\$ 148,767	0	977,277	1,006,742	119,302	18,095	137,397
Special Revenue Funds:							
Road and Bridge	190,778	0	1,118,040	1,141,159	167,659	22,152	189,811
Special Bridge	127,965	0	70,337	68,830	129,472	2,720	132,192
Good Samaritan	60,848	0	10,137	24,578	46,407	0	46,407
Fair Premium	0	0	3,212	3,212	0	0	0
Fair Maintenance	0	0	19,238	19,238	0	0	0
Conservation	2,820	0	20,589	18,907	4,502	0	4,502
Hospital Maintenance	0	0	179,821	179,821	0	0	0
County Health	19,889	0	120,805	119,304	21,390	97	21,487
County Health Capital Outlay	22,343	0	0	0	22,343	0	22,343
Mental Health	0	0	23,573	23,573	0	0	0
Mental Retardation	0	0	25,227	25,227	0	0	0
Noxious Weed	16,893	0	136,862	143,459	10,296	51	10,347
Noxious Weed Capital Outlay	12,959	0	5,000	0	17,959	0	17,959
Election	44,730	0	32,732	39,807	37,655	0	37,655
Employee Benefits	124,643	0	803,303	698,698	229,248	1,375	230,623
Senior Citizens	8,160	0	22,547	26,708	3,999	35	4,034
Special Alcohol and Drug Programs	7,268	0	2,592	3,858	6,002	0	6,002
Special Parks and Recreation	3,510	0	1,355	4,562	303	0	303
Museum	0	0	17,683	17,683	0	0	0
Economic Development	(958)	0	15,861	14,903	0	0	0
Emergency 911	8,618	0	11,724	5,801	14,541	0	14,541
Wireless 911	7,429	0	64,135	36,332	35,232	0	35,232
Rural Fire District No. 1	51,837	0	31,274	77,000	6,111	23	6,134
Special Road Machinery	339,875	0	225,000	5,000	559,875	0	559,875
County Equipment Reserve	108,065	0	18,575	9,904	116,736	0	116,736

(Continued)

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

**DECATUR COUNTY, KANSAS**  
 Summary of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended December 31, 2010

STATEMENT 1  
 Page 2

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Fire Equipment	\$ 129,002	0	32,294	0	161,296	0	161,296
Special Vehicle	7,575	0	36,031	40,272	3,334	0	3,334
Register of Deeds Technology	6,025	0	5,952	3,250	8,727	0	8,727
Attorney's Training	364	0	288	0	652	0	652
Bad Check Trust Fund	2,423	0	1,349	0	3,772	0	3,772
Jail Equipment Reserve	3,762	0	2,732	2,137	4,357	0	4,357
Core Grant	401	0	0	0	401	0	401
Infant Seat Program	83	0	0	0	83	0	83
Ambulance Memorial	1,198	0	1,025	701	1,522	0	1,522
Rural Fire District Memorial	2,798	0	0	0	2,798	0	2,798
Summer Recreation Memorial	3,088	0	0	0	3,088	0	3,088
Good Samaritan Memorial	550,484	0	3,993	0	554,477	0	554,477
Special Law Enforcement Trust	1,980	0	841	1,309	1,512	0	1,512
Speedway Improvements	672	0	0	0	672	0	672
Horse Arena Maintenance	800	0	0	0	800	0	800
Golden Age Bond	237	0	10	247	0	0	0
Special Prosecution	0	0	3,939	0	3,939	0	3,939
Debt Service Funds:							
Bond and Interest	101,470	0	91,586	122,844	70,212	0	70,212
Proprietary Type Funds:							
Enterprise Funds:							
County Ambulance	169,960	0	185,796	147,753	208,003	640	208,643
Ambulance Special Equipment	72,756	0	0	0	72,756	0	72,756
Fiduciary Type Funds:							
Private Purpose Trust Funds:							
Corporate Plan Employee Trust	27,321	0	0	27,321	0	0	0
Economic Development Micro Loan	51,055	0	1,684	52	52,687	0	52,687
History Books	1,479	0	150	0	1,629	0	1,629
 Total Primary Government	 <u>2,441,372</u>	 <u>0</u>	 <u>4,324,569</u>	 <u>4,060,192</u>	 <u>2,705,749</u>	 <u>45,188</u>	 <u>2,750,937</u>

(Continued)

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

**DECATUR COUNTY, KANSAS**  
 Summary of Cash Receipts, Expenditures and Unencumbered Cash  
 For the Year Ended December 31, 2010

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Component Units:							
Decatur County Fair Board:							
General	\$ 9,259	0	28,693	30,824	7,128	0	7,128
Premiums	1,055	0	7,727	8,109	673	0	673
Entertainment	<u>7,991</u>	<u>0</u>	<u>21,257</u>	<u>9,627</u>	<u>19,621</u>	<u>0</u>	<u>19,621</u>
Total Component Units	<u>18,305</u>	<u>0</u>	<u>57,677</u>	<u>48,560</u>	<u>27,422</u>	<u>0</u>	<u>27,422</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,459,677</u>	<u>0</u>	<u>4,382,246</u>	<u>4,108,752</u>	<u>2,733,171</u>	<u>45,188</u>	<u>2,778,359</u>

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

**DECATUR COUNTY, KANSAS**  
 Composition of Cash  
For the Year Ended December 31, 2010

STATEMENT 1  
 Page 4

Primary Government:	
Cash on hand - Treasurer	\$ 625
Cash on hand - Sheriff	300
Cash on hand - Register of Deeds	50
Farmers Bank & Trust - Oberlin, Kansas	
NOW Account	2,219,229
Certificates of Deposit	1,745,072
First National Bank - Oberlin, Kansas	
NOW Accounts	33,557
The Bank - Oberlin, Kansas	
NOW Accounts	1,393,035
Checking Accounts	153,886
Money Market Accounts	570,980
Savings Account	<u>52,612</u>
Total Cash	6,169,346
Agency Funds per Statement 4	<u>(3,418,409)</u>
Total Primary Government	<u>2,750,937</u>
Component Units:	
Decatur County Fair Board:	
The Bank - Oberlin, Kansas	
NOW Account	7,128
Checking Account	<u>673</u>
Farmers Bank & Trust - Oberlin, Kansas	
NOW Account	<u>19,621</u>
Total Component Units	<u>27,422</u>
Total Reporting Entity per Statement 1, Page 3	<u>\$ 2,778,359</u>

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

**DECATUR COUNTY, KANSAS**  
 Summary of Expenditures - Actual and Budget  
For the Year Ended December 31, 2010

STATEMENT 2

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	\$ 1,178,850	1,521	1,180,371	1,006,742	(173,629)
Special Revenue Funds:					
Road and Bridge	1,040,000	197,063	1,237,063	1,141,159	(95,904)
Special Bridge	230,000	0	230,000	68,830	*
Good Samaritan	64,000	0	64,000	24,578	(39,422)
Fair Premium	3,400	0	3,400	3,212	(188)
Fair Maintenance	20,000	0	20,000	19,238	(762)
Conservation	23,000	0	23,000	18,907	(4,093)
Hospital Maintenance	200,000	0	200,000	179,821	(20,179)
County Health	122,500	0	122,500	119,304	(3,196)
Mental Health	26,000	0	26,000	23,573	*
Mental Retardation	28,000	0	28,000	25,227	*
Noxious Weed	167,000	0	167,000	143,459	(23,541)
Election	50,000	1,888	51,888	39,807	(12,081)
Employee Benefits	725,000	59,770	784,770	698,698	(86,072)
Senior Citizens	37,000	0	37,000	26,708	(10,292)
Special Alcohol and Drug Programs	4,500	0	4,500	3,858	(642)
Special Parks & Recreation	3,500	0	3,500	4,562	1,062
Museum	20,500	0	20,500	17,683	(2,817)
Economic Development	17,000	0	17,000	14,903	(2,097)
Emergency 911	14,000	0	14,000	5,801	(8,199)
Wireless 911	13,508	58,620	72,128	36,332	(35,796)
Rural Fire District No. 1	77,000	0	77,000	77,000	0
Debt Service Funds:					
Bond and Interest	122,844	0	122,844	122,844	0
Enterprise Funds:					
County Ambulance	181,000	0	181,000	147,753	(33,247)

\* Exempt from the Budget Law

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

DECATUR COUNTY, KANSAS

STATEMENT 3

GENERAL FUND

Page 1

Statement of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2010

Cash Receipts:	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Taxes			
Ad Valorem Property	\$ 463,755	475,402	(11,647)
Delinquent	10,331	5,000	5,331
Motor Vehicle	57,817	59,032	(1,215)
Recreational Vehicle	1,298	1,298	0
Tax Foreclosure	1,972	0	1,972
16/20M Tax	12,540	11,774	766
Excise	17	0	17
County-Wide Sales Tax	155,257	180,000	(24,743)
Intergovernmental			
Local Alcoholic Liquor	1,355	1,000	355
Mineral Production	0	10,000	(10,000)
District Coroner	284	500	(216)
Licenses, Fees and Permits			
Mortgage Registrations	27,048	20,000	7,048
County Official Fees	12,861	15,000	(2,139)
Court Fees and Restitution	5,314	1,000	4,314
Antique Fees	1,150	500	650
Copy/Fax Fees	2,337	2,500	(163)
Summer Recreation Fees	5,340	2,500	2,840
VIN Fees	3,195	2,500	695
Other Licenses, Fees and Permits	235	450	(215)
Charges for Services			
Landfill	26,477	25,000	1,477
Jail Care	37,215	40,000	(2,785)
Dispatch	57,700	35,000	22,700
Public Transportation Grant	11,160	10,000	1,160
Interest on Idle Funds	26,736	50,000	(23,264)
Interest on Tax Collections	14,483	10,000	4,483
Donations - Public Transportation	8,561	2,500	6,061
Donations - Summer Recreation	500	1,000	(500)
Miscellaneous	3,339	5,000	(1,661)
Reimbursed Expense	11,521	10,000	1,521
Transfer from Special Vehicle	7,575	7,500	75
Transfer from County Equipment Reserve	9,904	15,000	(5,096)
 Total Cash Receipts	 \$ <u>977,277</u>	 <u>999,456</u>	 <u>(22,179)</u>

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

DECATUR COUNTY, KANSAS

GENERAL FUND

Statement of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2010

(Continued)	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Expenditures:			
County Commissioners	\$ 62,702	64,000	(1,298)
County Clerk	99,277	96,500	2,777
County Treasurer	68,382	82,000	(13,618)
County Attorney	65,212	62,000	3,212
Register of Deeds	63,298	67,500	(4,202)
Sheriff	144,745	161,000	(16,255)
Unified Court	13,444	21,000	(7,556)
Court Attorney Fees	9,781	11,000	(1,219)
Courthouse General	129,519	235,000	(105,481)
Appraiser	79,302	76,350	2,952
Coroner	1,955	5,000	(3,045)
Emergency Preparedness	8,505	10,000	(1,495)
Dispatch	126,930	134,000	(7,070)
Public Transportation	26,564	28,500	(1,936)
Landfill	65,000	60,000	5,000
County Jail	27,353	20,000	7,353
Recycling	8,156	15,000	(6,844)
Juvenile Detention	0	1,000	(1,000)
Summer Recreation	6,617	9,000	(2,383)
Miscellaneous	0	20,000	(20,000)
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	<u>0</u>	<u>1,521</u>	<u>(1,521)</u>
 Total Expenditures	 <u>1,006,742</u>	 <u>1,180,371</u>	 <u>(173,629)</u>
 Cash Receipts Over (Under) Expenditures	 (29,465)		
Unencumbered Cash, Beginning	<u>148,767</u>		
 Unencumbered Cash, Ending	 \$ <u><u>119,302</u></u>		

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

**DECATUR COUNTY, KANSAS**  
**ROAD AND BRIDGE FUND**

STATEMENT 3

Page 3

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts:</b>			
Taxes			
Ad Valorem Property	\$ 432,498	443,433	(10,935)
Delinquent	7,221	2,000	5,221
Motor Vehicle	37,603	38,643	(1,040)
Recreational Vehicle	849	851	(2)
16/20M Tax	6,628	7,707	(1,079)
Excise	11	0	11
Intergovernmental			
State of Kansas	230,674	200,000	30,674
Miscellaneous	5,493	25,000	(19,507)
Reimbursed Expense	397,063	200,000	197,063
Total Cash Receipts	1,118,040	917,634	200,406
<b>Expenditures:</b>			
Personal Services	390,347	420,000	(29,653)
Contractual Services	54,731	90,000	(35,269)
Commodities	322,816	350,000	(27,184)
Capital Outlay	148,265	20,000	128,265
Transfer to Special Road Machinery	225,000	160,000	65,000
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	197,063	(197,063)
Total Expenditures	1,141,159	1,237,063	(95,904)
Cash Receipts Over (Under) Expenditures	(23,119)		
Unencumbered Cash, Beginning	190,778		
Unencumbered Cash, Ending	\$ 167,659		

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

**DECATUR COUNTY, KANSAS**  
**SPECIAL BRIDGE FUND**

STATEMENT 3

Page 4

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2010

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 60,269	61,778	(1,509)
Delinquent	1,162	1,430	(268)
Motor Vehicle	6,105	6,256	(151)
Recreational Vehicle	137	138	(1)
16/20M Tax	1,270	1,248	22
Excise	2	0	2
Miscellaneous	0	600	(600)
Reimbursed Expense	1,392	10,000	(8,608)
Total Cash Receipts	70,337	81,450	(11,113)
Expenditures:			
Contractual Services	48,834	120,000	(71,166)
Commodities	19,996	10,000	9,996
Capital Outlay	0	100,000	(100,000)
Total Expenditures	68,830	230,000	(161,170)
Cash Receipts Over (Under) Expenditures	1,507		
Unencumbered Cash, Beginning	127,965		
Unencumbered Cash, Ending	\$ 129,472		

\* Exempt from Budget Law per K.S.A. 68-1135

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

**DECATUR COUNTY, KANSAS**  
**GOOD SAMARITAN FUND**

STATEMENT 3

Page 5

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 8,469	8,686	(217)
Delinquent	214	150	64
Motor Vehicle	1,135	1,152	(17)
Recreational Vehicle	25	25	0
16/20M Tax	294	230	64
Total Cash Receipts	10,137	10,243	(106)
Expenditures:			
Maintenance	17,883	20,000	(2,117)
Commodities	6,695	0	6,695
Capital Outlay	0	44,000	(44,000)
Total Expenditures	24,578	64,000	(39,422)
Cash Receipts Over (Under) Expenditures	(14,441)		
Unencumbered Cash, Beginning	60,848		
Unencumbered Cash, Ending	\$ 46,407		

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

**DECATUR COUNTY, KANSAS**  
**FAIR PREMIUM FUND**

STATEMENT 3

Page 6

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem	\$ 2,833	2,905	(72)
Delinquent	53	10	43
Motor Vehicle	263	269	(6)
Recreational Vehicle	6	6	0
16/20M Tax	57	54	3
Total Cash Receipts	3,212	3,244	(32)
Expenditures:			
Appropriations	3,212	3,400	(188)
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

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

DECATUR COUNTY, KANSAS

FAIR MAINTENANCE FUND

Statement of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2010

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 17,086	17,514	(428)
Delinquent	298	150	148
Motor Vehicle	1,526	1,565	(39)
Recreational Vehicle	34	34	0
16/20M Tax	<u>294</u>	<u>312</u>	<u>(18)</u>
Total Cash Receipts	<u>19,238</u>	<u>19,575</u>	<u>(337)</u>
Expenditures:			
Appropriations	<u>19,238</u>	<u>20,000</u>	<u>(762)</u>
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

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

**DECATUR COUNTY, KANSAS**  
**CONSERVATION FUND**

STATEMENT 3

Page 8

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 18,441	18,907	(466)
Delinquent	299	45	254
Motor Vehicle	1,512	1,549	(37)
Recreational Vehicle	34	34	0
16/20M Tax	303	309	(6)
Total Cash Receipts	20,589	20,844	(255)
Expenditures:			
Appropriations	18,907	23,000	(4,093)
Cash Receipts Over (Under) Expenditures	1,682		
Unencumbered Cash, Beginning	2,820		
Unencumbered Cash, Ending	\$ 4,502		

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

DECATUR COUNTY, KANSAS

HOSPITAL MAINTENANCE

Statement of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2010

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 157,180	161,150	(3,970)
Delinquent	3,088	3,000	88
Motor Vehicle	15,524	15,801	(277)
Recreational Vehicle	348	348	0
16/20M Tax	3,676	3,152	524
Excise	<u>5</u>	<u>0</u>	<u>5</u>
Total Cash Receipts	<u>179,821</u>	<u>183,451</u>	<u>(3,630)</u>
Expenditures:			
Appropriation	<u>179,821</u>	<u>200,000</u>	<u>(20,179)</u>
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

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

**DECATUR COUNTY, KANSAS  
COUNTY HEALTH FUND**

STATEMENT 3

Page 10

Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts:</b>			
Taxes			
Ad Valorem Property	\$ 34,712	35,601	(889)
Delinquent	603	125	478
Motor Vehicle	2,808	2,853	(45)
Recreational Vehicle	63	63	0
16/20M Tax	697	569	128
Excise	1	0	1
Grants	33,834	28,000	5,834
Health Care Charges	48,087	38,114	9,973
Miscellaneous	0	2,500	(2,500)
Total Cash Receipts	120,805	107,825	12,980
<b>Expenditures:</b>			
Personal Services	62,472	62,000	472
Contractual Services	20,769	15,000	5,769
Commodities	36,063	20,000	16,063
Capital Outlay	0	25,500	(25,500)
Total Expenditures	119,304	122,500	(3,196)
Cash Receipts Over (Under) Expenditures	1,501		
Unencumbered Cash, Beginning	19,889		
Unencumbered Cash, Ending	\$ 21,390		

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

**DECATUR COUNTY, KANSAS**  
**COUNTY HEALTH CAPITAL OUTLAY FUND**

STATEMENT 3

Page 11

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2010

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:	\$ <u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Capital Outlay	<u>0</u>	<u>22,343</u>	<u>(22,343)</u>
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>22,343</u>		
Unencumbered Cash, Ending	\$ <u>22,343</u>		

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

**DECATUR COUNTY, KANSAS**  
**MENTAL HEALTH FUND**

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2010

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 20,762	21,280	(518)
Delinquent	390	125	265
Motor Vehicle	1,922	1,956	(34)
Recreational Vehicle	43	43	0
16/20M Tax	456	390	66
Total Cash Receipts	23,573	23,794	(221)
Expenditures:			
Appropriations	23,573	26,000	(2,427)
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

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

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

**DECATUR COUNTY, KANSAS**  
**MENTAL RETARDATION FUND**

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2010

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 22,238	22,796	(558)
Delinquent	416	500	(84)
Motor Vehicle	2,042	2,078	(36)
Recreational Vehicle	46	46	0
16/20M Tax	484	415	69
Excise	1	0	1
Total Cash Receipts	25,227	25,835	(608)
Expenditures:			
Appropriations	25,227	28,000	(2,773)
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

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

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

**DECATUR COUNTY, KANSAS**  
**NOXIOUS WEED FUND**

STATEMENT 3

Page 14

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts:</b>			
Taxes			
Ad Valorem Property	\$ 59,884	61,388	(1,504)
Delinquent	1,297	785	512
Motor Vehicle	7,535	7,743	(208)
Recreational Vehicle	170	170	0
16/20M Tax	1,326	1,544	(218)
Excise	2	0	2
Sales	65,889	60,000	5,889
Miscellaneous	0	2,500	(2,500)
Reimbursed Expense	759	2,500	(1,741)
Total Cash Receipts	136,862	136,630	232
<b>Expenditures:</b>			
Personal Services	75,523	82,000	(6,477)
Contractual Services	10,478	15,000	(4,522)
Commodities	52,458	60,000	(7,542)
Capital Outlay	0	10,000	(10,000)
Transfer to Noxious Weed Capital Outlay	5,000	0	5,000
Total Expenditures	143,459	167,000	(23,541)
Cash Receipts Over (Under) Expenditures	(6,597)		
Unencumbered Cash, Beginning	16,893		
Unencumbered Cash, Ending	\$ 10,296		

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

**DECATUR COUNTY, KANSAS**  
**NOXIOUS WEED CAPITAL OUTLAY FUND**

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Transfer from Noxious Weed	\$ <u>5,000</u>	<u>0</u>	<u>5,000</u>
Expenditures:			
Capital Outlay	<u>0</u>	<u>12,959</u>	<u>(12,959)</u>
Cash Receipts Over (Under) Expenditures	5,000		
Unencumbered Cash, Beginning	<u>12,959</u>		
Unencumbered Cash, Ending	\$ <u><u>17,959</u></u>		

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

**DECATUR COUNTY, KANSAS**  
**ELECTION FUND**

STATEMENT 3

Page 16

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts:</b>			
Taxes			
Ad Valorem Property	\$ 21,400	21,932	(532)
Delinquent	579	125	454
Motor Vehicle	3,233	3,260	(27)
Recreational Vehicle	72	72	0
16/20M Tax	944	650	294
Excise	1	0	1
Filing Fees	85	1,400	(1,315)
Miscellaneous	30	55	(25)
Reimbursed Expense	6,388	4,500	1,888
Total Cash Receipts	32,732	31,994	738
<b>Expenditures:</b>			
Personal Services	15,011	25,000	(9,989)
Contractual Services	16,857	15,000	1,857
Commodities	7,939	10,000	(2,061)
<b>Adjustment for Qualifying Budget Credit:</b>			
Excess Reimbursed Expense	0	1,888	(1,888)
Total Expenditures	39,807	51,888	(12,081)
Cash Receipts Over (Under) Expenditures	(7,075)		
Unencumbered Cash, Beginning	44,730		
Unencumbered Cash, Ending	\$ 37,655		

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

DECATUR COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

Statement of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2010

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 646,408	662,768	(16,360)
Delinquent	10,220	2,500	7,720
Motor Vehicle	47,914	48,901	(987)
Recreational Vehicle	1,075	1,077	(2)
16/20M Tax	10,547	9,754	793
Excise	14	0	14
Reimbursement from County Health	34	0	34
Transfer from Corporate Plan Employee Trust	27,321	0	27,321
Reimbursement from Corporate Plan Employee Trust	<u>59,770</u>	<u>0</u>	<u>59,770</u>
Total Cash Receipts	<u>803,303</u>	<u>725,000</u>	<u>78,303</u>
Expenditures:			
Health Insurance	484,150	500,000	(15,850)
Corporate Plan Employee Trust Contributions	14,683	0	14,683
Social Security	93,832	95,000	(1,168)
KPERs	79,111	70,200	8,911
Cafeteria Plan Contribution	15,090	0	15,090
Life Insurance	2,729	2,800	(71)
Unemployment	987	1,700	(713)
Workman's Compensation	6,298	48,300	(42,002)
Miscellaneous Benefits	1,818	7,000	(5,182)
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	<u>0</u>	<u>59,770</u>	<u>(59,770)</u>
Total Expenditures	<u>698,698</u>	<u>784,770</u>	<u>(86,072)</u>
Cash Receipts Over (Under) Expenditures	104,605		
Unencumbered Cash, Beginning	<u>124,643</u>		
Unencumbered Cash, Ending	\$ <u>229,248</u>		

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

**DECATUR COUNTY, KANSAS**  
**SENIOR CITIZENS FUND**

STATEMENT 3

Page 18

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 19,528	20,034	(506)
Delinquent	397	16	381
Motor Vehicle	2,082	2,119	(37)
Recreational Vehicle	47	47	0
16/20M Tax	493	423	70
Total Cash Receipts	22,547	22,639	(92)
Expenditures:			
Oberlin Senior Center	9,304	10,000	(696)
Norcatatur Senior Center	1,496	1,500	(4)
Jennings Senior Center	4,599	3,500	1,099
Dresden Senior Center	5,238	2,000	3,238
Countywide Expense	4,300	0	4,300
Bus Expense	973	5,000	(4,027)
Oberlin Meal Site Expense	798	0	798
Capital Projects	0	15,000	(15,000)
Total Expenditures	26,708	37,000	(10,292)
Cash Receipts Over (Under) Expenditures	(4,161)		
Unencumbered Cash, Beginning	8,160		
Unencumbered Cash, Ending	\$ 3,999		

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

**DECATUR COUNTY, KANSAS**  
**SPECIAL ALCOHOL AND DRUG PROGRAMS FUND**

STATEMENT 3

Page 19

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Local Alcoholic Liquor Tax	\$ 2,592	<u>2,000</u>	<u>592</u>
Expenditures:			
Contractual Services	593	3,500	(2,907)
Commodities	<u>3,265</u>	<u>1,000</u>	<u>2,265</u>
Total Expenditures	<u>3,858</u>	<u>4,500</u>	<u>(642)</u>
Cash Receipts Over (Under) Expenditures	(1,266)		
Unencumbered Cash, Beginning	<u>7,268</u>		
Unencumbered Cash, Ending	\$ <u>6,002</u>		

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

**DECATUR COUNTY, KANSAS**  
**SPECIAL PARKS AND RECREATION FUND**

STATEMENT 3

Page 20

Statement of Cash Receipts and Expenditures  
 Actual and Budget

For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Local Alcoholic Liquor Tax	\$ 1,355	<u>1,066</u>	<u>289</u>
Expenditures:			
Contractual Services	1,250	3,500	(2,250)
Reimbursement of General	<u>3,312</u>	<u>0</u>	<u>3,312</u>
Total Expenditures	<u>4,562</u>	<u>3,500</u>	<u>1,062</u>
Cash Receipts Over (Under) Expenditures	(3,207)		
Unencumbered Cash, Beginning	<u>3,510</u>		
Unencumbered Cash, Ending	\$ <u>303</u>		

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

DECATUR COUNTY, KANSAS

MUSEUM FUND

Statement of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2010

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 15,699	16,110	(411)
Delinquent	279	15	264
Motor Vehicle	1,360	1,386	(26)
Recreational Vehicle	30	31	(1)
16/20M Tax	<u>315</u>	<u>276</u>	<u>39</u>
Total Cash Receipts	<u>17,683</u>	<u>17,818</u>	<u>(135)</u>
Expenditures:			
Appropriations	<u>17,683</u>	<u>20,500</u>	<u>(2,817)</u>
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

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

**DECATUR COUNTY, KANSAS**  
**ECONOMIC DEVELOPMENT FUND**

STATEMENT 3

Page 22

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 13,922	14,277	(355)
Delinquent	266	125	141
Motor Vehicle	1,328	1,353	(25)
Recreational Vehicle	30	30	0
16/20M Tax	315	270	45
Total Cash Receipts	15,861	16,055	(194)
Expenditures:			
Appropriations	10,314	13,000	(2,686)
Economic Development	1,500	0	1,500
NWKS Planning & Development Commission Dues	3,089	4,000	(911)
Total Expenditures	14,903	17,000	(2,097)
Cash Receipts Over (Under) Expenditures	958		
Unencumbered Cash, Beginning	(958)		
Unencumbered Cash, Ending	\$ 0		

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

**DECATUR COUNTY, KANSAS**  
**EMERGENCY 911 FUND**

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
911 Tax	\$ 11,724	<u>14,000</u>	<u>(2,276)</u>
Expenditures:			
Equipment and Expenses	<u>5,801</u>	<u>14,000</u>	<u>(8,199)</u>
Cash Receipts Over (Under) Expenditures	5,923		
Unencumbered Cash, Beginning	<u>8,618</u>		
Unencumbered Cash, Ending	\$ <u>14,541</u>		

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

DECATUR COUNTY, KANSAS

WIRELESS 911 FUND

Statement of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2010

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
911 Tax	\$ 5,467	0	5,467
Grant Proceeds	58,620	0	58,620
Interest on Idle Funds	<u>48</u>	<u>0</u>	<u>48</u>
Total Cash Receipts	<u>64,135</u>	<u>0</u>	<u>64,135</u>
Expenditures:			
Contractual Services	7,025	13,508	(6,483)
Capital Outlay	29,307	0	29,307
Adjustment for Qualifying Budget Credit:			
Excess Grant Proceeds	<u>0</u>	<u>58,620</u>	<u>(58,620)</u>
Total Expenditures	<u>36,332</u>	<u>72,128</u>	<u>(35,796)</u>
Cash Receipts Over (Under) Expenditures	27,803		
Unencumbered Cash, Beginning	<u>7,429</u>		
Unencumbered Cash, Ending	\$ <u>35,232</u>		

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

**DECATUR COUNTY, KANSAS**  
**RURAL FIRE DISTRICT NO. 1 FUND**  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 25,747	28,659	(2,912)
Delinquent	318	1,425	(1,107)
Motor Vehicle	1,692	1,880	(188)
Recreational Vehicle	43	52	(9)
16/20M Tax	729	808	(79)
Intergovernmental			
Norton County	2,646	9,000	(6,354)
Miscellaneous	99	0	99
Total Cash Receipts	31,274	41,824	(10,550)
Expenditures:			
Personal Services	20,385	22,000	(1,615)
Contractual Services	17,370	20,000	(2,630)
Commodities	6,951	20,000	(13,049)
Capital Outlay	0	5,000	(5,000)
Transfer to Fire Equipment	32,294	10,000	22,294
Total Expenditures	77,000	77,000	0
Cash Receipts Over (Under) Expenditures	(45,726)		
Unencumbered Cash, Beginning	51,837		
Unencumbered Cash, Ending	\$ 6,111		

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

**DECATUR COUNTY, KANSAS**  
**BOND AND INTEREST FUND**

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Delinquent	\$ 60	0	60
Ad Valorem	10,272	0	10,272
Miscellaneous	242	0	242
Health Systems Board	81,012	81,012	0
Total Cash Receipts	91,586	81,012	10,574
Expenditures:			
Principal	80,476	80,476	0
Interest	42,368	42,368	0
Total Expenditures	122,844	122,844	0
Cash Receipts Over (Under) Expenditures	(31,258)		
Unencumbered Cash, Beginning	101,470		
Unencumbered Cash, Ending	\$ 70,212		

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

**DECATUR COUNTY, KANSAS**  
**COUNTY AMBULANCE FUND**

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts:</b>			
Taxes			
Ad Valorem Property	\$ 54,695	56,061	(1,366)
Delinquent	1,121	1,506	(385)
Motor Vehicle	5,762	5,868	(106)
Recreational Vehicle	129	129	0
16/20M Tax	1,350	1,293	57
Excise	2	0	2
Charges for Services	110,199	21,165	89,034
Miscellaneous	738	3,700	(2,962)
Grant	11,800	0	11,800
Reimbursed Expense	0	4,000	(4,000)
Total Cash Receipts	185,796	93,722	92,074
<b>Expenditures:</b>			
Personal Services	87,120	83,000	4,120
Contractual Services	21,924	25,000	(3,076)
Commodities	36,709	18,000	18,709
Capital Outlay	2,000	5,000	(3,000)
Transfer to Ambulance Special Equipment	0	50,000	(50,000)
Total Expenditures	147,753	181,000	(33,247)
Cash Receipts Over (Under) Expenditures	38,043		
Unencumbered Cash, Beginning	169,960		
Unencumbered Cash, Ending	\$ 208,003		

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

**DECATUR COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2010

STATEMENT 3  
 Page 28

	<b>Special Road Machinery</b>	<b>County Equipment Reserve</b>	<b>Special Fire Equipment</b>	<b>Ambulance Special Equipment</b>
Cash Receipts:				
Sale of Equipment	\$ 0	18,575	0	0
Transfer from Road and Bridge	225,000	0	0	0
Transfer from Rural Fire District No. 1	0	0	32,294	0
Total Cash Receipts	225,000	18,575	32,294	0
Expenditures:				
Capital Outlay	5,000	0	0	0
Transfer to General	0	9,904	0	0
Total Expenditures	5,000	9,904	0	0
Cash Receipts Over (Under) Expenditures	220,000	8,671	32,294	0
Unencumbered Cash, Beginning	339,875	108,065	129,002	72,756
Unencumbered Cash, Ending	\$ 559,875	116,736	161,296	72,756

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

**DECATUR COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2010

STATEMENT 3  
 Page 29

	<b>Special Vehicle</b>	<b>Register of Deeds Technology</b>	<b>Attorney's Training</b>	<b>Bad Check Trust Fund</b>
Cash Receipts:				
Fees	\$ <u>36,031</u>	<u>5,952</u>	<u>288</u>	<u>1,349</u>
Expenditures:				
Personal Services	25,374	0	0	0
Contractual Services	4,218	3,250	0	0
Commodities	3,105	0	0	0
Transfer to General	<u>7,575</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>40,272</u>	<u>3,250</u>	<u>0</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	(4,241)	2,702	288	1,349
Unencumbered Cash, Beginning	<u>7,575</u>	<u>6,025</u>	<u>364</u>	<u>2,423</u>
Unencumbered Cash, Ending	<u><u>\$ 3,334</u></u>	<u><u>8,727</u></u>	<u><u>652</u></u>	<u><u>3,772</u></u>

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

**DECATUR COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2010

STATEMENT 3  
 Page 30

	<b>Jail Equipment Reserve</b>	<b>Core Grant</b>	<b>Infant Seat Program</b>
Cash Receipts:			
Jail Phone and Card Commissions	\$ <u>2,732</u>	<u>0</u>	<u>0</u>
Expenditures:			
Commodities	2,137	0	0
Transfer to Bond & Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>2,137</u>	<u>0</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	595	0	0
Unencumbered Cash, Beginning	<u>3,762</u>	<u>401</u>	<u>83</u>
Unencumbered Cash, Ending	\$ <u><u>4,357</u></u>	<u><u>401</u></u>	<u><u>83</u></u>

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

**DECATUR COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2010

STATEMENT 3  
 Page 31

	<b>Ambulance Memorial</b>	<b>Rural Fire District Memorial</b>	<b>Summer Recreation Memorial</b>	<b>Good Samaritan Memorial</b>
Cash Receipts:				
Donations	\$ 1,025	0	0	0
Interest on Idle Funds	0	0	0	3,993
Total Cash Receipts	1,025	0	0	3,993
Expenditures:				
Commodities	701	0	0	0
Cash Receipts Over (Under) Expenditures	324	0	0	3,993
Unencumbered Cash, Beginning	1,198	2,798	3,088	550,484
Unencumbered Cash, Ending	\$ 1,522	2,798	3,088	554,477

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

**DECATUR COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2010

STATEMENT 3  
 Page 32

		<u>Special Prosecution</u>	<u>Special Law Enforcement Trust</u>	<u>Speedway Improve- ments</u>	<u>Horse Arena Maintenance</u>
Cash Receipts:					
Concealed Weapon Permit Fees	\$	0	363	0	0
Offender Registration Fees		0	478	0	0
Drug Forfeitures		<u>3,939</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Cash Receipts		<u>3,939</u>	<u>841</u>	<u>0</u>	<u>0</u>
Expenditures:					
Commodities		<u>0</u>	<u>1,309</u>	<u>0</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures		3,939	(468)	0	0
Unencumbered Cash, Beginning		<u>0</u>	<u>1,980</u>	<u>672</u>	<u>800</u>
Unencumbered Cash, Ending	\$	<u><u>3,939</u></u>	<u><u>1,512</u></u>	<u><u>672</u></u>	<u><u>800</u></u>

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

**DECATUR COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2010

STATEMENT 3  
 Page 33

	<b>Corporate Plan Employee Trust</b>	<b>Economic Development Micro Loan</b>	<b>History Books</b>	<b>Golden Age Bond</b>
Cash Receipts:				
Loan Payments Received	\$ 0	1,500	0	0
Interest on Idle Funds	0	184	0	10
Book Sales	0	0	150	0
Total Cash Receipts	0	1,684	150	10
Expenditures:				
Administrative Fees	0	52	0	0
Miscellaneous	0	0	0	247
Transfer to Employee Benefits	27,321	0	0	0
Total Expenditures	27,321	52	0	247
Cash Receipts Over (Under) Expenditures	(27,321)	1,632	150	(237)
Unencumbered Cash, Beginning	27,321	51,055	1,479	237
Unencumbered Cash, Ending	\$ 0	52,687	1,629	0

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

DECATUR COUNTY, KANSAS

Component Units

Statement of Cash Receipts and Expenditures

For the Year Ended December 31, 2010

	<u>Decatur County Fair Board</u>		
	<u>General</u>	<u>Premiums</u>	<u>Entertainment</u>
Cash Receipts:			
County Tax Appropriation	\$ 18,967	3,164	0
Rentals:			
Amusement Authority	5,690	0	0
Harvest Parking	3,086	0	0
Concession Commissions	907	0	0
Other	20	0	0
Sponsorships	0	0	2,180
Entertainment	0	0	19,056
Interest on Idle Funds	23	0	21
Miscellaneous	0	463	0
Transfer from General	0	4,100	0
	<u>28,693</u>	<u>7,727</u>	<u>21,257</u>
Total Cash Receipts			
Expenditures:			
Advertising	3,000	97	0
Awards	0	2,500	0
Entertainment	0	0	9,272
Insurance	1,908	0	0
Janitorial	0	600	0
Judges	0	3,279	0
Miscellaneous	241	0	141
Repairs and Maintenance	19,757	0	0
Supplies	1,818	1,633	0
Utilities	0	0	214
Transfer to Premium	4,100	0	0
	<u>30,824</u>	<u>8,109</u>	<u>9,627</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	(2,131)	(382)	11,630
Unencumbered Cash, Beginning	9,259	1,055	7,991
	<u>7,128</u>	<u>673</u>	<u>19,621</u>
Unencumbered Cash, Ending	\$		

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

DECATUR COUNTY, KANSAS

Agency Funds

Summary of Cash Receipts and Cash Disbursements

For the Year Ended December 31, 2010

Fund	Beginning Cash Balance	Cash Receipts	Cash Disburse- ments	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 2,960,258	5,002,570	4,871,311	3,091,517
Motor Vehicle License	1,278	350,659	350,694	1,243
Sales Tax	11,823	235,105	231,083	15,845
Motor Vehicle Tax	12,079	446,588	452,488	6,179
Recreational Vehicle Tax	30	10,061	9,901	190
Excise Tax	0	165	165	0
Delinquent Personal Tax	1,351	26,562	26,175	1,738
Liquor Tax	0	5,327	5,327	0
Tax Foreclosures	5,271	6,705	6,705	5,271
Delinquent Real Estate Partial Pay	4,847	56,959	31,146	30,660
Delinquent Real Estate	31,737	62,339	72,020	22,056
Extension Council	0	66,582	66,582	0
Special City/County Highway	0	255,865	255,865	0
Total Distributable Funds	<u>3,028,674</u>	<u>6,525,487</u>	<u>6,379,462</u>	<u>3,174,699</u>
State Funds:				
State Motor Vehicle	904	51,709	51,798	815
Total State Funds	<u>904</u>	<u>51,709</u>	<u>51,798</u>	<u>815</u>
Subdivision Funds:				
Libraries	310	28,372	28,423	259
Groundwater Districts	0	3,170	3,170	0
Cities	0	763,601	763,601	0
Townships	105,420	494,303	487,030	112,693
School Districts	0	1,623,228	1,623,228	0
Cemeteries	9	34,925	34,921	13
Total Subdivision Funds	<u>105,739</u>	<u>2,947,599</u>	<u>2,940,373</u>	<u>112,965</u>

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

DECATUR COUNTY, KANSAS

Agency Funds

Summary of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2010

Fund	Beginning Cash Balance	Cash Receipts	Cash Disburse- ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 1,906	53,056	53,056	1,906
Register of Deeds	75	53,655	53,655	75
County Clerk	0	149,199	149,199	0
Clerk of the District Court:				
Court Trustee	6,166	229,491	140,637	95,020
Law Library	4,795	3,301	3,618	4,478
County Treasurer:				
Suspense	4,581	1,230	0	5,811
Cash Over and Under	40	290	246	84
Employee Withholding	0	386,575	386,575	0
Cafeteria 125 Plan	23,089	30,081	30,614	22,556
Stray Animals	393	0	393	0
Total County Officer Accounts	<u>41,045</u>	<u>906,878</u>	<u>817,993</u>	<u>129,930</u>
 Total Agency Funds	 \$ <u><u>3,176,362</u></u>	 <u><u>10,431,673</u></u>	 <u><u>10,189,626</u></u>	 <u><u>3,418,409</u></u>

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

# DECATUR COUNTY, KANSAS

Notes to the Financial Statements

December 31, 2010

## 1. Summary of Significant Accounting Policies

### Reporting Entity

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

### Discretely Presented Component Unit

The component unit section of these financial statements includes the financial data of a discretely presented component unit. This component unit is reported separately to emphasize that it is legally separate from the County.

Decatur County Fair Board The Decatur County Fair Board is organized and operated under K.S.A. 2-132 to operate a county free fair to promote education, and to encourage improvement in agriculture, horticulture, livestock, poultry, dairy products, liberal arts, mechanical fabrics, fine arts, domestic activities and 4-H club activities. A nine-member board is appointed by the County Commission to oversee operations. The County annually levies taxes for the board to be used for maintenance of the fairgrounds and buildings and for the payment of award premiums to fair exhibitors and contestants.

### Principles Determining Scope of Reporting Entity

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

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

Decatur County Memorial Hospital  
Decatur County Fair Board  
Decatur County Fair Foundation, Inc.

Financial information for the Decatur County Memorial Hospital and Decatur County Fair Foundation, Inc. have not been reported in the County's financial statements. Accordingly, these financial statements are not a complete presentation in accordance with generally accepted accounting principles.

Decatur County Memorial Hospital A five-member board is appointed by the County Commission to oversee the operation of the county's hospital. The hospital can sue and be sued, and can buy, sell or lease real property. The County annually levies a tax for the maintenance of the hospital. The Hospital Board must obtain approval from the County Commission for bond issuances. The audited financial statements for the Decatur County Memorial Hospital are available at the Decatur County Clerk's office.

Decatur County Fair Foundation Inc. The Decatur County Fair Foundation, Inc. is a not-for-profit corporation organized for the purpose of promoting the Decatur County Fair and to develop the fairgrounds through new buildings and fairground improvements. Tax-exempt status has been obtained under Internal Revenue Code Section 501(c)(3). The director's of the corporation consists of the Decatur County Commission Chairperson, Decatur County Treasurer and the Decatur County Fair Board President. Unaudited financial reports for the Decatur County Fair Foundation, Inc. are available at the Decatur County Treasurer's office.

### Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year 2010:

#### Governmental Funds:

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

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

Debt Service Fund--To account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt, and the financing of special assessments which are general obligations of the County.

#### Proprietary Funds:

Enterprise Funds--To account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges--or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

#### Fiduciary Funds:

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

#### Reimbursed Expenditures

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

### Statutory Basis of Accounting

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

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

### Departure from Accounting Principles Generally Accepted in the United States of America

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

## 2. Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such amendments for the year ended December 31, 2010.

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

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. Any unused budgeted expenditure authority lapses at year-end.

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

	<u>Statutory Authority for Exemption</u>
Special Revenue Funds:	
Special Bridge	K.S.A. 68-1135
Mental Health	K.S.A. 19-4007
Mental Retardation	K.S.A. 19-4007
County Health Capital Outlay	K.S.A. 65-204
Noxious Weed Capital Outlay	K.S.A. 2-1318
Special Road Machinery	K.S.A. 68-141g
County Equipment Reserve	K.S.A. 19-119
Special Fire Equipment	K.S.A. 19-3612c
Special Vehicle	K.S.A. 8-145
Register of Deeds Technology	K.S.A. 28-115a
Attorney's Training	K.S.A. 28-170a
Bad Check Trust	K.S.A. 21-3707
Jail Equipment Reserve	K.S.A. 19-119
Core Grant	K.S.A. 12-16,111
Infant Seat Program	K.S.A. 12-1663
Ambulance CDBG Grant	K.S.A. 12-1663
Ambulance Memorial	K.S.A. 79-2925
Rural Fire District Memorial	K.S.A. 79-2925
Summer Recreation Memorial	K.S.A. 79-2925
Good Samaritan Memorial	K.S.A. 79-2925
Special Law Enforcement Trust	K.S.A. 60-4117
Speedway Improvements	K.S.A. 79-2925
Horse Arena Maintenance	K.S.A. 79-2925
Wireless 911 Grant	K.S.A. 12-16,111
Enterprise Fund:	
Ambulance Special Equipment	K.S.A. 12-110d

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

### 3. Property Taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due one-half on December 20th and one-half the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year; such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the County and therefore are not susceptible to accrual.

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

4. **Inventories and Prepaid Expenses**

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

5. **Deposits and Investments**

As of December 31, 2010, the County had no investments except for certificates of deposit which are considered as a component of deposits. The Decatur County Fair Board had no investments.

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

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

**Concentration of Credit Risk**

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

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the County's and the Fair Board's deposits may not be returned to them. State statutes require the County's and the Fair Board's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County and the Fair Board have not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2010.

At December 31, 2010, the County's carrying amount of deposits was \$6,168,370 and the bank balance was \$6,471,941. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$541,538 was covered by federal depository insurance, \$5,930,403 was collateralized with securities held by the pledging financial institution's agents in the County's name.

At December 31, 2010, the Fair Board's carrying amount of deposits was \$27,423 and the bank balance was \$28,068. The bank balance was held by one bank resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

6. **Compensated Absences**

**Vacation Pay**

Each full time employee of Decatur County, Kansas, is entitled to one vacation day for each month worked. Full-time county employees may receive credit for an additional four hours of vacation leave for every six consecutive pay periods in which no sick leave is used. Part-time employees who work at least twenty hours per week are entitled to one-half vacation day for each month worked. No more than twelve

vacation days may be carried over from one calendar year to the next. Upon termination an employee will be compensated for all unused vacation days. The cost of accumulated vacation pay as of December 31, 2010 was \$21,160.

#### Sick Leave

The County's policy regarding sick leave is to allow full time employees to accumulate one day per month. Part-time employees who work at least twenty hours per week are entitled to one-half day sick leave for each month worked. No more than thirty sick leave days may be carried over from one calendar year to the next. Unused sick leave is not paid upon termination of the employee and therefore, the cost of accumulated sick leave has not been accrued by the County as of December 31, 2010.

#### Comp and Flex Time

All overtime worked, except that performed by elected officials and their deputies, department heads and the sheriff's department is compensated by paid time off (comp-time) on a basis of one and one half hours for each hour of overtime. Road and Bridge employees, except clerical, may be paid for five hours of overtime each week at the discretion of the County Commissioners. Comp-time may not accumulate to more than eighty hours. Any accumulation beyond the eighty hours maximum is paid at one and one half times the employee's regular rate of pay. Flex-time is generated when an employee requests to work outside of regular working hours so that time may be taken off for a particular purpose in the future. No more than twenty hours of flex-time may be accumulated and must be taken within sixty days after the date that it was earned. The cost of accumulated comp and flex-time pay as of December 31, 2010 was \$4,765.

### 7. Defined Benefit Pension Plan

#### Plan Description

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

#### Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4 percent of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established for calendar year 2010, which includes pension contributions and Group Death Disability Insurance was 7.14 percent. The County's employer contribution to KPERS for the years ending December 31, 2010, 2009, and 2008 were \$70,504, \$59,187 and \$57,078 respectively, equal to the required contributions for each year.

### 8. Other Post Employment Benefits

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

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

9. **Revolving Loan Fund**

Decatur County was awarded a \$100,000 Community Development Block Grant from the Kansas Department of Commerce and Housing in 2001 for the purpose of establishing a Micro-loan Revolving Loan Fund to provide loans to businesses in Decatur County for which the loan proceeds would result in the creation and/or retention of jobs. The balance of the outstanding loans from this fund as of December 31, 2010 was \$23,270.

10. **Risk Management**

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

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

Employer's Liability Bodily Injury by Disease	1,000,000	Policy limit
Property Coverages	250,000	Per occurrence
Liability Coverages	300,000	Per accident
Crime Coverages	150,000	Per loss
Surety Bonds	40,000	Public Officials Bond

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

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

11. **Interfund Transactions**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
County Equipment Reserve	General	K.S.A. 19-119	9,904
Special Vehicle	General	K.S.A. 8-145	7,575
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	5,000
Road and Bridge	Special Road Machinery	K.S.A. 68-141(g)	225,000
Rural Fire District No. 1	Fire Equipment	K.S.A. 19-3623e	32,294
Corporate Plan Employee Trust	Employee Benefits	N/A	27,321

**12. Compliance with Finance related Legal and Contractual Provisions****Budget Compliance**

K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the County's published budget. It appears that the expenditures for the Special Parks & Recreation fund has exceeded its published budget amount. These appear to be violations of K.S.A. 79-2935.

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

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

The estimate of closure and post-closure care liability at year-end would be \$468,529. This liability is based on the use of 60.00 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$312,352 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2010. The County expects the landfill to continue to operate for approximately 26 years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post closure care cost.

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

**14. Long-term Debt****Multifamily Housing Facility Revenue Bonds, Series 1999 (Wheat Ridge Terrace Project)**

On December 1, 1999, Decatur County, Kansas issued multifamily residential revenue bonds in the amount of \$1,020,000 for the purpose of acquiring and constructing independent living apartments. The bonds are special obligations of Decatur County, payable solely from the pledge of the net revenue derived by Decatur County Retirement Housing, Inc., a Kansas not-for-profit corporation operating the apartments. The bonds constitute neither debt of, nor an indebtedness within the meaning of any constitutional or statutory debt limitation or restriction, nor a pledge of the full faith and credit of Decatur County, nor shall they in any way obligate Decatur County, the State of Kansas or any political subdivision thereof to levy any form of taxation or make any appropriation for their payment.

14. Long-term Debt - (Continued)

Changes in long-term liabilities for Decatur County, Kansas for the year ended December 31, 2010, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:										
Series 2002A - Hospital Equipment	0.00%	07/17/02	\$ 200,000	07/17/12	\$ 60,000	0	20,000		40,000	0
Series 2003 - Hospital Equipment	4.50%	04/01/03	100,000	04/01/13	45,359	0	10,612		34,747	2,041
Series 2009 - Senior Center	4.80%	03/10/09	300,000	11/01/18	300,000	0	27,432		272,568	14,400
Total General Obligation Bonds					<u>405,359</u>	<u>0</u>	<u>58,044</u>		<u>347,315</u>	<u>16,441</u>
Revenue Bond:										
Series 2008 - Hospital Revenue Bond	4.13%	02/22/08	650,000	02/22/28	628,527	0	22,432		606,095	26,813
Total Contractual Indebtedness					<u>1,033,886</u>	<u>0</u>	<u>80,476</u>		<u>953,410</u>	<u>43,254</u>
Compensated Absences:										
Vacation	N/A	N/A	N/A	N/A	23,629			(2,469)	21,160	
Comp & Flex Pay	N/A	N/A	N/A	N/A	1,220			3,545	4,765	
Landfill Closure and Post Closure Care					<u>456,503</u>			12,026	468,529	
Total Long-Term Debt					<u>\$1,515,238</u>	<u>0</u>	<u>80,476</u>	<u>13,102</u>	<u>1,447,864</u>	<u>43,254</u>

14. Long-term Debt - (Continued)

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016-2020</u>	<u>2021-2025</u>	<u>2026-2030</u>	<u>Total</u>
<b>PRINCIPAL</b>									
General Obligation Bonds:									
Series 2002A - Hospital Equipment	\$ 20,000	20,000	0	0	0	0	0	0	40,000
Series 2003 - Hospital Equipment	11,103	11,616	12,028	0	0	0	0	0	34,747
Series 2009 - Senior Center	<u>28,749</u>	<u>30,128</u>	<u>31,575</u>	<u>33,090</u>	<u>34,679</u>	<u>114,347</u>	<u>0</u>	<u>0</u>	<u>272,568</u>
Total General Obligation Bonds	<u>59,852</u>	<u>61,744</u>	<u>43,603</u>	<u>33,090</u>	<u>34,679</u>	<u>114,347</u>	<u>0</u>	<u>0</u>	<u>347,315</u>
Revenue Bond:									
Series 2008 - Hospital Revenue Bor	<u>23,358</u>	<u>24,321</u>	<u>25,261</u>	<u>26,366</u>	<u>27,454</u>	<u>155,163</u>	<u>189,911</u>	<u>134,261</u>	<u>606,095</u>
<b>TOTAL PRINCIPAL</b>	<b><u>83,210</u></b>	<b><u>86,065</u></b>	<b><u>68,864</u></b>	<b><u>59,456</u></b>	<b><u>62,133</u></b>	<b><u>269,510</u></b>	<b><u>189,911</u></b>	<b><u>134,261</u></b>	<b><u>953,410</u></b>
<b>INTEREST</b>									
General Obligation Bonds:									
Series 2002A - Hospital Equipment	\$ 0	0	0	0	0	0	0	0	0
Series 2003 - Hospital Equipment	1,564	1,064	541	0	0	0	0	0	3,169
Series 2009 - Senior Center	<u>13,083</u>	<u>11,703</u>	<u>10,257</u>	<u>8,742</u>	<u>7,153</u>	<u>11,149</u>	<u>0</u>	<u>0</u>	<u>62,087</u>
Total General Obligation Bonds	<u>14,647</u>	<u>12,767</u>	<u>10,798</u>	<u>8,742</u>	<u>7,153</u>	<u>11,149</u>	<u>0</u>	<u>0</u>	<u>65,256</u>
Revenue Bond:									
Series 2008 - Hospital Revenue Bor	<u>25,001</u>	<u>24,038</u>	<u>23,098</u>	<u>21,993</u>	<u>20,905</u>	<u>86,632</u>	<u>51,884</u>	<u>11,243</u>	<u>201,667</u>
<b>TOTAL INTEREST</b>	<b><u>39,648</u></b>	<b><u>36,805</u></b>	<b><u>33,896</u></b>	<b><u>30,735</u></b>	<b><u>28,058</u></b>	<b><u>97,781</u></b>	<b><u>51,884</u></b>	<b><u>11,243</u></b>	<b><u>266,923</u></b>
<b>TOTAL PRINCIPAL AND INTEREST</b>	<b><u>\$ 122,858</u></b>	<b><u>122,870</u></b>	<b><u>102,760</u></b>	<b><u>90,191</u></b>	<b><u>90,191</u></b>	<b><u>367,291</u></b>	<b><u>241,795</u></b>	<b><u>145,504</u></b>	<b><u>1,220,333</u></b>