

GEARY COUNTY, KANSAS
FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED DECEMBER 31, 2010

GEARY COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Geary County, Kansas

We have audited the accompanying primary government financial statements of Geary County, 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 Geary County, Kansas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statements referred to above do not include the financial data of component units of Geary County, Kansas, as of December 31, 2010.

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

In our opinion, because of the effects of the matter discussed in the preceding paragraph and because they do not include the financial data of component units of Geary County, Kansas, the primary government 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 Geary County, Kansas, as of December 31, 2010, or the changes in its financial position for the year then ended. Further, Geary County, Kansas, has not presented a management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

MEMBERS:
American Institute of
Certified Public Accountants

Kansas Society of Certified
Public Accountants



In our opinion, the primary government financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of Geary County, Kansas, as of December 31, 2010, and its cash receipts and expenditures, and budgetary comparisons for the year then ended, on the basis of accounting described in Note A.

Pottberg, Gassman & Hoffman, Chartered

Pottberg, Gassman & Hoffman, Chartered
Junction City, Kansas
November 28, 2011

GEARY COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
FOR THE YEAR ENDED DECEMBER 31, 2010

<u>Funds</u>	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and A/P	Ending Cash Balance
General	\$ 3,528,874	8,541,613	8,992,199	3,078,288	385,235	3,463,523
Special Revenue Funds:						
Road & Bridge	898,731	2,572,379	2,557,975	913,135	130,341	1,043,476
Noxious Weed	42,674	201,042	153,798	89,918	1,355	91,273
Noxious Weed Capital Outlay	75,807	15,000	3,565	87,242	-	87,242
Health	19,005	322,366	329,218	12,153	-	12,153
Capital Improvements	333,436	47,120	69,707	310,849	37,000	347,849
Special Bridge	319,199	114,850	2,435	431,614	-	431,614
Extension Council	10,102	277,153	270,000	17,255	-	17,255
4-H Club	580	15,944	14,000	2,524	-	2,524
Convention & Tourism	382,032	630,696	559,597	453,131	32,635	485,766
Animal Shelter	35,835	110,683	152,138	(5,620)	1,972	(3,648)
Mental Health	7,107	124,339	126,737	4,709	-	4,709
Election	207,516	151,449	93,796	265,169	1,490	266,659
Community College Tuition	22,184	273	22,457	-	-	-
Mental Retardation	4,587	80,560	81,907	3,240	-	3,240
Economic Development	17,728	249,011	236,000	30,739	-	30,739
Law Enforcement	527,573	1,374	22,759	506,188	710	506,898
CCH/KORA	-	28,203	9,368	18,835	-	18,835
Special Assessments	2	4	2	4	-	4
Senior Citizens	6,026	100,682	103,000	3,708	-	3,708
Appraiser's Cost	74,302	323,926	327,450	70,778	2,135	72,913
Parks & Recreation	2,662	761	87	3,336	-	3,336
Employees' Benefits	1,467,503	2,171,268	2,652,387	986,384	6,033	992,417
Historical Preservation	4,132	80,814	82,155	2,791	-	2,791
Special Alcohol Program	101,728	11,361	1,522	111,567	-	111,567
Hospital	7,277	195,746	200,000	3,023	-	3,023
Solid Waste Environmental	194,721	-	-	194,721	-	194,721
NCK Juvenile Detention Center	138,342	80,270	150,000	68,612	-	68,612
Court Trustee	510,375	1,192,065	1,027,594	674,846	23,083	697,929
Enhanced 911	15,785	126,713	71,727	70,771	3,776	74,547
E911 Cell Phone	317,042	84,173	-	401,215	-	401,215
Riley/Geary Mortgage Revenue Bonds	7,197	15,984	17,000	6,181	-	6,181
PBC Cloud County CC	212,948	44,024	5,957	251,015	681	251,696
PBC Pennell - Courthouse	31,223	438,400	438,400	31,223	-	31,223

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

GEARY COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
FOR THE YEAR ENDED DECEMBER 31, 2010

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add: Outstanding Encumbrances and A/P</u>	<u>Ending Cash Balance</u>
Special Revenue Funds, Continued:						
County Neighborhood Revital Rebate	\$ 57,189	651,016	604,439	103,766	-	103,766
The Bluffs TIF District	5,332	130,800	117,334	18,798	-	18,798
Special Law Enforcement	105,829	44,986	51,748	99,067	-	99,067
Juvenile Diversion	2,896	10,348	12,200	1,044	2,112	3,156
Willhoite Lease Purchase	119	-	119	-	-	-
Special Law Enforcement Trust	214,188	43,675	88,080	169,783	-	169,783
Equipment Reserve	55,742	150,000	-	205,742	-	205,742
Emergency Mgt Mitigation Grant	500	-	-	500	-	500
Kansas Department of Corrections	30,329	500,928	472,922	58,335	3,895	62,230
Juvenile Justice Authority - Sanction	183,718	473,390	644,938	12,170	48,843	61,013
Juvenile Justice Authority - Prevention	26,633	88,191	115,890	(1,066)	1,066	-
Community Correction Grants	19,398	55,144	46,737	27,805	138	27,943
JJA Supplemental Funds	26,487	9,263	16,136	19,614	-	19,614
Emergency Management Grant	-	35,271	32,982	2,289	-	2,289
Fire Grant	27,620	-	8,200	19,420	-	19,420
County Attorney Drug Forfeiture	33,006	35,559	28,434	40,131	853	40,984
Register of Deeds - Technology	66,705	38,272	50,211	54,766	2,827	57,593
Debt Service Funds:						
Bond & Interest	94,988	10,222	104,636	574	-	574
Hospital Improvement Bonds	10,000	-	10,000	-	-	-
Hospital Improvement 2006 (G.O. Bond)	551,944	2,118,561	2,033,856	636,649	-	636,649
Hospital G.O. Bond - Debt Reserve	1,000,000	-	-	1,000,000	-	1,000,000
Rockwood West	2,508	-	-	2,508	-	2,508
Country Meadows	4,468	-	-	4,468	-	4,468
McGeorge Benefit District	1,149	6,257	6,258	1,148	-	1,148
Prairie View Subdivision	224	3,395	3,397	222	-	222
R.W. West #3 North Benefit District	(62)	6,151	6,152	(63)	-	(63)
Walters/Laurence Benefit District	3,678	7,650	7,675	3,653	-	3,653
Cedar Estates	(2,395)	7,857	7,665	(2,203)	-	(2,203)
Replat Rolling Hills	3,423	3,981	3,885	3,519	-	3,519
Rockwood East #1	1,236	3,435	3,435	1,236	-	1,236
Replat Country Meadows Benefit District	(1,009)	4,399	4,985	(1,595)	-	(1,595)

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

GEARY COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
FOR THE YEAR ENDED DECEMBER 31, 2010

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add: Outstanding Encumbrances and A/P</u>	<u>Ending Cash Balance</u>
Capital Projects:						
Hospital Construction 2006 (G.O. Bond)	\$ 627,219	75	627,294	-	-	-
Enterprise Funds:						
Waste Disposal	60,323	1,632,348	1,633,134	59,537	129,877	189,414
Special Districts:						
Fire District No. 1	181,231	176,094	206,623	150,702	5,183	155,885
No-Fund Warrants	687	-	687	-	-	-
Special Fire Protection Reserve	-	35,000	-	35,000	-	35,000
Water District No. 2 & 3	741	14,315	10,587	4,469	330	4,799
Library	1,103	75,288	74,891	1,500	-	1,500
Laurel Canyon Sewer District No. 4: Operations	643	13,042	12,717	968	359	1,327
Total Primary Government Excluding Agency Funds	<u>\$ 12,922,025</u>	<u>24,735,159</u>	<u>25,823,184</u>	<u>11,834,000</u>	<u>821,929</u>	<u>12,655,929</u>

Checking Account - Central National Bank	\$ 30,203,833
Checking Account - First National Bank	28,987
Checking Account - Intrust Bank	538
Municipal Investment Pool	1,598,819
Treasurer Change Drawers	1,600
Certificates of Deposit	<u>268,638</u>
Total Cash	32,102,415
Agency Funds Per Page 50	<u>(19,446,486)</u>
Total Primary Government Excluding Agency Funds	<u>\$ 12,655,929</u>

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

GEARY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance-Over (Under)</u>
General	\$ 10,052,705	-	10,052,705	8,992,199	(1,060,506)
Special Revenue Funds:					
Road & Bridge	3,006,078	-	3,006,078	2,557,975	(448,103)
Noxious Weed	220,885	-	220,885	153,798	(67,087)
Noxious Weed Capital Outlay*					
Health	329,218	-	329,218	329,218	-
Capital Improvements	331,623	-	331,623	69,707	(261,916)
Special Bridge	398,821	-	398,821	2,435	(396,386)
Extension Council	284,086	-	284,086	270,000	(14,086)
4-H Club	16,200	-	16,200	14,000	(2,200)
Convention & Tourism	607,353	-	607,353	559,597	(47,756)
Animal Shelter	179,058	-	179,058	152,138	(26,920)
Mental Health	126,737	-	126,737	126,737	-
Election	222,918	-	222,918	93,796	(129,122)
Community College Tuition	23,038	-	23,038	22,457	(581)
Mental Retardation	81,907	-	81,907	81,907	-
Economic Development	253,900	-	253,900	236,000	(17,900)
Law Enforcement	441,375	-	441,375	22,759	(418,616)
CCH/KORA	29,910	-	29,910	9,368	(20,542)
Special Assessments	2	-	2	2	-
Senior Citizens	103,000	-	103,000	103,000	-
Appraiser's Cost	359,201	-	359,201	327,450	(31,751)
Parks & Recreation	2,787	-	2,787	87	(2,700)
Employees' Benefits	2,938,000	-	2,938,000	2,652,387	(285,613)
Historical Preservation	82,155	-	82,155	82,155	-
Special Alcohol Program	110,574	-	110,574	1,522	(109,052)
Hospital	200,000	-	200,000	200,000	-
Solid Waste Environmental	194,721	-	194,721	-	(194,721)
NCK Juvenile Detention Center	150,000	-	150,000	150,000	-
Court Trustee	1,189,923	-	1,189,923	1,027,594	(162,329)
Enhanced 911	185,562	-	185,562	71,727	(113,835)
E911 Cell Phone	281,753	-	281,753	-	(281,753)
Riley/Geary Mortgage Rev Bonds	17,000	-	17,000	17,000	-
PBC Cloud County CC	212,979	-	212,979	5,957	(207,022)
PBC Pennell - Courthouse	438,400	-	438,400	438,400	-

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

GEARY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
Special Revenue Funds, Continued:					
County Neighborhood Revital Rebate	\$ 675,000	-	675,000	604,439	(70,561)
The Bluffs TIF District	135,000	-	135,000	117,334	(17,666)
Special Law Enforcement*					
Juvenile Diversion*					
Willhoite Lease Purchase*					
Special Law Enforcement Trust*					
Equipment Reserve*					
Emergency Mgt Mitigation Grant*					
Kansas Department of Corrections*					
Juvenile Justice Auth - Sanction*					
Juvenile Justice Auth - Prevention*					
Community Correction Grants*					
JJA Supplemental Funds*					
Emergency Management Grant*					
Fire Grant*					
County Attorney Drug Forfeiture*					
Register of Deeds -Technology*					
Debt Service Funds:					
Bond & Interest	104,636	-	104,636	104,636	-
Hospital Improvement Bonds	10,000	-	10,000	10,000	-
Hospital Improvement 2006 (G.O. Bond)	2,348,750	-	2,348,750	2,033,856	(314,894)
Hospital G.O. Bond - Debt Reserve*					
Rockwood West*					
Country Meadows*					
McGeorge Benefit District*					
Prairie View Subdivision*					
R.W. West #3 North Benefit District*					
Walters/Laurence Benefit District*					
Cedar Estates*					
Replat Rolling Hills*					
Rockwood East #1*					
Replat Country Meadows Benefit District*					

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

GEARY COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
Capital Projects:					
Hospital Construction 2006 (G.O. Bond)*					
Enterprise Funds:					
Waste Disposal	\$ 1,665,625	-	1,665,625	1,633,134	(32,491)
Special Districts:					
Fire District No. 1	256,234	-	256,234	206,623	(49,611)
No-Fund Warrants*					
Special Fire Protection Reserve*					
Water District No. 2 & 3	24,672	-	24,672	10,587	(14,085)
Library	75,000	-	75,000	74,891	(109)
Laurel Canyon Sewer District No. 4:					
Operations	17,172	-	17,172	12,717	(4,455)

* Not Budgeted

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

GEARY COUNTY, KANSAS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>GENERAL FUND</u>	2009	2010		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts:				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 3,308,833	4,161,543	4,283,217	(121,674)
Delinquent Tax	61,130	85,832	80,000	5,832
Interest & Fees on Back Taxes	168,031	199,145	80,000	119,145
County Sales Tax	1,954,827	2,021,970	1,700,000	321,970
In Lieu of Tax	1,024	1,153	2,000	(847)
Motor Vehicle Tax	379,324	383,706	384,050	(344)
Recreational Vehicle Tax	4,184	4,493	4,180	313
Rental Vehicle Excise Tax	17,398	14,436	10,000	4,436
16/20M Vehicle Tax	5,825	6,378	5,638	740
Slider Revenue	32,242	-	-	-
Intergovernmental Revenue:				
Alcohol Tax	731	761	498	263
Licenses and Fees:				
Mortgage Registration Fees	464,690	344,505	375,000	(30,495)
Officer's Fees	67,559	60,677	60,000	677
Special Fish & Game Fees	395	65	-	65
Diversion Fees	21,827	30,025	20,000	10,025
Other Fees & Licenses	262,713	246,604	214,000	32,604
Uses of Money and Property:				
Interest on Investments	120,322	48,971	225,000	(176,029)
Flood Control Rentals	31,924	17,434	15,000	2,434
Prisoners' Care	573,659	434,852	460,000	(25,148)
Other Receipts:				
Juvenile Detention	43,704	34,689	34,000	689
District Court	138,626	150,787	70,500	80,287
Other Reimbursements	3,228	7,260	-	7,260
Insurance Reimbursements	33,547	13,078	-	13,078
Rent - Convention & Visitors Bureau	16,500	18,000	18,000	-
Grant Monies	38,632	34,416	-	34,416
Reimbursement - Fire Grant	-	8,200	-	8,200
Transfer from Special Auto	63,486	63,139	25,000	38,139
Transfer from Riley/Geary Mtg Rev Bd	-	17,000	17,000	-
Transfer from Bond & Interest	101,421	104,636	104,636	-
Transfer from Special Assessments	-	2	2	-
Transfer from Comm College Tuition	8,874	22,457	23,038	(581)
Transfer from Willhoite Lease Purchase	-	119	-	119
Transfer from Sewer - Consumer Deposits	-	225	-	225
Miscellaneous	16,334	5,055	-	5,055
Total Cash Receipts	7,940,990	8,541,613	8,210,759	330,854

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

GEARY COUNTY, KANSAS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>GENERAL FUND (Continued)</u>	2009	2010		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Expenditures:				
Departmental Expenditures:				
County Commission:				
Personal Services	\$ 98,138	98,572	83,812	14,760
Contractual Services	17,755	9,893	25,000	(15,107)
Commodities	842	339	2,000	(1,661)
Capital Outlay	467	-	1,500	(1,500)
Total	<u>117,202</u>	<u>108,804</u>	<u>112,312</u>	<u>(3,508)</u>
County Clerk:				
Personal Services	183,266	201,092	203,728	(2,636)
Contractual Services	5,355	3,133	6,500	(3,367)
Commodities	1,034	1,228	2,500	(1,272)
Capital Outlay	3,611	499	5,800	(5,301)
Total	<u>193,266</u>	<u>205,952</u>	<u>218,528</u>	<u>(12,576)</u>
County Treasurer:				
Personal Services	171,962	178,240	178,689	(449)
Contractual Services	8,295	5,674	9,200	(3,526)
Commodities	4,188	2,104	5,000	(2,896)
Capital Outlay	1,498	-	5,000	(5,000)
Total	<u>185,943</u>	<u>186,018</u>	<u>197,889</u>	<u>(11,871)</u>
County Attorney:				
Personal Services	573,696	588,000	588,330	(330)
Contractual Services	105,513	96,894	142,000	(45,106)
Commodities	19,151	17,100	20,000	(2,900)
Capital Outlay	9,510	4,699	10,000	(5,301)
Diversion Expenditures	7,026	9,835	10,000	(165)
Total	<u>714,896</u>	<u>716,528</u>	<u>770,330</u>	<u>(53,802)</u>
County Counselor:				
Personal Services	-	12,000	12,000	-
Register of Deeds:				
Personal Services	159,317	151,678	164,666	(12,988)
Contractual Services	4,576	6,018	9,000	(2,982)
Commodities	2,175	2,078	5,000	(2,922)
Capital Outlay	-	-	1,000	(1,000)
Total	<u>166,068</u>	<u>159,774</u>	<u>179,666</u>	<u>(19,892)</u>

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

GEARY COUNTY, KANSAS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>GENERAL FUND (Continued)</u>	2009	2010		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Expenditures:				
Sheriff:				
Personal Services	\$ 2,835,902	3,041,632	3,167,250	(125,618)
Contractual Services	1,303,418	1,221,242	1,562,500	(341,258)
Commodities	187,581	179,813	235,000	(55,187)
Capital Outlay	131,105	42,281	109,000	(66,719)
Total	<u>4,458,006</u>	<u>4,484,968</u>	<u>5,073,750</u>	<u>(588,782)</u>
Unified Court:				
Contractual Services	776,498	811,388	860,141	(48,753)
Commodities	48,631	44,411	31,350	13,061
Capital Outlay	36,836	19,754	-	19,754
Total	<u>861,965</u>	<u>875,553</u>	<u>891,491</u>	<u>(15,938)</u>
Personnel:				
Personal Services	88,438	92,946	93,275	(329)
Contractual Services	8,930	9,138	20,550	(11,412)
Commodities	3,645	3,154	4,700	(1,546)
Capital Outlay	2,974	2,680	5,000	(2,320)
Total	<u>103,987</u>	<u>107,918</u>	<u>123,525</u>	<u>(15,607)</u>
Courthouse:				
Personal Services	878	736	600	136
Contractual Services	591,872	533,587	760,627	(227,040)
Commodities	18,880	15,639	38,500	(22,861)
Capital Outlay	-	660	10,000	(9,340)
Total	<u>611,630</u>	<u>550,622</u>	<u>809,727</u>	<u>(259,105)</u>
Emergency Preparedness:				
Personal Services	61,290	64,384	62,822	1,562
Contractual Services	19,970	20,930	20,670	260
Commodities	9,265	9,018	15,700	(6,682)
Capital Outlay	3,950	-	-	-
Total	<u>94,475</u>	<u>94,332</u>	<u>99,192</u>	<u>(4,860)</u>
GIS Committee:				
Personal Services	-	-	10,000	(10,000)
Contractual Services	20,741	58,516	81,000	(22,484)
Commodities	1,220	1,445	13,000	(11,555)
Capital Outlay	-	-	3,000	(3,000)
Total	<u>21,961</u>	<u>59,961</u>	<u>107,000</u>	<u>(47,039)</u>

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

GEARY COUNTY, KANSAS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>GENERAL FUND (Continued)</u>	2009	2010		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Other Expenditures & Transfers:				
Soil Conservation	\$ 25,000	25,000	25,000	-
Inspection & Permits	77,680	93,819	93,000	819
Ambulance	447,115	368,569	459,217	(90,648)
Coroners & Autopsies	40,777	56,901	55,000	1,901
Miscellaneous	5,781	19,096	100,000	(80,904)
Area Agency on Aging	-	8,255	8,255	-
Drug Testing/Background Checks	1,074	989	3,000	(2,011)
New Office Building Rent	112,000	108,000	108,000	-
Jail Addition Rent	385,000	385,000	380,000	5,000
Community Corrections Insurance	23,859	18,592	24,120	(5,528)
Silver Haired Legislature	-	-	300	(300)
Open Door	9,000	13,750	15,000	(1,250)
Flint Hills Resourc Cons & Dev	500	500	500	-
Flint Hills Regional Leadership	-	2,611	500	2,111
LEPP Program Contribution	-	2,000	2,000	-
Hwy 77 Corridor Study	4,058	-	-	-
Willhoite Lease Purchase	136,143	130,692	133,403	(2,711)
Longevity Payroll	45,160	45,920	50,000	(4,080)
Salary Reclassifications	100,000	-	-	-
Transfer to Hospital Construction	-	75	-	75
Transfer to Water Dist No 2 & 3	4,156	-	-	-
Transfer to Equipment Reserve	-	150,000	-	150,000
Total Expenditures	<u>8,946,702</u>	<u>8,992,199</u>	<u>10,052,705</u>	<u>(1,060,506)</u>
Receipts Over (Under) Expenditures	(1,005,712)	(450,586)		
Unencumbered Cash, January 1	<u>4,534,586</u>	<u>3,528,874</u>		
Unencumbered Cash, December 31	<u>\$ 3,528,874</u>	<u>3,078,288</u>		

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

GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>ROAD & BRIDGE</u>				
Cash Receipts:				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$1,420,443	1,086,647	1,118,953	(32,306)
Delinquent Tax	22,097	35,105	20,000	15,105
Motor Vehicle Tax	170,946	165,039	164,871	168
Recreational Vehicle Tax	1,891	1,932	1,795	137
16/20M Vehicle Tax	2,040	2,904	2,420	484
In Lieu of Tax	439	301	-	301
Slider Revenue	126	-	-	-
Intergovernmental Revenue:				
City & County Highway Fund	729,210	752,679	700,000	52,679
Other Receipts:				
State of Kansas	41	-	-	-
Federal Grants	28,621	-	-	-
Flood Control Rentals	10,641	5,811	5,000	811
Fuel Reimbursement & Miscellaneous	359,562	521,961	510,000	11,961
Auction Proceeds	7,999	-	-	-
Total Cash Receipts	<u>2,754,056</u>	<u>2,572,379</u>	<u>2,523,039</u>	<u>49,340</u>
Expenditures:				
Personal Services	907,218	970,176	1,148,078	(177,902)
Contractual Services	57,378	43,942	60,000	(16,058)
Commodities	1,394,200	1,493,106	1,688,000	(194,894)
Capital Outlay	124,202	50,751	110,000	(59,249)
Total Expenditures	<u>2,482,998</u>	<u>2,557,975</u>	<u>3,006,078</u>	<u>(448,103)</u>
Receipts Over (Under) Expenditures	271,058	14,404		
Unencumbered Cash, January 1	<u>627,673</u>	<u>898,731</u>		
Unencumbered Cash, December 31	<u>\$ 898,731</u>	<u>913,135</u>		

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

GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDS

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)**

	2009	2010		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>NOXIOUS WEED</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 132,964	147,217	151,566	(4,349)
Delinquent Tax	2,066	3,197	2,500	697
Motor Vehicle Tax	12,072	15,314	15,439	(125)
Recreational Vehicle Tax	133	179	168	11
16/20M Vehicle Tax	213	201	227	(26)
State of Kansas	6,762	-	-	-
Sale of Chemicals and Labor	34,882	34,893	40,000	(5,107)
In Lieu of Tax	41	41	-	41
Slider Revenue	1,257	-	-	-
Total Cash Receipts	<u>190,390</u>	<u>201,042</u>	<u>209,900</u>	<u>(8,858)</u>
Expenditures:				
Personal Services	104,487	126,229	120,330	5,899
Contractual Services	4,521	4,364	7,000	(2,636)
Commodities	47,238	8,205	93,555	(85,350)
Capital Outlay	380	-	-	-
Transfer to Nox. Weed Capital Outlay	20,000	15,000	-	15,000
Total Expenditures	<u>176,626</u>	<u>153,798</u>	<u>220,885</u>	<u>(67,087)</u>
Receipts Over (Under) Expenditures	13,764	47,244		
Unencumbered Cash, January 1	28,910	42,674		
Unencumbered Cash, December 31	<u>\$ 42,674</u>	<u>89,918</u>		
<u>NOXIOUS WEED CAPITAL OUTLAY*</u>				
Cash Receipts:				
Transfer from Noxious Weed	\$ 20,000	15,000		
Truck Sale Proceeds	10,000	-		
	<u>30,000</u>	<u>15,000</u>		
Expenditures:				
Equipment	<u>41,000</u>	<u>3,565</u>		
Receipts Over (Under) Expenditures	(11,000)	11,435		
Unencumbered Cash, January 1	86,807	75,807		
Unencumbered Cash, December 31	<u>\$ 75,807</u>	<u>87,242</u>		

* Not Budgeted

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>HEALTH</u>	2009	2010		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts:				
Ad Valorem Property Tax	\$ 248,798	285,273	293,620	(8,347)
Delinquent Tax	5,393	7,004	6,000	1,004
Motor Vehicle Tax	35,615	29,074	28,860	214
Recreational Vehicle Tax	392	340	314	26
16/20M Vehicle Tax	588	596	424	172
In Lieu of Tax	77	79	-	79
Slider Revenue	2,277	-	-	-
Total Cash Receipts	293,140	322,366	329,218	(6,852)
Expenditures:				
Remittances to Health Board	290,530	329,218	329,218	-
Receipts Over (Under) Expenditures	2,610	(6,852)		
Unencumbered Cash, January 1	16,395	19,005		
Unencumbered Cash, December 31	\$ 19,005	12,153		
 <u>CAPITAL IMPROVEMENTS</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 196,259	-	-	-
Delinquent Tax	4,215	5,572	1,500	4,072
Motor Vehicle Tax	43,981	23,505	22,756	749
Recreational Vehicle Tax	491	275	248	27
16/20 M Vehicle Tax	156	768	334	434
In Lieu of Tax	61	-	-	-
Insurance Reimbursements	-	1,000	-	1,000
Miscellaneous Collections (Protocall)	64,000	16,000	-	16,000
Total Cash Receipts	309,163	47,120	24,838	22,282
Expenditures:				
Capital Outlay	-	41,599	306,623	(265,024)
Konza Health	25,000	12,500	25,000	(12,500)
Building Improvements	241,339	15,608	-	15,608
Total Expenditures	266,339	69,707	331,623	(261,916)
Receipts Over (Under) Expenditures	42,824	(22,587)		
Unencumbered Cash, January 1	290,612	333,436		
Unencumbered Cash, December 31	\$ 333,436	310,849		

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		Variance - Over (Under)
	Actual	Actual	Budget	
<u>SPECIAL BRIDGE</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 98,131	99,249	102,178	(2,929)
Delinquent Tax	2,926	3,299	2,000	1,299
Motor Vehicle Tax	22,732	11,752	11,371	381
Recreational Vehicle Tax	251	138	124	14
16/20M Vehicle Tax	312	384	167	217
In Lieu of Tax	30	28	-	28
Slider Revenue	2,232	-	-	-
Miscellaneous	267	-	-	-
Total Cash Receipts	<u>126,881</u>	<u>114,850</u>	<u>115,840</u>	<u>(990)</u>
Expenditures:				
Engineering	21,348	924	-	924
Construction	140,560	1,511	398,821	(397,310)
Total Expenditures	<u>161,908</u>	<u>2,435</u>	<u>398,821</u>	<u>(396,386)</u>
Receipts Over (Under) Expenditures	(35,027)	112,415		
Unencumbered Cash, January 1	354,226	319,199		
Unencumbered Cash, December 31	<u>\$ 319,199</u>	<u>431,614</u>		
<u>EXTENSION COUNCIL</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 211,037	245,690	252,982	(7,292)
Delinquent Tax	4,697	5,962	6,000	(38)
Motor Vehicle Tax	29,633	24,646	24,478	168
Recreational Vehicle Tax	327	289	267	22
16/20M Vehicle Tax	457	498	359	139
In Lieu of Tax	65	68	-	68
Slider Revenue	2,949	-	-	-
Total Cash Receipts	<u>249,165</u>	<u>277,153</u>	<u>284,086</u>	<u>(6,933)</u>
Expenditures:				
Appropriations	<u>254,057</u>	<u>270,000</u>	<u>284,086</u>	<u>(14,086)</u>
Receipts Over (Under) Expenditures	(4,892)	7,153		
Unencumbered Cash, January 1	14,994	10,102		
Unencumbered Cash, December 31	<u>\$ 10,102</u>	<u>17,255</u>		

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		Variance - Over (Under)
	Actual	Actual	Budget	
<u>4-H CLUB</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 12,194	14,125	14,458	(333)
Delinquent Tax	275	346	300	46
Motor Vehicle Tax	1,699	1,424	1,406	18
Recreational Vehicle Tax	19	16	15	1
16/20M Vehicle Tax	26	29	21	8
In Lieu of Tax	4	4	-	4
Slider Revenue	168	-	-	-
Total Cash Receipts	<u>14,385</u>	<u>15,944</u>	<u>16,200</u>	<u>(256)</u>
Expenditures:				
Appropriations	<u>14,769</u>	<u>14,000</u>	<u>16,200</u>	<u>(2,200)</u>
Receipts Over (Under) Expenditures	(384)	1,944		
Unencumbered Cash, January 1	964	580		
Unencumbered Cash, December 31	<u>\$ 580</u>	<u>2,524</u>		
 <u>CONVENTION & TOURISM</u>				
Cash Receipts:				
Transient Guest Tax	\$ 559,605	630,696	553,000	77,696
Miscellaneous	4,500	-	-	-
Total Cash Receipts	<u>564,105</u>	<u>630,696</u>	<u>553,000</u>	<u>77,696</u>
Expenditures:				
Personal Services	118,717	132,827	174,687	(41,860)
Contractual Services	189,691	246,646	218,831	27,815
Commodities	21,384	17,148	81,654	(64,506)
Capital Outlay	-	44,396	-	44,396
Reimburse Employees' Benefits	39,899	43,480	54,181	(10,701)
CVB Bond Payment Allocation	75,000	75,100	75,000	100
Miscellaneous	-	-	3,000	(3,000)
Total Expenditures	<u>444,691</u>	<u>559,597</u>	<u>607,353</u>	<u>(47,756)</u>
Receipts Over (Under) Expenditures	119,414	71,099		
Unencumbered Cash, January 1	262,618	382,032		
Unencumbered Cash, December 31	<u>\$ 382,032</u>	<u>453,131</u>		

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		Variance -
	Actual	Actual	Budget	Over (Under)
<u>ANIMAL SHELTER</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 8,449	-	-	-
Motor Vehicle Tax	7,073	1,188	984	204
Recreational Vehicle Tax	79	3	11	(8)
16/20M Vehicle Tax	-	136	14	122
Delinquent Tax	567	506	100	406
In Lieu of Tax	3	-	-	-
Collections	34,301	25,953	34,953	(9,000)
Surgery Deposits	22,650	17,914	22,266	(4,352)
City of Junction City Reimbursement	50,713	63,802	74,394	(10,592)
Miscellaneous Reimbursements	52	1,181	-	1,181
Total Cash Receipts	<u>123,887</u>	<u>110,683</u>	<u>132,722</u>	<u>(22,039)</u>
Expenditures:				
Personal Services	111,801	118,160	123,000	(4,840)
Contractual Services	7,498	8,031	18,758	(10,727)
Commodities	13,825	16,459	17,000	(541)
Capital Outlay	200	499	5,000	(4,501)
Surgery Deposit Refunds	12,919	8,989	15,300	(6,311)
Total Expenditures	<u>146,243</u>	<u>152,138</u>	<u>179,058</u>	<u>(26,920)</u>
Receipts Over (Under) Expenditures	(22,356)	(41,455)		
Unencumbered Cash, January 1	58,191	35,835		
Unencumbered Cash, December 31	<u>\$ 35,835</u>	<u>(5,620)</u>		
<u>MENTAL HEALTH</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 94,800	110,212	113,450	(3,238)
Delinquent Tax	2,099	2,673	2,000	673
Motor Vehicle Tax	13,230	11,070	11,005	65
Recreational Vehicle Tax	146	130	120	10
16/20M Vehicle Tax	193	223	162	61
In Lieu of Tax	29	31	-	31
Slider Revenue	1,377	-	-	-
Total Cash Receipts	<u>111,874</u>	<u>124,339</u>	<u>126,737</u>	<u>(2,398)</u>
Expenditures:				
Remittances to North Central Kansas Guidance Center	112,573	126,737	126,737	-
Receipts Over (Under) Expenditures	(699)	(2,398)		
Unencumbered Cash, January 1	7,806	7,107		
Unencumbered Cash, December 31	<u>\$ 7,107</u>	<u>4,709</u>		

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>ELECTION</u>	2009	2010		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts:				
Ad Valorem Property Tax	\$ 50,526	141,292	145,412	(4,120)
Delinquent Tax	2,418	2,293	1,500	793
Motor Vehicle Tax	22,205	6,407	5,856	551
Recreational Vehicle Tax	247	75	64	11
16/20M Vehicle Tax	145	384	86	298
In Lieu of Tax	16	39	-	39
Slider Revenue	79	-	-	-
Reimbursements/Miscellaneous	4,000	959	-	959
Total Cash Receipts	79,636	151,449	152,918	(1,469)
Expenditures:				
Personal Services	6,219	20,262	50,732	(30,470)
Contractual Services	27,820	45,836	98,438	(52,602)
Commodities	1,902	9,847	23,748	(13,901)
Capital Outlay	1,586	17,851	50,000	(32,149)
Total Expenditures	37,527	93,796	222,918	(129,122)
Receipts Over (Under) Expenditures	42,109	57,653		
Unencumbered Cash, January 1	165,407	207,516		
Unencumbered Cash, December 31	<u>\$ 207,516</u>	<u>265,169</u>		
 <u>COMMUNITY COLLEGE TUITION</u>				
Cash Receipts:				
Delinquent Tax	\$ 646	273	500	(227)
Expenditures:				
Transfer to General	8,874	22,457	23,038	(581)
Receipts Over (Under) Expenditures	(8,228)	(22,184)		
Unencumbered Cash, January 1	30,412	22,184		
Unencumbered Cash, December 31	<u>\$ 22,184</u>	<u>-</u>		

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		Variance -
	Actual	Actual	Budget	Over (Under)
<u>MENTAL RETARDATION</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 62,937	71,219	73,211	(1,992)
Delinquent Tax	1,342	1,750	1,200	550
Motor Vehicle Tax	8,543	7,341	7,309	32
Recreational Vehicle Tax	94	86	80	6
16/20M Vehicle Tax	126	144	107	37
Slider Revenue	790	-	-	-
In Lieu of Tax	19	20	-	20
Total Cash Receipts	<u>73,851</u>	<u>80,560</u>	<u>81,907</u>	<u>(1,347)</u>
Expenditures:				
Remittance to Guidance Center	<u>74,323</u>	<u>81,907</u>	<u>81,907</u>	<u>-</u>
Receipts Over (Under) Expenditures	(472)	(1,347)		
Unencumbered Cash, January 1	<u>5,059</u>	<u>4,587</u>		
Unencumbered Cash, December 31	<u>\$ 4,587</u>	<u>3,240</u>		
<u>ECONOMIC DEVELOPMENT</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 180,351	222,023	228,434	(6,411)
Delinquent Tax	3,929	5,090	4,000	1,090
Motor Vehicle Tax	27,286	21,129	20,931	198
Recreational Vehicle Tax	301	247	228	19
16/20M Vehicle Tax	391	460	307	153
Slider Revenue	2,485	-	-	-
In Lieu of Tax	56	62	-	62
Total Cash Receipts	<u>214,799</u>	<u>249,011</u>	<u>253,900</u>	<u>(4,889)</u>
Expenditures:				
Appropriation	86,872	93,000	98,900	(5,900)
Convention Center	75,000	75,000	75,000	-
Military Affairs	49,218	68,000	80,000	(12,000)
Total Expenditures	<u>211,090</u>	<u>236,000</u>	<u>253,900</u>	<u>(17,900)</u>
Receipts Over (Under) Expenditures	3,709	13,011		
Unencumbered Cash, January 1	<u>14,019</u>	<u>17,728</u>		
Unencumbered Cash, December 31	<u>\$ 17,728</u>	<u>30,739</u>		

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		Variance -
	Actual	Actual	Budget	Over (Under)
<u>LAW ENFORCEMENT</u>				
Cash Receipts:				
Delinquent Tax	\$ 1,245	812	1,000	(188)
Motor Vehicle Tax	10,872	366	-	366
16/20M Vehicle Tax	122	196	-	196
Total Cash Receipts	<u>12,239</u>	<u>1,374</u>	<u>1,000</u>	<u>374</u>
Expenditures:				
Contractual Services	11,486	17,868	-	17,868
Commodities	1,351	4,891	-	4,891
Capital Outlay	-	-	441,375	(441,375)
Total Expenditures	<u>12,837</u>	<u>22,759</u>	<u>441,375</u>	<u>(418,616)</u>
Receipts Over (Under) Expenditures	(598)	(21,385)		
Unencumbered Cash, January 1	528,171	527,573		
Unencumbered Cash, December 31	<u>\$ 527,573</u>	<u>506,188</u>		
<u>CCH/KORA</u>				
Cash Receipts:				
CCH Fees - Prior Years	\$ -	12,385	-	12,385
CCH Fees - Current Year	-	6,713	5,000	1,713
KORA Fees - Prior Years	-	7,525	-	7,525
KORA Fees	-	1,580	6,000	(4,420)
Total Cash Receipts	<u>-</u>	<u>28,203</u>	<u>11,000</u>	<u>17,203</u>
Expenditures:				
Commodities	-	4,290	29,910	(25,620)
Capital Outlay	-	5,078	-	5,078
Total Expenditures	<u>-</u>	<u>9,368</u>	<u>29,910</u>	<u>(20,542)</u>
Receipts Over (Under) Expenditures	-	18,835		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>18,835</u>		
<u>SPECIAL ASSESSMENTS</u>				
Cash Receipts:				
Delinquent Tax	\$ -	4	-	4
Expenditures:				
Transfer to General	-	2	2	-
Receipts Over (Under) Expenditures	-	2		
Unencumbered Cash, January 1	2	2		
Unencumbered Cash, December 31	<u>\$ 2</u>	<u>4</u>		

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>SENIOR CITIZENS</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 75,524	89,324	92,026	(2,702)
Delinquent Tax	1,789	2,199	2,000	199
Motor Vehicle Tax	11,205	8,841	8,751	90
Recreational Vehicle Tax	124	104	95	9
16/20M Vehicle Tax	160	189	128	61
Slider Revenue	1,175	-	-	-
In Lieu of Tax	23	25	-	25
Total Cash Receipts	<u>90,000</u>	<u>100,682</u>	<u>103,000</u>	<u>(2,318)</u>
Expenditures:				
Appropriation - Sr. Citizens Center	89,912	103,000	103,000	-
Receipts Over (Under) Expenditures	88	(2,318)		
Unencumbered Cash, January 1	5,938	6,026		
Unencumbered Cash, December 31	<u>\$ 6,026</u>	<u>3,708</u>		
 <u>APPRAISER'S COST</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 248,601	284,678	293,017	(8,339)
Delinquent Tax	5,384	6,986	6,000	986
Motor Vehicle Tax	35,580	29,057	28,848	209
Recreational Vehicle Tax	392	340	314	26
16/20M Vehicle Tax	528	599	423	176
In Lieu of Tax	77	79	-	79
Slider Revenue	3,050	-	-	-
Other	8,251	2,187	-	2,187
Total Cash Receipts	<u>301,863</u>	<u>323,926</u>	<u>328,602</u>	<u>(4,676)</u>
Expenditures:				
Personal Services	294,475	283,686	301,701	(18,015)
Contractual Services	9,579	13,785	13,500	285
Commodities	9,051	9,189	13,000	(3,811)
Capital Outlay	2,033	20,790	31,000	(10,210)
Total Expenditures	<u>315,138</u>	<u>327,450</u>	<u>359,201</u>	<u>(31,751)</u>
Receipts Over (Under) Expenditures	(13,275)	(3,524)		
Unencumbered Cash, January 1	87,577	74,302		
Unencumbered Cash, December 31	<u>\$ 74,302</u>	<u>70,778</u>		

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		Variance - Over (Under)
	Actual	Actual	Budget	
<u>PARKS & RECREATION</u>				
Cash Receipts:				
Alcohol Tax	\$ 731	761	498	263
Expenditures:				
Contractual Services	-	87	2,787	(2,700)
Receipts Over (Under) Expenditures	731	674		
Unencumbered Cash, January 1	1,931	2,662		
Unencumbered Cash, December 31	\$ 2,662	3,336		
<u>EMPLOYEES' BENEFITS</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 1,208,258	1,094,708	1,127,081	(32,373)
Delinquent Tax	28,538	34,674	40,000	(5,326)
Motor Vehicle Tax	141,875	140,002	140,241	(239)
Recreational Vehicle Tax	1,539	1,639	1,527	112
16/20M Vehicle Tax	4,183	2,271	2,058	213
In Lieu of Tax	374	303	-	303
Slider Revenue	22,098	-	-	-
Reimbursements	574,700	897,671	591,703	305,968
Total Cash Receipts	1,981,565	2,171,268	1,902,610	268,658
Expenditures:				
Group Insurance	1,359,962	1,366,902	1,600,000	(233,098)
Social Security Tax	557,640	578,159	625,000	(46,841)
Retirement	389,347	530,966	500,000	30,966
Workers' Compensation	147,988	162,944	175,000	(12,056)
Unemployment Insurance	10,262	9,277	20,000	(10,723)
Flex Account Fees	1,999	1,735	3,000	(1,265)
Other	5,468	2,404	7,000	(4,596)
Training	-	-	8,000	(8,000)
Total Expenditures	2,472,666	2,652,387	2,938,000	(285,613)
Receipts Over (Under) Expenditures	(491,101)	(481,119)		
Unencumbered Cash, January 1	1,958,604	1,467,503		
Unencumbered Cash, December 31	\$ 1,467,503	986,384		

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>HISTORICAL PRESERVATION</u>	2009 Actual	2010		Variance - Over (Under)
		Actual	Budget	
Cash Receipts:				
Ad Valorem Property Tax	\$ 58,217	72,218	74,219	(2,001)
Delinquent Tax	1,180	1,583	1,000	583
Motor Vehicle Tax	7,687	6,784	6,763	21
Recreational Vehicle Tax	85	79	74	5
16/20M Vehicle Tax	111	130	99	31
Slider Revenue	602	-	-	-
In Lieu of Tax	18	20	-	20
Total Cash Receipts	67,900	80,814	82,155	(1,341)
Expenditures:				
Remittance to Historical Society	68,284	82,155	82,155	-
Receipts Over (Under) Expenditures	(384)	(1,341)		
Unencumbered Cash, January 1	4,516	4,132		
Unencumbered Cash, December 31	\$ 4,132	2,791		
 <u>SPECIAL ALCOHOL PROGRAM</u>				
Cash Receipts:				
Alcohol Tax Proceeds	\$ 11,154	11,361	10,299	1,062
Expenditures:				
Parks & Recreation	731	761	498	263
General Fund	731	761	498	263
Contractual	3,000	-	3,000	(3,000)
Sheriff's Alcohol Equipment	-	-	106,578	(106,578)
Total Expenditures	4,462	1,522	110,574	(109,052)
Receipts Over (Under) Expenditures	6,692	9,839		
Unencumbered Cash, January 1	95,036	101,728		
Unencumbered Cash, December 31	\$ 101,728	111,567		

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		Variance - Over (Under)
	Actual	Actual	Budget	
<u>HOSPITAL</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 93,619	181,684	186,849	(5,165)
Delinquent Tax	2,066	2,707	2,000	707
Motor Vehicle Tax	13,633	10,948	10,873	75
Recreational Vehicle Tax	150	128	118	10
16/20M Vehicle Tax	223	228	160	68
In Lieu of Tax	29	51	-	51
Slider Revenue	2,341	-	-	-
Total Cash Receipts	<u>112,061</u>	<u>195,746</u>	<u>200,000</u>	<u>(4,254)</u>
Expenditures:				
Remittance to Geary Community Hospital	<u>114,334</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	(2,273)	(4,254)		
Unencumbered Cash, January 1	<u>9,550</u>	<u>7,277</u>		
Unencumbered Cash, December 31	<u>\$ 7,277</u>	<u>3,023</u>		
<u>SOLID WASTE ENVIRONMENTAL</u>				
Cash Receipts:				
Transfer from Solid Waste	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Road & Bridge Purchases	<u>-</u>	<u>-</u>	<u>194,721</u>	<u>(194,721)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	<u>194,721</u>	<u>194,721</u>		
Unencumbered Cash, December 31	<u>\$ 194,721</u>	<u>194,721</u>		

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		Variance - Over (Under)
	Actual	Actual	Budget	
<u>NCK JUVENILE DETENTION CENTER</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 93,812	65,613	67,545	(1,932)
Delinquent Tax	3,081	3,163	4,000	(837)
Motor Vehicle Tax	16,506	11,067	10,893	174
Recreational Vehicle Tax	182	130	119	11
16/20 M Vehicle Tax	221	279	160	119
Slider Revenue	3,816	-	-	-
In Lieu of Tax	29	18	-	18
Total Cash Receipts	<u>117,647</u>	<u>80,270</u>	<u>82,717</u>	<u>(2,447)</u>
Expenditures:				
Appropriations to Center	<u>71,692</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	45,955	(69,730)		
Unencumbered Cash, January 1	<u>92,387</u>	<u>138,342</u>		
Unencumbered Cash, December 31	<u>\$ 138,342</u>	<u>68,612</u>		
<u>COURT TRUSTEE</u>				
Cash Receipts:				
Court Trustee Fees	\$ 1,118,209	1,189,279	1,040,875	148,404
Miscellaneous	<u>10,077</u>	<u>2,786</u>	<u>-</u>	<u>2,786</u>
Total Cash Receipts	<u>1,128,286</u>	<u>1,192,065</u>	<u>1,040,875</u>	<u>151,190</u>
Expenditures:				
Personal Services	628,766	652,433	765,825	(113,392)
Contractual Services	144,173	146,472	201,746	(55,274)
Commodities	15,762	10,940	11,700	(760)
Capital Outlay	14,523	10,342	4,750	5,592
Reimburse Employees' Benefits	<u>176,995</u>	<u>207,407</u>	<u>205,902</u>	<u>1,505</u>
Total Expenditures	<u>980,219</u>	<u>1,027,594</u>	<u>1,189,923</u>	<u>(162,329)</u>
Receipts Over (Under) Expenditures	148,067	164,471		
Unencumbered Cash, January 1	<u>362,308</u>	<u>510,375</u>		
Unencumbered Cash, December 31	<u>\$ 510,375</u>	<u>674,846</u>		

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>ENHANCED 911</u>				
Cash Receipts:				
Telephone Surcharges	\$ 84,023	126,713	100,000	26,713
Expenditures:				
Contractual Services	68,630	71,727	140,000	(68,273)
Capital Outlay	5,169	-	45,562	(45,562)
Total Expenditures	<u>73,799</u>	<u>71,727</u>	<u>185,562</u>	<u>(113,835)</u>
Receipts Over (Under) Expenditures	10,224	54,986		
Unencumbered Cash, January 1	5,561	15,785		
Unencumbered Cash, December 31	<u>\$ 15,785</u>	<u>70,771</u>		
 <u>E911 CELL PHONE</u>				
Cash Receipts:				
Telephone Surcharges	\$ 75,289	84,173	75,000	9,173
Expenditures:				
Equipment Purchases	-	-	281,753	(281,753)
Receipts Over (Under) Expenditures	75,289	84,173		
Unencumbered Cash, January 1	241,753	317,042		
Unencumbered Cash, December 31	<u>\$ 317,042</u>	<u>401,215</u>		
 <u>RILEY/GEARY MORTGAGE REVENUE BONDS</u>				
Cash Receipts:				
Collections	\$ 7,197	15,984	7,000	8,984
Expenditures:				
Transfer to General	-	17,000	17,000	-
Receipts Over (Under) Expenditures	7,197	(1,016)		
Unencumbered Cash, January 1	-	7,197		
Unencumbered Cash, December 31	<u>\$ 7,197</u>	<u>6,181</u>		

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>PBC CLOUD COUNTY CC</u>				
Cash Receipts:				
Delinquent Tax	\$ 1,483	774	1,000	(226)
Motor Vehicle Tax	876	-	-	-
Recreational Vehicle Tax	6	-	-	-
16/20M Vehicle Tax	276	-	-	-
CCCC Rent	49,000	43,250	45,000	(1,750)
Total Cash Receipts	<u>51,641</u>	<u>44,024</u>	<u>46,000</u>	<u>(1,976)</u>
Expenditures:				
Building Maintenance	9,671	5,957	212,979	(207,022)
Receipts Over (Under) Expenditures	41,970	38,067		
Unencumbered Cash, January 1	170,978	212,948		
Unencumbered Cash, December 31	<u>\$ 212,948</u>	<u>251,015</u>		
<u>PBC PENNELL - COURTHOUSE</u>				
Cash Receipts:				
Rents	\$ 438,400	438,400	438,400	-
Expenditures:				
Rent to PBC	438,400	438,400	438,400	-
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	31,223	31,223		
Unencumbered Cash, December 31	<u>\$ 31,223</u>	<u>31,223</u>		

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>CO. NEIGHBORHOOD REVITAL REBATE</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 523,967	577,786	594,755	(16,969)
Delinquent Tax	4,267	10,794	500	10,294
Motor Vehicle Tax	53,202	60,627	60,822	(195)
Recreational Vehicle Tax	596	710	662	48
16/20M Vehicle Tax	-	939	893	46
In Lieu of Tax	162	160	-	160
Total Cash Receipts	<u>582,194</u>	<u>651,016</u>	<u>657,632</u>	<u>(6,616)</u>
Expenditures:				
Neighborhood Revitalization Rebates	<u>572,756</u>	<u>604,439</u>	<u>675,000</u>	<u>(70,561)</u>
Receipts Over (Under) Expenditures	9,438	46,577		
Unencumbered Cash, January 1	47,751	57,189		
Unencumbered Cash, December 31	<u>\$ 57,189</u>	<u>103,766</u>		
<u>THE BLUFFS TIF DISTRICT</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 65,112	122,394	125,908	(3,514)
Delinquent Tax	-	977	-	977
Motor Vehicle Tax	-	7,311	8,865	(1,554)
Recreational Vehicle Tax	-	85	97	(12)
16/20M Vehicle Tax	-	-	130	(130)
In Lieu of Tax	20	33	-	33
Total Cash Receipts	<u>65,132</u>	<u>130,800</u>	<u>135,000</u>	<u>(4,200)</u>
Expenditures:				
Distribution of Collected Taxes	<u>59,800</u>	<u>117,334</u>	<u>135,000</u>	<u>(17,666)</u>
Receipts Over (Under) Expenditures	5,332	13,466		
Unencumbered Cash, January 1	-	5,332		
Unencumbered Cash, December 31	<u>\$ 5,332</u>	<u>18,798</u>		

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2010

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>SPECIAL LAW ENFORCEMENT*</u>	<u>2009</u>	<u>2010</u>
Cash Receipts:		
Federal Reimbursements	\$ 41,082	44,986
Expenditures:		
Personal Services	26,212	28,912
Capital Outlay	12,150	22,836
Total Expenditures	<u>38,362</u>	<u>51,748</u>
Receipts Over (Under) Expenditures	2,720	(6,762)
Unencumbered Cash, January 1	103,109	105,829
Unencumbered Cash, December 31	<u>\$ 105,829</u>	<u>99,067</u>
 <u>JUVENILE DIVERSION*</u>		
Cash Receipts:		
Fees	\$ 11,885	10,348
Expenditures:		
Personal Services	-	1,725
Contractual Services	8,761	10,113
Commodities	341	362
Total Expenditures	<u>9,102</u>	<u>12,200</u>
Receipts Over (Under) Expenditures	2,783	(1,852)
Unencumbered Cash, January 1	113	2,896
Unencumbered Cash, December 31	<u>\$ 2,896</u>	<u>1,044</u>
 <u>WILLHOITE LEASE PURCHASE*</u>		
Cash Receipts:		
Loan Proceeds	\$ -	-
Expenditures:		
Transfer to General	-	119
Receipts Over (Under) Expenditures	-	(119)
Unencumbered Cash, January 1	119	119
Unencumbered Cash, December 31	<u>\$ 119</u>	<u>-</u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>SPECIAL LAW ENFORCEMENT TRUST*</u>	<u>2009</u>	<u>2010</u>
Cash Receipts:		
Proceeds from Cases	\$ 267,888	34,651
State of Kansas	-	273
Sale of Assets	5,300	7,113
Miscellaneous	-	1,638
Total Cash Receipts	<u>273,188</u>	<u>43,675</u>
Expenditures:		
Contractual Services	73,648	19,488
Commodities	5,549	19,947
Capital Outlay	41,033	48,645
Total Expenditures	<u>120,230</u>	<u>88,080</u>
Receipts Over (Under) Expenditures	152,958	(44,405)
Unencumbered Cash, January 1	61,230	214,188
Unencumbered Cash, December 31	<u>\$ 214,188</u>	<u>169,783</u>
 <u>EQUIPMENT RESERVE*</u>		
Cash Receipts:		
Transfer from General	\$ -	150,000
Expenditures:		
Capital Outlay	-	-
Receipts Over (Under) Expenditures	-	150,000
Unencumbered Cash, January 1	55,742	55,742
Unencumbered Cash, December 31	<u>\$ 55,742</u>	<u>205,742</u>
 <u>EMERGENCY MGT MITIGATION GRANT*</u>		
Cash Receipts:		
State of Kansas	\$ 500	-
Expenditures:		
Contractual Services	-	-
Receipts Over (Under) Expenditures	500	-
Unencumbered Cash, January 1	-	500
Unencumbered Cash, December 31	<u>\$ 500</u>	<u>500</u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>KANSAS DEPARTMENT OF CORRECTIONS*</u>	<u>2009</u>	<u>2010</u>
Cash Receipts:		
State of Kansas	\$ 427,642	485,000
Other Receipts	5,808	15,928
Total Cash Receipts	<u>433,450</u>	<u>500,928</u>
Expenditures:		
Administrative Staff:		
KDOC Personnel	219,448	206,337
KDOC Travel	1,685	1,163
KDOC Equipment	4,525	3,812
KDOC Supplies & Commodities	1,636	2,313
KDOC Contractual	1,851	2,739
KDOC Training	1,590	1,083
KDOC Rent/Facilities	10,792	10,962
KDOC Other Operations	10	-
Line Staff:		
KDOC Personnel	180,536	191,948
KDOC Travel	1,232	3,237
KDOC Equipment	9,986	9,252
KDOC Supplies & Commodities	9,738	6,269
KDOC Contractual	9,477	14,536
KDOC Training	8,713	2,862
KDOC Rent/Facilities	15,466	14,539
KDOC Other Operations	825	1,870
Total Expenditures	<u>477,510</u>	<u>472,922</u>
Receipts Over (Under) Expenditures	(44,060)	28,006
Unencumbered Cash, January 1	74,389	30,329
Unencumbered Cash, December 31	<u>\$ 30,329</u>	<u>58,335</u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>JUVENILE JUSTICE AUTHORITY - SANCTION*</u>	<u>2009</u>	<u>2010</u>
Cash Receipts:		
State of Kansas	\$ 598,138	471,835
Transfer from JJA Supplemental	13,455	-
Miscellaneous	5,740	1,555
Total Cash Receipts	<u>617,333</u>	<u>473,390</u>
Expenditures:		
KDOC Personnel	516,531	506,792
KDOC Travel	13,409	13,938
KDOC Equipment	4,403	57,496
KDOC Supplies & Commodities	6,710	7,853
KDOC Contractual	4,140	17,104
KDOC Training	7,341	1,999
KDOC Rent/Facilities	27,937	31,165
KDOC Other Operations	1,274	2,368
KDOC Communication	6,215	6,223
Total Expenditures	<u>587,960</u>	<u>644,938</u>
Receipts Over (Under) Expenditures	29,373	(171,548)
Unencumbered Cash, January 1	<u>154,345</u>	<u>183,718</u>
Unencumbered Cash, December 31	<u>\$ 183,718</u>	<u>12,170</u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>JUVENILE JUSTICE AUTHORITY - PREVENTION*</u>	<u>2009</u>	<u>2010</u>
Cash Receipts:		
State of Kansas	\$ 132,541	86,940
Miscellaneous Reimbursements	-	1,251
Total Cash Receipts	<u>132,541</u>	<u>88,191</u>
Expenditures:		
Fund Adjustments	4,592	-
KDOC Personnel	111,954	89,244
KDOC Travel	678	1,970
KDOC Equipment	536	3,519
KDOC Supplies & Commodities	8,141	2,719
KDOC Contractual	36,661	4,115
KDOC Training	2,382	4,183
KDOC Rent/Facilities	8,798	8,300
KDOC Other Operations	380	329
KDOC Communication	1,675	1,511
Transfer to JJA Supplemental Funds	26,487	-
Total Expenditures	<u>202,284</u>	<u>115,890</u>
Receipts Over (Under) Expenditures	(69,743)	(27,699)
Unencumbered Cash, January 1	96,376	26,633
Unencumbered Cash, December 31	<u>\$ 26,633</u>	<u>(1,066)</u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>COMMUNITY CORRECTION GRANTS*</u>	<u>2009</u>	<u>2010</u>
Cash Receipts:		
Reimbursements	\$ 75,865	55,144
Expenditures:		
KDOC Personnel	20,498	23,692
KDOC Travel	62	30
KDOC Equipment	47	191
KDOC Supplies & Commodities	645	1,371
KDOC Contractual	499	667
KDOC Training	40	252
KDOC Rent/Facilities	1,293	1,364
KDOC Other Operations	50,175	19,030
KDOC Communication	149	140
Total Expenditures	<u>73,408</u>	<u>46,737</u>
Receipts Over (Under) Expenditures	2,457	8,407
Unencumbered Cash, January 1	16,941	19,398
Unencumbered Cash, December 31	<u>\$ 19,398</u>	<u>27,805</u>
<u>JJA SUPPLEMENTAL FUNDS*</u>		
Cash Receipts:		
Transfer from JJA Prevention	\$ 26,487	-
State of Kansas	-	4,385
Miscellaneous	-	4,878
Total Cash Receipts	<u>26,487</u>	<u>9,263</u>
Expenditures:		
Transfer to JJA Sanction	13,455	-
KDOC Personnel	-	12,817
KDOC Supplies & Commodities	-	3,319
Total Expenditures	<u>13,455</u>	<u>16,136</u>
Receipts Over (Under) Expenditures	13,032	(6,873)
Unencumbered Cash, January 1	13,455	26,487
Unencumbered Cash, December 31	<u>\$ 26,487</u>	<u>19,614</u>

* Not Budgeted

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GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>EMERGENCY MANAGEMENT GRANT*</u>	<u>2009</u>	<u>2010</u>
Cash Receipts:		
Federal Grants	<u>\$ 15,000</u>	<u>35,271</u>
Expenditures:		
Contractual Services	<u>15,000</u>	<u>32,982</u>
Receipts Over (Under) Expenditures	-	2,289
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	<u><u>\$ -</u></u>	<u><u>2,289</u></u>
<u>FIRE GRANT*</u>		
Cash Receipts:		
Auction Proceeds	<u>\$ -</u>	<u>-</u>
Expenditures:		
Reimburse General Fund	<u>-</u>	<u>8,200</u>
Receipts Over (Under) Expenditures	-	(8,200)
Unencumbered Cash, January 1	27,620	27,620
Unencumbered Cash, December 31	<u><u>\$ 27,620</u></u>	<u><u>19,420</u></u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

**OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2010**

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>COUNTY ATTORNEY DRUG FORFEITURE*</u>	<u>2009</u>	<u>2010</u>
Cash Receipts:		
Auction Proceeds	\$ 66,288	35,559
Expenditures:		
Personal Services	24,000	25,160
Miscellaneous	2,340	3,274
Reimburse Road & Bridge	7,999	-
Total Expenditures	<u>34,339</u>	<u>28,434</u>
Receipts Over (Under) Expenditures	31,949	7,125
Unencumbered Cash, January 1	1,057	33,006
Unencumbered Cash, December 31	<u>\$ 33,006</u>	<u>40,131</u>
<u>REGISTER OF DEEDS - TECHNOLOGY*</u>		
Cash Receipts:		
Collections	\$ 43,964	38,272
Expenditures:		
Contractual Services	54,640	36,642
Commodities	136	1,617
Capital Outlay	1,688	11,952
Total Expenditures	<u>56,464</u>	<u>50,211</u>
Receipts Over (Under) Expenditures	(12,500)	(11,939)
Unencumbered Cash, January 1	79,205	66,705
Unencumbered Cash, December 31	<u>\$ 66,705</u>	<u>54,766</u>

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

GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>BOND & INTEREST</u>				
Cash Receipts:				
Delinquent Tax	\$ 351	222	-	222
Transfer from Hospital Improv. Bond	-	10,000	10,000	-
Total Cash Receipts	<u>351</u>	<u>10,222</u>	<u>10,000</u>	<u>222</u>
Expenditures:				
Transfer to General Fund	101,421	104,636	104,636	-
Receipts Over (Under) Expenditures	(101,070)	(94,414)		
Unencumbered Cash, January 1	196,058	94,988		
Unencumbered Cash, December 31	<u>\$ 94,988</u>	<u>574</u>		
<u>HOSPITAL IMPROVEMENT BONDS</u>				
Cash Receipts:				
Sales Tax	\$ -	-	-	-
Expenditures:				
Transfer to Bond & Interest	-	10,000	10,000	-
Receipts Over (Under) Expenditures	-	(10,000)		
Unencumbered Cash, January 1	10,000	10,000		
Unencumbered Cash, December 31	<u>\$ 10,000</u>	<u>-</u>		
<u>HOSPITAL IMPROVEMENT 2006 (G.O. BOND)</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 784,967	793,715	817,019	(23,304)
Delinquent Tax	10,071	18,373	6,000	12,373
Motor Vehicle Tax	90,906	91,071	91,105	(34)
Recreational Vehicle Tax	29	251	992	(741)
16/20M Vehicle Tax	2,220	2,351	1,337	1,014
Sales Tax	1,146,923	1,208,588	1,000,000	208,588
In Lieu of Tax	243	220	-	220
Interest Income	-	3,992	-	3,992
Total Cash Receipts	<u>2,035,359</u>	<u>2,118,561</u>	<u>1,916,453</u>	<u>202,108</u>
Expenditures:				
Bond Principal	385,000	450,000	450,000	-
Bond Interest	1,608,881	1,583,856	1,590,000	(6,144)
Maintain Account Balance	-	-	308,750	(308,750)
Transfer to Hospital Constr Project	2,479,068	-	-	-
Total Expenditures	<u>4,472,949</u>	<u>2,033,856</u>	<u>2,348,750</u>	<u>(314,894)</u>
Receipts Over (Under) Expenditures	(2,437,590)	84,705		
Unencumbered Cash, January 1	2,989,534	551,944		
Unencumbered Cash, December 31	<u>\$ 551,944</u>	<u>636,649</u>		

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

GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>HOSPITAL G.O. BOND - DEBT RESERVE*</u>	<u>2009</u>	<u>2010</u>
Cash Receipts:		
Bond Proceeds	\$ -	-
Expenditures:	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	1,000,000	1,000,000
Unencumbered Cash, December 31	<u>\$ 1,000,000</u>	<u>1,000,000</u>
<u>ROCKWOOD WEST*</u>		
Cash Receipts:		
Special Assessments	\$ -	-
Expenditures:		
Bond Principal	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	2,508	2,508
Unencumbered Cash, December 31	<u>\$ 2,508</u>	<u>2,508</u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>COUNTRY MEADOWS*</u>	2009	2010
Cash Receipts:		
Special Assessments	\$ -	-
Expenditures:		
Bond Principal	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	4,468	4,468
Unencumbered Cash, December 31	<u>\$ 4,468</u>	<u>4,468</u>
 <u>MCGEORGE BENEFIT DISTRICT*</u>		
Cash Receipts:		
Special Assessments	\$ 6,455	6,257
Expenditures:		
Bond Principal	3,000	3,000
Bond Interest	3,455	3,257
Commission & Postage	1	1
Total Expenditures	<u>6,456</u>	<u>6,258</u>
Receipts Over (Under) Expenditures	(1)	(1)
Unencumbered Cash, January 1	1,150	1,149
Unencumbered Cash, December 31	<u>\$ 1,149</u>	<u>1,148</u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>PRAIRIE VIEW SUBDIVISION*</u>	<u>2009</u>	<u>2010</u>
Cash Receipts:		
Special Assessments	<u>\$ 3,380</u>	<u>3,395</u>
Expenditures:		
Bond Principal	1,700	1,800
Bond Interest	1,680	1,596
Commission & Postage	<u>1</u>	<u>1</u>
Total Expenditures	<u>3,381</u>	<u>3,397</u>
Receipts Over (Under) Expenditures	(1)	(2)
Unencumbered Cash, January 1	<u>225</u>	<u>224</u>
Unencumbered Cash, December 31	<u>\$ 224</u>	<u>222</u>
<u>R.W. WEST #3 NORTH BENEFIT DISTRICT*</u>		
Cash Receipts:		
Special Assessments	<u>\$ 6,100</u>	<u>6,151</u>
Expenditures:		
Bond Principal	3,100	3,300
Bond Interest	3,001	2,851
Commission & Postage	<u>1</u>	<u>1</u>
Total Expenditures	<u>6,102</u>	<u>6,152</u>
Receipts Over (Under) Expenditures	(2)	(1)
Unencumbered Cash, January 1	<u>(60)</u>	<u>(62)</u>
Unencumbered Cash, December 31	<u>\$ (62)</u>	<u>(63)</u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>WALTERS/LAURENCE BENEFIT DISTRICT*</u>	<u>2009</u>	<u>2010</u>
Cash Receipts:		
Special Assessments	<u>\$ 7,589</u>	<u>7,650</u>
Expenditures:		
Bond Principal	4,000	4,000
Bond Interest	3,858	3,674
Commission & Postage	<u>1</u>	<u>1</u>
Total Expenditures	<u>7,859</u>	<u>7,675</u>
Receipts Over (Under) Expenditures	(270)	(25)
Unencumbered Cash, January 1	<u>3,948</u>	<u>3,678</u>
Unencumbered Cash, December 31	<u><u>\$ 3,678</u></u>	<u><u>3,653</u></u>
 <u>CEDAR ESTATES*</u>		
Cash Receipts:		
Special Assessments	<u>\$ 7,700</u>	<u>7,857</u>
Expenditures:		
Bond Principal	4,000	4,000
Bond Interest	3,858	3,664
Commission & Postage	<u>1</u>	<u>1</u>
Total Expenditures	<u>7,859</u>	<u>7,665</u>
Receipts Over (Under) Expenditures	(159)	192
Unencumbered Cash, January 1	<u>(2,236)</u>	<u>(2,395)</u>
Unencumbered Cash, December 31	<u><u>\$ (2,395)</u></u>	<u><u>(2,203)</u></u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>REPLAT ROLLING HILLS*</u>	<u>2009</u>	<u>2010</u>
Cash Receipts:		
Special Assessments	\$ 4,077	3,981
Expenditures:		
Bond Principal	2,000	2,000
Bond Interest	1,981	1,884
Commission & Postage	1	1
Total Expenditures	<u>3,982</u>	<u>3,885</u>
Receipts Over (Under) Expenditures	95	96
Unencumbered Cash, January 1	3,328	3,423
Unencumbered Cash, December 31	<u>\$ 3,423</u>	<u>3,519</u>
<u>ROCKWOOD EAST #1*</u>		
Cash Receipts:		
Special Assessments	\$ 3,514	3,435
Expenditures:		
Bond Principal	1,100	1,100
Bond Interest	2,414	2,335
Total Expenditures	<u>3,514</u>	<u>3,435</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	1,236	1,236
Unencumbered Cash, December 31	<u>\$ 1,236</u>	<u>1,236</u>
<u>REPLAT COUNTRY MEADOWS BENEFIT DISTRICT*</u>		
Cash Receipts:		
Special Assessments	\$ 4,492	4,399
Expenditures:		
Bond Principal	2,000	2,000
Bond Interest	3,091	2,985
Total Expenditures	<u>5,091</u>	<u>4,985</u>
Receipts Over (Under) Expenditures	(599)	(586)
Unencumbered Cash, January 1	(410)	(1,009)
Unencumbered Cash, December 31	<u>\$ (1,009)</u>	<u>(1,595)</u>

* Not Budgeted

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GEARY COUNTY, KANSAS

CAPITAL PROJECT
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>HOSPITAL CONSTRUCTION 2006 (G.O. BOND)*</u>	<u>2009</u>	<u>2010</u>
Cash Receipts:		
Interest Income	\$ 10,475	-
Transfer from Hospital Constr Debt Service	2,479,068	-
Transfer from General	-	75
Total Cash Receipts	<u>2,489,543</u>	<u>75</u>
Expenditures:		
Construction	<u>7,963,450</u>	<u>627,294</u>
Receipts Over (Under) Expenditures	(5,473,907)	(627,219)
Unencumbered Cash, January 1	<u>6,101,126</u>	<u>627,219</u>
Unencumbered Cash, December 31	<u>\$ 627,219</u>	<u>-</u>

* Not Budgeted

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GEARY COUNTY, KANSAS

ENTERPRISE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>WASTE DISPOSAL</u>	2009	2010		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
User Fees	\$ 1,605,495	1,630,006	1,661,934	(31,928)
Freon	970	1,010	1,000	10
Interest on Idle Funds	3,960	1,332	4,000	(2,668)
Total Cash Receipts	<u>1,610,425</u>	<u>1,632,348</u>	<u>1,666,934</u>	<u>(34,586)</u>
Expenditures:				
Personal Services	-	-	24,943	(24,943)
Contractual Services	1,529,826	1,615,142	1,525,000	90,142
Commodities	8,021	8,715	88,682	(79,967)
Household Hazardous Waste	17,035	2,673	20,000	(17,327)
Reimburse Employees' Benefits	11,038	6,604	7,000	(396)
Total Expenditures	<u>1,565,920</u>	<u>1,633,134</u>	<u>1,665,625</u>	<u>(32,491)</u>
Receipts Over (Under) Expenditures	44,505	(786)		
Unencumbered Cash, January 1	15,818	60,323		
Unencumbered Cash, December 31	<u>\$ 60,323</u>	<u>59,537</u>		

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

GEARY COUNTY, KANSAS

SPECIAL DISTRICT FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>FIRE DISTRICT NO. 1</u>	2009	2010		Variance -
	Actual	Actual	Budget	Over (Under)
<u>OPERATIONS</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 164,135	126,920	124,306	2,614
Delinquent Tax	1,836	1,835	1,000	835
Motor Vehicle Tax	31,400	26,356	25,718	638
Recreational Vehicle Tax	628	558	509	49
16/20M Vehicle Tax	690	1,169	958	211
Grant Monies	2,500	2,162	-	2,162
Sale of Assets	3,440	5,825	-	5,825
Insurance Reimbursement	-	8,078	-	8,078
Other Receipts	1,825	2,504	-	2,504
Transfer from No-Fund Warrants	-	687	-	687
Total Cash Receipts	<u>206,454</u>	<u>176,094</u>	<u>152,491</u>	<u>23,603</u>
Expenditures:				
Personal Services	68,363	78,201	79,530	(1,329)
Utilities	15,654	10,228	-	10,228
Gasoline and Oil	2,229	3,764	-	3,764
Equipment/Building Upkeep	7,330	6,767	-	6,767
Parts and Supplies	30,770	23,264	28,865	(5,601)
Contractual Services	12,624	7,257	28,500	(21,243)
Capital Outlay	15,857	16,476	89,600	(73,124)
Reimburse Employees' Benefits	23,210	25,666	29,739	(4,073)
Transfer to Special Fire Protection	-	35,000	-	35,000
Total Expenditures	<u>176,037</u>	<u>206,623</u>	<u>256,234</u>	<u>(49,611)</u>
Receipts Over (Under) Expenditures	30,417	(30,529)		
Unencumbered Cash, January 1	<u>150,814</u>	<u>181,231</u>		
Unencumbered Cash, December 31	<u>\$ 181,231</u>	<u>150,702</u>		

NO-FUND WARRANTS*

Expenditures:	
Transfer to Operations	\$ - 687
Receipts Over (Under) Expenditures	- (687)
Unencumbered Cash, January 1	<u>687 687</u>
Unencumbered Cash, December 31	<u>\$ 687 -</u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

SPECIAL DISTRICT FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>FD #1 - SPECIAL FIRE PROTECTION RESERVE*</u>	<u>2009</u>	<u>2010</u>
 <u>OPERATIONS</u>		
Cash Receipts:		
Transfer from Fire District No. 1	\$ -	35,000
Expenditures:		
Capital Outlay	-	-
Receipts Over (Under) Expenditures	-	35,000
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	\$ -	35,000

* Not Budgeted

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GEARY COUNTY, KANSAS

SPECIAL DISTRICT FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		Variance -
	Actual	Actual	Budget	Over (Under)
<u>WATER DISTRICTS NO. 2 & 3</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 5,249	5,352	5,231	121
Delinquent Tax	336	-	100	(100)
Motor Vehicle Tax	519	380	315	65
Recreational Vehicle Tax	31	31	26	5
Collections	7,632	8,552	9,000	(448)
Transfer from General	4,156	-	-	-
Total Cash Receipts	<u>17,923</u>	<u>14,315</u>	<u>14,672</u>	<u>(357)</u>
Expenditures:				
Personal Services	6,956	6,545	5,000	1,545
Contractual Services	1,504	1,272	4,500	(3,228)
Electricity	2,816	2,620	3,500	(880)
Tools, Parts & Supplies	1,534	150	2,500	(2,350)
Capital Outlay	-	-	9,172	(9,172)
Loan Payment	9,560	-	-	-
Total Expenditures	<u>22,370</u>	<u>10,587</u>	<u>24,672</u>	<u>(14,085)</u>
Receipts Over (Under) Expenditures	(4,447)	3,728		
Unencumbered Cash, January 1	5,188	741		
Unencumbered Cash, December 31	<u>\$ 741</u>	<u>4,469</u>		
 <u>LIBRARY</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 42,105	67,502	67,009	493
Delinquent Tax	487	493	500	(7)
Motor Vehicle Tax	5,362	6,978	6,889	89
Recreational Vehicle Tax	87	122	116	6
16/20M Vehicle Tax	157	193	148	45
Slider Revenue	75	-	-	-
Total Cash Receipts	<u>48,273</u>	<u>75,288</u>	<u>74,662</u>	<u>626</u>
Expenditures:				
Remittances to Dorothy Bramlage Library	49,136	74,891	75,000	(109)
Receipts Over (Under) Expenditures	(863)	397		
Unencumbered Cash, January 1	1,966	1,103		
Unencumbered Cash, December 31	<u>\$ 1,103</u>	<u>1,500</u>		

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

GEARY COUNTY, KANSAS

SPECIAL DISTRICT FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2010
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

<u>LAUREL CANYON SEWER DISTRICT</u> <u>A/K/A SEWER DISTRICT NO. 4</u>	2009	2010		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>OPERATIONS</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 5,249	5,352	5,231	121
Delinquent Tax	336	-	100	(100)
Motor Vehicle Tax	519	380	315	65
Recreational Vehicle Tax	31	31	26	5
Collections	6,746	7,279	7,500	(221)
Total Cash Receipts	<u>12,881</u>	<u>13,042</u>	<u>13,172</u>	<u>(130)</u>
Expenditures:				
Personal Services	5,851	5,625	5,000	625
Electricity	1,653	1,465	1,000	465
Tools, Parts & Supplies	608	719	1,000	(281)
Contractual Services	4,064	4,908	7,000	(2,092)
Capital Outlay	-	-	3,172	(3,172)
Total Expenditures	<u>12,176</u>	<u>12,717</u>	<u>17,172</u>	<u>(4,455)</u>
Receipts Over (Under) Expenditures	705	325		
Unencumbered Cash, January 1	(62)	643		
Unencumbered Cash, December 31	<u>\$ 643</u>	<u>968</u>		

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

GEARY COUNTY, KANSAS

AGENCY FUNDS
SUMMARY OF CASH RECEIPTS AND CASH DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

<u>FUND</u>	Beginning Cash <u>Balance</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Ending Cash <u>Balance</u>
Distributable Funds:				
Current Tax	\$ 16,372,231	30,269,449	28,977,419	17,664,261
Delinquent Personal Tax	113,573	84,285	85,464	112,394
Real Estate Redemptions	648,140	1,295,698	719,485	1,224,353
Payments in Lieu of Taxes	4,001	3,999	8,000	-
Vehicle Personal Tax	82,636	2,461,963	2,460,081	84,518
Rental Vehicle Excise Tax	-	36,422	36,422	-
Recreational Vehicle Tax	960	27,091	27,206	845
Escaped Taxes	-	310	-	310
Neighborhood Revitalization	-	1,655,160	1,655,160	-
Bluffs TIF District	-	339,785	339,785	-
Compensating Use Tax	61,502	987,349	996,066	52,785
Motor Vehicle	2,619	1,528,355	1,528,257	2,717
Freedom Park	15,707	850	-	16,557
County School Foundation	114	-	-	114
Cash Short/Over	(2,777)	619	1,049	(3,207)
Auto Special	63,139	245,348	250,457	58,030
Prosecuting Attorney	5,158	5,037	2,557	7,638
Fish & Game Licenses	-	1,105	1,105	-
Special Fish & Game	-	65	65	-
Hatchery Fees	70	-	-	70
Stray Animals	786	-	-	786
Milford Dam Flood Control	-	58,114	58,114	-
Escrow Fees	67,007	184,953	165,103	86,857
Suspense	559	49,898	49,898	559
Total Distributable Fund	<u>17,435,425</u>	<u>39,235,855</u>	<u>37,361,693</u>	<u>19,309,587</u>
State Funds:				
Educational Building	4,695	227,929	225,445	7,179
Institutional Building	2,232	113,746	112,450	3,528
General	-	39	3	36
Total State Funds	<u>6,927</u>	<u>341,714</u>	<u>337,898</u>	<u>10,743</u>
Subdivision Funds:				
School Districts	129,518	9,445,126	9,462,795	111,849
Townships	1,999	49,980	49,744	2,235
Cemeteries	2,188	28,505	28,655	2,038
Cities	8,231	10,543,111	10,542,803	8,539
Watersheds	1,261	5,909	5,917	1,253
Dwight Fire Dist. No. 6	108	4,272	4,276	104
Wabaunsee Fire & Ambulance	188	8,576	8,626	138
Sewer - Consumer Deposits	225	-	225	-
Total Subdivision Funds	<u>143,718</u>	<u>20,085,479</u>	<u>20,103,041</u>	<u>126,156</u>
Total Agency Funds	<u>\$ 17,586,070</u>	<u>59,663,048</u>	<u>57,802,632</u>	<u>19,446,486</u>

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

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2010

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies applied in the preparation of the accompanying financial statements follows:

1. Reporting Entity

Geary County, Kansas, is a municipal corporation governed by an elected three-member board of commissioners. These financial statements present Geary County, Kansas, the primary government, only. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statements do not include the financial data of component units of Geary County, Kansas.

2. Fund 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 regulations, restrictions, or limitations. Certain funds contain restricted cash because their use is limited by debt covenants, statutory requirements, grant requirements or are held in a fiduciary or agency capacity.

The following types of funds comprise the financial activities of the County for the year of 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 expend for specified purposes.

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

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

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 (expenditures) 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 cash receipts, expenditures and/or receipts over expenditures is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2010

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fiduciary Funds:

Trust and Agency Funds - to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include Expendable Trust Funds and Agency Funds.

3. Statutory Basis of Accounting

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

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

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

5. Budgetary Information

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

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2010

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The statutes allow for the County Commission 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 County Commission may amend the budget at that time. There were no such budget amendments for this year.

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

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

A legal operating budget is not required for capital project funds, trust funds, special assessment funds and the following special revenue and special district funds:

- Special Law Enforcement
- Special Law Enforcement Trust
- Equipment Reserve
- County Attorney Drug Forfeiture
- State & Federal Grants
- Register of Deeds – Technology
- Fire District No. 1 - Special Fire Protection Reserve

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

6. Tax Cycle

The county clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at a rate established by the State of Kansas. The interest rate was 7% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and were distributed by the county treasurer periodically. At least 50% of the taxes levied were available in January. Delinquent tax collections were distributed throughout the year.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund.

NOTE B - DEPOSITS AND INVESTMENTS

As of December 31, 2010, the County had the following investment and maturity:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>		<u>Rating</u>
		<u>Less than 1</u>	<u>1 – 2</u>	
Kansas Municipal Investment Pool	\$ 1,598,819	\$ 1,598,819	\$ -	S&P AAAf/S1+

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

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The only investment the County had as of December 31, 2010 was with the Kansas Municipal Investment Pool.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2010.

At December 31, 2010, the County's carrying amount of deposits was \$30,501,995 and the bank balance was \$31,084,092. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$531,237 was covered by federal depository insurance and the balance of \$30,552,855 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010

NOTE B - DEPOSITS AND INVESTMENTS (Continued)

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments with any bank, savings and loan association or savings bank to be adequately secured.

At December 31, 2010, the County had invested \$1,598,819 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE C - COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the director of Accounts and Reports and interpretation by the County Attorney.

Cash Basis Compliance:

K.S.A. 10-1113 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose.

For the year ended December 31, 2010, the following funds are in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
Animal Shelter	\$ 5,620
Juvenile Justice Authority - Prevention	1,066
R.W. West #3 North Benefit District	63
Cedar Estates	2,203
Replat Country Meadows Benefit District	1,595

Unclaimed Property Disposal Compliance

K.S.A. 58-3950 requires amounts greater than \$100 to one vendor or amounts accumulated to \$250 or more be remitted to the State Treasurer annually. There were outstanding vendor checks, payroll checks, treasurer checks, neighborhood revitalization rebate checks, Jail Inmate checks and Convention & Tourism Petty Cash checks. The County Attorney checking account also has outstanding checks; however, they were inadvertently added back to the beginning cash account balance when the 2010 computer records were created.

Inventory of Personal Property

K.S.A. 19-2687 requires that the county clerk compile a comprehensive inventory listing of personal property. Some of the current inventory listings do not detail purchases and disposals.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010

NOTE C - COMPLIANCE WITH KANSAS STATUTES (Continued)

Timely Payment of Bond Payments

K.S.A. 10-130 requires the county treasurer to remit to the state fiscal agent, at least 20 days prior to maturity of the bonds, the amount of the principal and interest due or a certificate from the bank stating that the funds are on deposit and held in trust for the bond payment and that the funds will reach the office of the fiscal agent as required by the method of payment.

The state fiscal agent has indicated that their office did not receive the certificate from the bank in a timely manner for the October payment of the Country Meadows bond.

NOTE D - CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Cash Disbursements and Accounts Payable To Date
Hospital Project	\$ 36,479,068	\$ 35,569,706

NOTE E - DEFINED BENEFIT PENSION PLAN

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

Funding Policy. K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at 4% of covered salary for employees hired prior to July 1, 2009 (Tier 1) and K.S.A. 74-49,210 establishes the KPERs member-employee rate at 6% of covered salary for employees hired on or after July 1, 2009 (Tier 2). 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 April through June 2010 is 6.14% and 7.14% for the remainder of the year. The Geary County employer contributions to KPERs for the years ending December 31, 2010, 2009, and 2008 were \$516,564, \$381,335 and \$316,934, respectively, equal to the required contributions for each year as set forth by the legislature.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010

NOTE F - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code section 457. The plan is jointly administered by Nationwide Retirement Solutions and Hartford Life Insurance Company. The plan is available to all employees and permits them to defer a portion of their salary until future years. The County does not contribute to the plan.

NOTE G - INTERFUND TRANSACTIONS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Hospital Construction	K.S.A. 10-1113	\$ 75
General	Equipment Reserve	K.S.A. 19-119	150,000
Noxious Weed	Noxious Weed Cap Outlay	K.S.A. 2-1318	15,000
Community College Tuition	General	Close fund	22,457
Special Assessments	General	K.S.A. 10-117a	2
Riley/Geary Mtg. Rev. Bonds	General	K.S.A. 10-117a	17,000
Willhoite Lease Purchase	General	Close fund	119
Bond & Interest	General	K.S.A. 10-117a	104,636
Hospital Improvement Bonds	Bond & Interest	K.S.A. 10-117a	10,000
Fire District No.1 - Operations	FD #1 – Special Fire Protection Reserve	K.S.A. 19-3612c	35,000
Fire Dist. # 1 No-Fund Warrant	Fire District No. 1 Operations	Close fund	687
Auto Special	General	K.S.A. 8-145	63,139
Sewer – Consumer Deposits	General	Close fund	225

NOTE H - LITIGATION

The County Attorney's letter dated November 22, 2011 did not apprise us of any claims that would have a material effect on the entity.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010

NOTE I - LONG-TERM DEBT

Changes in long-term liabilities for the County 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 2000, McGeorge Benefit	6.25 - 7.15%	3/3/2000	66,740	9/1/2020	\$ 47,000	-	3,000	(3,000)	44,000	3,257
Series A, 2001, RW West #3	4.50 - 5.90%	4/15/2001	71,600	11/1/2021	52,600	-	3,300	(3,300)	49,300	2,851
Series B, 2001, Prairie View	4.50 - 6.00%	4/15/2001	39,300	11/1/2021	28,900	-	1,800	(1,800)	27,100	1,596
Series C, 2001, Walters/Laurence	3.90 - 5.30%	12/15/2001	94,000	11/1/2022	73,000	-	4,000	(4,000)	69,000	3,674
Series A, 2002, Rolling Hills	3.90 - 5.50%	5/1/2002	49,000	11/1/2022	36,000	-	2,000	(2,000)	34,000	1,884
Series B, 2002, Cedar Estates	3.90 - 5.50%	5/1/2002	89,125	11/1/2022	70,000	-	4,000	(4,000)	66,000	3,664
Convention Center Contract	0.00%	12/17/2002	1,500,000	12/31/2023	1,050,000	-	75,000	(75,000)	975,000	-
Convention Center Contract - CVB	0.00%	12/17/2002	1,500,000	12/31/2023	700,000	-	50,000	(50,000)	650,000	-
Series 2005, Rockwood East #1	7.25%	10/6/2005	36,100	10/1/2025	32,200	-	1,100	(1,100)	31,100	2,335
Series 2006, Hospital Bonds	3.50 - 6.50%	9/1/2006	34,000,000	9/1/2031	33,440,000	-	450,000	(450,000)	32,990,000	1,583,856
Series 2006 B, Country Meadows	5.33%	11/15/2006	60,000	4/1/2026	57,000	-	2,000	(2,000)	55,000	2,985
Total Bonded Indebtedness					<u>35,586,700</u>	<u>-</u>	<u>596,200</u>	<u>(596,200)</u>	<u>34,990,500</u>	<u>1,606,102</u>
Capital Leases Payable:										
Systems Finance Corporation	4.45%	7/2/2007	490,000	7/2/2011	245,000	-	122,500	(122,500)	122,500	8,192
Compensated Absences					<u>436,024</u>	<u>42,411</u>	<u>-</u>	<u>42,411</u>	<u>478,435</u>	<u>-</u>
Total Long-Term Debt					<u>\$ 36,267,724</u>	<u>42,411</u>	<u>718,700</u>	<u>(676,289)</u>	<u>35,591,435</u>	<u>1,614,294</u>

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2010

NOTE I - 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:

PRINCIPAL	Year									
	2011	2012	2013	2014	2015	2016-2020	2021-2025	2026-2030	2031	Total
General Obligation Bonds:										
Series 2000, McGeorge Benefit	\$ 3,000	4,000	4,000	4,000	4,000	25,000	-	-	-	44,000
Series A, 2001, RW West #3	3,400	3,600	3,800	4,000	4,200	24,600	5,700	-	-	49,300
Series B, 2001, Prairie View	1,900	2,000	2,100	2,200	2,300	13,500	3,100	-	-	27,100
Series C, 2001, Walters/Laurence	4,000	5,000	5,000	5,000	5,000	31,000	14,000	-	-	69,000
Series A, 2002, Rolling Hills	2,000	2,000	2,000	3,000	3,000	15,000	7,000	-	-	34,000
Series B, 2002, Cedar Estates	4,000	4,000	5,000	5,000	5,000	29,000	14,000	-	-	66,000
Convention Center Contract	75,000	75,000	75,000	75,000	75,000	375,000	225,000	-	-	975,000
Convention Center Contract - CVB	50,000	50,000	50,000	50,000	50,000	250,000	150,000	-	-	650,000
Series 2005, Rockwood East #1	1,200	1,300	1,400	1,500	1,600	10,000	14,100	-	-	31,100
Series 2006, Hospital Bonds	520,000	590,000	670,000	755,000	840,000	5,645,000	8,510,000	12,400,000	3,060,000	32,990,000
Series 2006 B, Country Meadows	2,000	3,000	3,000	3,000	3,000	16,000	20,000	5,000	-	55,000
Lease: System Finance Corp	122,500	-	-	-	-	-	-	-	-	122,500
Total Principal	789,000	739,900	821,300	907,700	993,100	6,434,100	8,962,900	12,405,000	3,060,000	35,113,000
INTEREST										
General Obligation Bonds:										
Series 2000, McGeorge Benefit	3,058	2,857	2,587	2,314	2,040	5,601	-	-	-	18,457
Series A, 2001, RW West #3	2,689	2,521	2,341	2,147	1,939	6,011	336	-	-	17,984
Series B, 2001, Prairie View	1,506	1,409	1,307	1,198	1,081	3,350	186	-	-	10,037
Series C, 2001, Walters/Laurence	3,485	3,296	3,056	2,813	2,568	8,572	1,110	-	-	24,900
Series A, 2002, Rolling Hills	1,786	1,687	1,587	1,486	1,333	4,318	603	-	-	12,800
Series B, 2002, Cedar Estates	3,468	3,270	3,070	2,817	2,562	8,581	1,151	-	-	24,919
Convention Center Contract	-	-	-	-	-	-	-	-	-	-
Convention Center Contract - CVB	-	-	-	-	-	-	-	-	-	-
Series 2005, Rockwood East #1	2,255	2,168	2,074	1,972	1,863	7,388	3,197	-	-	20,917
Series 2006, Hospital Bonds	1,554,606	1,520,806	1,482,456	1,438,906	1,389,831	6,058,131	4,352,694	2,098,913	107,100	20,003,443
Series 2006 B, Country Meadows	2,878	2,745	2,585	2,425	2,265	8,901	3,998	133	-	25,930
Lease: System Finance Corp	2,726	-	-	-	-	-	-	-	-	2,726
Total Interest	1,578,457	1,540,759	1,501,063	1,456,078	1,405,482	6,110,853	4,363,275	2,099,046	107,100	20,162,113
Total Principal and Interest	\$ 2,367,457	2,280,659	2,322,363	2,363,778	2,398,582	12,544,953	13,326,175	14,504,046	3,167,100	55,275,113

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2010

NOTE I - LONG-TERM DEBT (Continued)

The Geary County Convention and Visitors Bureau (CVB) agreed to contribute \$50,000 annually to the City of Junction City for the Convention Center until the bonds used to fund the development are paid or retired. Contingent payments are also required under this agreement once annual gross receipts of Transient Guest Tax exceed \$300,000. The CVB is required to remit one-half of those receipts which exceed \$300,000 to the City up to a maximum of \$25,000 annually, i.e., the maximum annual contribution of \$75,000 would be required when receipts of Transient Guest Tax equal or exceed \$350,000 for that year. 2010 tax receipts totaled \$630,696 resulting in a debt payment of \$75,000. The long-term liabilities presented above do not include the contingent payments.

NOTE J - COMPENSATED ABSENCES

The County's policy regarding annual leave allows employees to accumulate time based on hours worked per week and years of continuous service as follows:

Years of Continuous <u>Service</u>	Leave Accrual Per Pay Period <u>37.5 hrs/week</u>	Maximum Accrual for <u>37.5 hrs/week</u>	Leave Accrual Per Pay Period <u>40 hrs/week</u>	Maximum Accrual for <u>40 hrs/week</u>
Less than one year	5.75 hours	-	6 hours	-
1 to 10	9.50 hours	150 hours	10 hours	160 hours
10 to 15	11.25 hours	180 hours	12 hours	192 hours
Over 15	15.00 hours	225 hours	16 hours	240 hours

Regular part-time employees working more than 25 hours per week but less than 37.5 hours per week will earn leave as follows:

Years of Continuous <u>Service</u>	Leave Accrual <u>Per Pay Period</u>	Maximum <u>Accrual</u>
Less than one year	3 hours	36 hours
Over one year	5 hours	80 hours

Increases in the amount of leave earned due to years of service occurs on the first of the pay period following the anniversary of employment that entitles the employee to the new earning category.

Annual leave is earned by the pay period and may not be taken until the first of the pay period following accrual. Non-exempt employees' leave may be taken in no less than one-half hour increments. Exempt employees' vacation leave may be taken in no less than one-half day increments.

Upon termination of employment an employee is entitled to pay for unused accrued leave not to exceed the maximum accrual for years of service listed above. With the required departmental approvals and subject to departmental budget constraints, an employee may be allowed to sell a portion of the unused leave back to the County for cash.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010

NOTE J - COMPENSATED ABSENCES (Continued)

The County's policy regarding sick leave allows employees to accumulate sick leave time based on hours worked per week and years of continuous service as follows:

Years of Continuous Service	Sick Leave Accrual Per Pay Period <u>37.5 hrs/week</u>	Sick Leave Accrual Per Pay Period <u>40 hrs/week</u>
Less than one year	3.75 hours	4 hours
After one year	7.50 hours	8 hours

Regular part-time employees working more than 25 hours per week but less than 37.5 hours per week will earn sick leave as follows:

Years of Continuous Service	Sick Leave Accrual Per Pay Period
Less than one year	2 hours
After one year	4 hours

Increases in the amount of sick leave earned due to years of service occurs on the first of the pay period following the anniversary of employment that entitles the employee to the new earning category. Upon retirement, employees that are KPERS eligible are compensated at their current rate of pay for the lesser of one-third of the sick leave accrued or 60 days.

In January, the Commissioners designate the paid holidays for the year. If one of these holidays occurs on the regular day off of an employee, the individual is granted a day of floating holiday time which must be used within a reasonable time period.

The County has estimated the dollar amount of accumulated annual leave for all employees at December 31, 2010 of \$404,129, accumulated sick leave expected to be paid to employees eligible to retire at December 31, 2010 of \$61,183 and floating holiday time of \$13,123. The net effect of all increases and decreases in compensated absences for the year was an increase of \$42,411.

The only estimate in these financial statements is in the calculation of the compensated absences balance. Actual results could differ from this estimate.

NOTE K - RELATED PARTY TRANSACTIONS

The Geary County Public Building Commission and the Geary Community Hospital are component units of Geary County, Kansas. Geary County, Kansas rents the facilities built by the Commission for an amount sufficient to cover the debt service payments made by the Commission. The rents are not calculated as arm's-length transactions. The lease agreements also require the lessees to purchase insurance to cover the risk of loss of the facilities.

The Geary County Convention and Visitors Bureau also rents a facility from Geary County, Kansas for \$1,500 per month. The rent is calculated as an arm's-length transaction.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010

NOTE L - LEASES

Geary County, Kansas has entered into operating leases with Geary County Public Building Commission (PBC) for the Courthouse/Pennell Building, Cloud County College Campus buildings, Geary County Office Building, Detention Center Expansion and the expansion and the renovation of the Geary Community Hospital facilities (Hospital Project). Geary County, Kansas subsequently entered into a sublease agreement with Cloud County Community College for the college campus buildings. The leases expire when the bonds which were used to construct the facilities have been retired. The bonds on the Cloud County College Campus buildings were retired June 1, 2007 and the original lease was scheduled to terminate on January 1, 2008. However, the County and Cloud County Community College extended the lease for an additional five years to January 1, 2013. The operation leases for the Courthouse/Pennell Building and the Geary County Office Building were amended on April 1, 2009 to reflect the issuance of refunding bonds by the PBC. The final bond payments on the Courthouse/Pennell and Geary County Office Building, Detention Center Expansion, and Hospital Project bonds are February 1, 2017, August 1, 2026, and August 1, 2031 respectively.

The following is a schedule by years of minimum future rentals on non-cancelable operating leases as of December 31, 2010:

Year Ending December 31:	
2011	\$ 1,182,765
2012	1,182,765
2013	1,182,765
2014	1,245,765
2015	1,331,355
2016-2020	4,011,296
2021-2025	3,910,751
2026-2030	2,383,817
2031	<u>417,700</u>
Total minimum future rentals*	<u>\$ 16,848,679</u>

All of the lease agreements, except for the Hospital Project, include a stipulation that within 30 days after receipt of written notice, the lessee is obligated to pay any additional rent deemed payable by the Commission. There have been no such additional rents assessed since the inception of the leases.

* This amount does not include contingent rentals which may be received under the college facilities lease which is based upon the number of credit hours of instruction given by the college during the preceding school year.

NOTE M - RISK MANAGEMENT

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

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2010

NOTE M - RISK MANAGEMENT (Continued)

The County pays annual premiums to KCAMP for its property and liability insurance coverage and KWORCC for its workers' compensation insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of the self-insured amount for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

NOTE N - OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. The County pays 50% of a single premium for each retiree until age 65; the retiree is responsible for the balance. During the year ended December 31, 2010, three retirees participated in this plan and the County paid \$7,258 in premiums for these retirees. Any remaining subsidy to retirees due to the plan's level premium structure 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.

NOTE O - 2009 FINANCIAL DATA

The amounts shown for 2009 in the financial statements are included where practicable, only to provide a basis for comparison with 2010, and are not intended to present all information necessary for a fair presentation in accordance with accounting principles generally accepted in the United States of America.

Rounding variances may also exist between amounts reported for the 2009 calendar year in these financial statements and the amounts reported in the 2009 audited financial statements.

NOTE P - SUBSEQUENT EVENTS

The County evaluated subsequent events through November 28, 2011, the date in which the financial statements were available to be issued.