

COUNTY OF NEOSHO, KANSAS

Financial Statements  
and  
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2010

County of Neosho, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2010

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
INTRODUCTORY SECTION	
Title Page	
Table of Contents	
FINANCIAL SECTION	
Independent Auditor's Report	1-2
Statement 1	
Summary of Cash Receipts, Cash Disbursements, and Unencumbered Cash	4-5
Statement 2	
Summary of Expenditures - Actual and Budget	6
Statement 3	
Statement of Receipts and Expenditures - Actual and Budget - Individually Presented by Fund	
General Fund	7-9
Special Revenue Funds	
Ambulance Fund	10
Appraiser's Cost Fund	11
Direct Election Fund	12
Employee Benefits Fund	13
Extension Council Fund	14
Fair Fund	15
Fair Building Fund	16
Health Fund	17
Mental Health Fund	18
Mental Retardation Fund	19
Noxious Weed Fund	20
Road and Bridge Fund	21
Service Program for the Elderly Fund	22
Special Alcohol Program Fund	23
Special Bridge Fund	24
Special Liability Fund	25
Special Park and Recreation Fund	26
Special Capital Improvement Fund	27
Special Equipment Reserve Fund	28
Special Noxious Weed Fund	29
Jail Maintenance Reserve Fund	30
Special Highway Fund	31
Special Machinery Fund	32
Emergency Telephone Service Fund	33
Wireless Emergency Telephone Service Fund	34
Emergency Telephone Grant Fund	35
Debt Service Funds	
Shaw/Elk Road Bond and Interest Fund	36
Shaw/Elk Road Bond Reserve Fund	37
Capital Project Funds	
Shaw/Elk Road Improvement Fund	38
Proprietary Funds	
Solid Waste Fund	39

County of Neosho, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2010

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
Expendable Trust Funds	
Special Auto Fund	40
Prosecuting Attorney Training Fund	41
Special Law Enforcement Trust Fund	42
Register of Deeds Technology Fund	43
C.E.R.T. Grant Fund	44
Prosecuting Attorney Check Fees Fund	45
Fish and Game Prosecuting Fees Fund	46
D.A.R.E. Grant Fund	47
Drug Education Donation Fund	48
CDBG Micro Loan Fund	49
CDBG Udall Road Grant Fund	50
LEPC Grant Fund	51
Resource Typing Grant Fund	52
Employee Benefit Trust Fund	53
Noxious Weed Grant Fund	54
Hazardous Material Grant Fund	55
Statement 4	
Distributable Funds, State Funds, and Subdivision Funds	
Summary of Cash Receipts and Cash Disbursements - Actual	56-59
Statement 5	
Statement of Changes in Long Term Debt	60
Notes to Financial Statements	61-68
 ADDITIONAL INFORMATION	
Schedule 1	
Reconciliation of 2009 Tax Roll	69
Schedule 2	
Detailed Receipts, Disbursements, and Balances	
County Clerk	70
Register of Deeds	71
Clerk of the District Court-Chanute Branch	72
Clerk of the District Court-Erie Branch	73
Sheriff	74
County Attorney	75

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**S & B**

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Neosho County, Kansas

We have audited the accompanying statutory basis financial statements of Neosho 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 Neosho 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 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.

As described more fully in Note 1, Neosho County, Kansas, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effect on the financial statements of the differences between this regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, is presumed to be material.

The financial statements referred to above include only the primary government of the County, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The financial statements do not include the financial data of the County's legally separate component units which accounting principles generally accepted in the United States of America require to be reported with the financial data of the County's primary government.

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the preceding two paragraphs, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Neosho County, Kansas as of December 31, 2010, or changes in financial position for the year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Neosho County, Kansas, as of December 31, 2010, and the revenues it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Neosho County, Kansas statutory basis financial statements. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the statutory basis financial statements. This supplemental information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements, and, in our opinion, is fairly stated, in all material respects in relation to the statutory basis financial statements taken as a whole, on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the governing body and management of Neosho County, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Schlottbeck and Burns, LLC*

November 21, 2011

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Neosho County, Kansas  
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
 For the Year Ended December 31, 2010

Statement 1

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 892,360	2,990,312	3,721,354	161,318	231,041	392,359
Special Revenue:						
Ambulance	4,832	256,701	261,533		36,335	36,335
Appraiser's Cost	88,325	259,879	251,200	97,004	21,812	118,816
Direct Election	81,530	81,206	93,863	68,873	5,292	74,165
Employee Benefits	375,846	1,351,146	1,502,496	224,496	33,517	258,013
Extension Council	2,673	86,373	89,046			
Fair	114	4,680	4,794			
Fair Building	89	2,834	2,923			
Health	370,144	379,891	357,654	392,381	27,897	420,278
Mental Health	2,381	101,684	104,065			
Mental Retardation	1,651	59,948	61,599		13,224	13,224
Noxious Weed	87,776	13,776	68,578		1,389	34,363
Road and Bridge		2,556,264	2,480,296	75,968	64,818	140,786
Service Program for the Elderly	14,403	49,300	53,110	10,593		10,593
Special Alcohol Program	2,712	4,613	4,563	2,762	25	2,787
Special Bridge	459,440	139,574	31,075	567,939	13,140	581,079
Special Liability	128,128	11,492	84,024	55,596		55,596
Special Park and Recreation	13,730	1,600	4,576	10,754		10,754
Special Capital Improvement	60,719		16,985	43,734		43,734
Special Equipment Reserve	607,859	547,927	1,011,174	144,612	250,000	394,612
Special Noxious Weed	5,143	12,555	17	17,681		17,681
Jail Maintenance Reserve	458,345	1,792	150,745	309,392		309,392
Special Highway	1,641,047		367,010	1,274,037	126,678	1,400,715
Special Machinery	332,184	29,000	198,950	162,234		162,234
Emergency Telephone Service	6,683	63,217	40,898	29,002	2,158	31,160
Wireless Emergency Telephone Service	( 92,109)	212,646	45,691	74,846		74,846
Emergency Telephone Grant	329			329		329
Debt Service:						
Shaw/Elk Road Bond and Interest	7,374	1,099,612	1,099,612	7,374		7,374
Shaw/Elk Road Bond Reserve	500,000			500,000		500,000
Capital Projects:						
Shaw/Elk Road Improvement	8,721,527	1,145,640	1,414,627	8,452,540	30,102	8,482,642
Enterprise:						
Solid Waste	217,763	27,458	57,643	187,578	2,037	189,615
Expendable Trusts:						
Special Auto	20,473	142,330	161,247	1,556		1,556
Prosecuting Attorney Training	5,046	1,975	773	6,248		6,248
Special Law Enforcement Trust	5,017	9,541	4,218	10,340		10,340
Register of Deeds Technology	38,463	18,574	16,917	40,120		40,120

See accompanying notes to financial statements

Neosho County, Kansas  
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
 For the Year Ended December 31, 2010

Statement 1

		<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
C.E.R.T. Grant		10,286		490	9,796		9,796
Prosecuting Attorney Check Fees		8,717	2,800	6,991	4,526		4,526
Fish and Game Prosecuting Fee		500	150	100	550		550
D.A.R.E. Grant		1			1		1
Drug Education Donation		960	795	580	1,175	174	1,349
CDBG Micro Loan		51,017	14,977		65,994		65,994
CDBG Udall Road Grant		59,985			59,985		59,985
LEPC Grant		9,245	6,123	12,279	3,089	421	3,510
Resource Typing Grant		8,000			8,000		8,000
Employee Benefit Trust		13,635	107,231	112,079	8,787		8,787
Noxious Weed Grant		402			402		402
Hazardous Material Grant		63			63		63
Total Primary Government	(1)	<u>15,224,808</u>	<u>11,795,616</u>	<u>13,895,775</u>	<u>13,124,649</u>	<u>860,060</u>	<u>13,984,709</u>
Composition of Cash:							
Cash and Cash Items on Hand							51,904
Certificates of Deposit							6,650,028
Demand Deposits							12,432,524
State Municipal Investment Pool							6,002,194
Less: Agency Funds per Statement 4							(11,151,939)
Adjustment for Rounding							( 2)
Total Primary Government	(1)						<u>13,984,709</u>

(1) Excluding Agency Funds

See accompanying notes to financial statements

Neosho County, Kansas  
 Summary of Expenditures - Actual and Budget  
 (Budgeted Funds Only)  
 For the Year Ended December 31, 2010

Statement 2

	<u>Certified Budget</u>	<u>Qualified Budget Cr. Adjustment</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 4,108,557		4,108,557	3,721,354	387,203
Special Revenue:					
Ambulance	274,017		274,017	261,533	12,484
Appraiser's Cost	290,000		290,000	251,200	38,800
Direct Election	110,000		110,000	93,863	16,137
Employee Benefits	1,600,000		1,600,000	1,502,496	97,504
Extension Council	92,888		92,888	89,046	3,842
Fair	5,000		5,000	4,794	206
Fair Building	3,000		3,000	2,923	77
Health	325,456	236,214	561,670	357,654	204,016
Mental Health	109,000		109,000	104,065	4,935
Mental Retardation	64,500		64,500	61,599	2,901
Noxious Weed	79,828		79,828	68,578	11,250
Road and Bridge	2,674,760		2,674,760	2,480,296	194,464
Service Program for the Elderly	53,110		53,110	53,110	
Special Alcohol Program	7,661		7,661	4,563	3,098
Special Bridge	307,900		307,900	31,075	276,825
Special Liability	140,000		140,000	84,024	55,976
Special Park and Recreation	14,322		14,322	4,576	9,746
Special Noxious Weed	3,331		3,331	17	3,314
Emergency Telephone Service	112,371		112,371	40,898	71,473
Wireless Emergency Telephone Service	95,685	181,025	276,710	45,691	231,019
Debt Service:					
Shaw/Elk Road Bond and Interest	420,400		420,400	1,099,612	( 679,212)
Enterprise:					
Solid Waste	135,121		135,121	57,643	77,478
Totals	<u>11,026,907</u>	<u>417,239</u>	<u>11,444,146</u>	<u>10,420,610</u>	<u>1,023,536</u>

See accompanying notes to financial statements

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
<b>Cash Receipts</b>				
<b>Taxes</b>				
Ad Valorem Tax	\$ 1,430,105	1,555,180	1,536,688	18,492
Motor Vehicle Tax	292,159	215,495	195,778	19,717
Recreational Vehicle Tax	3,556	2,604	2,501	103
Delinquent Tax	37,705	39,174	32,100	7,074
Countywide Sales Tax	540,749	547,927	625,000	( 77,073)
In Lieu of Tax	2,186	1,372	3,530	( 2,158)
Mineral Production Tax	97,389	62,559	100,000	( 37,441)
Interest on Tax	143,792	98,187	100,000	( 1,813)
<b>Total Taxes</b>	<u>2,547,641</u>	<u>2,522,498</u>	<u>2,595,597</u>	<u>( 73,099)</u>
<b>Intergovernmental</b>				
Emergency Preparedness Grant		22,960		22,960
Local Alcoholic Liquor Tax	1,575	1,600	1,087	513
Machinery and Equipment State Aid	431			
Contracts with Other Governments	133,440	137,443	137,443	
<b>Total Intergovernmental</b>	<u>135,446</u>	<u>162,003</u>	<u>138,530</u>	<u>23,473</u>
<b>Licenses, Fees, and Permits</b>				
Mortgage Registration	90,473	93,358	120,000	( 26,642)
Officer Fees	76,001	61,322	85,000	( 23,678)
Service Fees	1,500	500	2,500	( 2,000)
<b>Total Licenses, Fees, and Permits</b>	<u>167,974</u>	<u>155,180</u>	<u>207,500</u>	<u>( 52,320)</u>
<b>Use of Money and Property</b>				
Interest on Investments	45,405	33,899	90,000	( 56,101)
Rent	501			
Prisoner Board	219,555	75,260	200,000	( 124,740)
<b>Total Use of Money and Property</b>	<u>265,461</u>	<u>109,159</u>	<u>290,000</u>	<u>( 180,841)</u>
<b>Transfers</b>				
Operating Transfers In	4,568	20,473	6,000	14,473
<b>Miscellaneous</b>				
Donations		5,405		5,405
Other	6,231	15,594		15,594
<b>Total Miscellaneous</b>	<u>6,231</u>	<u>20,999</u>		<u>20,999</u>
<b>Total Cash Receipts</b>	<u>3,127,321</u>	<u>2,990,312</u>	<u>3,237,627</u>	<u>( 247,315)</u>
<b>Expenditures and Transfers</b>				
<b>General Government</b>				
<b>County Commission</b>				
Personal Services	48,491	54,409	43,326	( 11,083)
Contractual Services	1,378	1,834	4,000	2,166
Commodities	91	140	300	160
Capital Outlay		130	50,000	49,870
Reimbursed Expense		( 80)		80
<b>Total County Commission</b>	<u>49,960</u>	<u>56,433</u>	<u>97,626</u>	<u>41,193</u>
<b>County Clerk</b>				
Personal Services	95,440	96,303	130,206	33,903
Contractual Services	3,174	2,763	16,932	14,169
Commodities	565	1,080	9,490	8,410
Capital Outlay	1,531	399		( 399)
Reimbursed Expense		( 128)		128
<b>Total County Clerk</b>	<u>100,710</u>	<u>100,417</u>	<u>156,628</u>	<u>56,211</u>
<b>County Treasurer</b>				
Personal Services	169,214	193,236	198,856	5,620
Contractual Services	851	631	4,400	3,769
Commodities	8,951	7,073	19,000	11,927
Reimbursed Expense	( 106,259)	( 117,000)	( 144,000)	( 27,000)
<b>Total County Treasurer</b>	<u>72,757</u>	<u>83,940</u>	<u>78,256</u>	<u>( 5,684)</u>

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
County Attorney				
Personal Services	\$ 165,651	160,807	166,428	5,621
Contractual Services	34,401	31,912	40,650	8,738
Commodities	3,060	4,795	1,000	( 3,795)
Capital Outlay	4,378	9,075		( 9,075)
Reimbursed Expense	( 1,565)	( 10)		10
Total County Attorney	<u>205,925</u>	<u>206,579</u>	<u>208,078</u>	<u>1,499</u>
Register of Deeds				
Personal Services	77,296	85,328	84,045	( 1,283)
Contractual Services	2,891	1,988	4,505	2,517
Commodities	755	1,594	1,825	231
Capital Outlay	691	404		( 404)
Total Register of Deeds	<u>81,633</u>	<u>89,314</u>	<u>90,375</u>	<u>1,061</u>
Unified Court				
Contractual Services	249,276	243,264	282,340	39,076
Commodities	13,364	14,503	16,000	1,497
Capital Outlay	36,575	27,354	300	( 27,054)
Reimbursed Expense	( 33,840)	( 23,168)		23,168
Total Unified Court	<u>265,375</u>	<u>261,953</u>	<u>298,640</u>	<u>36,687</u>
Courthouse General				
Personal Services	58,523	60,149	47,099	( 13,050)
Contractual Services	363,490	418,787	281,650	( 137,137)
Commodities	40,040	45,087	40,000	( 5,087)
Capital Outlay	21,445	43,861	350,000	306,139
Reimbursed Expense	( 50,651)	( 29,839)		29,839
Total Courthouse General	<u>432,847</u>	<u>538,045</u>	<u>718,749</u>	<u>180,704</u>
Abandoned Cemetery Maintenance				
Personal Services		250		( 250)
Contractual Services	7,800	9,475	10,300	825
Commodities	11		700	700
Capital Outlay	250	250		( 250)
Total Abandoned Cemetery Maintenance	<u>8,061</u>	<u>9,975</u>	<u>11,000</u>	<u>1,025</u>
Human Resources				
Personal Services	29,885	18,990		( 18,990)
Contractual Services	1,067	17,705		( 17,705)
Commodities	1,696			
Capital Outlay	1,049			
Total Human Resources	<u>33,697</u>	<u>36,695</u>		<u>( 36,695)</u>
Total General Government	<u>1,250,965</u>	<u>1,383,351</u>	<u>1,659,352</u>	<u>276,001</u>
Public Safety				
Sheriff				
Personal Services	536,812	558,022	545,934	( 12,088)
Contractual Services	23,965	22,876	22,000	( 876)
Commodities	112,776	110,335	96,000	( 14,335)
Capital Outlay	3,040	10,544		( 10,544)
Reimbursed Expense	( 49,994)	( 41,572)		41,572
Total Sheriff	<u>626,599</u>	<u>660,205</u>	<u>663,934</u>	<u>3,729</u>
Sheriff - Jail				
Personal Services	420,363	425,993	448,775	22,782
Contractual Services	153,538	163,592	132,000	( 31,592)
Commodities	155,307	104,508	97,400	( 7,108)
Capital Outlay	2,683	1,464		( 1,464)
Reimbursed Expense	( 84,624)	( 33,955)		33,955
Total Sheriff - Jail	<u>647,267</u>	<u>661,602</u>	<u>678,175</u>	<u>16,573</u>

See accompanying notes to financial statements

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Juvenile Detention				
Contractual Services	\$ 81,325	73,712	65,030	( 8,682)
Commodities		675		( 675)
Total Juvenile Detention	<u>81,325</u>	<u>74,387</u>	<u>65,030</u>	<u>( 9,357)</u>
Ambulance Service				
Contractual Services		12,484		( 12,484)
Emergency Preparedness				
Personal Services	18,335	45,613	42,926	( 2,687)
Contractual Services	11,248	3,802	11,800	7,998
Commodities	2,895	1,416	11,200	9,784
Capital Outlay	4,823	3,398		( 3,398)
Reimbursed Expense		( 157)	( 22,000)	( 21,843)
Total Emergency Preparedness	<u>37,301</u>	<u>54,072</u>	<u>43,926</u>	<u>( 10,146)</u>
Emergency Telephone Service				
Personal Services	265,636	284,330	274,880	( 9,450)
Contractual Services	13,226	20,604	21,110	506
Commodities	3,809	2,745	5,000	2,255
Capital Outlay	2,725	299		( 299)
Reimbursed Expense	( 4,800)	( 4,925)		4,925
Total Emergency Telephone Service	<u>280,596</u>	<u>303,053</u>	<u>300,990</u>	<u>( 2,063)</u>
Total Public Safety	<u>1,673,088</u>	<u>1,765,803</u>	<u>1,752,055</u>	<u>( 13,748)</u>
Health				
Coroner				
Contractual Services	9,361	7,834	6,800	( 1,034)
Commodities	730	244		( 244)
Capital Outlay	507			
Reimbursed Expense	( 6,382)	( 7,252)		7,252
Total Coroner	<u>4,216</u>	<u>826</u>	<u>6,800</u>	<u>5,974</u>
Agriculture				
Agricultural Appropriations				
Contractual Services		283		( 283)
Conservation District	16,750	17,750	17,750	
Total Agricultural Appropriations	<u>16,750</u>	<u>18,033</u>	<u>17,750</u>	<u>( 283)</u>
Culture and Recreation				
Other Culture and Recreation				
Contractual Services	500	500	600	100
Economic Development				
Economic Development Appropriations				
Contractual Services	4,950	6,873	47,000	40,127
Reimbursed Expense		( 1,959)		1,959
Total Economic Development Appropriations	<u>4,950</u>	<u>4,914</u>	<u>47,000</u>	<u>42,086</u>
Transfers				
Operating Transfers Out	611,600	547,927	625,000	77,073
Total Expenditures and Transfers	<u>3,562,069</u>	<u>3,721,354</u>	<u>4,108,557</u>	<u>387,203</u>
Receipts Over (Under)				
Expenditures and Transfers	( 434,748)	( 731,042)		
Unencumbered Cash, Beginning	1,327,108	892,360		
Unencumbered Cash, Ending	<u>892,360</u>	<u>161,318</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Ambulance Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 178,879	225,689	223,255	2,434
Motor Vehicle Tax	33,898	25,553	24,446	1,107
Recreational Vehicle Tax	409	312	312	
Delinquent Tax	4,634	4,948	3,938	1,010
In Lieu of Tax	273	199	441	( 242)
Total Taxes	<u>218,093</u>	<u>256,701</u>	<u>252,392</u>	<u>4,309</u>
Intergovernmental				
Machinery and Equipment State Aid	4,273			
Total Cash Receipts	<u>222,366</u>	<u>256,701</u>	<u>252,392</u>	<u>4,309</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	267,196	274,017	274,017	
Reimbursed Expense	( 173)	( 12,484)		12,484
Total Expenditures and Transfers	<u>267,023</u>	<u>261,533</u>	<u>274,017</u>	<u>12,484</u>
Receipts Over (Under)				
Expenditures and Transfers	( 44,657)	( 4,832)		
Unencumbered Cash, Beginning	<u>49,489</u>	<u>4,832</u>		
Unencumbered Cash, Ending	<u>4,832</u>	<u>4,832</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Appraiser's Cost Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 164,423	229,306	226,490	2,816
Motor Vehicle Tax	37,639	25,056	22,434	2,622
Recreational Vehicle Tax	455	302	287	15
Delinquent Tax	5,119	5,012	3,697	1,315
In Lieu of Tax	250	203	404	( 201)
Total Taxes	<u>207,886</u>	<u>259,879</u>	<u>253,312</u>	<u>6,567</u>
Intergovernmental				
Machinery and Equipment State Aid	4,355			
Total Cash Receipts	<u>212,241</u>	<u>259,879</u>	<u>253,312</u>	<u>6,567</u>
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	173,419	192,821	230,000	37,179
Contractual Services	51,330	48,666	44,000	( 4,666)
Commodities	15,153	14,236	16,000	1,764
Capital Outlay	829	3,918		( 3,918)
Reimbursed Expense	( 13,012)	( 8,441)		8,441
Total Expenditures and Transfers	<u>227,719</u>	<u>251,200</u>	<u>290,000</u>	<u>38,800</u>
Receipts Over (Under)				
Expenditures and Transfers	( 15,478)	8,679		
Unencumbered Cash, Beginning	<u>103,803</u>	<u>88,325</u>		
Unencumbered Cash, Ending	<u>88,325</u>	<u>97,004</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Direct Election Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 43,154	71,296	70,153	1,143
Motor Vehicle Tax	14,394	8,036	5,890	2,146
Recreational Vehicle Tax	176	93	75	18
Delinquent Tax	2,040	1,718	1,046	672
In Lieu of Tax	66	63	106	( 43)
Total Taxes	<u>59,830</u>	<u>81,206</u>	<u>77,270</u>	<u>3,936</u>
Intergovernmental				
Machinery and Equipment State Aid	5,646			
Total Cash Receipts	<u>65,476</u>	<u>81,206</u>	<u>77,270</u>	<u>3,936</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	21,176	29,549	38,000	8,451
Contractual Services	28,355	54,018	54,000	( 18)
Commodities	2,829	11,255	18,000	6,745
Reimbursed Expense		( 959)		959
Total Expenditures and Transfers	<u>52,360</u>	<u>93,863</u>	<u>110,000</u>	<u>16,137</u>
Receipts Over (Under)				
Expenditures and Transfers	13,116	( 12,657)		
Unencumbered Cash, Beginning	<u>68,414</u>	<u>81,530</u>		
Unencumbered Cash, Ending	<u>81,530</u>	<u>68,873</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Employee Benefits Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 849,672	1,197,062	1,183,025	14,037
Motor Vehicle Tax	176,010	125,647	116,083	9,564
Recreational Vehicle Tax	2,129	1,524	1,483	41
Delinquent Tax	25,817	25,855	18,923	6,932
In Lieu of Tax	1,296	1,058	2,093	( 1,035)
Total Taxes	<u>1,054,924</u>	<u>1,351,146</u>	<u>1,321,607</u>	<u>29,539</u>
Intergovernmental				
Machinery and Equipment State Aid	34,671			
Total Cash Receipts	<u>1,089,595</u>	<u>1,351,146</u>	<u>1,321,607</u>	<u>29,539</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	1,308,460	1,439,929	1,600,000	160,071
Operating Transfers Out	30,000	102,152		( 102,152)
Reimbursed Expense		( 39,585)		39,585
Total Expenditures and Transfers	<u>1,338,460</u>	<u>1,502,496</u>	<u>1,600,000</u>	<u>97,504</u>
Receipts Over (Under)				
Expenditures and Transfers	( 248,865)	( 151,350)		
Unencumbered Cash, Beginning	<u>624,711</u>	<u>375,846</u>		
Unencumbered Cash, Ending	<u>375,846</u>	<u>224,496</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Extension Council Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 59,257	75,831	74,996	835
Motor Vehicle Tax	11,884	8,631	8,095	536
Recreational Vehicle Tax	144	105	103	2
Delinquent Tax	1,724	1,739	1,313	426
In Lieu of Tax	90	67	146	( 79)
Total Taxes	<u>73,099</u>	<u>86,373</u>	<u>84,653</u>	<u>1,720</u>
Intergovernmental				
Machinery and Equipment State Aid	1,860			
Total Cash Receipts	<u>74,959</u>	<u>86,373</u>	<u>84,653</u>	<u>1,720</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	90,623	89,046	92,888	3,842
Total Expenditures and Transfers	<u>90,623</u>	<u>89,046</u>	<u>92,888</u>	<u>3,842</u>
Receipts Over (Under)				
Expenditures and Transfers	( 15,664)	( 2,673)		
Unencumbered Cash, Beginning	18,337	2,673		
Unencumbered Cash, Ending	<u>2,673</u>	<u>2,673</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Fair Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,183	4,103	4,072	31
Motor Vehicle Tax	676	471	435	36
Recreational Vehicle Tax	8	6	6	
Delinquent Tax	98	96	71	25
In Lieu of Tax	5	4	8	( 4)
Total Taxes	<u>3,970</u>	<u>4,680</u>	<u>4,592</u>	<u>88</u>
Intergovernmental				
Machinery and Equipment State Aid	116			
Total Cash Receipts	<u>4,086</u>	<u>4,680</u>	<u>4,592</u>	<u>88</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	5,000	5,000	5,000	
Reimbursed Expense		( 206)		206
Total Expenditures and Transfers	<u>5,000</u>	<u>4,794</u>	<u>5,000</u>	<u>206</u>
Receipts Over (Under)				
Expenditures and Transfers	( 914)	( 114)		
Unencumbered Cash, Beginning	<u>1,028</u>	<u>114</u>		
Unencumbered Cash, Ending	<u>114</u>	<u>114</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Fair Building Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,887	2,488	2,411	77
Motor Vehicle Tax	414	283	258	25
Recreational Vehicle Tax	5	3	3	
Delinquent Tax	59	58	42	16
In Lieu of Tax	3	2	5	( 3)
Total Taxes	<u>2,368</u>	<u>2,834</u>	<u>2,719</u>	<u>115</u>
Intergovernmental				
Machinery and Equipment State Aid	69			
Total Cash Receipts	<u>2,437</u>	<u>2,834</u>	<u>2,719</u>	<u>115</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	3,000	3,000	3,000	
Reimbursed Expense		( 77)		77
Total Expenditures and Transfers	<u>3,000</u>	<u>2,923</u>	<u>3,000</u>	<u>77</u>
Receipts Over (Under)				
Expenditures and Transfers	( 563)	( 89)		
Unencumbered Cash, Beginning	<u>652</u>	<u>89</u>		
Unencumbered Cash, Ending	<u>89</u>	<u>89</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Health Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 61,886	72,591	71,875	716
Motor Vehicle Tax	10,449	8,755	8,481	274
Recreational Vehicle Tax	127	107	108	( 1)
Delinquent Tax	1,309	1,539	1,361	178
In Lieu of Tax	95	64	153	( 89)
Total Taxes	<u>73,866</u>	<u>83,056</u>	<u>81,978</u>	<u>1,078</u>
Intergovernmental				
Federal Financial Assistance	157,905	207,134		207,134
State Grant	33,342	29,080		29,080
Machinery and Equipment State Aid	111			
Total Intergovernmental	<u>191,358</u>	<u>236,214</u>		<u>236,214</u>
Licenses, Fees, and Permits				
Service Fees	69,111	60,621	50,166	10,455
Total Cash Receipts	<u>334,335</u>	<u>379,891</u>	<u>132,144</u>	<u>247,747</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	195,776	219,896	224,456	4,560
Contractual Services	45,436	61,544	48,000	( 13,544)
Commodities	46,853	42,372	53,000	10,628
Capital Outlay	5,675	33,842		( 33,842)
Total Health Department	<u>293,740</u>	<u>357,654</u>	<u>325,456</u>	<u>( 32,198)</u>
Budget Credit			236,214	236,214
Total Expenditures and Transfers	<u>293,740</u>	<u>357,654</u>	<u>561,670</u>	<u>204,016</u>
Receipts Over (Under)				
Expenditures and Transfers	40,595	22,237		
Unencumbered Cash, Beginning	<u>329,549</u>	<u>370,144</u>		
Unencumbered Cash, Ending	<u>370,144</u>	<u>392,381</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Mental Health Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 70,007	89,037	87,981	1,056
Motor Vehicle Tax	14,760	10,366	9,560	806
Recreational Vehicle Tax	178	126	122	4
Delinquent Tax	2,082	2,076	1,559	517
In Lieu of Tax	107	79	172	( 93)
Total Taxes	<u>87,134</u>	<u>101,684</u>	<u>99,394</u>	<u>2,290</u>
Intergovernmental				
Machinery and Equipment State Aid	2,079			
Total Cash Receipts	<u>89,213</u>	<u>101,684</u>	<u>99,394</u>	<u>2,290</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	109,000	104,065	109,000	4,935
Total Expenditures and Transfers	<u>109,000</u>	<u>104,065</u>	<u>109,000</u>	<u>4,935</u>
Receipts Over (Under)				
Expenditures and Transfers	( 19,787)	( 2,381)		
Unencumbered Cash, Beginning	<u>22,168</u>	<u>2,381</u>		
Unencumbered Cash, Ending	<u>2,381</u>	<u>2,381</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Mental Retardation Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 41,362	52,479	51,854	625
Motor Vehicle Tax	8,675	6,125	5,649	476
Recreational Vehicle Tax	105	74	72	2
Delinquent Tax	1,221	1,224	921	303
In Lieu of Tax	63	46	102	( 56)
Total Taxes	<u>51,426</u>	<u>59,948</u>	<u>58,598</u>	<u>1,350</u>
Intergovernmental				
Machinery and Equipment State Aid	1,303			
Total Cash Receipts	<u>52,729</u>	<u>59,948</u>	<u>58,598</u>	<u>1,350</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	64,500	61,599	64,500	2,901
Total Expenditures and Transfers	<u>64,500</u>	<u>61,599</u>	<u>64,500</u>	<u>2,901</u>
Receipts Over (Under)				
Expenditures and Transfers	( 11,771)	( 1,651)		
Unencumbered Cash, Beginning	<u>13,422</u>	<u>1,651</u>		
Unencumbered Cash, Ending	<u>1,651</u>	<u>1,651</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Noxious Weed Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 42,665	3,961	3,657	304
Motor Vehicle Tax	15,670	8,212	5,810	2,402
Recreational Vehicle Tax	191	94	74	20
Delinquent Tax	1,975	1,506	1,046	460
In Lieu of Tax	65	3	105	( 102)
Total Taxes	<u>60,566</u>	<u>13,776</u>	<u>10,692</u>	<u>3,084</u>
Intergovernmental				
Machinery and Equipment State Aid	1,421			
Total Cash Receipts	<u>61,987</u>	<u>13,776</u>	<u>10,692</u>	<u>3,084</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	36,672	39,095	39,778	683
Contractual Services	10,771	6,342	5,550	( 792)
Commodities	35,151	30,327	34,500	4,173
Capital Outlay	904	136		( 136)
Reimbursed Expense	( 20,958)	( 7,322)		7,322
Total Expenditures and Transfers	<u>62,540</u>	<u>68,578</u>	<u>79,828</u>	<u>11,250</u>
Receipts Over (Under)				
Expenditures and Transfers	( 553)	( 54,802)		
Unencumbered Cash, Beginning	<u>88,329</u>	<u>87,776</u>		
Unencumbered Cash, Ending	<u>87,776</u>	<u>32,974</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Road and Bridge Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,661,655	1,647,041	1,635,208	11,833
Motor Vehicle Tax	168,078	201,836	227,901	( 26,065)
Recreational Vehicle Tax	2,027	2,567	2,911	( 344)
Delinquent Tax	23,151	34,966	34,835	131
In Lieu of Tax	2,544	1,458	4,109	( 2,651)
Total Taxes	<u>1,857,455</u>	<u>1,887,868</u>	<u>1,904,964</u>	<u>( 17,096)</u>
Intergovernmental				
Special City & County Highway	611,623	665,700	685,354	( 19,654)
Equalization and Adjustment	17,951	2,696	19,800	( 17,104)
Total Intergovernmental	<u>629,574</u>	<u>668,396</u>	<u>705,154</u>	<u>( 36,758)</u>
Total Cash Receipts	<u>2,487,029</u>	<u>2,556,264</u>	<u>2,610,118</u>	<u>( 53,854)</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	842,651	938,863	903,780	( 35,083)
Contractual Services	418,165	509,925	180,000	( 329,925)
Commodities	888,598	1,203,434	1,590,980	387,546
Reimbursed Expense	( 209,192)	( 200,926)		200,926
Total County Engineer	<u>1,940,222</u>	<u>2,451,296</u>	<u>2,674,760</u>	<u>223,464</u>
Transfers				
County Engineer				
Operating Transfers Out	816,047	29,000		( 29,000)
Total Expenditures and Transfers	<u>2,756,269</u>	<u>2,480,296</u>	<u>2,674,760</u>	<u>194,464</u>
Receipts Over (Under)				
Expenditures and Transfers	( 269,240)	75,968		
Unencumbered Cash, Beginning	<u>269,240</u>			
Unencumbered Cash, Ending		<u>75,968</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Service Program for the Elderly Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 33,603	43,155	42,661	494
Motor Vehicle Tax	7,291	5,019	4,587	432
Recreational Vehicle Tax	88	61	59	2
Delinquent Tax	1,052	1,027	751	276
In Lieu of Tax	51	38	83	( 45)
Total Taxes	<u>42,085</u>	<u>49,300</u>	<u>48,141</u>	<u>1,159</u>
Intergovernmental				
Machinery and Equipment State Aid	1,193			
Total Cash Receipts	<u>43,278</u>	<u>49,300</u>	<u>48,141</u>	<u>1,159</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	53,110	53,110	53,110	
Total Expenditures and Transfers	<u>53,110</u>	<u>53,110</u>	<u>53,110</u>	
Receipts Over (Under)				
Expenditures and Transfers	( 9,832)	( 3,810)		
Unencumbered Cash, Beginning	<u>24,235</u>	<u>14,403</u>		
Unencumbered Cash, Ending	<u>14,403</u>	<u>10,593</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Special Alcohol Program Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

			Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts					
Intergovernmental					
Local Alcoholic Liquor Tax	\$ 4,985	4,613	4,680	( 67)	
Total Cash Receipts	<u>4,985</u>	<u>4,613</u>	<u>4,680</u>	<u>( 67)</u>	
Expenditures and Transfers					
Health					
Health Appropriations					
Contractual Services	4,488	4,538	7,661	3,123	
Commodities	834	25		( 25)	
Total Expenditures and Transfers	<u>5,322</u>	<u>4,563</u>	<u>7,661</u>	<u>3,098</u>	
Receipts Over (Under)					
Expenditures and Transfers	( 337)	50			
Unencumbered Cash, Beginning	<u>3,049</u>	<u>2,712</u>			
Unencumbered Cash, Ending	<u><u>2,712</u></u>	<u><u>2,762</u></u>			

See accompanying notes to financial statements

Neosho County, Kansas  
Special Bridge Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 175,355	113,868	113,329	539
Motor Vehicle Tax	16,092	21,771	24,124	( 2,353)
Recreational Vehicle Tax	198	276	308	( 32)
Delinquent Tax	2,321	3,558	3,708	( 150)
In Lieu of Tax	269	101	435	( 334)
Total Taxes	<u>194,235</u>	<u>139,574</u>	<u>141,904</u>	<u>( 2,330)</u>
Intergovernmental				
Machinery and Equipment State Aid	642			
Total Cash Receipts	<u>194,877</u>	<u>139,574</u>	<u>141,904</u>	<u>( 2,330)</u>
Expenditures and Transfers				
Public Works				
Construction				
Contractual Services		32,171	307,900	275,729
Reimbursed Expense		( 1,096)		1,096
Total Expenditures and Transfers		<u>31,075</u>	<u>307,900</u>	<u>276,825</u>
Receipts Over (Under)				
Expenditures and Transfers	194,877	108,499		
Unencumbered Cash, Beginning	<u>264,563</u>	<u>459,440</u>		
Unencumbered Cash, Ending	<u>459,440</u>	<u>567,939</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Special Liability Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 45,038	697	362	335
Motor Vehicle Tax	18,634	8,887	6,099	2,788
Recreational Vehicle Tax	225	102	78	24
Delinquent Tax	2,460	1,806	1,112	694
In Lieu of Tax	68		110	( 110)
Total Taxes	<u>66,425</u>	<u>11,492</u>	<u>7,761</u>	<u>3,731</u>
Intergovernmental				
Machinery and Equipment State Aid	4,076			
Total Cash Receipts	<u>70,501</u>	<u>11,492</u>	<u>7,761</u>	<u>3,731</u>
Expenditures and Transfers				
General Government				
Courthouse General				
Contractual Services	82,193	84,035	140,000	55,965
Reimbursed Expense		( 11)		11
Total Expenditures and Transfers	<u>82,193</u>	<u>84,024</u>	<u>140,000</u>	<u>55,976</u>
Receipts Over (Under)				
Expenditures and Transfers	( 11,692)	( 72,532)		
Unencumbered Cash, Beginning	<u>139,820</u>	<u>128,128</u>		
Unencumbered Cash, Ending	<u>128,128</u>	<u>55,596</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Special Park and Recreation Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,575	1,600	1,087	513
Total Cash Receipts	<u>1,575</u>	<u>1,600</u>	<u>1,087</u>	<u>513</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services		4,576	14,322	9,746
Total Expenditures and Transfers		<u>4,576</u>	<u>14,322</u>	<u>9,746</u>
Receipts Over (Under)				
Expenditures and Transfers	1,575	( 2,976)		
Unencumbered Cash, Beginning	<u>12,155</u>	<u>13,730</u>		
Unencumbered Cash, Ending	<u>13,730</u>	<u>10,754</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Special Capital Improvement Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 60,719	
Total Cash Receipts	<u>60,719</u>	
Expenditures and Transfers		
Reconstruction and Remodeling		
General Government		16,985
Total Expenditures and Transfers		<u>16,985</u>
Receipts Over (Under)		
Expenditures and Transfers	60,719	( 16,985)
Unencumbered Cash, Beginning		<u>60,719</u>
Unencumbered Cash, Ending	<u>60,719</u>	<u>43,734</u>

See accompanying notes to financial statements

Neosho County, Kansas  
Special Equipment Reserve Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 540,749	547,927
Total Cash Receipts	<u>540,749</u>	<u>547,927</u>
 Expenditures and Transfers		
Equipment		
Equipment		
General Government	93,565	15,095
Public Works	484,668	779,104
Public Safety	175,473	216,975
Health	2,666	
Total Expenditures and Transfers	<u>756,372</u>	<u>1,011,174</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 215,623)	( 463,247)
 Unencumbered Cash, Beginning	<u>823,482</u>	<u>607,859</u>
Unencumbered Cash, Ending	<u><u>607,859</u></u>	<u><u>144,612</u></u>

See accompanying notes to financial statements

Neosho County, Kansas  
Special Noxious Weed Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Miscellaneous				
Sale of Surplus Property	\$	12,555		12,555
Total Cash Receipts		<u>12,555</u>	<u></u>	<u>12,555</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Contractual Services		17		( 17)
Capital Outlay			3,331	3,331
Total Expenditures and Transfers		<u>17</u>	<u>3,331</u>	<u>3,314</u>
Receipts Over (Under)				
Expenditures and Transfers			12,538	
Unencumbered Cash, Beginning	<u>5,143</u>	<u>5,143</u>		
Unencumbered Cash, Ending	<u>5,143</u>	<u>17,681</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Jail Maintenance Reserve Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 5,253	1,792
Total Cash Receipts	5,253	1,792
Expenditures and Transfers		
Public Safety		
Sheriff - Jail		
Contractual Services	138,830	142,189
Commodities	170	2,361
Capital Outlay	153,441	6,195
Total Expenditures and Transfers	292,441	150,745
Receipts Over (Under)		
Expenditures and Transfers	( 287,188)	( 148,953)
Unencumbered Cash, Beginning	745,533	458,345
Unencumbered Cash, Ending	458,345	309,392

See accompanying notes to financial statements

Neosho County, Kansas  
Special Highway Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 1,140,739	
Total Cash Receipts	<u>1,140,739</u>	<u>                    </u>
Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	50,315	367,010
Capital Outlay	4,300	
Total Expenditures and Transfers	<u>54,615</u>	<u>367,010</u>
Receipts Over (Under)		
Expenditures and Transfers	1,086,124	( 367,010)
Unencumbered Cash, Beginning	<u>554,923</u>	<u>1,641,047</u>
Unencumbered Cash, Ending	<u><u>1,641,047</u></u>	<u><u>1,274,037</u></u>

See accompanying notes to financial statements

Neosho County, Kansas  
Special Machinery Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 284,000	29,000
Total Cash Receipts	<u>284,000</u>	<u>29,000</u>
 Expenditures and Transfers		
Equipment		
Equipment		
Public Works		198,950
Total Expenditures and Transfers		<u>198,950</u>
 Receipts Over (Under)		
Expenditures and Transfers	284,000	( 169,950)
 Unencumbered Cash, Beginning	<u>48,184</u>	<u>332,184</u>
Unencumbered Cash, Ending	<u><u>332,184</u></u>	<u><u>162,234</u></u>

See accompanying notes to financial statements

Neosho County, Kansas  
Emergency Telephone Service Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Contracts with Other Governments	\$ 33,359	34,361	34,360	1
Emergency Telephone Tax	25,384	28,856	28,000	856
Total Cash Receipts	<u>58,743</u>	<u>63,217</u>	<u>62,360</u>	<u>857</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	77,581	34,139	35,465	1,326
Commodities	1,090	1,337	18,000	16,663
Capital Outlay	130,899	5,422	58,906	53,484
Reimbursed Expense	( 100,707)			
Total Expenditures and Transfers	<u>108,863</u>	<u>40,898</u>	<u>112,371</u>	<u>71,473</u>
Receipts Over (Under)				
Expenditures and Transfers	( 50,120)	22,319		
Unencumbered Cash, Beginning	<u>56,803</u>	<u>6,683</u>		
Unencumbered Cash, Ending	<u>6,683</u>	<u>29,002</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Wireless Emergency Telephone Service Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
State Grant	\$ 12,428	181,025		181,025
Emergency Telephone Tax	31,208	31,621	30,000	1,621
Total Cash Receipts	<u>43,636</u>	<u>212,646</u>	<u>30,000</u>	<u>182,646</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	7,278	45,691	4,000	( 41,691)
Commodities			29,000	29,000
Capital Outlay	226,977		62,685	62,685
Total Emergency Telephone Service	<u>234,255</u>	<u>45,691</u>	<u>95,685</u>	<u>49,994</u>
Budget Credit			181,025	181,025
Total Expenditures and Transfers	<u>234,255</u>	<u>45,691</u>	<u>276,710</u>	<u>231,019</u>
Receipts Over (Under)				
Expenditures and Transfers	( 190,619)	166,955		
Unencumbered Cash, Beginning	98,510	( 92,109)		
Unencumbered Cash, Ending	<u>( 92,109)</u>	<u>74,846</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Emergency Telephone Grant Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations	\$ 23,501	
Total Cash Receipts	23,501	
Expenditures and Transfers		
Public Safety		
Emergency Telephone Service		
Contractual Services	5,752	
Commodities	703	
Capital Outlay	17,748	
Total Expenditures and Transfers	24,203	
Receipts Over (Under)		
Expenditures and Transfers	( 702)	
Unencumbered Cash, Beginning	1,031	329
Unencumbered Cash, Ending	329	329

See accompanying notes to financial statements

Neosho County, Kansas  
Shaw/Elk Road Bond and Interest Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$		420,400	( 420,400)
Transfers				
Operating Transfers In	420,400	1,099,612		1,099,612
Miscellaneous				
Accrued Interest on Bond Sale	7,374			
Total Cash Receipts	<u>427,774</u>	<u>1,099,612</u>	<u>420,400</u>	<u>679,212</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal		300,000		( 300,000)
Interest		379,213		( 379,213)
Total Bonds		<u>679,213</u>		<u>( 679,213)</u>
State Revolving Loan				
Principal	310,290	226,604	227,251	647
Interest	110,110	193,795	193,149	( 646)
Total State Revolving Loan	<u>420,400</u>	<u>420,399</u>	<u>420,400</u>	<u>1</u>
Total Expenditures and Transfers	<u>420,400</u>	<u>1,099,612</u>	<u>420,400</u>	<u>( 679,212)</u>
Receipts Over (Under) Expenditures and Transfers	7,374			
Unencumbered Cash, Beginning		7,374		
Unencumbered Cash, Ending	<u>7,374</u>	<u>7,374</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Shaw/Elk Road Bond Reserve Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Bond Proceeds	\$ 500,000	
Total Cash Receipts	500,000	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	500,000	
Unencumbered Cash, Beginning		500,000
Unencumbered Cash, Ending	500,000	500,000

See accompanying notes to financial statements

Neosho County, Kansas  
Shaw/Elk Road Improvement Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Countywide Sales Tax	\$ 1,121,830	1,091,999
Use of Money and Property		
Interest on Investments	7,213	53,641
Miscellaneous		
State Revolving Loan Proceeds	2,777,649	
Bond Proceeds	8,351,114	
Total Miscellaneous	<u>11,128,763</u>	
Total Cash Receipts	<u>12,257,806</u>	<u>1,145,640</u>
Expenditures and Transfers		
Public Works		
County Engineer		
Contractual Services	3,231,894	474,417
Commodities	30	
Capital Outlay	215,640	15,960
Operating Transfers Out	1,029,092	1,099,612
Reimbursed Expense		( 175,362)
Total Expenditures and Transfers	<u>4,476,656</u>	<u>1,414,627</u>
Receipts Over (Under)		
Expenditures and Transfers	7,781,150	( 268,987)
Unencumbered Cash, Beginning	<u>940,377</u>	<u>8,721,527</u>
Unencumbered Cash, Ending	<u><u>8,721,527</u></u>	<u><u>8,452,540</u></u>

See accompanying notes to financial statements

Neosho County, Kansas  
Solid Waste Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 28,805	27,458	100,000	( 72,542)
Total Cash Receipts	<u>28,805</u>	<u>27,458</u>	<u>100,000</u>	<u>( 72,542)</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	34,165	37,471	38,821	1,350
Contractual Services	15,035	13,067	24,100	11,033
Commodities	4,132	7,105	72,200	65,095
Reimbursed Expense	( 45,000)			
Total Expenditures and Transfers	<u>8,332</u>	<u>57,643</u>	<u>135,121</u>	<u>77,478</u>
Receipts Over (Under)				
Expenditures and Transfers	20,473	( 30,185)		
Unencumbered Cash, Beginning	<u>197,290</u>	<u>217,763</u>		
Unencumbered Cash, Ending	<u>217,763</u>	<u>187,578</u>		

See accompanying notes to financial statements

Neosho County, Kansas  
Special Auto Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 145,977	142,330
Total Cash Receipts	<u>145,977</u>	<u>142,330</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	116,621	127,418
Contractual Services	3,311	3,777
Commodities	5,572	9,591
Reimbursed Expense		( 12)
Total County Treasurer	<u>125,504</u>	<u>140,774</u>
Transfers		
County Treasurer		
Operating Transfers Out	<u>4,568</u>	<u>20,473</u>
Total Expenditures and Transfers	<u>130,072</u>	<u>161,247</u>
Receipts Over (Under)		
Expenditures and Transfers	15,905	( 18,917)
Unencumbered Cash, Beginning	<u>4,568</u>	<u>20,473</u>
Unencumbered Cash, Ending	<u><u>20,473</u></u>	<u><u>1,556</u></u>

See accompanying notes to financial statements

Neosho County, Kansas  
Prosecuting Attorney Training Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,182	1,975
Total Cash Receipts	<u>2,182</u>	<u>1,975</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	2,527	773
Total Expenditures and Transfers	<u>2,527</u>	<u>773</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 345)	1,202
 Unencumbered Cash, Beginning	<u>5,391</u>	<u>5,046</u>
Unencumbered Cash, Ending	<u><u>5,046</u></u>	<u><u>6,248</u></u>

See accompanying notes to financial statements

Neosho County, Kansas  
Special Law Enforcement Trust Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 1,149	75
Licenses, Fees, and Permits		
Officer Fees	520	305
Miscellaneous		
Sale of Confiscations		8,102
Other	1,516	1,059
Total Miscellaneous	<u>1,516</u>	<u>9,161</u>
Total Cash Receipts	<u>3,185</u>	<u>9,541</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	3,446	1,446
Capital Outlay		2,772
Total Expenditures and Transfers	<u>3,446</u>	<u>4,218</u>
Receipts Over (Under)		
Expenditures and Transfers	( 261)	5,323
Unencumbered Cash, Beginning	<u>5,278</u>	<u>5,017</u>
Unencumbered Cash, Ending	<u><u>5,017</u></u>	<u><u>10,340</u></u>

See accompanying notes to financial statements

Neosho County, Kansas  
Register of Deeds Technology Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 16,824	18,574
Total Cash Receipts	<u>16,824</u>	<u>18,574</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Capital Outlay	17,455	16,917
Total Expenditures and Transfers	<u>17,455</u>	<u>16,917</u>
Receipts Over (Under)		
Expenditures and Transfers	( 631)	1,657
Unencumbered Cash, Beginning	<u>39,094</u>	<u>38,463</u>
Unencumbered Cash, Ending	<u><u>38,463</u></u>	<u><u>40,120</u></u>

See accompanying notes to financial statements

Neosho County, Kansas  
C.E.R.T. Grant Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Safety		
Contractual Services		15
Commodities		475
Total Expenditures and Transfers	_____	490
Receipts Over (Under)		
Expenditures and Transfers		( 490)
Unencumbered Cash, Beginning	10,286	10,286
Unencumbered Cash, Ending	<u>10,286</u>	<u>9,796</u>

See accompanying notes to financial statements

Neosho County, Kansas  
Prosecuting Attorney Check Fees Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,564	2,800
Total Cash Receipts	<u>2,564</u>	<u>2,800</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Commodities	130	
Capital Outlay	2,163	6,991
Total Expenditures and Transfers	<u>2,293</u>	<u>6,991</u>
 Receipts Over (Under)		
Expenditures and Transfers	271	( 4,191)
 Unencumbered Cash, Beginning	<u>8,446</u>	<u>8,717</u>
Unencumbered Cash, Ending	<u><u>8,717</u></u>	<u><u>4,526</u></u>

See accompanying notes to financial statements

Neosho County, Kansas  
Fish and Game Prosecuting Fee Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 955	150
Total Cash Receipts	<u>955</u>	<u>150</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>955</u>	<u>100</u>
Total Expenditures and Transfers	<u>955</u>	<u>100</u>
 Receipts Over (Under)		
Expenditures and Transfers		50
 Unencumbered Cash, Beginning	<u>500</u>	<u>500</u>
Unencumbered Cash, Ending	<u><u>500</u></u>	<u><u>550</u></u>

See accompanying notes to financial statements

Neosho County, Kansas  
D.A.R.E. Grant Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>1</u>	<u>1</u>
Unencumbered Cash, Ending	<u><u>1</u></u>	<u><u>1</u></u>

See accompanying notes to financial statements

Neosho County, Kansas  
Drug Education Donation Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Donations	\$ 825	795
Total Cash Receipts	<u>825</u>	<u>795</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Commodities	36	580
Total Expenditures and Transfers	<u>36</u>	<u>580</u>
 Receipts Over (Under)		
Expenditures and Transfers	789	215
 Unencumbered Cash, Beginning	<u>171</u>	<u>960</u>
Unencumbered Cash, Ending	<u><u>960</u></u>	<u><u>1,175</u></u>

See accompanying notes to financial statements

Neosho County, Kansas  
CDBG Micro Loan Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 279	279
Industrial Loan Payments	6,929	12,597
Interest on Industrial Loans	2,480	2,101
Total Cash Receipts	<u>9,688</u>	<u>14,977</u>
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers	9,688	14,977
Unencumbered Cash, Beginning	<u>41,329</u>	<u>51,017</u>
Unencumbered Cash, Ending	<u><u>51,017</u></u>	<u><u>65,994</u></u>

See accompanying notes to financial statements

Neosho County, Kansas  
CDBG Udall Road Grant Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	59,985	59,985
Unencumbered Cash, Ending	59,985	59,985

See accompanying notes to financial statements

Neosho County, Kansas  
LEPC Grant Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 6,699	6,123
Transfers		
Operating Transfers In	10,132	
Total Cash Receipts	<u>16,831</u>	<u>6,123</u>
 Expenditures and Transfers		
Health		
Local Emergency Planning Committee		
Personal Services	9,879	10,314
Contractual Services	2,144	1,982
Commodities	335	
Reimbursed Expense		( 17)
Total Expenditures and Transfers	<u>12,358</u>	<u>12,279</u>
 Receipts Over (Under)		
Expenditures and Transfers	4,473	( 6,156)
 Unencumbered Cash, Beginning	<u>4,772</u>	<u>9,245</u>
Unencumbered Cash, Ending	<u><u>9,245</u></u>	<u><u>3,089</u></u>

See accompanying notes to financial statements

Neosho County, Kansas  
Resource Typing Grant Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>8,000</u>	<u>8,000</u>
Unencumbered Cash, Ending	<u><u>8,000</u></u>	<u><u>8,000</u></u>

See accompanying notes to financial statements

Neosho County, Kansas  
Employee Benefit Trust Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 30,000	102,152
Miscellaneous		
Payroll Withholdings and Benefits	17,092	5,079
Total Cash Receipts	<u>47,092</u>	<u>107,231</u>
 Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	25,944	102,263
Contractual Services	7,513	9,816
Total Expenditures and Transfers	<u>33,457</u>	<u>112,079</u>
 Receipts Over (Under)		
Expenditures and Transfers	13,635	( 4,848)
 Unencumbered Cash, Beginning		<u>13,635</u>
Unencumbered Cash, Ending	<u>13,635</u>	<u>8,787</u>

See accompanying notes to financial statements

Neosho County, Kansas  
Noxious Weed Grant Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	402	402
Unencumbered Cash, Ending	402	402

See accompanying notes to financial statements

Neosho County, Kansas  
Hazardous Material Grant Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	63	63
Unencumbered Cash, Ending	63	63

See accompanying notes to financial statements

## Agency Funds

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

<u>Fund</u>	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<u>Cities:</u>				
Chanute City-General	\$	656,712	656,712	
Chanute City-Library		289,420	289,420	
Chanute City-Industrial Fund		62	62	
Chanute City-Liability		157	157	
Chanute City-Employment Benefit		526,291	526,291	
Chanute City-Library Employment Benefit		41,552	41,552	
Chanute City-Bond and Interest		543,017	543,017	
Chanute City-Special Assessment		10,509	10,509	
Earlton City-General		839	839	
Erie City-General		97,700	97,700	
Erie City-Library		31,416	31,416	
Erie City-Ambulance and Fire		10,469	10,469	
Erie City-Industrial		10,469	10,469	
Erie City-Recreation		15,708	15,708	
Erie City-Employment Benefit		100,999	100,999	
Erie City-Bond and Interest		23,738	23,738	
Erie City-Special Liability		11	11	
Galesburg City-General		33,818	33,818	
Galesburg City-Liability		7,716	7,716	
Stark City-General		7,017	7,017	
Stark City-Employee Benefits		239	239	
Stark City-Liability		1,871	1,871	
St. Paul City-General		141,733	141,733	
Thayer City-General		17,693	17,693	
Thayer City-Library		11,058	11,058	
Thayer City-Employee Benefits		22,220	22,220	
Thayer City-Liability		9,106	9,106	
Thayer City-Museum		2,930	2,930	
Thayer City-Bond and Interest		14,796	14,796	
Subtotal Cities		<u>2,629,266</u>	<u>2,629,266</u>	
<u>Townships:</u>				
Big Creek Township General		22,718	22,718	
Canville Township-General		6,192	6,192	
Canville Township-Special Fire		42,134	42,134	
Centerville Township-Special Fire		16,971	16,971	
Chetopa Township-General		544	544	
Chetopa Township-Special Fire	( 3)	8,452	8,449	
Erie Township-General		1,012	1,012	
Erie Township-Special Fire		17,696	17,696	
Grant Township-General		3,568	3,568	
Grant Township-Special Fire		5,650	5,650	
Ladore Township-General		372	372	
Ladore Township-Special Fire		1,896	1,896	
Lincoln Township-General		13,685	13,685	
Lincoln Township-Fire		1	1	
Mission Township-General		15,510	15,510	
Mission Township-Fire		10,073	10,073	
Mission Township-Library		32,462	32,462	
Shiloh Township-General		4,872	4,872	
Shiloh Township-Special Fire		9	9	
Tioga Township-General		40,011	40,011	
Walnut Grove Township-General		10,596	10,596	
Subtotal Townships	( 3)	<u>254,424</u>	<u>254,421</u>	

See accompanying notes to financial statements

Neosho County, Kansas  
Statement of Cash Receipts, Disbursements and Balances  
For the Year Ended December 31, 2010

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Schools:</b>				
CUSD #101-General	\$	988,120	988,120	
CUSD #101-Capital Outlay		8,808	8,808	
CUSD #101-Bond and Interest		1,000,944	1,000,944	
CUSD #101-Supplemental General		1,073,810	1,073,810	
USD #447-General		96,452	96,452	
USD #447-Recreation		11,926	11,926	
USD #447-Supplemental General		104,585	104,585	
USD #247-General		10,096	10,096	
USD #247-Capital Outlay		2	2	
USD #247-Supplemental General		13,652	13,652	
USD #505-General		109,873	109,873	
USD #505-Capital Outlay		24,519	24,519	
USD #505-Supplemental General		216,842	216,842	
USD #505-Bond and Interest		54,332	54,332	
USD #248-General		7,442	7,442	
USD #248-Recreation		502	502	
USD #248-Capital Outlay		2,023	2,025	( 2)
USD #248-Supplemental General		9,454	9,460	( 6)
USD #248-Bond and Interest		854	856	( 2)
USD #413-General		1,085,222	1,085,222	
USD #413-Capital Outlay		43,173	43,173	
USD #413-Supplemental General		1,746,098	1,746,098	
USD #413-Bond and Interest		690,805	690,805	
USD #413-Recreation		218,110	218,110	
USD #413-Rec Employment Benefits		39,901	39,901	
NCCC-General		4,732,063	4,732,063	
NCCC-Adult Education		11,981	11,981	
NCCC-No Fund Warrants		95	95	
Subtotal Schools		<u>12,301,684</u>	<u>12,301,694</u>	<u>( 10)</u>
<b>Cemeteries:</b>				
Leanna Cemetery #1-General		1,564	1,564	
Greenwood Cemetery #2-General		12,745	12,745	
Bethel Cemetery #3-General		3,374	3,372	2
Lakeview Cemetery #4-General		2,782	2,782	
New Mt. Hope Cemetery #5-General		13,869	13,869	
Ladore Cemetery #6-General		7,799	7,799	
Morehead Cemetery #7-General		7,246	7,246	
South Center Cemetery #8-General		3,434	3,434	
Earlton Cemetery #9-General		9,031	9,031	
Shaw Cemetery #10-General		9,610	9,610	
Thayer Cemetery #11-General		10,242	10,242	
Odense Cemetery #12-General		5,488	5,488	
South Mound Cemetery #13-General		8,204	8,204	
Swede Center Cemetery #14-General		3,896	3,896	
Bethany Cemetery #15-General		3,502	3,502	
Mt. Moriah Cemetery #17-General		5,105	5,105	
Zion Cemetery #18-General		1,704	1,704	
St. Paul Cemetery #19-General		8,809	8,809	
Union Valley Cemetery #20-General		809	809	
Subtotal Cemeteries		<u>119,213</u>	<u>119,211</u>	<u>2</u>

See accompanying notes to financial statements

Neosho County, Kansas  
Statement of Cash Receipts, Disbursements and Balances  
For the Year Ended December 31, 2010

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Watershed Districts:</b>				
Cedar Creek-Jt #56-General	\$	5	5	
Labette-Hackberry Creek Jt. #96-General		25,592	25,592	
Tri-Creek Jt. #100-General		14,277	14,277	
Turkey Creek Jt. #103-General	2	20,240	20,238	4
Subtotal Watershed Districts	<u>2</u>	<u>60,114</u>	<u>60,112</u>	<u>4</u>
<b>Allen Levee-General:</b>				
Allen Levee-General	800	8,810	4,787	4,823
Brogan Levee-General	27,378		5,087	22,291
Butler Levee-General	8,928	1	278	8,651
Davis Levee-General	19,532			19,532
Delos Johnson Levee-General	59	4,947	3,342	1,664
Delos Johnson Levee-No Fund Warrants		2,910	2,910	
Dutton Levee-General	35,027			35,027
Gibbon Levee-General	5,677	17,742	22,341	1,078
Heath Levee-General	41,091		8,819	32,272
Hewitt Levee-General	897			897
Isett Blackburn Levee-General	83	10,128	3,858	6,353
Johnson Ditch-General	4,604			4,604
Lawrence Levee-General	11,747	13,959	18,217	7,489
Nixon Levee-General	8,880	5,867	5,049	9,698
Nixon Levee-No Fund Warrants		2,826	2,826	
Rosenthal Levee-General	36,210	871		37,081
Sare Levee-General	297	20,054		20,351
Sheltz Levee-General	31,003	21,573	27,943	24,633
Sheltz Levee-No Fund Warrants	367	19,704	19,704	367
Wikle Levee-General	( 683)	33,541	28,742	4,116
Wikle Levee-No Fund Warrants		30,859	30,859	
Wikle Extension Levee-General	5,832			5,832
Subtotal Allen Levee-General	<u>237,729</u>	<u>193,792</u>	<u>184,762</u>	<u>246,759</u>
<b>Regional Library:</b>				
SEK Library General		101,412	101,412	
SEK Library Employee Benefits		6,302	6,302	
Subtotal Regional Library		<u>107,714</u>	<u>107,714</u>	
Total Subdivisions	<u>237,728</u>	<u>15,666,207</u>	<u>15,657,180</u>	<u>246,755</u>

See accompanying notes to financial statements

Neosho County, Kansas  
Statement of Cash Receipts, Disbursements and Balances  
For the Year Ended December 31, 2010

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
State Funds:				
State Educational Building	\$	142,640	142,640	
State Institutional Building		71,320	71,320	
State General Fund	2,136	46	46	2,136
Total State Funds	<u>2,136</u>	<u>214,006</u>	<u>214,006</u>	<u>2,136</u>
Other Agency Funds:				
Payroll Clearing	137,651	4,868,813	5,006,464	
Motor Vehicle Licenses	( 6,966)	1,012,755	1,004,908	881
Inheritance Tax	31			31
Secretary of State Fees	120			120
Cereal Malt Beverage Licenses	25	25	25	25
Heritage Trust	984	3,755	4,022	717
Unclaimed Money	9,366			9,366
Stray Animal	625			625
Clerk of Court Release	1,567	2,523		4,090
Sales Tax	33,177	473,889	461,418	45,648
State Election Fees	245	175		420
State MVR Record Fees	10			10
Treasurer's Holding Account	21,683	30,071	20,950	30,804
Total Other Agency Funds	<u>198,518</u>	<u>6,392,006</u>	<u>6,497,787</u>	<u>92,737</u>
Distributable Funds:				
Current Tax	9,252,513	20,116,485	19,379,641	9,989,357
Delinquent Tax	277,073	366,094	417,226	225,941
Motor Vehicle Tax	585,652	2,174,429	2,228,152	531,929
Recreational Vehicle Tax	5,574	27,839	27,776	5,637
Mineral Production Tax	12,439	147,219	125,117	34,541
In Lieu of Tax	17,051	25,377	19,522	22,906
Total Distributable Funds	<u>10,150,302</u>	<u>22,857,443</u>	<u>22,197,434</u>	<u>10,810,311</u>
Total Agency Funds	<u>10,588,684</u>	<u>45,129,662</u>	<u>44,566,407</u>	<u>11,151,939</u>

See accompanying notes to financial statements

County of Neosho, Kansas  
Statement of Changes in Long Term Debt  
For the Year Ended December 31, 2010

Statement 5

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance end of Year	Interest Paid
<u>Revenue Bonds</u>										
Sales Tax Revenue Bonds	3.0-5.0%	10/1/2009	9,000,000	10/1/2032	\$ 9,000,000		300,000		8,700,000	379,212
<u>Revolving Loan</u>										
KDOT Revolving Loan	3.640%	6/15/2007	6,000,000	2/1/2026	5,324,042		226,604		5,097,438	193,796
<u>Lease Purchase Agreements</u>										
Bomag Reclaimer	2.650%	11/25/2009	330,000	11/25/2012	281,051		91,055		189,996	6,843
Rock Crusher	4.000%	6/4/2010	437,450	6/4/2015	-	437,450	39,932		397,518	8,773
Wheel Loader	2.950%	12/30/2010	238,440	12/31/2013	-	238,440			238,440	-
<u>Compensated Absences:</u>										
Sick Leave/Vacation Maximum Potential Liability					177,937			13,007	190,944	-
Total Long-Term Debt					<u>14,783,030</u>	<u>675,890</u>	<u>657,591</u>	<u>13,007</u>	<u>14,814,336</u>	<u>588,624</u>

Schedule of Maturity of Long-Term Debt:

	2011	2012	2013	2014	2015	2016-2020	2021-2025	2026-2030	2031-2032	Total
<u>Principal</u>										
Sales Tax Revenue Bonds	\$ 215,000	185,000	190,000	195,000	200,000	1,095,000	1,330,000	3,305,000	1,985,000	8,700,000
Revolving Loans	234,853	243,402	252,261	261,444	270,960	1,510,124	1,805,717	518,677		5,097,438
Lease Purchase Agreements	252,966	261,584	170,941	92,711	47,752					825,954
<u>Interest</u>										
Sales Tax Revenue Bonds	370,212	363,762	358,213	352,513	346,662	1,633,213	1,401,687	986,194	155,250	5,967,706
Revolving Loans	185,547	176,998	168,138	158,956	149,439	591,874	296,281	23,144		1,750,377
Lease Purchase Agreements	25,981	17,914	10,108	4,698	952					59,653
Total	<u>1,284,559</u>	<u>1,248,660</u>	<u>1,149,661</u>	<u>1,065,322</u>	<u>1,015,765</u>	<u>4,830,211</u>	<u>4,833,685</u>	<u>4,833,015</u>	<u>2,140,250</u>	<u>22,401,128</u>

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

County of Neosho, Kansas  
Notes to Financial Statements  
December 31, 2010

Note 1    Summary of Significant Accounting Policies

A. Reporting Entity

The County of Neosho, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Neosho, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

B. Basis of Presentation

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

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

Governmental Funds:

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

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

Debt Service 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 to be used for the acquisition or construction of major capital facilities.

Proprietary Funds:

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

Fiduciary Funds:

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 (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

County of Neosho, Kansas  
Notes to Financial Statements  
December 31, 2010

C. Basis of Accounting

*Statutory Basis of Accounting* - The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances. 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 adopted a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the County to use the statutory basis of accounting.

*Departure from accounting principles generally accepted in the United States of America* - The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, 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 expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

D. Budgets

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

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

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

County of Neosho, Kansas  
Notes to Financial Statements  
December 31, 2010

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

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Special Capital Improvement Reserve Fund  
Special Equipment Reserve Fund  
Jail Maintenance Reserve Fund  
Special Machinery Fund  
Special Highway Fund  
Emergency Telephone Grant Fund

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

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the General Fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

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

Deposits and Investments

As of December 31, 2010, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$ 6,002,194	S&P AAf/S1+

County of Neosho, Kansas  
Notes to Financial Statements  
December 31, 2010

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 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.

K.S.A. 12-1675 allows the County to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

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

*Custodial credit risk - deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any peak periods.

*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 to be adequately secured and the County's investment policy requires 100% collateralization at all times.

At December 31, 2010, the carrying amount of the County's deposits was \$19,082,552 and the bank balance was \$19,224,824. Of the bank balance, \$13,585,862 was secured by federal depository insurance and the remaining \$5,638,962 was collateralized securities held by the pledging financial institution's agents in the County's name.

At December 31, 2010, the County had invested \$6,002,194 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.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory.

County of Neosho, Kansas  
Notes to Financial Statements  
December 31, 2010

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property 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 the rate established annually by State Statute. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Vacation and Sick Pay

The County's policies regarding vacation and sick pay permit employees to accumulate one day of sick pay per month, up to a maximum of 40 days total accumulation. Employees are granted from 5 to 15 days vacation per year, depending on years of service. Unused vacation time may be carried over, with varying limits depending on length of service. Policies prohibit payment for vacation time in lieu of time off and require the cancellation of accumulated sick pay on the date of employment termination, however upon retirement or death, County employees may be paid for 50% of unused sick pay, for up to 320 unused hours.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

Expenditures exceeded the adopted budget in the Shaw/Elk Road Bond and Interest Fund in the amount of \$679,212.

Compliance with Kansas Depository Security Law

No violations.

County of Neosho, Kansas  
Notes to Financial Statements  
December 31, 2010

Note 3     Detail Notes on All Funds and Account Groups

A.     Assets:

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived these requirements until December 31, 2010, in accordance with K.S.A. 75-1120(a).

B.     Liabilities:

Defined Benefit Pension Plan

*Plan Description.* The County contributes to the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report (only one is issued) 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) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% or 6% of covered salary, depending on date of employment. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The KPERS employer rate established by statute for the period January 1, 2010 through December 31, 2010 was 7.14% (6.14% for the period April 1 through June 30). The County employer contributions for the years ending December 31, 2010, 2009, and 2008 were \$195,001, \$131,803, and \$129,941, respectively, equal to the statutory required contributions for each year. The County's KP&F employer rate established for fiscal years beginning in 2010 was 12.86%, which includes a uniform employer rate, plus a supplemental rate for past service cost. Employers participating in KP&F must make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. This additional contribution is included in the rate stated above. The County contributions to KP&F for the year ending December 31, 2010, 2009 and 2008 was \$64,442, \$63,558 and \$61,042, respectively, equal to the statutory required contributions for that year.

Other Employee Benefits

At December 31, 2010, the maximum potential liability under the County's vacation and sick leave policy is \$116,235 for sick leave pay, \$74,709 for vacation pay.

County of Neosho, Kansas  
Notes to Financial Statements  
December 31, 2010

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Neosho County assessed valuation at November 1, 2010 was \$102,514,770. The Sales Tax Revenue bonds and State Revolving Loan (see below) are not subject to this limit. As a result, there is no outstanding debt subject to this limit. The resulting legal debt margin was \$3,075,443.

A schedule of the changes in the County's long term debt is presented in Statement 5.

Sales Tax Revenue Bonds

On October 1, 2009, the County issued \$9,000,000 in Sales Tax Revenue Bonds in conjunction with the Shaw/Elk Road Project (see note below). These bonds will be repaid from the proceeds of the voted sales tax which is funding the project.

Lease Purchase Agreement

At December 31, 2010, the County was obligated under three lease purchase agreements for the purchase of equipment. Details of this agreement, along with payments due subsequent to December 31, 2010, are presented on Statement 5.

Revolving Loan

At December 31, 2010, the County is obligated under a revolving loan agreement with the State of Kansas. The proceeds of this loan agreement are being used in the Shaw/Elk Road Capital Project (see below). Details of this revolving loan agreement, along with maturities subsequent to December 31, 2010, are presented on Statement 5.

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund	General Fund	\$ 4,568
General Fund	Special Cap. Improvement Fund	60,719
General Fund	Special Equipment Reserve Fund	540,749
Road and Bridge Fund	Special Highway Fund	532,047
Shaw/Elk Road Fund	Special Highway Fund	608,692
Road and Bridge Fund	Special Machinery Fund	284,000
General Fund	LEPC Grant Fund	10,132
Employee Benefits Fund	Employee Benefit Trust Fund	30,000

Note 4 Closure and Postclosure Care Costs of Landfill

During 1995, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Expenses for monitoring the site over the thirty year post-closure period have not been estimated, but are not expected to have a material impact on the financial statements. Expenses for re-grading and other postclosure costs have not been estimated, and are expected to be performed by County employees as needed.

County of Neosho, Kansas  
Notes to Financial Statements  
December 31, 2010

Note 5      Prior Year Defeasance of Debt

In 2006, the County placed Sales Tax Funds into an irrevocable trust fund in order to retire the remainder of a Sales Tax Bond issue, the proceeds of which were used to construct the County Jail.

At December 31, 2010, \$555,000 of these Jail Sales Tax Revenue bonds are still outstanding. These bonds were consider to be defeased and the liability for these bonds has been removed from the County's financial statements. The future payments for principal and interest will be made by the trustee, and not by the County.

Note 6      Community Development Micro Loan Program

During 2002, the County received a grant from the Department of Commerce to establish a revolving fund to provide low-interest loans to local business ventures. Earnings from the loans, as well as loan repayments are retained by the County to finance future loans.

A schedule of the loan activity for this program for the year ending December 31, 2010, is presented below:

Loans outstanding January 1, 2010	\$ 65,832
Loan principal repaid	<u>(12,598)</u>
Loans outstanding December 31, 2010	<u>53,234</u>

All loans provide for a repayment plan consisting of eighteen months of interest-only payments, followed by a maximum of seven years of principal and interest payments.

Note 7      Shaw/Elk Road Construction Project

During 2006, the County began a project for the reconstruction of two roads in the County. A special sales tax for this project was approved by the voters of the County in 2005. This sales tax will be used exclusively for paying the costs of this road project, including principal and interest on any debt issued in conjunction with the project.

As of December 31, 2010, the total project authorization is \$24,068,683 and the County has expended and encumbered a total of \$10,621,648 to date on this project.

Note 8      Summary, Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Pending Litigation

The County is defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

County of Neosho, Kansas  
Reconciliation of 2009 Tax Roll  
For the Year Ended December 31, 2010

Schedule 1

County Clerk's Abstract of Taxes Levied		\$ 20,007,422
Add: Added and Escaped Taxes		94,213
Deduct: Taxes Abated and Refunded		<u>(72,449)</u>
Tax Roll as Adjusted		<u>20,029,186</u>
<u>County Treasurer's Accounting:</u>		
Current Tax Collections	\$	19,301,022
Uncollected:		
Personal Property	66,850	
Real Estate	<u>660,949</u>	
Total Uncollected		727,799
Tax Roll (Over) Under Accounted For		<u>365</u>
Net Tax Roll		<u>20,029,186</u>

County of Neosho, Kansas  
County Clerk's Office  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2010

Schedule 2  
(Page 1 of 6)

Balance - January 1, 2010 \$ 0

Receipts:

Beer Licenses	\$	50
Candidate Filing Fees		1,083
Copies, FAX, etc.		50
Voter Lists		250
Other		<u>2</u>

Total Receipts 1,435

Disbursements:

Paid to County Treasurer 1,435

Balance - December 31, 2010 0

County of Neosho, Kansas  
Register of Deed's Office  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2010

Schedule 2  
(Page 2 of 6)

Balance - January 1, 2010 \$ 0

Receipts:

Mortgage Registration and Heritage Trust Fees	\$ 89,251	
Recording Fees	29,100	
Technology Fees	18,574	
Copies	<u>2,287</u>	
Total Receipts		139,212

Disbursements:

Paid to County Treasurer		<u>139,212</u>
Balance - December 31, 2010		<u><u>0</u></u>

County of Neosho, Kansas  
 Clerk of the District Court-Chanute Office  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2010

Balance - January 1, 2010 \$ 79,452

Receipts:

Attorney Fee State	\$	11,740	
Bonds/ Forfeitures		39,316	
County Clerk Fees		7,173	
County Reimb.		17,028	
Fines		17,841	
IDS Fees		458	
Interest		72	
Judgement, Sales, Other		282,670	
Judicial Branch		19,517	
Law Library		7,630	
LETC		2,251	
PATF		360	
Restitution		71,375	
State Clerk Fees		<u>77,018</u>	
 Total Receipts			 554,449

Disbursements:

To State Treasurer	\$	118,404	
To County Treasurer		28,655	
To Others		<u>413,835</u>	
 Total Disbursements			 <u>560,894</u>

Balance - December 31, 2010 73,007

Composition of Ending Balance:

Demand Deposit, Emprise Bank, Chanute, Kansas			<u><u>73,007</u></u>
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County of Neosho, Kansas  
 Clerk of the District Court-Erie Office  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2010

Balance - January 1, 2010 \$ 819

Receipts:

Fines	\$	80,320	
PATF		1,666	
Law Library		6,385	
State Clerk Fees		49,217	
LETC		12,634	
IDS Fees		521	
Restitution		214	
Judgement, Sales, Other		19,140	
Bonds/ Forfeitures		10,347	
DL Reinstatement		4,074	
Marriage License Fees		5,605	
Judicial Branch		16,929	
Interest		33	
Attorney Fee State		150	
		207,235	
Total Receipts			207,235

Disbursements:

To State Treasurer	\$	168,983	
To County Treasurer		4,641	
To Others		28,542	
		202,166	
Total Disbursements			202,166

Balance - December 31, 2010 5,888

Composition of Ending Balance:

Demand Deposit, Bank of Commerce-Erie, Erie, Kansas			5,888
			5,888

County of Neosho, Kansas  
Sheriff's Office  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2010

Schedule 2  
(Page 5 of 6)

Balance - January 1, 2010 \$ 54,368

Receipts:

Sheriff Fees	\$ 4,447
Jail Keep/Work Release	100,800
VIN Fees	3,780
Reimbursements	6,690
MVR Fees	528
Inmate Accounts	42,715
Bonds	<u>50,595</u>

Total Receipts 209,555

Disbursements:

To the County Treasurer	\$ 115,346
To the State	440
To others	65,564
To District Court and Foreign Courts	50,595
To Kansas Highway Patrol	<u>369</u>

Total Disbursements 232,314

Balance - December 31, 2010 31,609

Composition of Ending Balance:

Demand Deposit, Home State Bank, Erie, Kansas	
Fee Account	100
Inmate Account	<u>31,509</u>
Total	<u><u>31,609</u></u>

County of Neosho, Kansas  
County Attorney's Office  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2010

Schedule 2  
(Page 6 of 6)

Balance - January 1, 2010 \$ 725

Receipts:

Diversion Fees	\$ 7,605
Check Collection Fees	1,122
Restitution	5,040
Fish and Game Prosecution Fees	150
Other	<u>1,803</u>

Total Receipts 15,720

Disbursements:

Paid to County Treasurer	<u>16,420</u>
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Balance - December 31, 2010 25

Composition of Ending Balance:

Cash on Hand	<u><u>25</u></u>
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