

RUSH COUNTY, KANSAS
LaCrosse, Kansas

Financial Statements with Independent Auditors' Report

For the Year Ended December 31, 2008

RUSH COUNTY, KANSAS
 Financial Statements with Independent Auditors' Report
 For the Year Ended December 31, 2008

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Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners
Rush County, Kansas
LaCrosse, Kansas 67548

We have audited the accompanying financial statements of **Rush County, Kansas**, as of and for the year ended December 31, 2008, as listed in the table of contents. These financial statements are the responsibility of **Rush County, Kansas'** management. Our responsibility is to express opinions on these financial statements based on our audit.

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

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

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Rush County, Kansas**, as of December 31, 2008, or changes in financial position for the year then ended. Further, **Rush County, Kansas** has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of each fund of **Rush County, Kansas**, as of December 31, 2008, their respective cash receipts and disbursements, and budgetary results for the year then ended, on the basis of accounting described in Note 1.

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

July 13, 2009

RUSH COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures and Unencumbered Cash
 For the Year Ended December 31, 2008

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Categories							
General Fund	\$ 1,325,373	-	1,830,163	1,895,922	1,259,614	14,796	1,274,410
Special Revenue Funds							
Road and Bridge Fund	91,634	-	1,698,072	1,700,681	89,025	84,857	173,882
Special Bridge Fund	113,713	-	76,225	137,263	52,675	68,000	120,675
Health Fund	12,656	-	135,828	129,252	19,232	1,404	20,636
Noxious Weed Fund	14,988	-	316,172	328,603	2,557	1,436	3,993
Appraiser's Cost Fund	16,772	-	106,219	112,778	10,213	2,281	12,494
Hospital Maintenance Fund	7,674	-	148,612	150,000	6,286	-	6,286
Mental Health Fund	-	-	23,600	23,600	-	-	-
Mental Retardation Fund	-	-	10,218	10,218	-	-	-
Emergency 911 Fund	613	-	19,628	17,773	2,468	393	2,861
Special Parks and Recreation Fund	28	-	-	-	28	-	28
Special Alcohol Fund	1,197	-	1,662	-	2,859	-	2,859
Noxious Weed Capital Outlay Fund	76,681	-	6,497	31,596	51,582	-	51,582
Special Machinery Fund	228,356	-	175,000	73,139	330,217	-	330,217
Capital Improvements Reserve Fund	221,356	-	75,000	69,456	226,900	651	227,551
Equipment Reserve Fund	121,195	-	75,000	32,239	163,956	21,659	185,615
Recycling Fund	972	-	2,372	1,122	2,222	-	2,222
Micro Loan Fund	22,531	-	14,474	1,081	35,924	-	35,924
Register of Deeds Technology Fund	28,392	-	6,652	4,355	30,689	-	30,689
Wireless 911 Fund	8,443	-	7,364	999	14,808	-	14,808
Enhanced 911 Grant Fund	-	-	60,029	60,029	-	-	-
Fire District No. 1 - General Fund	1,035	-	15,588	15,100	1,523	1,631	3,154
Fire District No. 2 - General Fund	248	-	7,675	7,923	-	239	239
Fire District No. 3 - General Fund	831	-	11,921	11,500	1,252	70	1,322
Fire District No. 4 - General Fund	1,387	-	29,099	28,000	2,486	1,135	3,621
Fire District No. 5 - General Fund	764	-	18,146	18,859	51	1,424	1,475
Fire District No. 6 - General Fund	600	-	16,163	15,979	784	72	856
Fire District No. 7 - General Fund	833	-	22,082	21,500	1,415	46	1,461
Fire District No. 8 - General Fund	-	-	18,825	18,000	825	-	825
Fire District No. 1 - Special Fund	4,863	-	2,181	-	7,044	-	7,044
Fire District No. 2 - Special Fund	15,230	-	375	916	14,689	-	14,689
Fire District No. 3 - Special Fund	32,700	-	2,370	-	35,070	-	35,070
Fire District No. 4 - Special Fund	25,605	-	10,496	-	36,101	-	36,101
Fire District No. 5 - Special Fund	6,570	-	996	-	7,566	-	7,566
Fire District No. 6 - Special Fund	2,957	-	-	-	2,957	-	2,957
Fire District No. 7 - Special Fund	19,908	-	2,374	-	22,282	-	22,282
Fire District No. 8 - Special Fund	-	-	9,310	-	9,310	-	9,310
Total Special Revenue Funds	<u>1,080,732</u>	<u>-</u>	<u>3,126,225</u>	<u>3,021,961</u>	<u>1,184,996</u>	<u>185,298</u>	<u>1,370,294</u>
Balance Carried Forward	<u>\$ 2,406,105</u>	<u>-</u>	<u>4,956,388</u>	<u>4,917,883</u>	<u>2,444,610</u>	<u>200,094</u>	<u>2,644,704</u>

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

RUSH COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures and Unencumbered Cash
 For the Year Ended December 31, 2008

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Balance Brought Forward	\$ 2,406,105	-	4,956,388	4,917,883	2,444,610	200,094	2,644,704
Debt Service Funds							
Debt Service Fund	22,749	-	173,872	175,958	20,663	-	20,663
Hospital Revenue Bonds Fund	-	-	300,000	299,277	723	-	723
Total Debt Service Funds	22,749	-	473,872	475,235	21,386	-	21,386
Capital Project Fund							
Capital Projects - Bridges Fund	8,589	-	-	470	8,119	-	8,119
Proprietary Fund Category							
Enterprise Fund							
Solid Waste Fund	30,368	-	78,687	105,201	3,854	724	4,578
Fiduciary Fund Category							
Private Purpose Trust Funds							
Prosecuting Attorney Training Fund	2,837	-	398	197	3,038	-	3,038
Special Motor Vehicle Fund	-	-	37,740	37,740	-	-	-
Total Private Purpose Trust Funds	2,837	-	38,138	37,937	3,038	-	3,038
Total Reporting Entity (Excluding Agency Funds)	\$ 2,470,648	-	5,547,085	5,536,726	2,481,007	200,818	2,681,825

Composition of Cash:

Certificates of Deposits	\$ 640,000
Savings Accounts	5,277,759
Checking Accounts	555,784
Cash on Hand	26,928
Total Cash	6,500,471
Agency Funds Per Statement 4	(3,818,646)
Total Reporting Entity (Excluding Agency Funds)	\$ 2,681,825

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

RUSH COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 For the Year Ended December 31, 2008

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Fund Category					
General Fund	\$ 2,103,098	-	2,103,098	1,895,922	207,176
Special Revenue Funds					
Road and Bridge Fund	1,600,000	134,486	1,734,486	1,700,681	33,805
Special Bridge Fund	211,128	-	211,128	137,263	73,865
Health Fund	117,025	13,752	130,777	129,252	1,525
Noxious Weed Fund	312,965	15,638	328,603	328,603	-
Appraiser's Cost Fund	113,661	-	113,661	112,778	883
Hospital Maintenance Fund	150,000	-	150,000	150,000	-
Mental Health Fund	23,100	-	23,100	23,600	(500)
Mental Retardation Fund	10,000	-	10,000	10,218	(218)
Special Parks and Recreation Fund	28	-	28	-	28
Special Alcohol Fund	955	-	955	-	955
Noxious Weed Capital Outlay Fund	80,844	-	80,844	31,596	49,248
Fire District No. 1 - General Fund	15,100	-	15,100	15,100	-
Fire District No. 2 - General Fund	8,000	-	8,000	7,923	77
Fire District No. 3 - General Fund	11,500	-	11,500	11,500	-
Fire District No. 4 - General Fund	28,000	-	28,000	28,000	-
Fire District No. 5 - General Fund	17,800	1,059	18,859	18,859	-
Fire District No. 6 - General Fund	15,890	-	15,890	15,979	(89)
Fire District No. 7 - General Fund	21,500	-	21,500	21,500	-
Fire District No. 8 - General Fund	18,000	-	18,000	18,000	-
Debt Service Fund					
Debt Service Fund	190,957	-	190,957	175,958	14,999
Proprietary Fund Category					
Enterprise Fund					
Solid Waste Fund	101,705	-	101,705	105,201	(3,496)

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

RUSH COUNTY, KANSAS

General Fund

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2008

(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,284,247	1,367,775	1,343,697	24,078
Delinquent Tax	8,562	21,012	-	21,012
Vehicle Tax	131,760	116,684	126,078	(9,394)
Mineral Production Tax	6,292	8,597	3,000	5,597
Excise Tax	6	-	-	-
Intergovernmental				
State Aid	67,608	-	-	-
Homeland Security Grant	8,112	12,916	-	12,916
Licenses and Fees				
Mortgage Registration Fees	29,342	15,208	6,500	8,708
Co. Clerk - Co. Share Game and Park	421	432	200	232
County Offices	20,483	16,243	12,000	4,243
Antique Motor Vehicle Registration Fees	1,950	2,020	900	1,120
Cereal Malt Beverage and Club License	50	125	-	125
Interest on Taxes	25,548	13,171	1,000	12,171
Interest on Investments	123,214	91,145	30,000	61,145
Miscellaneous	53,442	50,368	10,000	40,368
Sale of Farm	205,855	-	-	-
Dispatch Fees	19,364	20,000	16,000	4,000
Oil Royalty	30,077	39,871	10,000	29,871
Rents and Leases	18,400	12,470	10,000	2,470
Senior Citizens	20,554	21,906	15,000	6,906
Transfers In	23,176	20,220	-	20,220
Total Cash Receipts	2,078,463	1,830,163	1,584,375	245,788
Expenditures				
County Commission	45,109	46,940	50,000	3,060
County Clerk	68,315	76,196	78,700	2,504
County Treasurer	80,635	85,287	83,670	(1,617)
County Attorney	80,334	79,477	73,000	(6,477)
Register of Deeds	48,170	47,902	57,500	9,598
Sheriff	324,171	367,454	367,700	246
Unified Court	38,835	63,522	55,383	(8,139)
Courthouse General	171,744	145,295	213,000	67,705
Custodian	62,259	67,461	70,000	2,539
Emergency Preparedness	9,650	21,046	15,000	(6,046)
Expenditures Carried Forward	\$ 929,222	1,000,580	1,063,953	63,373

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

RUSH COUNTY, KANSAS

General Fund

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2008

(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Expenditures Brought Forward	\$ 929,222	1,000,580	1,063,953	63,373
Soil Conservation	29,000	29,000	29,000	-
Elderly Companion Program	3,852	3,902	3,902	-
Economic Development	7,562	7,898	13,000	5,102
Airport	3,546	9,498	8,500	(998)
Election	19,438	40,651	48,000	7,349
Employee Benefits	556,690	563,976	700,000	136,024
Services for Elderly	43,199	44,366	51,350	6,984
Senior Citizens Transportation	4,520	5,742	8,000	2,258
Homeland Security Grant	8,112	12,916	-	(12,916)
Fair	10,000	10,000	10,000	-
CKLEPG	4,393	4,393	4,393	-
Historical Records	13,000	13,000	13,000	-
Transfers Out	150,000	150,000	150,000	-
Total Expenditures	<u>1,782,534</u>	<u>1,895,922</u>	<u>2,103,098</u>	<u>207,176</u>
Receipts Over (Under) Expenditures	295,929	(65,759)		
Unencumbered Cash, January 1	<u>1,029,444</u>	<u>1,325,373</u>		
Unencumbered Cash, December 31	\$ <u><u>1,325,373</u></u>	<u><u>1,259,614</u></u>		

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

RUSH COUNTY, KANSAS
Road and Bridge Fund

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,192,659	1,134,592	1,125,826	8,766
Delinquent Tax	6,378	16,718	-	16,718
Vehicle Tax	85,363	107,532	117,179	(9,647)
Vehicle Rental Excise Tax	4	-	-	-
Intergovernmental				
Special Highway Fuel Tax	295,703	285,188	304,375	(19,187)
Emergency Preparedness State Aid	-	14,556	-	14,556
Federal Aid	-	110,219	-	110,219
Sale of Property	13,500	-	-	-
Contractual Work	41,847	-	-	-
Reimbursements	25,527	29,267	5,000	24,267
Total Cash Receipts	<u>1,660,981</u>	<u>1,698,072</u>	<u>1,552,380</u>	<u>145,692</u>
Expenditures				
Personal Services	606,479	650,557	600,000	(50,557)
Commodities	594,359	631,931	700,000	68,069
Contractual Services	68,382	79,656	90,000	10,344
Capital Outlay	180,396	163,537	160,000	(3,537)
Transfers Out	200,000	175,000	50,000	(125,000)
(a) Budget Credit	-	-	134,486	134,486
Total Expenditures	<u>1,649,616</u>	<u>1,700,681</u>	<u>1,734,486</u>	<u>33,805</u>
Receipts Over (Under) Expenditures	11,365	(2,609)		
Unencumbered Cash, January 1	<u>80,269</u>	<u>91,634</u>		
Unencumbered Cash, December 31	\$ <u>91,634</u>	\$ <u>89,025</u>		
 (a) Budget Credit				
Excess Federal Aid over Amount Budgeted		\$ <u>110,219</u>		
Excess Reimbursements over Amount Budgeted		<u>24,267</u>		
Total Budget Credit		\$ <u>134,486</u>		

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

RUSH COUNTY, KANSAS
Special Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 69,251	68,943	67,900	1,043
Delinquent Tax	310	944	-	944
Vehicle Tax	6,300	6,338	6,867	(529)
Total Cash Receipts	<u>75,861</u>	<u>76,225</u>	<u>74,767</u>	<u>1,458</u>
Expenditures				
Capital Outlay	<u>43,367</u>	<u>137,263</u>	<u>211,128</u>	<u>73,865</u>
Receipts Over (Under) Expenditures	32,494	(61,038)		
Unencumbered Cash, January 1	<u>81,219</u>	<u>113,713</u>		
Unencumbered Cash, December 31	\$ <u><u>113,713</u></u>	<u><u>52,675</u></u>		

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

RUSH COUNTY, KANSAS

Health Fund

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2008

(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 61,751	71,509	70,936	573
Delinquent Tax	410	1,005	-	1,005
Vehicle Tax	5,623	5,586	6,055	(469)
Intergovernmental				
Federal Aid	21,504	14,909	10,000	4,909
State Aid	7,663	9,067	10,000	(933)
Fees	32,791	33,752	20,000	13,752
Total Cash Receipts	129,742	135,828	116,991	18,837
Expenditures				
Personal Services	72,139	76,710	71,125	(5,585)
Commodities	31,855	24,652	25,600	948
Contractual Services	25,514	25,613	19,300	(6,313)
Capital Outlay	1,912	2,277	1,000	(1,277)
(a) Budget Credit	-	-	13,752	13,752
Total Expenditures	131,420	129,252	130,777	1,525
Receipts Over (Under) Expenditures	(1,678)	6,576		
Unencumbered Cash, January 1	14,334	12,656		
Unencumbered Cash, December 31	\$ 12,656	19,232		
(a) Budget Credit				
Excess Fees Over Amount Budgeted		\$ 13,752		

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

RUSH COUNTY, KANSAS
Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 109,981	118,593	116,400	2,193
Delinquent Tax	847	1,971	-	1,971
Vehicle Tax	11,703	9,970	10,760	(790)
Intergovernmental				
State Aid	17,872	11,041	-	11,041
Chemical Sales	148,378	174,597	170,000	4,597
State of Kansas Refund Prior Yr Expend.	11,142	-	-	-
Total Cash Receipts	<u>299,923</u>	<u>316,172</u>	<u>297,160</u>	<u>19,012</u>
Expenditures				
Personal Services	86,615	90,274	77,492	(12,782)
Commodities	210,989	208,680	208,023	(657)
Contractual Services	20,159	16,819	27,450	10,631
Capital Outlay	-	6,333	-	(6,333)
Transfers Out	-	6,497	-	(6,497)
(a) Budget Credit	-	-	15,638	15,638
Total Expenditures	<u>317,763</u>	<u>328,603</u>	<u>328,603</u>	<u>-</u>
Receipts Over (Under) Expenditures	(17,840)	(12,431)		
Unencumbered Cash, January 1	<u>32,828</u>	<u>14,988</u>		
Unencumbered Cash, December 31	\$ <u>14,988</u>	<u>2,557</u>		
(a) Budget Credit				
Excess State Aid Over Amount Budgeted		\$ 11,041		
Excess Chemical Sales Over Amount Budgeted		<u>4,597</u>		
Total Budget Credit		\$ <u>15,638</u>		

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

RUSH COUNTY, KANSAS
Appraiser's Cost Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 102,194	93,044	91,559	1,485
Delinquent Tax	621	1,549	-	1,549
Vehicle Tax	8,764	9,246	10,035	(789)
Miscellaneous	3,571	2,380	-	2,380
Total Cash Receipts	115,150	106,219	101,594	4,625
Expenditures				
Personal Services	76,157	73,962	74,171	209
Commodities	8,098	7,979	7,000	(979)
Contractual Services	23,540	30,837	27,490	(3,347)
Capital Outlay	3,840	-	5,000	5,000
Total Expenditures	111,635	112,778	113,661	883
Receipts Over (Under) Expenditures	3,515	(6,559)		
Unencumbered Cash, January 1	13,257	16,772		
Unencumbered Cash, December 31	\$ 16,772	10,213		

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

RUSH COUNTY, KANSAS
Hospital Maintenance Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 148,299	146,007	132,018	13,989
Delinquent Tax	944	2,381	-	2,381
Vehicle Tax	177	224	13,370	(13,146)
Total Cash Receipts	<u>149,420</u>	<u>148,612</u>	<u>145,388</u>	<u>3,224</u>
Expenditures				
Appropriations	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	(580)	(1,388)		
Unencumbered Cash, January 1	<u>8,254</u>	<u>7,674</u>		
Unencumbered Cash, December 31	\$ <u><u>7,674</u></u>	\$ <u><u>6,286</u></u>		

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

RUSH COUNTY, KANSAS

Mental Health Fund

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2008

(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 21,364	21,316	21,004	312
Delinquent Tax	144	351	-	351
Vehicle Tax	1,968	1,933	2,096	(163)
Total Cash Receipts	23,476	23,600	23,100	500
Expenditures				
Appropriations	23,476	23,600	23,100	(500)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31	\$ -	-		

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

RUSH COUNTY, KANSAS
Mental Retardation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 9,244	9,230	9,093	137
Delinquent Tax	62	152	-	152
Vehicle Tax	854	836	907	(71)
Total Cash Receipts	10,160	10,218	10,000	218
Expenditures				
Appropriations	10,160	10,218	10,000	(218)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31	\$ -	-		

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

RUSH COUNTY, KANSAS
Emergency 911 Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Collections	\$ 19,434	19,628
Expenditures		
Capital Outlay	20,286	17,773
Receipts Over (Under) Expenditures	(852)	1,855
Unencumbered Cash, January 1	1,465	613
Unencumbered Cash, December 31	\$ 613	2,468

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

RUSH COUNTY, KANSAS
Special Parks and Recreation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Expenditures				
Contractual Services	\$ -	-	28	28
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	28	28		
Unencumbered Cash, December 31	\$ 28	28		

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

RUSH COUNTY, KANSAS

Special Alcohol Fund

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2008

(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Private Club Liquor Tax	\$ 660	1,662	209	1,453
Expenditures				
Contractual Services	-	-	955	955
Receipts Over (Under) Expenditures	660	1,662		
Unencumbered Cash, January 1	537	1,197		
Unencumbered Cash, December 31	\$ 1,197	2,859		

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

RUSH COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Transfers In	\$ -	6,497	-	6,497
Expenditures				
Capital Outlay	4,163	31,596	80,844	49,248
Receipts Over (Under) Expenditures	(4,163)	(25,099)		
Unencumbered Cash, January 1	80,844	76,681		
Unencumbered Cash, December 31	\$ 76,681	51,582		

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

RUSH COUNTY, KANSAS
Special Machinery Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 200,000	175,000
Expenditures		
Capital Outlay	52,875	73,139
Receipts Over (Under) Expenditures	147,125	101,861
Unencumbered Cash, January 1	81,231	228,356
Unencumbered Cash, December 31	\$ 228,356	330,217

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

RUSH COUNTY, KANSAS
Capital Improvements Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers In	\$ 75,000	75,000
Expenditures		
Capital Outlay	<u>26,571</u>	<u>69,456</u>
Receipts Over (Under) Expenditures	48,429	5,544
Unencumbered Cash, January 1	<u>172,927</u>	<u>221,356</u>
Unencumbered Cash, December 31	<u>\$ 221,356</u>	<u>226,900</u>

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

RUSH COUNTY, KANSAS
Equipment Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers In	\$ 75,000	75,000
Expenditures		
Capital Outlay	<u>27,790</u>	<u>32,239</u>
Receipts Over (Under) Expenditures	47,210	42,761
Unencumbered Cash, January 1	<u>73,985</u>	<u>121,195</u>
Unencumbered Cash, December 31	<u>\$ 121,195</u>	<u>163,956</u>

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

RUSH COUNTY, KANSAS
Recycling Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous	\$ 487	2,372
Expenditures		
Capital Outlay	-	1,122
Receipts Over (Under) Expenditures	487	1,250
Unencumbered Cash, January 1	485	972
Unencumbered Cash, December 31	\$ 972	2,222

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

RUSH COUNTY, KANSAS
Micro Loan Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Loan Repayments	\$ 14,065	13,966
Interest	930	508
Total Cash Receipts	14,995	14,474
Expenditures		
Contractual Services	30,236	1,081
Receipts Over (Under) Expenditures	(15,241)	13,393
Unencumbered Cash, January 1	37,772	22,531
Unencumbered Cash, December 31	\$ 22,531	35,924

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

RUSH COUNTY, KANSAS
Register of Deeds Technology Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 8,641	6,137
Interest	575	515
Total Cash Receipts	9,216	6,652
Expenditures		
Contractual Services	-	4,355
Receipts Over (Under) Expenditures	9,216	2,297
Unencumbered Cash, January 1	19,176	28,392
Unencumbered Cash, December 31	\$ 28,392	30,689

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

RUSH COUNTY, KANSAS

Wireless 911 Fund

Statement of Cash Receipts and Expenditures - Actual

For the Year Ended December 31, 2008

(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Aid	\$ 6,419	7,151
Interest	173	213
Total Cash Receipts	6,592	7,364
Expenditures		
Capital Outlay	3,245	999
Receipts Over (Under) Expenditures	3,347	6,365
Unencumbered Cash, January 1	5,096	8,443
Unencumbered Cash, December 31	\$ 8,443	14,808

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

RUSH COUNTY, KANSAS
Enhanced 911 Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Aid	\$ 108,661	60,029
Expenditures		
Contractual Services	108,661	60,029
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	\$ -	-

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

RUSH COUNTY, KANSAS
Fire District No. 1 - General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 14,489	14,677	13,975	702
Delinquent Tax	45	22	-	22
Vehicle Tax	797	889	1,027	(138)
Total Cash Receipts	15,331	15,588	15,002	586
Expenditures				
Commodities	2,314	4,343	3,600	(743)
Contractual Services	7,369	7,390	5,800	(1,590)
Capital Outlay	4,866	1,186	5,700	4,514
Transfers Out	551	2,181	-	(2,181)
Total Expenditures	15,100	15,100	15,100	-
Receipts Over (Under) Expenditures	231	488		
Unencumbered Cash, January 1	804	1,035		
Unencumbered Cash, December 31	\$ 1,035	1,523		

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

RUSH COUNTY, KANSAS
Fire District No. 2 - General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 7,240	6,916	7,053	(137)
Delinquent Tax	15	57	-	57
Vehicle Tax	607	642	791	(149)
Miscellaneous	307	60	-	60
Total Cash Receipts	<u>8,169</u>	<u>7,675</u>	<u>7,844</u>	<u>(169)</u>
Expenditures				
Commodities	524	1,532	1,000	(532)
Contractual Services	6,974	6,016	6,000	(16)
Capital Outlay	-	-	1,000	1,000
Transfers Out	809	375	-	(375)
Total Expenditures	<u>8,307</u>	<u>7,923</u>	<u>8,000</u>	<u>77</u>
Receipts Over (Under) Expenditures	(138)	(248)		
Unencumbered Cash, January 1	<u>386</u>	<u>248</u>		
Unencumbered Cash, December 31	\$ <u>248</u>	<u>-</u>		

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

RUSH COUNTY, KANSAS
Fire District No. 3 - General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 10,526	10,882	10,327	555
Delinquent Tax	78	181	-	181
Vehicle Tax	880	858	902	(44)
Total Cash Receipts	11,484	11,921	11,229	692
Expenditures				
Personal Services	1,165	2,015	2,000	(15)
Commodities	2,302	2,123	2,500	377
Contractual Services	4,232	4,489	2,000	(2,489)
Capital Outlay	-	503	5,000	4,497
Transfers Out	3,801	2,370	-	(2,370)
Total Expenditures	11,500	11,500	11,500	-
Receipts Over (Under) Expenditures	(16)	421		
Unencumbered Cash, January 1	667	831		
Prior Year Cancelled Encumbrances	180	-		
Unencumbered Cash, December 31	\$ <u>831</u>	<u>1,252</u>		

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

RUSH COUNTY, KANSAS
Fire District No. 4 - General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 27,122	27,894	26,900	994
Delinquent Tax	223	237	-	237
Vehicle Tax	874	968	1,100	(132)
Intergovernmental				
Federal Aid	168,985	-	-	-
Miscellaneous	14,045	-	-	-
Total Cash Receipts	<u>211,249</u>	<u>29,099</u>	<u>28,000</u>	<u>1,099</u>
Expenditures				
Commodities	4,857	5,792	1,600	(4,192)
Contractual Services	10,000	11,712	6,000	(5,712)
Capital Outlay	18,673	-	20,400	20,400
Transfers Out	22,000	10,496	-	(10,496)
Total Expenditures	<u>55,530</u>	<u>28,000</u>	<u>28,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	155,719	1,099		
Unencumbered Cash, January 1	<u>(154,332)</u>	<u>1,387</u>		
Unencumbered Cash, December 31	\$ <u>1,387</u>	<u>2,486</u>		

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

RUSH COUNTY, KANSAS
Fire District No. 5 - General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 15,634	15,437	15,962	(525)
Delinquent Tax	23	157	-	157
Vehicle Tax	1,452	1,493	1,637	(144)
Miscellaneous	43	1,059	-	1,059
Total Cash Receipts	<u>17,152</u>	<u>18,146</u>	<u>17,599</u>	<u>547</u>
Expenditures				
Personal Services	2,250	1,575	1,900	325
Commodities	6,696	9,526	4,800	(4,726)
Contractual Services	4,863	6,762	5,100	(1,662)
Capital Outlay	1,170	-	6,000	6,000
Transfers Out	2,221	996	-	(996)
(a) Budget Credit	-	-	1,059	1,059
Total Expenditures	<u>17,200</u>	<u>18,859</u>	<u>18,859</u>	<u>-</u>
Receipts Over (Under) Expenditures	(48)	(713)		
Unencumbered Cash, January 1	<u>812</u>	<u>764</u>		
Unencumbered Cash, December 31	\$ <u><u>764</u></u>	\$ <u><u>51</u></u>		
(a) Budget Credit				
Excess Miscellaneous Over Amount Budgeted		\$ <u><u>1,059</u></u>		

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

RUSH COUNTY, KANSAS
Fire District No. 6 - General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 14,172	15,041	14,616	425
Delinquent Tax	60	230	-	230
Vehicle Tax	893	892	1,080	(188)
Total Cash Receipts	15,125	16,163	15,696	467
Expenditures				
Commodities	5,175	5,914	5,560	(354)
Contractual Services	3,417	3,197	1,830	(1,367)
Capital Outlay	6,598	6,868	8,500	1,632
Total Expenditures	15,190	15,979	15,890	(89)
Receipts Over (Under) Expenditures	(65)	184		
Unencumbered Cash, January 1	665	600		
Unencumbered Cash, December 31	\$ 600	784		

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

RUSH COUNTY, KANSAS
Fire District No. 7 - General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 19,376	20,264	19,715	549
Delinquent Tax	238	481	-	481
Vehicle Tax	1,498	1,337	1,645	(308)
Total Cash Receipts	21,112	22,082	21,360	722
Expenditures				
Personal Services	765	585	1,100	515
Commodities	1,145	729	900	171
Contractual Services	4,626	6,382	4,500	(1,882)
Capital Outlay	-	11,430	15,000	3,570
Transfers Out	14,964	2,374	-	(2,374)
Total Expenditures	21,500	21,500	21,500	-
Receipts Over (Under) Expenditures	(388)	582		
Unencumbered Cash, January 1	1,221	833		
Unencumbered Cash, December 31	\$ 833	1,415		

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

RUSH COUNTY, KANSAS
Fire District No. 8 - General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ -	17,996	18,000	(4)
Miscellaneous	-	829	-	829
Total Cash Receipts	-	18,825	18,000	825
Expenditures				
Personal Services	-	-	10,000	10,000
Commodities	-	3,976	4,000	24
Contractual Services	-	4,714	3,000	(1,714)
Capital Outlay	-	-	1,000	1,000
Transfers Out	-	9,310	-	(9,310)
Total Expenditures	-	18,000	18,000	-
Receipts Over (Under) Expenditures	-	825		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31	\$ -	825		

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

RUSH COUNTY, KANSAS
Fire District No. 1 - Special Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 551	2,181
Unencumbered Cash, January 1	4,312	4,863
Unencumbered Cash, December 31	\$ 4,863	7,044

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

RUSH COUNTY, KANSAS
Fire District No. 2 - Special Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 809	375
Expenditures		
Capital Outlay	-	916
Receipts Over (Under) Expenditures	809	(541)
Unencumbered Cash, January 1	14,421	15,230
Unencumbered Cash, December 31	\$ 15,230	14,689

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

RUSH COUNTY, KANSAS
Fire District No. 3 - Special Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 3,801	2,370
Expenditures		
Capital Outlay	2,411	-
Receipts Over (Under) Expenditures	1,390	2,370
Unencumbered Cash, January 1	31,310	32,700
Unencumbered Cash, December 31	\$ 32,700	35,070

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

RUSH COUNTY, KANSAS
Fire District No. 4 - Special Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 22,000	10,496
Expenditures		
Capital Outlay	40,000	-
Receipts Over (Under) Expenditures	(18,000)	10,496
Unencumbered Cash, January 1	43,605	25,605
Unencumbered Cash, December 31	\$ 25,605	36,101

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

RUSH COUNTY, KANSAS
Fire District No. 5 - Special Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 2,221	996
Expenditures		
Capital Outlay	11,330	-
Receipts Over (Under) Expenditures	(9,109)	996
Unencumbered Cash, January 1	15,679	6,570
Unencumbered Cash, December 31	\$ 6,570	7,566

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

RUSH COUNTY, KANSAS
Fire District No. 6 - Special Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Expenditures		
Capital Outlay	\$ 2,000	-
Unencumbered Cash, January 1	<u>4,957</u>	<u>2,957</u>
Unencumbered Cash, December 31	<u>\$ 2,957</u>	<u>2,957</u>

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

RUSH COUNTY, KANSAS
Fire District No. 7 - Special Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 14,964	2,374
Expenditures		
Capital Outlay	11,964	-
Receipts Over (Under) Expenditures	3,000	2,374
Unencumbered Cash, January 1	16,908	19,908
Unencumbered Cash, December 31	\$ 19,908	22,282

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

RUSH COUNTY, KANSAS
Fire District No. 8 - Special Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers In	\$ -	9,310
Unencumbered Cash, January 1	<u>-</u>	<u>-</u>
Unencumbered Cash, December 31	<u>\$ -</u>	<u>9,310</u>

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

RUSH COUNTY, KANSAS
Debt Service Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 153,749	157,507	155,730	1,777
Delinquent Tax	957	2,345	-	2,345
Vehicle Tax	16,223	14,020	15,136	(1,116)
Total Cash Receipts	170,929	173,872	170,866	3,006
Expenditures				
Principal	70,000	75,000	75,000	-
Interest	104,579	100,958	100,957	(1)
Cash Basis Reserve	-	-	15,000	15,000
Total Expenditures	174,579	175,958	190,957	14,999
Receipts Over (Under) Expenditures	(3,650)	(2,086)		
Unencumbered Cash, January 1	26,399	22,749		
Unencumbered Cash, December 31	\$ 22,749	20,663		

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

RUSH COUNTY, KANSAS
Hospital Revenue Bonds Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Bond Proceeds	\$ -	300,000
Expenditures		
Capital Outlay	-	299,277
Receipts Over (Under) Expenditures	-	723
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	\$ -	723

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

RUSH COUNTY, KANSAS
Capital Projects - Bridges Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Expenditures		
Capital Outlay	\$ 67,063	470
Unencumbered Cash, January 1	75,619	8,589
Prior Year Cancelled Encumbrances	<u>33</u>	<u>-</u>
Unencumbered Cash, December 31	<u>\$ 8,589</u>	<u>8,119</u>

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

RUSH COUNTY, KANSAS
Solid Waste Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Landfill Fees	\$ 80,854	78,687	80,000	(1,313)
Expenditures				
Personal Services	39,148	45,473	43,768	(1,705)
Commodities	14,162	6,975	13,500	6,525
Contractual Services	15,329	43,495	27,511	(15,984)
Capital Outlay	24,004	9,258	16,926	7,668
Total Expenditures	92,643	105,201	101,705	(3,496)
Receipts Over (Under) Expenditures	(11,789)	(26,514)		
Unencumbered Cash, January 1	42,157	30,368		
Unencumbered Cash, December 31	\$ 30,368	3,854		

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

RUSH COUNTY, KANSAS
Prosecuting Attorney Training Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Collections	\$ 413	398
Expenditures		
Commodities	<u>224</u>	<u>197</u>
Receipts Over (Under) Expenditures	189	201
Unencumbered Cash, January 1	<u>2,648</u>	<u>2,837</u>
Unencumbered Cash, December 31	<u>\$ 2,837</u>	<u>3,038</u>

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

RUSH COUNTY, KANSAS
Special Motor Vehicle Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008
(With Comparative Actual Totals for the Prior Year Ended December 31, 2007)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Collections	\$ 37,434	37,564
Interest	159	176
Total Cash Receipts	<u>37,593</u>	<u>37,740</u>
Expenditures		
Personal Services	8,383	8,410
Commodities	4,765	4,173
Capital Outlay	1,269	4,937
Transfer Out	23,176	20,220
Total Expenditures	<u>37,593</u>	<u>37,740</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	-	-
Unencumbered Cash, January 1	<u>\$ -</u>	<u>-</u>

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

RUSH COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
 Summary of Cash Receipts and Cash Disbursements
 For the Year Ended December 31, 2008

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds -				
Advance Tax	\$ 258	-	-	258
Current Tax	3,657,046	5,714,702	5,675,641	3,696,107
Delinquent Personal Property	13,446	30,153	13,768	29,831
Delinquent Real Estate	77,539	24,780	79,261	23,058
RV Tax	145	9,044	9,053	136
Escrow Account	200	63	-	263
Escaped Tax	-	1,799	1,799	-
Motor Vehicle Tax	10,910	496,471	497,227	10,154
Severance Tax	-	17,195	17,195	-
Refunding Warrants	-	42	42	-
Total Distributable Funds	\$ 3,759,544	6,294,249	6,293,986	3,759,807
State Funds -				
State Institutional Building	\$ -	55,006	55,006	-
State General	-	95	95	-
State Motor Vehicle	1,182	4,935	4,930	1,187
Total State Funds	\$ 1,182	60,036	60,031	1,187
Subdivision Funds -				
Cities	\$ -	601,912	601,912	-
Townships	-	146,395	146,395	-
School Districts	-	1,604,648	1,604,648	-
Walnut Creek Extension District	-	78,341	78,341	-
Watershed Districts	-	287,694	287,694	-
Central Kansas Library System	-	35,765	35,765	-
Total Subdivision Funds	\$ -	2,754,755	2,754,755	-

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

RUSH COUNTY, KANSAS
Agency Funds
Summary of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2008

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Drivers License	\$ -	4,645	4,645	-
Motor Vehicle Licenses	-	269,448	269,448	-
Game Licenses	-	9,098	9,098	-
Vehicle Sales Tax	3,266	84,821	83,028	5,059
Park Permits	-	1,102	1,102	-
Heritage Trust	47	633	583	97
Driving Record Fees	-	594	-	594
Motor Vehicle Inspections	1,226	1,160	1,085	1,301
Attorney Trust Fund	3,982	660	-	4,642
Stray Animal	1,577	891	563	1,905
Drug Seizure	6,346	7,018	6,346	7,018
Reg. Offender and Concealed Handgun	720	960	345	1,335
County Clerk	980	10,691	10,632	1,039
Register of Deeds	2,183	38,006	36,274	3,915
Clerk of Unified Court	51,143	159,615	180,011	30,747
Sheriff	-	50,196	50,196	-
	<u>\$ 71,470</u>	<u>639,538</u>	<u>653,356</u>	<u>57,652</u>

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

RUSH COUNTY, KANSAS
Notes to Financial Statements
December 31, 2008

1. Summary of Significant Accounting Policies

The County has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statements are presented to conform to the statutory basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies:

A. Financial Reporting Entity

Rush County, Kansas is a municipal corporation governed by an elected three-member commission. The County receives funding from local, state, and federal governmental sources and must comply with the requirements of these funding sources.

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

The County Commissioners are elected by the public. The Commission has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

B. Basis of Presentation - Fund Accounting

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

The following categories of funds comprise the financial activities of the County for the year ended December 31, 2008.

Governmental Fund Categories

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

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

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

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

RUSH COUNTY, KANSAS
Notes to Financial Statements
December 31, 2008

B. Basis of Presentation - Fund Accounting (cont.)

Proprietary Fund Category

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

Fiduciary Fund Categories

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

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

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

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

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

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

RUSH COUNTY, KANSAS
Notes to Financial Statements
December 31, 2008

E. Accounting for Capital Assets and Depreciation

The County does not maintain a record of capital assets used in performance of general government operations and the proprietary funds as required by generally accepted accounting principles.

F. Budgetary Information

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

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

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

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

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

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

Emergency 911 Fund, Special Machinery Fund, Capital Improvements Reserve Fund, Equipment Reserve Fund, Recycling Fund, Micro Loan Fund, Register of Deeds Technology Fund, Wireless 911 Fund, Enhanced 911 Grant Fund, Fire District No. 1 – Special Fund, Fire District No. 2 – Special Fund, Fire District No. 3 – Special Fund, Fire District No. 4 – Special Fund, Fire District No. 5 – Special Fund, Fire District No. 6 – Special Fund, Fire District No. 7 – Special Fund, and Fire District No. 8 – Special Fund.

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

RUSH COUNTY, KANSAS
Notes to Financial Statements
December 31, 2008

G. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is utilized in the governmental funds.

H. Deposits and Investments

The County follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund type in the Summary of Cash Receipts, Expenditures and Unencumbered Cash.

As of December 31, 2008, the County had no investments.

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County did not use "peak periods" during 2008. All deposits were legally secured at December 31, 2008.

At December 31, 2008, the County's carrying amount of deposits was \$6,500,471 and the bank balance was \$6,151,771. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,291,517 was covered by federal depository insurance and \$4,860,254 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

I. Capital Projects

At year end, capital project authorization with approved change orders compared with expenditures from inception are as follows:

	<u>Expenditures to Date</u>	<u>Project Authorization</u>
Capital Project - Bridges	\$1,134,728	1,140,000

RUSH COUNTY, KANSAS
Notes to Financial Statements
December 31, 2008

J. Property Tax Calendar

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

K. Inventories and Prepaid Expenses

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

L. Restricted Assets

These assets consist of cash and short-term investments restricted for Agency Funds.

M. Compensated Absences

The County's policy regarding vacation is that time is accumulated from the beginning of service; however, an employee must work for a period of six months before any vacation time is approved. Annual vacation leave will be accumulated in steps depending on years of service, up to a maximum of 15 days. Full-time employees may accumulate fifteen (15) days annual leave to be carried over to the next calendar year. Payment of compensation will be made for unused vacation days upon termination, resignation or retirement. The policy regarding sick pay is that an employee can accumulate 120 days of sick leave which is cancelled upon the termination of the employee. A potential liability of \$44,559 for accumulated vacation existed at December 31, 2008. Accumulated sick leave liability is \$144,290 for December 31, 2008.

N. Defined Benefit Pension Plan

Plan Description - Rush County, Kansas contributes to the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 South Kansas Avenue, 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% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates. The KPERs employer rate established by statute for calendar year 2008 was 5.93%. The County's employer contribution to KPERs for the years ending December 31, 2008, 2007 and 2006 were \$79,971, \$65,071, and \$54,078, respectively.

O. Reimbursements

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

RUSH COUNTY, KANSAS
Notes to Financial Statements
December 31, 2008

P. Deferred Compensation Plan

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

Q. Other Post Employment Benefits

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

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

2. Landfill Closure and Postclosure Care Costs

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

The County's estimate of closure and postclosure care liability at year end would be \$1,391,381. This liability is based on the use of 77.74% of the estimated cost of closure and postclosure care costs of \$1,789,788. These amounts are based on what it would cost to perform all closure and postclosure care in 2008. The County expects the landfill to continue to operate for approximately 10.5 years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and postclosure care costs.

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

3. Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the statutory basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

4. Litigation

The County is party to various legal proceedings, such as foreclosure actions and tax appeals, which normally occur in governmental operations. The legal proceedings are not likely to have a material adverse impact on the funds of the County.

RUSH COUNTY, KANSAS
Notes to Financial Statements
December 31, 2008

5. Transfers and Payments

Transfers and payments within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions, or maintaining debt service on a routine basis as authorized by Kansas Statutes. The County's operating transfers and statutory authority for December 31, 2008 were as follows:

<u>From</u>	<u>To</u>	<u>K.S.A. Authority</u>	<u>2008</u>
General	Equipment Reserve	19-119	\$ 75,000
General	Capital Improvements Reserve	19-120	75,000
Road and Bridge	Special Machinery	68-141g	175,000
Noxious Weed	Noxious Weed Capital Outlay	2-1318q	6,497
Fire District No. 1 – General	Fire District No. 1 – Special	19-3612c	2,181
Fire District No. 2 – General	Fire District No. 2 – Special	19-3612c	375
Fire District No. 3 – General	Fire District No. 3 – Special	19-3612c	2,370
Fire District No. 4 – General	Fire District No. 4 – Special	19-3612c	10,496
Fire District No. 5 – General	Fire District No. 5 – Special	19-3612c	996
Fire District No. 7 – General	Fire District No. 7 – Special	19-3612c	2,374
Fire District No. 8 – General	Fire District No. 8 – Special	19-3612c	9,310
Special Motor Vehicle	General	8-145	20,220
Total			\$ 379,819

6. Risk Management – Claims and Judgments

Rush County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County continues to carry commercial insurance for worker's compensation. **Rush County, Kansas** participates in the Kansas County Association Multi-Line Pool (KCAMP) to provide risk of loss, general liability, property, errors and omissions, auto liability, and employee benefit liability insurance. The County joined KCAMP in October 2000. The County, along with other participating counties, contributes annual amounts determined by KCAMP management. As claims arise they are submitted to and paid by KCAMP. During 2008, the County contributed \$55,896 to the fund for this insurance coverage.

Rush County, Kansas also participates in Kansas Workers Risk Cooperative for Counties (KWORC) to provide workers compensation insurance. The County joined KWORC in October 2000. The County, along with other participating counties, contributes annual amounts determined by KWORC management. As claims arise they are submitted to and paid by KWORC. During 2008, the County contributed \$49,026 to the fund for this insurance coverage. There were no significant reductions in insurance coverage from the prior year. The amount of settlements has not exceeded insurance coverage for each of the past three fiscal years.

7. Grants and Shared Revenues

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

RUSH COUNTY, KANSAS
Notes to Financial Statements
December 31, 2008

8. Comparative Data

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

9. Micro Loan Fund

The County was awarded a CDBG Micro Loan grant in the amount of \$100,000. As of December 31, 2008, the County has loaned out \$101,750. Repayments of the loans are structured to be paid back as follows:

Loan Number	Loan Amount	Issue Date	Monthly Payment	Interest Rate	Maturity
801	\$ 15,000	10-12-04	\$ 290	4.75%	09-1-2009
802	\$ 11,750	12-01-04	\$ 229	5.5 %	12-1-2009
803	\$ 15,000	11-19-04	\$ 221	5.5 %	02-1-2012
806	\$ 25,000	05-13-06	\$ 281	5.5 %	07-1-2016
807	\$ 10,000	05-13-06	\$ 196	5.5 %	07-1-2011
808	\$ 25,000	10-12-07	\$ 282	5.5 %	04-1-2009

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

10. Compliance with Kansas Statutes

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

Fire District No. 6 – General Fund	\$ (89)
Solid Waste Fund	\$ (3,496)

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

11. Long-Term Debt

The County has the following types of Long Term Debt:

Lease Obligations

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

Hospital Revenue Bonds – Series 2008A

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

General Obligation Bonds

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

RUSH COUNTY, KANSAS
Notes to Financial Statements
December 31, 2008

11. Long-Term Debt (cont.)

Refunded Bonds

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

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

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

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

Changes in long-term liabilities for the County at December 31, 2008 and current maturities of long-term debt and interest for the next five years and in five year increments through maturity are included on the next two pages.

RUSH COUNTY, KANSAS
 Note 11 - Statement of Changes in Long-Term Debt
 For the Year Ended December 31, 2008

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
Capital Leases										
Landfill Compactor	4.97%	04/02/01	\$ 100,008	03/28/08	\$ 4,149	-	(4,149)	(4,149)	-	42
Volvo Motor Graders - 2	4.00%	01/31/03	263,750	02/18/08	56,671	-	(56,671)	(56,671)	-	2,574
2003 Volvo Motor Grader	4.09%	01/19/04	21,019	01/19/09	26,230	-	(12,775)	(12,775)	13,455	1,066
2004 Ford F750 Truck with Fire Apparatus	4.15%	10/05/04	53,038	10/05/08	9,500	-	(9,500)	(9,500)	-	1,929
1987 IHC 4X4 American Eagle Pumper	5.99%	06/02/06	30,600	09/01/13	26,832	-	(3,916)	(3,916)	22,916	1,582
Kenworth Trucks - 2	4.98%	09/05/06	71,500	09/05/11	58,234	-	(14,222)	(14,222)	44,012	2,819
2006 Volvo Model G940 Motor Grader	4.98%	09/25/06	139,432	09/25/11	114,456	-	(26,449)	(26,449)	88,007	5,747
2006 Gooseneck Trailer	4.98%	11/13/06	20,318	11/13/11	16,654	-	(3,825)	(3,825)	12,829	871
2006 JD 770D Motorgrader	4.98%	12/18/06	133,286	12/18/11	108,921	-	(25,053)	(25,053)	83,868	5,721
Behlen All Steel Building	5.25%	05/12/08	80,000	02/01/18	-	80,000	-	80,000	80,000	-
2008 GMC 3500, 2004 F-250, 2004 F-150	4.38%	08/04/08	47,986	08/04/12	-	47,986	-	47,986	47,986	-
Total Capital Leases			<u>960,937</u>		<u>421,647</u>	<u>127,986</u>	<u>(156,560)</u>	<u>(28,574)</u>	<u>393,073</u>	<u>22,351</u>
General Obligation Bonds										
Series 1999A	5.0-6.5%	12/01/99	1,500,000	12/01/10	200,000	-	(65,000)	(65,000)	135,000	10,233
Series 2005	2.9-4.75%	05/01/05	2,075,000	05/01/27	2,030,000	-	(10,000)	(10,000)	2,020,000	90,725
Total General Obligation Bonds			<u>3,575,000</u>		<u>2,230,000</u>	<u>-</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>2,155,000</u>	<u>100,958</u>
Hospital Revenue Bonds										
Series 2008A	0.00%	06/26/08	300,000	06/26/18	-	300,000	-	300,000	300,000	-
Total Contractual Indebtedness			<u>4,835,937</u>		<u>2,651,647</u>	<u>427,986</u>	<u>(231,560)</u>	<u>196,426</u>	<u>2,848,073</u>	<u>123,309</u>
Amount to be Provided for Compensated Absences	N/A	N/A	N/A	N/A	184,968	-	-	3,881	188,849	-
Landfill Closure and Post Closure Care	N/A	N/A	N/A	N/A	1,327,252	-	-	64,129	1,391,381	-
Total Long Term Debt			<u>\$ 4,835,937</u>		<u>\$ 4,163,867</u>	<u>427,986</u>	<u>(231,560)</u>	<u>264,436</u>	<u>4,428,303</u>	<u>123,309</u>

RUSH COUNTY, KANSAS
 Note 11 - Schedule of Maturity of Long-Term Debt
 For the Year Ended December 31, 2008

	YEAR								Total
	2009	2010	2011	2012	2013	2014-2018	2019-2023	2024-2027	
Principal									
Capital Leases									
2003 Volvo Motor Grader	13,455	-	-	-	-	-	-	-	13,455
1987 IHC 4X4 American Eagle Pumper	4,155	4,407	4,675	4,959	4,720	-	-	-	22,916
Kenworth Trucks - 2	13,889	14,982	15,141	-	-	-	-	-	44,012
2006 Volvo Model G940 Motor Grader	27,882	29,212	30,913	-	-	-	-	-	88,007
2006 Gooseneck Trailer	4,101	4,261	4,467	-	-	-	-	-	12,829
2006 JD 770D Motorgrader	26,883	27,924	29,061	-	-	-	-	-	83,868
Behlen All Steel Building	7,285	6,517	6,859	7,219	7,598	44,522	-	-	80,000
2008 GMC 3500, 2004 F-250, 2004 F-150	11,237	11,729	12,242	12,778	-	-	-	-	47,986
Total Capital Leases	108,887	99,032	103,358	24,956	12,318	44,522	-	-	393,073
General Obligation Bonds									
Series 1999A	65,000	70,000	-	-	-	-	-	-	135,000
Series 2005	10,000	10,000	85,000	85,000	85,000	495,000	625,000	625,000	2,020,000
Total General Obligation Bonds	75,000	80,000	85,000	85,000	85,000	495,000	625,000	625,000	2,155,000
Hospital Revenue Bonds									
Series 2008A	30,000	30,000	30,000	30,000	30,000	150,000	-	-	300,000
Total Principal	213,887	209,032	218,358	139,956	127,318	689,522	625,000	625,000	2,848,073
Interest									
Capital Leases									
2003 Volvo Motor Grader	376	-	-	-	-	-	-	-	376
1987 IHC 4X4 American Eagle Pumper	1,343	1,091	823	539	297	-	-	-	4,093
Kenworth Trucks - 2	2,240	1,529	766	-	-	-	-	-	4,535
2006 Volvo Model G940 Motor Grader	4,371	2,984	1,540	-	-	-	-	-	8,895
2006 Gooseneck Trailer	637	435	223	-	-	-	-	-	1,295
2006 JD 770D Motorgrader	4,175	2,850	1,447	-	-	-	-	-	8,472
Behlen All Steel Building	3,049	3,818	3,475	3,115	2,736	7,263	-	-	23,456
2008 GMC 3500, 2004 F-250, 2004 F-150	2,100	1,608	1,095	559	-	-	-	-	5,362
Total Capital Leases	18,291	14,315	9,369	4,213	3,033	7,263	-	-	56,484
General Obligation Bonds									
Series 1999A	6,820	3,570	-	-	-	-	-	-	10,390
Series 2005	90,394	90,049	89,694	86,294	82,894	358,326	240,026	75,763	1,113,440
Total General Obligation Bonds	97,214	93,619	89,694	86,294	82,894	358,326	240,026	75,763	1,123,830
Total Interest	115,505	107,934	99,063	90,507	85,927	365,589	240,026	75,763	1,180,314
Total Principal and Interest	\$ 329,392	316,966	317,421	230,463	213,245	1,055,111	865,026	700,763	4,028,387