

WASHINGTON COUNTY, KANSAS

DECEMBER 31, 2009

WASHINGTON COUNTY, KANSAS

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December 31, 2009

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## INDEPENDENT AUDITORS' REPORT

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**Board of County Commissioners  
Washington County, Kansas  
Washington, Kansas**

We have audited the accompanying financial statements of Washington County, Kansas, as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of Washington County, Kansas management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year partial comparative financial information has been derived from the County's 2008 financial statements and, in our report dated October 16, 2009, we expressed an unqualified opinion on the financial statements taken as a whole.

We conducted our audit in accordance with auditing standards generally accepted in the United States 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, 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, the County prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2009, or the changes in its financial position for the year then ended.

However, in our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of Washington County, Kansas as of December 31, 2009, and its cash receipts and expenditures, and budgetary results for the year ended on the basis of accounting described in note 1.

*Lindburg Vogel Pierce Faris*

Certified Public Accountants

Hutchinson, Kansas  
October 6, 2010

WASHINGTON COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS  
For the Year Ended December 31, 2009

Statement 1  
Page 1 of 2

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>GOVERNMENTAL TYPE FUNDS</b>							
General fund	\$ 755,586	-	\$ 4,062,863	\$ 4,240,054	\$ 578,395	\$ 40,438	\$ 618,833
Special revenue funds							
Road and bridge	102,374	-	2,226,842	2,270,430	58,786	15,427	74,213
Special bridge	115,128	-	354,475	208,937	260,666	-	260,666
Special road and bridge machinery	182,257	-	175,000	65,671	291,586	-	291,586
Vegetation management	6,312	-	37,706	39,740	4,278	-	4,278
Noxious weed	539	-	251,397	250,953	983	483	1,466
County health	60,440	-	422,931	389,097	94,274	6,206	100,480
Solid waste	75,824	-	-	75,824	-	-	-
Emergency 911	56,097	-	25,993	26,225	55,865	-	55,865
Wireless 911	47,001	-	198,108	196,528	48,581	91,060	139,641
Multi-use equipment	127,646	-	49,762	39,469	137,939	-	137,939
Multi-use capital improvement	310,248	-	429,680	192,092	547,836	81,700	629,536
Register of Deeds technology	-	-	20,596	-	20,596	-	20,596
Special grant	1,644	-	-	-	1,644	-	1,644
Debt services fund							
Bond and interest	13,691	-	66,523	68,144	12,070	-	12,070
Fiduciary funds							
Airport memorial	-	-	15,226	-	15,226	-	15,226
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>1,854,787</b>	<b>-</b>	<b>8,337,102</b>	<b>8,063,164</b>	<b>2,128,725</b>	<b>235,314</b>	<b>2,364,039</b>
<b>COMPONENT UNIT</b>							
Washington County Public Building Commission	141	-	97,412	97,553	-	-	-
<b>TOTAL REPORTING ENTITY (excluding agency funds)</b>	<b>\$ 1,854,928</b>	<b>\$ -</b>	<b>\$ 8,434,514</b>	<b>\$ 8,160,717</b>	<b>\$ 2,128,725</b>	<b>\$ 235,314</b>	<b>\$ 2,364,039</b>

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

## WASHINGTON COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -  
REGULATORY BASIS

For the Year Ended December 31, 2009

Statement 1

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## COMPOSITION OF CASH

First National Bank - Washington, Kansas	\$ 7,438,196
First National Bank - Washington, Kansas - sheriff	391
First National Bank - Washington, Kansas - jail	9,087
First National Bank - Washington, Kansas - county attorney	544
First National Bank - Washington, Kansas - emergency management	45
United Bank & Trust - Washington, Kansas - noxious weed-chemical counter recycle	198
First National Bank - Washington, Kansas - district court	20,972
Cash on hand - district court	50
Cash on hand	74,057
First National Bank - Washington, Kansas - certificate of deposit	100,000
United Bank & Trust - Marysville, Kansas - certificate of deposit	300,000
Citizens State Bank - Marysville, Kansas - certificate of deposit	100,000
Citizens State Bank - Hanover, Kansas - certificate of deposit	750,000
The Bank of Palmer - Palmer, Kansas - certificate of deposit	<u>200,000</u>
 TOTAL CASH	 8,993,540
 AGENCY FUNDS PER STATEMENT 5	 <u>(6,629,501)</u>
 TOTAL REPORTING ENTITY	 <u><u>\$ 2,364,039</u></u>

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

WASHINGTON COUNTY, KANSAS  
 SUMMARY OF EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For the Year Ended December 31, 2009

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>GOVERNMENTAL TYPE FUNDS</b>					
General fund	\$ 4,490,368	\$ -	\$ 4,490,368	\$ 4,240,054	\$ (250,314)
Special revenue funds					
Road and bridge	2,280,000	79,898	2,359,898	2,270,430	(89,468)
Special bridge	350,000	-	350,000	208,937	(141,063)
Vegetation management	22,000	16,206	38,206	39,740	1,534
Noxious weed	311,525	-	311,525	250,953	(60,572)
County health	381,267	53,137	434,404	389,097	(45,307)
Emergency 911	55,000	-	55,000	26,225	(28,775)
Debt service fund					
Bond and interest	69,144	-	69,144	68,144	(1,000)

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

Statement 2

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2009

(With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

Statement 3  
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
Taxes	\$ 3,103,766	\$ 3,242,444	\$ 3,177,474	\$ 64,970
Intergovernmental	8,197	8,169	6,468	1,701
Licenses, fees, and permits	103,125	261,376	444,122	(182,746)
Use of money and property	128,955	54,595	166,700	(112,105)
Transfers in	422,064	98,876	13,000	85,876
Reimbursements and other	63,171	397,403	168,000	229,403
<b>TOTAL CASH RECEIPTS</b>	<b>3,829,278</b>	<b>4,062,863</b>	<b>\$ 3,975,764</b>	<b>\$ 87,099</b>
<b>EXPENDITURES</b>				
County Commission	50,841	52,188	\$ 52,800	\$ (612)
County Clerk	89,717	87,020	97,000	(9,980)
County Treasurer	81,769	82,072	92,000	(9,928)
County Attorney	79,635	81,805	88,000	(6,195)
Register of Deeds	62,639	61,407	65,200	(3,793)
Clerk of District Court	57,483	46,692	45,000	1,692
Courthouse (general expense)	234,271	206,409	255,000	(48,591)
Appraiser	131,630	134,319	130,000	4,319
Jail	495,232	402,241	400,000	2,241
Emergency preparedness	33,058	35,028	36,000	(972)
Communications	167,967	179,452	182,400	(2,948)
Janitor	46,337	44,568	46,000	(1,432)
Election	74,551	46,372	48,000	(1,628)
Economic development	49,973	51,838	52,300	(462)
Airport maintenance	15,693	54,792	11,000	43,792
Sheriff	317,562	331,574	345,000	(13,426)
Coroner	1,111	6,504	6,000	504
Employee benefits	1,399,410	1,414,962	1,580,000	(165,038)
Alcohol and drug	3,363	2,639	6,468	(3,829)
Tourism	16,588	16,442	17,000	(558)
Solid waste	-	352,030	385,000	(32,970)
Other	553,100	549,700	550,200	(500)
<b>TOTAL EXPENDITURES</b>	<b>3,961,930</b>	<b>4,240,054</b>	<b>\$ 4,490,368</b>	<b>\$ (250,314)</b>
RECEIPTS OVER (UNDER) EXPENDITURES	(132,652)	(177,191)		
UNENCUMBERED CASH, BEGINNING	888,238	755,586		
UNENCUMBERED CASH, ENDING	<u>\$ 755,586</u>	<u>\$ 578,395</u>		

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

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

## DETAILED SCHEDULE OF CASH RECEIPTS

Statement 3  
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>TAXES</b>				
Current ad valorem taxes	\$ 2,735,928	\$ 2,932,212	\$ 2,877,531	\$ 54,681
Neighborhood revitalization and business refund	(56,172)	(69,946)	(61,758)	(8,188)
Delinquent tax	15,149	15,977	7,000	8,977
Intangible tax	30,278	36,309	36,429	(120)
Motor vehicle tax	322,411	327,892	318,272	9,620
<b>TOTAL TAXES</b>	<b>3,047,594</b>	<b>3,242,444</b>	<b>3,177,474</b>	<b>64,970</b>
<b>INTERGOVERNMENTAL</b>				
Local alcoholic liquor	8,197	8,169	6,468	1,701
<b>LICENSES, FEES, AND PERMITS</b>				
Redemption charges	20,079	16,832	10,000	6,832
Mortgage registration fees	45,097	42,224	37,000	5,224
Clerk of District Court fees	22,537	19,394	14,000	5,394
Recycling income	-	18,894	-	18,894
Solid waste fees	-	152,044	371,122	(219,078)
Officers' fees	15,412	11,988	12,000	(12)
<b>TOTAL LICENSES, FEES, AND PERMITS</b>	<b>103,125</b>	<b>261,376</b>	<b>444,122</b>	<b>(182,746)</b>
<b>USE OF MONEY AND PROPERTY</b>				
Interest on investments	126,181	52,018	165,000	(112,982)
Rent	1,710	1,550	1,700	(150)
Other interest	1,064	1,027	-	1,027
<b>TOTAL USE OF MONEY AND PROPERTY</b>	<b>128,955</b>	<b>54,595</b>	<b>166,700</b>	<b>(112,105)</b>
<b>TRANSFERS IN</b>				
Operating transfers from solid waste	211,888	75,824	-	75,824
Operating transfers from multi-use equipment	36,911	-	-	-
Operating transfer from multi-use capital improvement	143,617	-	-	-
Operating transfer from special auto	29,648	23,052	13,000	10,052
<b>TOTAL TRANSFERS IN</b>	<b>422,064</b>	<b>98,876</b>	<b>13,000</b>	<b>85,876</b>
<b>REIMBURSEMENTS AND OTHER</b>				
Reimbursements	27,514	27,962	8,500	19,462
Contract law	20,800	15,875	25,000	(9,125)
Solid waste grant	-	46,246	-	46,246
Jail receipts	44,364	278,111	109,500	168,611
Collections	26,665	29,209	25,000	4,209
<b>TOTAL REIMBURSEMENTS AND OTHER</b>	<b>119,343</b>	<b>397,403</b>	<b>168,000</b>	<b>229,403</b>
<b>TOTAL CASH RECEIPTS</b>	<b>\$ 3,829,278</b>	<b>\$ 4,062,863</b>	<b>\$ 3,975,764</b>	<b>\$ 87,099</b>

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



## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2009

(With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

DETAILED SCHEDULE OF EXPENDITURES

Statement 3  
Page 3 of 22

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>COUNTY COMMISSION</b>				
Personal services	\$ 45,195	\$ 47,979	\$ 46,800	\$ 1,179
Contractual services	5,615	4,121	3,000	1,121
Commodities	31	88	3,000	(2,912)
<b>TOTAL COUNTY COMMISSION</b>	<b>50,841</b>	<b>52,188</b>	<b>52,800</b>	<b>(612)</b>
<b>COUNTY CLERK</b>				
Personal services	76,368	77,240	80,000	(2,760)
Contractual services	6,266	4,462	13,000	(8,538)
Commodities	2,083	2,484	4,000	(1,516)
Capital outlay	-	834	-	834
Transfer to equipment reserve	5,000	2,000	-	2,000
<b>TOTAL COUNTY CLERK</b>	<b>89,717</b>	<b>87,020</b>	<b>97,000</b>	<b>(9,980)</b>
<b>COUNTY TREASURER</b>				
Personal services	73,178	70,905	83,000	(12,095)
Contractual services	7,260	5,102	4,000	1,102
Commodities	1,331	1,065	5,000	(3,935)
Capital outlay	-	-	-	-
Transfer to capital improvement	-	-	-	-
Transfer to equipment reserve	-	5,000	-	5,000
<b>TOTAL COUNTY TREASURER</b>	<b>81,769</b>	<b>82,072</b>	<b>92,000</b>	<b>(9,928)</b>
<b>COUNTY ATTORNEY</b>				
Personal services	70,001	69,589	73,000	(3,411)
Contractual services	7,779	8,515	11,000	(2,485)
Commodities	1,623	1,701	2,000	(299)
Capital outlay	232	-	2,000	(2,000)
Transfer to equipment reserve	-	2,000	-	2,000
<b>TOTAL COUNTY ATTORNEY</b>	<b>79,635</b>	<b>81,805</b>	<b>88,000</b>	<b>(6,195)</b>
<b>REGISTER OF DEEDS</b>				
Personal services	55,837	56,975	59,000	(2,025)
Contractual services	3,396	2,806	3,500	(694)
Commodities	1,406	1,626	2,700	(1,074)
Capital outlay	-	-	-	-
Transfer to equipment reserve	2,000	-	-	-
<b>TOTAL REGISTER OF DEEDS</b>	<b>62,639</b>	<b>61,407</b>	<b>65,200</b>	<b>(3,793)</b>

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

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

## DETAILED SCHEDULE OF EXPENDITURES

Statement 3  
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	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
<b>CLERK OF DISTRICT COURT</b>				
Contractual services	\$ 45,245	\$ 42,557	\$ 42,000	\$ 557
Commodities	2,638	4,135	2,000	2,135
Capital outlay	9,600	-	1,000	(1,000)
<b>TOTAL CLERK OF DISTRICT COURT</b>	<b>57,483</b>	<b>46,692</b>	<b>45,000</b>	<b>1,692</b>
<b>COURTHOUSE (general expense)</b>				
Personal services	-	-	-	-
Contractual services	161,600	167,377	200,000	(32,623)
Commodities	19,013	24,032	25,000	(968)
Capital outlay	18,658	-	30,000	(30,000)
Transfer to capital improvement	15,000	15,000	-	15,000
Transfer to equipment reserve	20,000	-	-	-
<b>TOTAL COURTHOUSE (general expense)</b>	<b>234,271</b>	<b>206,409</b>	<b>255,000</b>	<b>(48,591)</b>
<b>APPRAISER</b>				
Personal services	103,099	108,108	110,000	(1,892)
Contractual services	23,025	21,864	10,000	11,864
Commodities	4,016	4,347	8,000	(3,653)
Capital outlay	1,490	-	2,000	(2,000)
<b>TOTAL APPRAISER</b>	<b>131,630</b>	<b>134,319</b>	<b>130,000</b>	<b>4,319</b>
<b>JAIL</b>				
Personal services	161,497	180,308	180,000	308
Contractual services	140,464	197,325	100,400	96,925
Commodities	17,132	24,608	119,600	(94,992)
Capital outlay	176,139	-	-	-
<b>TOTAL JAIL</b>	<b>495,232</b>	<b>402,241</b>	<b>400,000</b>	<b>2,241</b>
<b>EMERGENCY PREPAREDNESS</b>				
Personal services	26,276	27,396	28,000	(604)
Contractual services	3,496	4,974	5,000	(26)
Commodities	2,286	2,658	3,000	(342)
Capital outlay	-	-	-	-
Transfer to equipment reserve	1,000	-	-	-
<b>TOTAL EMERGENCY PREPAREDNESS</b>	<b>33,058</b>	<b>35,028</b>	<b>36,000</b>	<b>(972)</b>

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

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2009  
(With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

## DETAILED SCHEDULE OF EXPENDITURES

Statement 3  
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>COMMUNICATIONS</b>				
Personal services	\$ 149,616	\$ 159,562	\$ 158,000	\$ 1,562
Contractual services	8,374	12,348	14,100	(1,752)
Commodities	2,977	1,542	3,300	(1,758)
Capital outlay	-	-	7,000	(7,000)
Transfer to equipment reserve	7,000	6,000	-	6,000
<b>TOTAL COMMUNICATIONS</b>	<b>167,967</b>	<b>179,452</b>	<b>182,400</b>	<b>(2,948)</b>
<b>JANITOR</b>				
Personal services	31,779	29,873	32,000	(2,127)
Contractual services	1,880	2,964	2,000	964
Commodities	11,878	10,231	12,000	(1,769)
Capital outlay	-	-	-	-
Transfer to equipment reserve	800	1,500	-	1,500
<b>TOTAL JANITOR</b>	<b>46,337</b>	<b>44,568</b>	<b>46,000</b>	<b>(1,432)</b>
<b>ELECTION</b>				
Personal services	33,120	33,510	34,000	(490)
Contractual services	28,531	11,723	10,000	1,723
Commodities	7,580	1,139	4,000	(2,861)
Capital outlay	320	-	-	-
Transfer to equipment reserve	5,000	-	-	-
<b>TOTAL ELECTION</b>	<b>74,551</b>	<b>46,372</b>	<b>48,000</b>	<b>(1,628)</b>
<b>ECONOMIC DEVELOPMENT</b>				
Personal services	43,498	44,616	45,200	(584)
Contractual services	4,769	5,025	5,000	25
Commodities	1,706	697	2,100	(1,403)
Capital outlay	-	-	-	-
Transfer to equipment reserve	-	1,500	-	1,500
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>49,973</b>	<b>51,838</b>	<b>52,300</b>	<b>(462)</b>

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

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2009  
(With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

DETAILED SCHEDULE OF EXPENDITURES

Statement 3  
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>AIRPORT MAINTENANCE</b>				
Contractual services	\$ 11,863	\$ 45,753	\$ 6,000	\$ 39,753
Commodities	2,830	9,039	5,000	4,039
Capital outlay	-	-	-	-
Transfer to capital improvement	1,000	-	-	-
<b>TOTAL AIRPORT MAINTENANCE</b>	<b>15,693</b>	<b>54,792</b>	<b>11,000</b>	<b>43,792</b>
<b>SHERIFF</b>				
Personal services	233,492	200,390	250,000	(49,610)
Contractual services	57,161	80,202	50,000	30,202
Commodities	24,677	18,276	45,000	(26,724)
Capital outlay	2,232	12,706	-	12,706
Transfer to equipment reserve	-	20,000	-	20,000
<b>TOTAL SHERIFF</b>	<b>317,562</b>	<b>331,574</b>	<b>345,000</b>	<b>(13,426)</b>
<b>CORONER</b>				
Contractual services	1,111	6,504	6,000	504
<b>EMPLOYEE BENEFITS</b>				
Social Security	157,212	160,797	168,000	(7,203)
Retirement	112,595	109,746	115,000	(5,254)
Medical insurance	1,050,058	1,066,179	1,213,000	(146,821)
Advance insurance	14,943	12,406	15,000	(2,594)
Kansas U.E.	1,799	1,825	9,000	(7,175)
Workman's compensation	62,803	64,009	60,000	4,009
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,399,410</b>	<b>1,414,962</b>	<b>1,580,000</b>	<b>(165,038)</b>
<b>ALCOHOL AND DRUG</b>				
Personal services	640	-	2,000	(2,000)
Contractual services	1,507	547	3,468	(2,921)
Commodities	1,216	2,092	1,000	1,092
<b>TOTAL ALCOHOL AND DRUG</b>	<b>3,363</b>	<b>2,639</b>	<b>6,468</b>	<b>(3,829)</b>

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

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2009

(With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

DETAILED SCHEDULE OF EXPENDITURES

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	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>TOURISM</b>				
Personal services	\$ 9,584	\$ 10,144	\$ 10,500	\$ (356)
Contractual services	6,752	6,093	4,000	2,093
Commodities	252	205	2,500	(2,295)
Capital outlay	-	-	-	-
<b>TOTAL TOURISM</b>	<b>16,588</b>	<b>16,442</b>	<b>17,000</b>	<b>(558)</b>
<b>SOLID WASTE</b>				
Personal services	-	139,929	150,000	(10,071)
Contractual services	-	156,732	191,850	(35,118)
Commodities	-	40,369	35,150	5,219
Capital outlay	-	-	-	-
Household hazardous waste	-	-	8,000	(8,000)
Transfer to capital outlay improvement	-	5,000	-	5,000
Transfer to equipment reserve	-	10,000	-	10,000
<b>TOTAL SOLID WASTE</b>	<b>-</b>	<b>352,030</b>	<b>385,000</b>	<b>(32,970)</b>
<b>OTHER</b>				
Senior citizens	76,000	75,000	75,000	-
Conservation district	25,000	25,000	25,000	-
Historical museum	15,000	15,000	15,000	-
County hospital maintenance	204,000	204,000	204,000	-
County fair	65,000	65,000	65,000	-
Pawnee mental health	30,000	30,000	30,000	-
Twin valley development services	48,000	48,000	48,000	-
North central regional planning	3,500	3,500	3,500	-
Three rivers	6,000	6,000	6,000	-
NEK-AAA	1,500	1,200	1,200	-
RC&D	1,500	1,500	1,500	-
Ambulance contract	75,600	75,500	76,000	(500)
Big Lakes regional council	2,000	-	-	-
<b>TOTAL OTHER</b>	<b>553,100</b>	<b>549,700</b>	<b>550,200</b>	<b>(500)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,961,930</b>	<b>\$ 4,240,054</b>	<b>\$ 4,490,368</b>	<b>\$ (250,314)</b>

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

## WASHINGTON COUNTY, KANSAS

ROAD AND BRIDGE FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2009

(With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
Ad valorem property tax	\$ 1,381,320	\$ 1,593,124	\$ 1,563,858	\$ 29,266
Delinquent tax	6,551	7,718	3,000	4,718
Motor vehicle tax	140,359	161,549	161,485	64
Reimbursements	179,817	169,898	90,000	79,898
Special city and county highway fund	372,667	332,745	415,800	(83,055)
Neighborhood revitalization and business refund	(28,500)	(38,192)	(31,335)	(6,857)
Local sales tax	-	-	-	-
<b>TOTAL CASH RECEIPTS</b>	<b>2,052,214</b>	<b>2,226,842</b>	<b>\$ 2,202,808</b>	<b>\$ 24,034</b>
<b>EXPENDITURES</b>				
Personal services	554,199	582,442	\$ 625,000	\$ (42,558)
Contractual services	181,576	153,002	350,000	(196,998)
Commodities	1,125,183	1,015,230	1,305,000	(289,770)
Capital outlay	4,319	51,486	-	51,486
Reimbursed expenditures	(18,670)	(6,730)	-	(6,730)
Transfers to special bridge	109,680	-	-	-
Transfer to multi use capital improvement	-	300,000	-	300,000
Transfer to machinery and equipment	70,000	175,000	-	175,000
	2,026,287	2,270,430	2,280,000	(9,570)
Adjustments for qualifying budget credits	-	-	79,898	(79,898)
<b>TOTAL EXPENDITURES</b>	<b>2,026,287</b>	<b>2,270,430</b>	<b>\$ 2,359,898</b>	<b>\$ (89,468)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>25,927</b>	<b>(43,588)</b>		
<b>UNENCUMBERED CASH, BEGINNING</b>	<b>76,447</b>	<b>102,374</b>		
<b>UNENCUMBERED CASH, ENDING</b>	<b>\$ 102,374</b>	<b>\$ 58,786</b>		

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

## WASHINGTON COUNTY, KANSAS

SPECIAL BRIDGE FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
Local sales tax	\$ 343,845	\$ 335,330	\$ 350,000	\$ (14,670)
Grant money	4,375	-	-	-
Miscellaneous	-	19,145	-	19,145
Transfers in road and bridge	109,680	-	-	-
<b>TOTAL CASH RECEIPTS</b>	<b>457,900</b>	<b>354,475</b>	<b>\$ 350,000</b>	<b>\$ 4,475</b>
<b>EXPENDITURES</b>				
Contractual services	357,768	99,257	\$ 330,000	\$ (230,743)
Commodities	-	-	20,000	(20,000)
Transfer to multi use capital improvement	-	109,680	-	109,680
<b>TOTAL EXPENDITURES</b>	<b>357,768</b>	<b>208,937</b>	<b>\$ 350,000</b>	<b>\$ (141,063)</b>
RECEIPTS OVER (UNDER) EXPENDITURES	100,132	145,538		
UNENCUMBERED CASH, BEGINNING	14,996	115,128		
UNENCUMBERED CASH, ENDING	<u>\$ 115,128</u>	<u>\$ 260,666</u>		

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

## WASHINGTON COUNTY, KANSAS

SPECIAL ROAD AND BRIDGE MACHINERY FUND (NONBUDGETED)  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

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	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
CASH RECEIPTS		
Transfer in road and bridge	\$ 70,000	\$ 175,000
EXPENDITURES		
Equipment purchases	<u>27,364</u>	<u>65,671</u>
RECEIPTS OVER (UNDER) EXPENDITURES	42,636	109,329
UNENCUMBERED CASH, BEGINNING	<u>139,621</u>	<u>182,257</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 182,257</u></u>	<u><u>\$ 291,586</u></u>

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



WASHINGTON COUNTY, KANSAS  
 VEGETATION MANAGEMENT FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
Reimbursements	\$ 23,819	\$ 37,706	\$ 21,500	\$ 16,206
Transfers in from noxious weed	-	-	-	-
<b>TOTAL CASH RECEIPTS</b>	<b>23,819</b>	<b>37,706</b>	<b>\$ 21,500</b>	<b>\$ 16,206</b>
<b>EXPENDITURES</b>				
Commodities	22,580	34,740	\$ 22,000	\$ 12,740
Transfer to noxious weed fund	-	5,000	-	5,000
	22,580	39,740	22,000	17,740
Adjustments for qualifying budget credits	-	-	16,206	(16,206)
<b>TOTAL EXPENDITURES</b>	<b>22,580</b>	<b>39,740</b>	<b>\$ 38,206</b>	<b>\$ 1,534</b>
RECEIPTS OVER (UNDER) EXPENDITURES	1,239	(2,034)		
UNENCUMBERED CASH, BEGINNING	5,073	6,312		
UNENCUMBERED CASH, ENDING	<u>\$ 6,312</u>	<u>\$ 4,278</u>		

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

## WASHINGTON COUNTY, KANSAS

NOXIOUS WEED FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2009

(With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
Ad valorem property tax	\$ 87,793	\$ 89,586	\$ 87,904	\$ 1,682
Delinquent tax	498	516	400	116
Motor vehicle tax	10,768	10,603	10,198	405
Chemical sales and contract services	155,738	147,825	215,001	(67,176)
Neighborhood revitalization and business refund	(1,799)	(2,133)	(1,978)	(155)
Transfer in from vegetation management	-	5,000	-	5,000
<b>TOTAL CASH RECEIPTS</b>	<b>252,998</b>	<b>251,397</b>	<b>\$ 311,525</b>	<b>\$ (60,128)</b>
<b>EXPENDITURES</b>				
Personal services	81,886	86,501	\$ 85,000	\$ 1,501
Contractual	52,466	49,019	21,800	27,219
Commodities	122,966	115,433	200,225	(84,792)
Capital outlay	-	-	4,500	(4,500)
Transfer into vegetation management	-	-	-	-
Transfers to multi-use equipment and improvement funds	9,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>266,318</b>	<b>250,953</b>	<b>\$ 311,525</b>	<b>\$ (60,572)</b>
RECEIPTS OVER (UNDER) EXPENDITURES	(13,320)	444		
UNENCUMBERED CASH, BEGINNING	13,859	539		
UNENCUMBERED CASH, ENDING	<u>\$ 539</u>	<u>\$ 983</u>		

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

## WASHINGTON COUNTY, KANSAS

COUNTY HEALTH FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2009

(With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
Ad valorem property tax	\$ 78,812	\$ 78,517	\$ 77,052	\$ 1,465
Delinquent tax	215	368	60	308
Motor vehicle tax	3,216	7,323	9,212	(1,889)
Neighborhood revitalization and business refund	(1,626)	(1,882)	(1,788)	(94)
Transfer from multi-use equipment fund	-	-	-	-
Reimbursements and contract	309,373	338,605	285,468	53,137
<b>TOTAL CASH RECEIPTS</b>	<b>389,990</b>	<b>422,931</b>	<b>\$ 370,004</b>	<b>\$ 52,927</b>
<b>EXPENDITURES</b>				
Personal services	208,829	205,148	\$ 215,000	\$ (9,852)
Contractual services	104,258	108,696	92,150	16,546
Commodities	56,038	71,874	74,117	(2,243)
Capital outlay	-	3,379	-	3,379
Transfer to multi-use equipment and improvement funds	2,000	-	-	-
	371,125	389,097	381,267	7,830
Adjustments for qualifying budget credits	-	-	53,137	(53,137)
<b>TOTAL EXPENDITURES</b>	<b>371,125</b>	<b>389,097</b>	<b>\$ 434,404</b>	<b>\$ (45,307)</b>
RECEIPTS OVER (UNDER) EXPENDITURES	18,865	33,834		
UNENCUMBERED CASH, BEGINNING	41,575	60,440		
UNENCUMBERED CASH, ENDING	<u>\$ 60,440</u>	<u>\$ 94,274</u>		

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

## WASHINGTON COUNTY, KANSAS

SOLID WASTE FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2009

(With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
Delinquent tax	\$ 1,716	\$ -	\$ -	\$ -
Special assessments - collections	173,814	-	-	-
Other reimbursements and grants	213,028	-	-	-
<b>TOTAL CASH RECEIPTS</b>	<b>388,558</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Personal services	139,693	-	\$ -	\$ -
Contractual services	147,509	-	-	-
Commodities	23,757	-	-	-
Capital outlay	2,654	-	-	-
Household hazardous waste	5,499	-	-	-
Transfers to general fund	211,888	75,824	-	75,824
Transfer to multi-use equipment and improvement funds	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>531,000</b>	<b>75,824</b>	<b>\$ -</b>	<b>\$ 75,824</b>
RECEIPTS OVER (UNDER) EXPENDITURES	(142,442)	(75,824)		
UNENCUMBERED CASH, BEGINNING	218,266	75,824		
UNENCUMBERED CASH, ENDING	<u>\$ 75,824</u>	<u>\$ -</u>		

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

## WASHINGTON COUNTY, KANSAS

EMERGENCY 911 FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

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	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>CASH RECEIPTS</b>				
911 fees	\$ 27,083	\$ 25,626	\$ 25,000	\$ 626
Interest income	1,576	367	1,500	(1,133)
<b>TOTAL CASH RECEIPTS</b>	<u>28,659</u>	<u>25,993</u>	<u>\$ 26,500</u>	<u>\$ (507)</u>
<b>EXPENDITURES</b>				
Contractual services	31,195	26,225	\$ 35,000	\$ (8,775)
Commodities	-	-	20,000	(20,000)
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>31,195</u>	<u>26,225</u>	<u>\$ 55,000</u>	<u>\$ (28,775)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	(2,536)	(232)		
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>58,633</u>	<u>56,097</u>		
<b>UNENCUMBERED CASH, ENDING</b>	<u>\$ 56,097</u>	<u>\$ 55,865</u>		

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

## WASHINGTON COUNTY, KANSAS

WIRELESS 911 FUND (NONBUDGETED)  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

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	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
<b>CASH RECEIPTS</b>		
911 fees	\$ 18,285	\$ 10,445
Grant	40,033	187,365
Interest income	880	298
	<u>59,198</u>	<u>198,108</u>
<b>EXPENDITURES</b>		
Contractual services	40,781	196,528
Capital outlay	-	-
	<u>40,781</u>	<u>196,528</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	18,417	1,580
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>28,584</u>	<u>47,001</u>
<b>UNENCUMBERED CASH, ENDING</b>	<u>\$ 47,001</u>	<u>\$ 48,581</u>

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

## WASHINGTON COUNTY, KANSAS

MULTI-USE EQUIPMENT FUND (NONBUDGETED)  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

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	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
<b>CASH RECEIPTS</b>		
Operating transfers in	\$ 51,800	\$ 48,000
Miscellaneous	-	1,762
Register of Deeds technology fund	<u>6,874</u>	<u>-</u>
<b>TOTAL CASH RECEIPTS</b>	<u>58,674</u>	<u>49,762</u>
<b>EXPENDITURES</b>		
Capital outlay	162,154	25,783
Operating transfers out	<u>36,911</u>	<u>13,686</u>
<b>TOTAL EXPENDITURES</b>	<u>199,065</u>	<u>39,469</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	(140,391)	10,293
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>268,037</u>	<u>127,646</u>
<b>UNENCUMBERED CASH, ENDING</b>	<u><u>\$ 127,646</u></u>	<u><u>\$ 137,939</u></u>

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

## WASHINGTON COUNTY, KANSAS

MULTI-USE CAPITAL IMPROVEMENT FUND (NONBUDGETED)  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

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	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
<b>CASH RECEIPTS</b>		
Operating transfers in	\$ 16,000	\$ 429,680
Receipt of repayment of loan	-	-
<b>TOTAL CASH RECEIPTS</b>	<u>16,000</u>	<u>429,680</u>
<b>EXPENDITURES</b>		
Capital outlay	11,507	192,092
Operating transfers out	143,617	-
<b>TOTAL EXPENDITURES</b>	<u>155,124</u>	<u>192,092</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	(139,124)	237,588
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>449,372</u>	<u>310,248</u>
<b>UNENCUMBERED CASH, ENDING</b>	<u>\$ 310,248</u>	<u>\$ 547,836</u>

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



## WASHINGTON COUNTY, KANSAS

REGISTER OF DEEDS TECHNOLOGY FUND (NONBUDGETED)  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

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	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
<b>CASH RECEIPTS</b>		
Transfer from multi-use equipment	\$ -	\$ 13,686
Register of Deeds technology fees	-	6,910
<b>TOTAL CASH RECEIPTS</b>	-	20,596
<b>EXPENDITURES</b>		
Capital outlay	-	-
Operating transfers out	-	-
<b>TOTAL EXPENDITURES</b>	-	-
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	-	20,596
<b>UNENCUMBERED CASH, BEGINNING</b>	-	-
<b>UNENCUMBERED CASH, ENDING</b>	\$ -	\$ 20,596

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

## WASHINGTON COUNTY, KANSAS

SPECIAL GRANT FUND (NONBUDGETED)  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

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	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
CASH RECEIPTS	\$ 1,000	\$ -
EXPENDITURES		
Contractual services	<u>56</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	944	-
UNENCUMBERED CASH, BEGINNING	<u>700</u>	<u>1,644</u>
UNENCUMBERED CASH, ENDING	<u>\$ 1,644</u>	<u>\$ 1,644</u>

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

## WASHINGTON COUNTY, KANSAS

BOND AND INTEREST FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
Ad valorem property tax	\$ 139,207	\$ 49,908	\$ 47,859	\$ 2,049
Delinquent tax	841	759	400	359
Motor vehicle tax	17,245	17,004	16,179	825
Neighborhood revitalization and business refund	(2,855)	(1,148)	(3,139)	1,991
<b>TOTAL CASH RECEIPTS</b>	<b>154,438</b>	<b>66,523</b>	<b>\$ 61,299</b>	<b>\$ 5,224</b>
<b>EXPENDITURES</b>				
Bond and note principal	140,000	55,000	\$ 55,000	\$ -
Bond and note interest	16,924	13,144	13,144	-
Other	-	-	1,000	(1,000)
<b>TOTAL EXPENDITURES</b>	<b>156,924</b>	<b>68,144</b>	<b>\$ 69,144</b>	<b>\$ (1,000)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(2,486)</b>	<b>(1,621)</b>		
<b>UNENCUMBERED CASH, BEGINNING</b>	<b>16,177</b>	<b>13,691</b>		
<b>UNENCUMBERED CASH, ENDING</b>	<b>\$ 13,691</b>	<b>\$ 12,070</b>		

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

## WASHINGTON COUNTY, KANSAS

AIRPORT MEMORIAL FUND (NONBUDGETED)  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

Statement 3  
Page 22 of 22

	Prior Year Actual	Current Year Actual
CASH RECEIPTS	\$ -	\$ 15,226
EXPENDITURES		
Contractual services	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	15,226
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	\$ -	\$ 15,226

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

## WASHINGTON COUNTY, KANSAS

WASHINGTON COUNTY PUBLIC BUILDING COMMISSION - COMPONENT UNIT  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS

For the Year Ended December 31, 2009

(With Comparative Actual Totals For the Prior Year Ended December 31, 2008)

	Statement 4	
	Prior Year Actual	Current Year Actual
	<u>          </u>	<u>          </u>
<b>CASH RECEIPTS</b>		
Rent from Washington County	\$ 92,903	\$ 96,303
Interest earned	172	-
Fees received	561	1,109
Miscellaneous	413	-
	<u>94,049</u>	<u>97,412</u>
<b>EXPENDITURES</b>		
Bond principal	40,000	45,000
Bond interest	52,902	51,303
Fees	1,250	1,250
	<u>94,152</u>	<u>97,553</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	(103)	(141)
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>244</u>	<u>141</u>
<b>UNENCUMBERED CASH, ENDING</b>	<u>\$ 141</u>	<u>\$ -</u>

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

## WASHINGTON COUNTY, KANSAS

AGENCY FUNDS  
 STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS - REGULATORY BASIS  
 For the Year Ended December 31, 2009

Statement 5

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>DISTRIBUTABLE FUNDS</b>				
Register of Deeds	\$ -	\$ 64,707	\$ 64,707	\$ -
District Court	27,059	184,959	190,996	21,022
Sheriff	395	3,499	3,503	391
Jail	3,833	26,232	20,978	9,087
Emergency management	45	-	-	45
Noxious weed - chemical container recycling	202	343	347	198
County Attorney	483	472	411	544
Game licenses	245	24,369	23,933	681
Tourist and promotion	4,111	4,710	5,690	3,131
Aflac holding account	202	22,643	22,577	268
CMB stamps	25	75	50	50
Payroll clearing	-	817,431	816,946	485
Treasurer's special auto	30,783	62,291	65,072	28,002
Prosecuting Attorney	9,428	4,363	897	12,894
Current tax	5,805,465	10,268,141	9,759,771	6,313,835
Delinquent real estate tax	18,687	49,097	53,691	14,093
Delinquent personal tax	480	4,295	4,775	-
Special city/county highway tax	-	365,363	365,363	-
ME tax	-	14,895	14,895	-
Telecom tax	-	30,732	30,732	-
Comp use and sales tax	23,394	189,624	195,123	17,895
Motor vehicle tax	210,634	1,421,168	1,425,344	206,458
LEPC sub grant	1,600	500	2,100	-
Drivers license fees	329	10,377	10,284	422
<b>STATE FUNDS</b>				
Educational building	-	59,611	59,611	-
Institutional	-	29,805	29,805	-
General	-	5	5	-
Motor vehicle tax	-	10,533	10,533	-
<b>SUBDIVISION FUNDS</b>				
School districts	-	2,951,265	2,951,265	-
Townships	-	868,917	868,917	-
Cemeteries	-	44,583	44,583	-
Cities	-	841,934	841,934	-
River Valley extension	-	154,883	154,883	-
Joint fire districts	-	117,223	117,223	-
Central Kansas library	-	79,877	79,877	-
Watershed districts	-	2,356	2,356	-
Hanover hospital and Palmer building	-	41,132	41,132	-
<b>TOTAL GOVERNMENTAL</b>	<b>\$ 6,137,400</b>	<b>\$ 18,772,410</b>	<b>\$ 18,280,309</b>	<b>\$ 6,629,501</b>

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

WASHINGTON COUNTY, KANSAS  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2009

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Washington County (the County) is a municipal corporation incorporated under the laws of the State of Kansas and governed by an elected three-member commission. These financial statements present Washington County (the primary government) and its component unit. The component unit is included in the County's reporting entity because of the significance of its financial relationship with the County.

Discretely Presented Component Unit

The component unit section of the financial statements includes the financial data of the discretely presented component unit. This component unit is reported separately to emphasize that it is legally separate from Washington County. The governing body of this component unit is appointed by the County.

Fund Accounting

The accounts of the County are organized on the basis of funds each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The following types of funds comprise the financial activities of the County for the year of 2009:

**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 expenditures 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.

**Fiduciary funds**

To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other government units, and/or other funds. These include expendable trust, nonexpendable trust, and agency funds.

Statutory Basis of Accounting

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

#### Departure From Accounting Principles Generally Accepted in the United States

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 expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States, 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. Capital assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

#### Compensated Absences

All employees of the County accumulate a maximum of 120 calendar days earned time pay. Upon resignation or retirement from service with the County, employees are entitled to payment for all accrued earned time, up to 30 days maximum, earned prior to resignation or retirement.

The costs of accumulated vacation and extended leave are not recorded in the financial statements at the time the benefits are earned by the employee. The estimated liability for accumulated leave time as of December 31, 2009, is \$220,376.

#### Reimbursements

The County records reimbursable expenditures (or expense) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

#### Use of Estimates

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

#### NOTE 2—BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), and debt service 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 1.
2. Publication in local newspaper on or before August 5 of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.



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 budget amendments during 2009.

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 fiduciary funds, agency funds, and the following special revenue funds:

Special road and bridge machinery	Wireless 911
Multi-use equipment	Register of Deeds technology
Multi-use capital improvements	Special grant

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

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

These taxes become a lien against all property November 1. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20 and May 10. Delinquent taxes are assessed interest. This interest is retained by the County.

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

### NOTE 3—DEPOSITS AND INVESTMENTS

The County maintains a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the Summary of Cash Receipts, Expenditures, and Unencumbered Cash. The cash balances of certain funds are restricted as to their use.

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 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.

### 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. All deposits were legally secured at December 31, 2009.

At December 31, 2009, the County's carrying amount of deposits was \$8,919,433 and the bank balance was \$8,949,590. The bank balance was held by five banks. Of the bank balance, \$950,000 was covered by federal depository insurance, and \$7,999,590 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

### NOTE 4—COMPLIANCE WITH KANSAS STATUTES

#### Budget Violations – K.S.A. 79-2935

Expenditures were in excess of the budget:

Vegetation management	\$ 1,534
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### NOTE 5—LONG-TERM DEBT

Terms for long-term liabilities for Washington County for the year ended December 31, 2009, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General obligation bonds Series 2004	3.040% - 4.125%	2004	\$ 1,015,000	2014
Capital leases				
IBM 515 computer system	4.420%	01/14/08	62,862	01/15/10
2 Dodge vehicles	4.420%	05/12/08	42,681	01/31/11
EC210 LC Volvo excavator	4.500%	09/21/08	143,876	08/01/11
Jail facility	4.000% - 4.750%	2006	1,200,000	2026

All equipment under capital leases has been pledged to secure the payment of those leases.

Changes in long-term liabilities for Washington County for the year ended December 31, 2009, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General obligation bonds						
Series 2004	\$ 360,000	\$ -	\$ 55,000	\$ -	\$ 305,000	\$ 13,144
Capital leases						
IBM 515 computer system	62,862	-	30,744	-	32,118	2,794
2 Dodge vehicles	42,681	-	13,957	-	28,724	1,364
EC210 LC Volvo excavator	143,876	-	46,455	-	97,421	5,030
Jail facility	<u>1,145,000</u>	<u>-</u>	<u>45,000</u>	<u>-</u>	<u>1,100,000</u>	<u>51,303</u>
Total contractual indebtedness	1,754,419	-	191,156	-	1,563,263	73,635
Compensated absences	<u>237,746</u>	<u>-</u>	<u>-</u>	<u>(17,370)</u>	<u>220,376</u>	<u>-</u>
	<u>\$ 1,992,165</u>	<u>\$ -</u>	<u>\$ 191,156</u>	<u>\$ (17,370)</u>	<u>\$ 1,783,639</u>	<u>\$ 73,635</u>

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

	Years								Total
	2010	2011	2012	2013	2014	2015-2019	2020-2024	2025-2029	
Principal									
General obligation bonds	\$ 55,000	\$ 60,000	\$ 60,000	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ -	\$ 305,000
Capital leases	<u>138,796</u>	<u>109,467</u>	<u>50,000</u>	<u>50,000</u>	<u>55,000</u>	<u>305,000</u>	<u>375,000</u>	<u>175,000</u>	<u>1,258,263</u>
Total principal	<u>193,796</u>	<u>169,467</u>	<u>110,000</u>	<u>115,000</u>	<u>120,000</u>	<u>305,000</u>	<u>375,000</u>	<u>175,000</u>	<u>1,563,263</u>
Interest									
General obligation bonds	11,494	9,706	7,606	5,281	2,681	-	-	-	36,768
Capital leases	<u>56,051</u>	<u>50,042</u>	<u>45,902</u>	<u>43,852</u>	<u>41,790</u>	<u>172,138</u>	<u>95,978</u>	<u>12,588</u>	<u>518,341</u>
Total interest	<u>67,545</u>	<u>59,748</u>	<u>53,508</u>	<u>49,133</u>	<u>44,471</u>	<u>172,138</u>	<u>95,978</u>	<u>12,588</u>	<u>555,109</u>
	<u>\$ 261,341</u>	<u>\$ 229,215</u>	<u>\$ 163,508</u>	<u>\$ 164,133</u>	<u>\$ 164,471</u>	<u>\$ 477,138</u>	<u>\$ 470,978</u>	<u>\$ 187,588</u>	<u>\$ 2,118,372</u>

## NOTE 6—LONG-TERM DEBT – COMPONENT UNIT

The Washington County Public Building Commission is authorized to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities. The revenue bonds issued by the Washington County Public Building Commission represent the underlying debt of the capital lease on the jail facility of the primary government. The capital lease payments from the County are the source of revenue that the Washington County Public Building Commission will use to retire the revenue bond as they mature.

At year-end, the Washington County Public Building Commission's long-term debt consisted of the following issue:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Component Unit - Washington County Public Building Commission				
Revenue bond				
Series 2006 - Washington jail facility	4.00% - 4.75%	2006	<u>\$ 1,200,000</u>	2026

Changes in long-term debt of the Washington County Public Building Commission for the year ended December 31, 2009, was as follows:

Issue	Balance Beginning of Year	Additions	Payments	Balance End of Year	Interest Paid
Revenue bond					
Jail facility	<u>\$ 1,145,000</u>	<u>\$ -</u>	<u>\$ 45,000</u>	<u>\$ 1,100,000</u>	<u>\$ 51,303</u>

Current maturities of long-term debt principal and interest of Washington County Public Building Commission for the next five years and in five-year increments through maturity are as follows:

Revenue Bond	Principal	Interest
2010	\$ 45,000	\$ 49,502
2011	45,000	47,703
2012	50,000	45,902
2013	50,000	43,853
2014	55,000	41,790
2015-2019	305,000	172,138
2020-2024	375,000	95,977
2025-2029	175,000	12,588
	<u>\$ 1,100,000</u>	<u>\$ 509,453</u>

## NOTE 7—FUND TRANSFERS

From	To	Authority	Amount
Treasurer's special auto	General fund	Resolution	\$ 23,052
Multi-use equipment	Register of Deeds technology	Resolution	13,686
Solid waste	General fund	Resolution	75,824
Janitor	Multi-use equipment	K.S.A. 19-119	1,500
Economic development	Multi-use equipment	K.S.A. 19-119	1,500
County Treasurer	Multi-use equipment	K.S.A. 19-119	5,000
Communications - dispatch	Multi-use equipment	K.S.A. 19-119	6,000
County Attorney	Multi-use equipment	K.S.A. 19-119	2,000
Vegetation management	Noxious weed	Resolution	5,000
Sheriff	Multi-use equipment	K.S.A. 19-119	20,000
County Clerk	Multi-use equipment	K.S.A. 19-119	2,000
Special bridge	Multi-use capital improvement	K.S.A. 19-120	109,680
Road and bridge	Special R and B machinery	K.S.A. 68-141-g	175,000
Road and bridge	Multi-use capital improvement	K.S.A. 19-120	300,000
County Courthouse	Multi-use capital improvement	K.S.A. 19-120	15,000
Solid waste	Multi-use capital improvement	K.S.A. 19-120	5,000
Solid waste	Multi-use equipment	K.S.A. 19-119	10,000

## NOTE 8—RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The County manages these various risks of loss as follows:

**General liability**

Insured through commercial insurance policy. Policy provides coverage for claims up to \$500,000 per occurrence.

**Physical property**

Insured through commercial insurance policy. Replacement cost insured values are based on an annual review by insurance agent.

**Workers' compensation**

Insured through commercial insurance policy. Policy provides coverage for claims up to \$500,000 per accident.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

## NOTE 9—DEFINED BENEFIT PENSION PLAN

Plan Description

The County participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law established 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 66603-3803) or by calling 1-888-275-5737.

### Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4.00% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The average employer rate established for calendar year ended December 31, 2009, is 6.54%. The County employer contributions to KPERS for the years ended December 31, 2009, 2008, and 2007, were \$116,038, \$110,917, and \$87,367, respectively, equal to the required contributions for each year.

### NOTE 10—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to substantially all government employees permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County without being restricted to the provisions of benefits under the plan, subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant. Obligations to the employees under the deferred compensation plan at December 31, 2009, are \$203,859.

It is the opinion of the County's legal counsel that the County has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

### NOTE 11—OTHER POST EMPLOYMENT BENEFITS

Under the consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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 government under this program.

### NOTE 12—COMMITMENTS AND CONTINGENCIES

#### Grant Program Involvement

In the normal course of operations, the County participates in various federal or state grant/loan programs from year to year. The grant/loan programs are often subject to additional audits by agents of the granting or loaning agency, the purpose of which is to ensure compliance with the specific conditions of the grant or loan. Any liability for reimbursement which may arise as a result of these audits, cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

### Neighborhood Revitalization Plan

The County adopted a Neighborhood Revitalization Plan for all real property and all improvements thereon situated in the County of Washington effective on or after January 1, 1997, pursuant to K.S.A. 1996 Supp. 12-17,114 et seq. There are various qualifications that must be met in order to be eligible for the tax rebate. The amount of the rebate is the resulting increase in the ad valorem tax, if any, which is directly attributable to the construction and improvement to the qualified parcel and the increase in assessed valuation directly resulting there from, in any given year during the period of eligibility, calculated in accordance with the applicable percentage amounts as set forth in the following table:

<u>Years of Eligibility</u>	<u>Percentage of Property Tax Increment Rebatable</u>
Years 1-3	90%
Year 4	80%
Year 5	70%
Year 6	60%
Year 7	50%
Year 8	40%
Year 9	30%
Year 10	20%

A parcel determined qualified for rebates shall be entitled to such rebates in decreasing percentage amounts for a period of ten years provided the property declared qualified shall continuously maintain such qualification. The plan was terminated for any new participants on January 1, 2003.

### Restated and Amended Revitalization Plan

The County adopted the Restated and Amended Revitalization Plan for agricultural property construction, commercial and industrial property construction, and multi-family residences effective as of January 1, 2003. The term of the tax rebate that will be allowed is for a period of three years, with an additional two years granted under certain provisions as set forth in the plan. No tax rebate will be available beyond five years. The amount of rebate on the new constructions shall be graduated in accordance as to the following:

<u>New Appraised Value or Projected Construction Costs</u>	<u>Percentage of Property Tax Rebate on Real Estate Investment/Construction</u>
\$10,000 to \$99,999	55%
\$100,000 to \$1,000,000	60%
Greater than \$1,000,000	65%

There is also an incentive rebate that the governing body will consider increasing the amount of tax rebate up to 75% by giving special consideration to the number of new jobs created by the construction of improvements.

The Restated and Amended Revitalization Plan shall also extend the initial period of the Neighborhood Revitalization Plan for an additional period of five years ending January 1, 2012.

For the years ended December 31, 2009 and 2008, these tax rebates for both plans amounted to \$113,301 and \$90,952, respectively.

On March 23, 2009, the commissioners adopted a resolution revoking all Neighborhood Revitalization Plans, incentive plans, and/or all prior tax rebate plans effective immediately. Participants currently in the Neighborhood Revitalization Plans and Restated and Amended Revitalization Plan will still be eligible to receive tax rebates.

**NOTE 13—MUNICIPAL SOLID WASTE LANDFILL**

The County closed its solid waste landfill during 1994. A transfer station was built and solid waste is being hauled to an out of County landfill. A final closure inspection has been done by the Kansas Department of Health and Environment and the County's closure plan has been accepted. Postclosure care consists of the following: (1) maintaining the integrity and effectiveness of the final cover and (2) monitoring the groundwater and maintaining the monitoring system described in accordance with the requirements of K.S.A. 28-29-19. As long as the sampling results show no contamination above the maximum amounts allowed, monitoring will be conducted as needed. In the event of contamination, the County will be required to (1) increase sampling of the monitoring wells, (2) identify all private domestic wells, (3) install additional monitoring wells, and possibly cleanup the contaminated area. No estimation of additional landfill closure or postclosure care has been determined. Therefore, no potential liability has been recognized in these financial statements. No contamination was identified in 2009.