

COUNTY OF CHAUTAUQUA, KANSAS

Financial Statements  
and  
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2009

County of Chautauqua, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2009

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County of Chautauqua, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2009

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**S & B**

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Chautauqua County, Kansas

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of 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 examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the preceding two paragraphs, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Chautauqua County, Kansas as of December 31, 2009, or changes in financial position for the year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Chautauqua County, Kansas, as of December 31, 2009, and the revenues it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2010, on our consideration of Chautauqua County, Kansas internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Chautauqua County, Kansas statutory basis financial statements. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the statutory basis financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the statutory basis financial statements of Chautauqua County, Kansas. This supplemental information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements, and, in our opinion, is fairly stated, in all material respects in relation to the statutory basis financial statements taken as a whole, on the basis of accounting described in Note 1.

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

Respectfully Submitted,

*Schlottbeck and Burns, LLC*

September 30, 2010

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Chautauqua County, Kansas  
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
 For the Year Ended December 31, 2009

Statement 1

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 7,482	1,186,610	1,202,254	( 8,162)	21,569	13,407
Special Revenue:						
Ambulance District No. 1	( 541)	36,306	36,810	( 1,045)		( 1,045)
Ambulance District No. 2	( 3,063)	118,602	121,050	( 5,511)		( 5,511)
Appraiser's Cost	10,826	128,529	134,162	5,193	2,190	7,383
Direct Election	4,559	33,481	25,567	12,473		12,473
Employee Benefits	( 12,566)	641,772	692,915	( 63,709)	3,776	( 59,933)
Extension Council	1,848	10,781		12,629		12,629
Fair	319	9,795	10,000	114		114
Health	67,155	538,039	344,995	260,199	8,057	268,256
Juvenile Detention Center	7,970	11,896	12,696	7,170	1,141	8,311
Mental Health	974	27,293	28,000	267		267
Mental Retardation	294	19,614	19,808	100		100
Noxious Weed	( 405)	63,380	62,221	754	14,006	14,760
Road and Bridge	4,098	1,053,077	1,041,774	15,401	31,378	46,779
Rural Fire District No. 1	6,470	22,844	23,108	6,206		6,206
Rural Fire District No. 2	63	13,983	13,966	80		80
Rural Fire District No. 3	( 314)	13,777	13,394	69		69
Rural Fire District No. 4	37	18,965	18,962	40		40
Rural Fire District No. 5	( 98)	6,146	6,038	10		10
Rural Fire District No. 6	79	3,802	3,761	120		120
Rural Fire District No. 8	( 92)	9,331	8,331	908		908
Service Program for the Elderly	1,683	49,145	50,011	817		817
Special Alcohol Program	667			667		667
Special Bridge	88,987	121,127	92,496	117,618	68,991	186,609
Special Park and Recreation	8,128			8,128		8,128
Special Equipment Reserve	65,870	5,800	12,109	59,561		59,561
Special Machinery	143,106	4,000	125,955	21,151		21,151
Emergency Telephone Service	25,199	13,609	19,802	19,006		19,006
Wireless Emergency Telephone Service	18,400	49,689	44,744	23,345		23,345
Debt Service:						
Bond and Interest	22,763	363	22,956	170		170
Enterprise:						
Solid Waste	187,836	255,685	356,753	86,768	3,841	90,609

See accompanying notes to financial statements

Chautauqua County, Kansas  
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
 For the Year Ended December 31, 2009

Statement 1

		<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Expendable Trusts:							
Special Auto	(	391)	36,785	35,693	701	635	1,336
Prosecuting Attorney Training		2,889	693	316	3,266		3,266
Special Law Enforcement Trust		1,203	1,465	2,498	170		170
Register of Deeds Technology		1,485	5,304	6,365	424	155	579
Drug Forfeitures		635			635		635
Prosecuting Attorney Trust			16,570		16,570		16,570
Prosecuting Attorney Check Fees		1,004			1,004		1,004
Community Development Block Grant			398,150	393,949	4,201		4,201
CDBG Micro Loan		54,426	15,164	1,277	68,313		68,313
FEMA Grant		77,043		59,967	17,076		17,076
Employee Benefit Trust		1,470	3,670	3,935	1,205		1,205
Diversion Fees		16,570	9,200	16,570	9,200		9,200
Total Primary Government	(1)	<u>814,068</u>	<u>4,954,442</u>	<u>5,065,208</u>	<u>703,302</u>	<u>155,739</u>	<u>859,041</u>
Composition of Cash:							
Cash and Cash Items on Hand							5,058
Certificates of Deposit							604,749
Demand Deposits							3,414,986
Due from Other Governments							1,721
Less: Agency Funds per Statement 4							( 3,167,470)
Adjustment for Rounding							(        3)
Total Primary Government	(1)						<u>859,041</u>

(1) Excluding Agency Funds

See accompanying notes to financial statements

Chautauqua County, Kansas  
 Summary of Expenditures - Actual and Budget  
 (Budgeted Funds Only)  
 For the Year Ended December 31, 2009

Statement 2

	<u>Certified Budget</u>	<u>Qualified Budget Cr. Adjustment</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 1,123,337		1,123,337	1,202,254	( 78,917)
Special Revenue:					
Ambulance District No. 1	36,810		36,810	36,810	
Ambulance District No. 2	121,050		121,050	121,050	
Appraiser's Cost	136,000		136,000	134,162	1,838
Direct Election	35,137		35,137	25,567	9,570
Employee Benefits	650,000	6,006	656,006	692,915	( 36,909)
Extension Council	11,236		11,236		11,236
Fair	10,000		10,000	10,000	
Health	411,800	99,529	511,329	344,995	166,334
Juvenile Detention Center	12,578		12,578	12,696	( 118)
Mental Health	28,000		28,000	28,000	
Mental Retardation	20,000		20,000	19,808	192
Noxious Weed	65,315		65,315	62,221	3,094
Road and Bridge	1,086,535		1,086,535	1,041,774	44,761
Rural Fire District No. 1	23,108		23,108	23,108	
Rural Fire District No. 2	14,099		14,099	13,966	133
Rural Fire District No. 3	13,987		13,987	13,394	593
Rural Fire District No. 4	19,113		19,113	18,962	151
Rural Fire District No. 5	6,039		6,039	6,038	1
Rural Fire District No. 6	3,761		3,761	3,761	
Rural Fire District No. 8	8,331		8,331	8,331	
Service Program for the Elderly	50,011		50,011	50,011	
Special Alcohol Program					
Special Bridge	153,260		153,260	92,496	60,764
Special Park and Recreation	7,461		7,461		7,461
Emergency Telephone Service	32,962		32,962	19,802	13,160
Wireless Emergency Telephone Service	6,000		6,000	44,744	( 38,744)
Debt Service:					
Bond and Interest	22,119		22,119	22,956	( 837)
Enterprise:					
Solid Waste	304,000		304,000	356,753	( 52,753)
Totals	<u>4,412,049</u>	<u>105,535</u>	<u>4,517,584</u>	<u>4,406,574</u>	<u>111,010</u>

See accompanying notes to financial statements

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
<b>Cash Receipts</b>				
<b>Taxes</b>				
Ad Valorem Tax	\$ 415,197	558,615	568,786	( 10,171)
Motor Vehicle Tax	89,248	63,084	60,279	2,805
Recreational Vehicle Tax	2,022	1,485	1,283	202
Delinquent Tax	23,265	12,924	6,185	6,739
Countywide Sales Tax	205,296	195,035	185,000	10,035
In Lieu of Tax	1,012	778		778
Mineral Production Tax	12,809	12,831	12,500	331
Interest on Tax	36,851	44,722	30,000	14,722
<b>Total Taxes</b>	<u>785,700</u>	<u>889,474</u>	<u>864,033</u>	<u>25,441</u>
<b>Intergovernmental</b>				
Emergency Preparedness Grant		9,196		9,196
Local Alcoholic Liquor Tax	667			
Machinery and Equipment State Aid	7,862	2,865		2,865
<b>Total Intergovernmental</b>	<u>8,529</u>	<u>12,061</u>		<u>12,061</u>
<b>Licenses, Fees, and Permits</b>				
Mortgage Registration	27,600	15,340	22,000	( 6,660)
Officer Fees	28,344	19,614	30,000	( 10,386)
<b>Total Licenses, Fees, and Permits</b>	<u>55,944</u>	<u>34,954</u>	<u>52,000</u>	<u>( 17,046)</u>
<b>Use of Money and Property</b>				
Interest on Investments	40,885	19,242	75,000	( 55,758)
Prisoner Board		105	12,000	( 11,895)
<b>Total Use of Money and Property</b>	<u>40,885</u>	<u>19,347</u>	<u>87,000</u>	<u>( 67,653)</u>
<b>Transfers</b>				
Operating Transfers In	1,112		1,000	( 1,000)
Residual Equity Transfer In		22,956	11,236	11,720
<b>Total Transfers</b>	<u>1,112</u>	<u>22,956</u>	<u>12,236</u>	<u>10,720</u>
<b>Miscellaneous</b>				
No Fund Warrant Proceeds		198,947		198,947
Other	6,744	8,871		8,871
<b>Total Miscellaneous</b>	<u>6,744</u>	<u>207,818</u>		<u>207,818</u>
<b>Total Cash Receipts</b>	<u>898,914</u>	<u>1,186,610</u>	<u>1,015,269</u>	<u>171,341</u>
<b>Expenditures and Transfers</b>				
<b>General Government</b>				
<b>County Commission</b>				
Personal Services	23,754	24,989	22,000	( 2,989)
Contractual Services	102,693	80,596	50,000	( 30,596)
Commodities	1,635	1,465	500	( 965)
Capital Outlay			59,500	59,500
Reimbursed Expense	( 15,837)	( 11,225)		11,225
<b>Total County Commission</b>	<u>112,245</u>	<u>95,825</u>	<u>132,000</u>	<u>36,175</u>
<b>County Clerk</b>				
Personal Services	81,477	72,816	84,526	11,710
Contractual Services	4,552	5,962	6,125	163
Commodities	1,889	2,120	2,000	( 120)
Capital Outlay		2,423	2,500	77
Reimbursed Expense	( 524)	( 138)		138
<b>Total County Clerk</b>	<u>87,394</u>	<u>83,183</u>	<u>95,151</u>	<u>11,968</u>
<b>County Treasurer</b>				
Personal Services	50,961	52,825	52,550	( 275)
Contractual Services	6,004	5,484	10,500	5,016
Commodities	4,496	3,389	5,000	1,611
Capital Outlay		3,000	1,500	( 1,500)
Reimbursed Expense		( 1)		1
<b>Total County Treasurer</b>	<u>61,461</u>	<u>64,697</u>	<u>69,550</u>	<u>4,853</u>

See accompanying notes to financial statements

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
County Attorney				
Personal Services	\$ 62,465	66,754	59,320	( 7,434)
Contractual Services	2,541	4,406	3,500	( 906)
Commodities	1,321	2,381	2,000	( 381)
Capital Outlay		2,306	1,500	( 806)
Reimbursed Expense	( 63)	( 31)		31
Total County Attorney	<u>66,264</u>	<u>75,816</u>	<u>66,320</u>	<u>( 9,496)</u>
Register of Deeds				
Personal Services	35,729	38,878	35,000	( 3,878)
Contractual Services	1,675	2,170	1,700	( 470)
Commodities	1,350	1,460	1,700	240
Capital Outlay	1,527	6,470	6,500	30
Reimbursed Expense	( 427)	( 310)		310
Total Register of Deeds	<u>39,854</u>	<u>48,668</u>	<u>44,900</u>	<u>( 3,768)</u>
Unified Court				
Contractual Services	52,256	39,200	46,700	7,500
Commodities	3,630	7,481	3,000	( 4,481)
Capital Outlay	3,500	5,270	3,500	( 1,770)
Reimbursed Expense	( 6,931)	( 11,582)		11,582
Total Unified Court	<u>52,455</u>	<u>40,369</u>	<u>53,200</u>	<u>12,831</u>
Courthouse General				
Personal Services	27,917	38,301	29,175	( 9,126)
Contractual Services	55,925	64,859	52,000	( 12,859)
Commodities	12,878	14,784	14,000	( 784)
Capital Outlay			7,000	7,000
Total Courthouse General	<u>96,720</u>	<u>117,944</u>	<u>102,175</u>	<u>( 15,769)</u>
County Counselor				
Personal Services	12,391	12,732	11,500	( 1,232)
Contractual Services	521	279		( 279)
Total County Counselor	<u>12,912</u>	<u>13,011</u>	<u>11,500</u>	<u>( 1,511)</u>
County Building Maintenance				
Capital Outlay	13,221	29,906	30,000	94
Other General Government				
Contractual Services	5,750	5,750	5,750	
Total General Government	<u>548,276</u>	<u>575,169</u>	<u>610,546</u>	<u>35,377</u>
Public Safety				
Sheriff				
Personal Services	169,279	180,634	135,675	( 44,959)
Contractual Services	37,579	18,392	25,000	6,608
Commodities	43,153	41,387	30,000	( 11,387)
Capital Outlay	15,000		5,000	5,000
Reimbursed Expense	( 2,375)	( 48)		48
Total Sheriff	<u>262,636</u>	<u>240,365</u>	<u>195,675</u>	<u>( 44,690)</u>
Sheriff - Dispatch				
Personal Services	155,097	125,101	115,350	( 9,751)
Contractual Services	4,855	6,272	3,000	( 3,272)
Commodities	3,221	1,402	2,500	1,098
Capital Outlay			500	500
Total Sheriff - Dispatch	<u>163,173</u>	<u>132,775</u>	<u>121,350</u>	<u>( 11,425)</u>
Sheriff - Jail				
Personal Services	37,075	41,001	33,525	( 7,476)
Contractual Services	37,543	83,996	30,250	( 53,746)
Commodities	44,676	18,613	30,000	11,387
Capital Outlay			500	500
Reimbursed Expense	( 118)			
Total Sheriff - Jail	<u>119,176</u>	<u>143,610</u>	<u>94,275</u>	<u>( 49,335)</u>

See accompanying notes to financial statements

Chautauqua County, Kansas  
General Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Emergency Preparedness				
Personal Services	\$ 24,905	28,502	22,000	( 6,502)
Contractual Services	6,311	5,426	5,000	( 426)
Commodities	8,264	6,456	4,000	( 2,456)
Capital Outlay		1,547	5,000	3,453
Reimbursed Expense	( 16,620)			
Total Emergency Preparedness	<u>22,860</u>	<u>41,931</u>	<u>36,000</u>	<u>( 5,931)</u>
Total Public Safety	<u>567,845</u>	<u>558,681</u>	<u>447,300</u>	<u>( 111,381)</u>
Agriculture				
Conservation District				
Contractual Services	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	
Economic Development				
Economic Development Appropriations				
Contractual Services	<u>14,137</u>	<u>22,913</u>	<u>20,000</u>	<u>( 2,913)</u>
Equipment				
Equipment				
General Government	<u>33,491</u>	<u>33,491</u>	<u>33,491</u>	
Transfers				
Operating Transfers Out	<u>10,500</u>			
Total Expenditures and Transfers	<u>1,186,249</u>	<u>1,202,254</u>	<u>1,123,337</u>	<u>( 78,917)</u>
Receipts Over (Under)				
Expenditures and Transfers	( 287,335)	( 15,644)		
Unencumbered Cash, Beginning	<u>294,817</u>	<u>7,482</u>		
Unencumbered Cash, Ending	<u>7,482</u>	<u>( 8,162)</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Ambulance District No. 1 Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 34,072	31,955	33,061	( 1,106)
Motor Vehicle Tax	3,498	3,802	3,197	605
Recreational Vehicle Tax	61	78	52	26
Delinquent Tax	994	464	500	( 36)
Total Taxes	<u>38,625</u>	<u>36,299</u>	<u>36,810</u>	<u>( 511)</u>
Intergovernmental				
Machinery and Equipment State Aid		7		7
Total Cash Receipts	<u>38,625</u>	<u>36,306</u>	<u>36,810</u>	<u>( 504)</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	<u>39,166</u>	<u>36,810</u>	<u>36,810</u>	
Total Expenditures and Transfers	<u>39,166</u>	<u>36,810</u>	<u>36,810</u>	
Receipts Over (Under) Expenditures and Transfers	( 541)	( 504)		
Unencumbered Cash, Beginning		( 541)		
Unencumbered Cash, Ending	<u>( 541)</u>	<u>( 1,045)</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Ambulance District No. 2 Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 100,024	101,509	106,529	( 5,020)
Motor Vehicle Tax	13,685	14,211	12,725	1,486
Recreational Vehicle Tax	333	367	287	80
Delinquent Tax	3,388	2,515	1,509	1,006
Total Cash Receipts	<u>117,430</u>	<u>118,602</u>	<u>121,050</u>	<u>( 2,448)</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	<u>120,493</u>	<u>121,050</u>	<u>121,050</u>	<u>          </u>
Total Expenditures and Transfers	<u>120,493</u>	<u>121,050</u>	<u>121,050</u>	<u>          </u>
Receipts Over (Under)				
Expenditures and Transfers	( 3,063)	( 2,448)		
Unencumbered Cash, Beginning		( 3,063)		
Unencumbered Cash, Ending	<u>( 3,063)</u>	<u>( 5,511)</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Appraiser's Cost Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 108,440	109,595	112,778	( 3,183)
Motor Vehicle Tax	13,772	14,223	15,804	( 1,581)
Recreational Vehicle Tax	311	354	336	18
Delinquent Tax	4,270	2,810	1,622	1,188
Total Taxes	<u>126,793</u>	<u>126,982</u>	<u>130,540</u>	<u>( 3,558)</u>
Intergovernmental				
Machinery and Equipment State Aid		349		349
Licenses, Fees, and Permits				
Officer Fees	2,764	1,198		1,198
Total Cash Receipts	<u>129,557</u>	<u>128,529</u>	<u>130,540</u>	<u>( 2,011)</u>
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	105,568	104,235	90,000	( 14,235)
Contractual Services	23,280	50,186	30,000	( 20,186)
Commodities	5,888	7,891	11,000	3,109
Capital Outlay		345	5,000	4,655
Operating Transfers Out	15,000			
Reimbursed Expense	( 27,457)	( 28,495)		28,495
Total Expenditures and Transfers	<u>122,279</u>	<u>134,162</u>	<u>136,000</u>	<u>1,838</u>
Receipts Over (Under)				
Expenditures and Transfers	7,278	( 5,633)		
Unencumbered Cash, Beginning	<u>3,548</u>	<u>10,826</u>		
Unencumbered Cash, Ending	<u>10,826</u>	<u>5,193</u>		

Chautauqua County, Kansas  
Direct Election Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 38,906	27,654	28,828	( 1,174)
Motor Vehicle Tax	3,388	4,499	5,614	( 1,115)
Recreational Vehicle Tax	72	117	119	( 2)
Delinquent Tax	906	785	576	209
Total Taxes	<u>43,272</u>	<u>33,055</u>	<u>35,137</u>	<u>( 2,082)</u>
Intergovernmental				
Machinery and Equipment State Aid	467	426		426
Total Cash Receipts	<u>43,739</u>	<u>33,481</u>	<u>35,137</u>	<u>( 1,656)</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	2,783	6,244	11,862	5,618
Contractual Services	25,837	17,442	19,275	1,833
Commodities	5,756	2,021	1,500	( 521)
Capital Outlay	800		2,500	2,500
Operating Transfers Out	8,000			
Reimbursed Expense	( 552)	( 140)		140
Total Expenditures and Transfers	<u>42,624</u>	<u>25,567</u>	<u>35,137</u>	<u>9,570</u>
Receipts Over (Under)				
Expenditures and Transfers	1,115	7,914		
Unencumbered Cash, Beginning	<u>3,444</u>	<u>4,559</u>		
Unencumbered Cash, Ending	<u>4,559</u>	<u>12,473</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Employee Benefits Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 521,759	549,113	564,937	( 15,824)
Motor Vehicle Tax	70,482	68,240	75,686	( 7,446)
Recreational Vehicle Tax	1,573	1,698	1,611	87
Delinquent Tax	19,606	13,252	7,766	5,486
Total Taxes	<u>613,420</u>	<u>632,303</u>	<u>650,000</u>	<u>( 17,697)</u>
Intergovernmental				
Federal Financial Assistance		6,006		6,006
Machinery and Equipment State Aid	4,792	3,463		3,463
Total Intergovernmental	<u>4,792</u>	<u>9,469</u>		<u>9,469</u>
Total Cash Receipts	<u>618,212</u>	<u>641,772</u>	<u>650,000</u>	<u>( 8,228)</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	650,802	702,141	650,000	( 52,141)
Reimbursed Expense	( 12,079)	( 9,226)		9,226
Total Employee Benefits	<u>638,723</u>	<u>692,915</u>	<u>650,000</u>	<u>( 42,915)</u>
Budget Credit			6,006	6,006
Total Expenditures and Transfers	<u>638,723</u>	<u>692,915</u>	<u>656,006</u>	<u>( 36,909)</u>
Receipts Over (Under)				
Expenditures and Transfers	( 20,511)	( 51,143)		
Unencumbered Cash, Beginning	7,945	( 12,566)		
Unencumbered Cash, Ending	<u>( 12,566)</u>	<u>( 63,709)</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Extension Council Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 59,433	1,178	1,194	( 16)
Motor Vehicle Tax	8,126	7,851	8,636	( 785)
Recreational Vehicle Tax	182	195	184	11
Delinquent Tax	2,363	1,557	886	671
Total Taxes	<u>70,104</u>	<u>10,781</u>	<u>10,900</u>	<u>( 119)</u>
Intergovernmental				
Machinery and Equipment State Aid	335			
Total Cash Receipts	<u>70,439</u>	<u>10,781</u>	<u>10,900</u>	<u>( 119)</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	68,891		11,236	11,236
Residual Equity Transfer Out			11,236	11,236
Total Expenditures and Transfers	<u>68,891</u>		<u>11,236</u>	<u>11,236</u>
Receipts Over (Under)				
Expenditures and Transfers	1,548	10,781		
Unencumbered Cash, Beginning	300	1,848		
Unencumbered Cash, Ending	<u>1,848</u>	<u>12,629</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Fair Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 8,689	8,339	8,585	( 246)
Motor Vehicle Tax	1,157	1,127	1,259	( 132)
Recreational Vehicle Tax	26	28	27	1
Delinquent Tax	347	229	129	100
Total Taxes	<u>10,219</u>	<u>9,723</u>	<u>10,000</u>	<u>( 277)</u>
Intergovernmental				
Machinery and Equipment State Aid	100	72		72
Total Cash Receipts	<u>10,319</u>	<u>9,795</u>	<u>10,000</u>	<u>( 205)</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	10,000	10,000	10,000	
Total Expenditures and Transfers	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	319	( 205)		
Unencumbered Cash, Beginning		319		
Unencumbered Cash, Ending	<u>319</u>	<u>114</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Health Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 195,876	336,910	347,828	( 10,918)
Motor Vehicle Tax	17,303	23,884	28,591	( 4,707)
Recreational Vehicle Tax	389	613	608	5
Delinquent Tax	4,842	3,975	2,934	1,041
Total Taxes	<u>218,410</u>	<u>365,382</u>	<u>379,961</u>	<u>( 14,579)</u>
Intergovernmental				
Federal Financial Assistance	52,042	99,529		99,529
State Grant	17,447	19,659		19,659
Total Intergovernmental	<u>69,489</u>	<u>119,188</u>		<u>119,188</u>
Licenses, Fees, and Permits				
Service Fees	81,862	53,469		53,469
Total Cash Receipts	<u>369,761</u>	<u>538,039</u>	<u>379,961</u>	<u>158,078</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	232,049	269,724	271,000	1,276
Contractual Services	49,655	49,847	71,200	21,353
Commodities	43,355	39,350	54,600	15,250
Capital Outlay		6,437	15,000	8,563
Reimbursed Expense	( 6)	( 20,363)		20,363
Total Health Department	<u>325,053</u>	<u>344,995</u>	<u>411,800</u>	<u>66,805</u>
Budget Credit			99,529	99,529
Total Expenditures and Transfers	<u>325,053</u>	<u>344,995</u>	<u>511,329</u>	<u>166,334</u>
Receipts Over (Under)				
Expenditures and Transfers	44,708	193,044		
Unencumbered Cash, Beginning	<u>22,447</u>	<u>67,155</u>		
Unencumbered Cash, Ending	<u>67,155</u>	<u>260,199</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Juvenile Detention Center Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ ( 63)	11,469	11,583	( 114)
Motor Vehicle Tax	1,112	315		315
Recreational Vehicle Tax	26	5		5
Delinquent Tax	302	107		107
Total Cash Receipts	1,377	11,896	11,583	313
Expenditures and Transfers				
Public Safety				
Juvenile Detention				
Contractual Services	4,558	12,696	12,578	( 118)
Total Expenditures and Transfers	4,558	12,696	12,578	( 118)
Receipts Over (Under)				
Expenditures and Transfers	( 3,181)	( 800)		
Unencumbered Cash, Beginning	11,151	7,970		
Unencumbered Cash, Ending	7,970	7,170		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Mental Health Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 22,842	23,402	24,053	( 651)
Motor Vehicle Tax	3,182	3,024	3,317	( 293)
Recreational Vehicle Tax	71	75	71	4
Delinquent Tax	1,004	644	340	304
Total Taxes	<u>27,099</u>	<u>27,145</u>	<u>27,781</u>	<u>( 636)</u>
Intergovernmental				
Machinery and Equipment State Aid	176	148		148
Total Cash Receipts	<u>27,275</u>	<u>27,293</u>	<u>27,781</u>	<u>( 488)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	26,500	28,000	28,000	
Total Expenditures and Transfers	<u>26,500</u>	<u>28,000</u>	<u>28,000</u>	
Receipts Over (Under) Expenditures and Transfers	775	( 707)		
Unencumbered Cash, Beginning	<u>199</u>	<u>974</u>		
Unencumbered Cash, Ending	<u>974</u>	<u>267</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Mental Retardation Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 17,094	16,743	17,194	( 451)
Motor Vehicle Tax	2,428	2,291	2,487	( 196)
Recreational Vehicle Tax	55	57	53	4
Delinquent Tax	643	422	255	167
Total Taxes	<u>20,220</u>	<u>19,513</u>	<u>19,989</u>	<u>( 476)</u>
Intergovernmental				
Machinery and Equipment State Aid	74	101		101
Total Cash Receipts	<u>20,294</u>	<u>19,614</u>	<u>19,989</u>	<u>( 375)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	20,000	19,808	20,000	192
Total Expenditures and Transfers	<u>20,000</u>	<u>19,808</u>	<u>20,000</u>	<u>192</u>
Receipts Over (Under)				
Expenditures and Transfers	294	( 194)		
Unencumbered Cash, Beginning		294		
Unencumbered Cash, Ending	<u>294</u>	<u>100</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Noxious Weed Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 51,413	55,235	56,882	( 1,647)
Motor Vehicle Tax	6,153	6,681	7,503	( 822)
Recreational Vehicle Tax	139	167	160	7
Delinquent Tax	1,778	1,237	770	467
Total Taxes	<u>59,483</u>	<u>63,320</u>	<u>65,315</u>	<u>( 1,995)</u>
Intergovernmental				
Machinery and Equipment State Aid		60		60
Total Cash Receipts	<u>59,483</u>	<u>63,380</u>	<u>65,315</u>	<u>( 1,935)</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	25,701	26,518	26,500	( 18)
Contractual Services	3,341	3,646	3,315	( 331)
Commodities	33,150	43,033	33,500	( 9,533)
Capital Outlay			2,000	2,000
Operating Transfers Out	6,136	5,800		( 5,800)
Reimbursed Expense	( 8,440)	( 16,776)		16,776
Total Expenditures and Transfers	<u>59,888</u>	<u>62,221</u>	<u>65,315</u>	<u>3,094</u>
Receipts Over (Under)				
Expenditures and Transfers	( 405)	1,159		
Unencumbered Cash, Beginning		( 405)		
Unencumbered Cash, Ending	<u>( 405)</u>	<u>754</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Road and Bridge Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 705,734	725,368	746,554	( 21,186)
Motor Vehicle Tax	92,240	92,023	102,519	( 10,496)
Recreational Vehicle Tax	2,065	2,294	2,182	112
Delinquent Tax	26,563	17,838	10,520	7,318
In Lieu of Tax	337	259		259
Total Taxes	<u>826,939</u>	<u>837,782</u>	<u>861,775</u>	<u>( 23,993)</u>
Intergovernmental				
Special City & County Highway	214,935	195,875	218,760	( 22,885)
Equalization and Adjustment	4,879	13,672	5,000	8,672
Machinery and Equipment State Aid	3,663	3,963		3,963
Total Intergovernmental	<u>223,477</u>	<u>213,510</u>	<u>223,760</u>	<u>( 10,250)</u>
Miscellaneous				
Other	2,267	1,785	1,000	785
Total Cash Receipts	<u>1,052,683</u>	<u>1,053,077</u>	<u>1,086,535</u>	<u>( 33,458)</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	358,461	380,503	373,240	( 7,263)
Contractual Services	30,681	24,533	24,150	( 383)
Commodities	511,832	628,497	636,700	8,203
Capital Outlay	16,982	4,241	52,445	48,204
Operating Transfers Out	131,080	4,000		( 4,000)
Reimbursed Expense	( 450)			
Total Expenditures and Transfers	<u>1,048,586</u>	<u>1,041,774</u>	<u>1,086,535</u>	<u>44,761</u>
Receipts Over (Under) Expenditures and Transfers	4,097	11,303		
Unencumbered Cash, Beginning	<u>1</u>	<u>4,098</u>		
Unencumbered Cash, Ending	<u>4,098</u>	<u>15,401</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Rural Fire District No. 1 Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 13,285	13,296	20,321	( 7,025)
Motor Vehicle Tax	2,069	1,943	1,507	436
Recreational Vehicle Tax	33	39	23	16
Delinquent Tax	649	323		323
Total Taxes	<u>16,036</u>	<u>15,601</u>	<u>21,851</u>	<u>( 6,250)</u>
Intergovernmental				
Machinery and Equipment State Aid	231	78		78
Other Intergovernmental	11,783	7,165		7,165
Total Intergovernmental	<u>12,014</u>	<u>7,243</u>		<u>7,243</u>
Total Cash Receipts	<u>28,050</u>	<u>22,844</u>	<u>21,851</u>	<u>993</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	22,819	23,108	23,108	
Total Expenditures and Transfers	<u>22,819</u>	<u>23,108</u>	<u>23,108</u>	
Receipts Over (Under)				
Expenditures and Transfers	5,231	( 264)		
Unencumbered Cash, Beginning	<u>1,239</u>	<u>6,470</u>		
Unencumbered Cash, Ending	<u>6,470</u>	<u>6,206</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Rural Fire District No. 2 Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 11,695	11,816	12,236	( 420)
Motor Vehicle Tax	1,889	1,879	1,810	69
Recreational Vehicle Tax	54	51	53	( 2)
Delinquent Tax	547	156		156
Total Taxes	<u>14,185</u>	<u>13,902</u>	<u>14,099</u>	<u>( 197)</u>
Intergovernmental				
Machinery and Equipment State Aid	144	81		81
Total Cash Receipts	<u>14,329</u>	<u>13,983</u>	<u>14,099</u>	<u>( 116)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	14,040	13,966	14,099	133
Total Expenditures and Transfers	<u>14,040</u>	<u>13,966</u>	<u>14,099</u>	<u>133</u>
Receipts Over (Under)				
Expenditures and Transfers	289	17		
Unencumbered Cash, Beginning	( 226)	63		
Unencumbered Cash, Ending	<u>63</u>	<u>80</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Rural Fire District No. 3 Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 11,813	11,919	12,515	( 596)
Motor Vehicle Tax	1,486	1,471	1,437	34
Recreational Vehicle Tax	48	59	35	24
Delinquent Tax	585	259		259
Total Taxes	<u>13,932</u>	<u>13,708</u>	<u>13,987</u>	<u>( 279)</u>
Intergovernmental				
Machinery and Equipment State Aid	25	69		69
Total Cash Receipts	<u>13,957</u>	<u>13,777</u>	<u>13,987</u>	<u>( 210)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	14,271	13,394	13,987	593
Total Expenditures and Transfers	<u>14,271</u>	<u>13,394</u>	<u>13,987</u>	<u>593</u>
Receipts Over (Under)				
Expenditures and Transfers	( 314)	383		
Unencumbered Cash, Beginning		( 314)		
Unencumbered Cash, Ending	<u>( 314)</u>	<u>69</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Rural Fire District No. 4 Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 16,186	16,179	17,097	( 918)
Motor Vehicle Tax	2,542	2,287	1,974	313
Recreational Vehicle Tax	52	55	42	13
Delinquent Tax	548	404		404
Total Taxes	<u>19,328</u>	<u>18,925</u>	<u>19,113</u>	<u>( 188)</u>
Intergovernmental				
Machinery and Equipment State Aid	109	40		40
Total Cash Receipts	<u>19,437</u>	<u>18,965</u>	<u>19,113</u>	<u>( 148)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	19,400	18,962	19,113	151
Total Expenditures and Transfers	<u>19,400</u>	<u>18,962</u>	<u>19,113</u>	<u>151</u>
Receipts Over (Under)				
Expenditures and Transfers	37	3		
Unencumbered Cash, Beginning		37		
Unencumbered Cash, Ending	<u>37</u>	<u>40</u>		

Chautauqua County, Kansas  
Rural Fire District No. 5 Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 4,968	5,363	5,584	( 221)
Motor Vehicle Tax	686	533	450	83
Recreational Vehicle Tax	11	7	5	2
Delinquent Tax	240	233		233
Total Taxes	<u>5,905</u>	<u>6,136</u>	<u>6,039</u>	<u>97</u>
Intergovernmental				
Machinery and Equipment State Aid	32	10		10
Total Cash Receipts	<u>5,937</u>	<u>6,146</u>	<u>6,039</u>	<u>107</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	6,035	6,038	6,039	1
Total Expenditures and Transfers	<u>6,035</u>	<u>6,038</u>	<u>6,039</u>	<u>1</u>
Receipts Over (Under) Expenditures and Transfers	( 98)	108		
Unencumbered Cash, Beginning		( 98)		
Unencumbered Cash, Ending	<u>( 98)</u>	<u>10</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Rural Fire District No. 6 Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,249	3,369	3,402	( 33)
Motor Vehicle Tax	340	400	357	43
Recreational Vehicle Tax		5	2	3
Delinquent Tax	110	27		27
Total Taxes	<u>3,699</u>	<u>3,801</u>	<u>3,761</u>	<u>40</u>
Intergovernmental				
Machinery and Equipment State Aid	5	1		1
Total Cash Receipts	<u>3,704</u>	<u>3,802</u>	<u>3,761</u>	<u>41</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	3,625	3,761	3,761	
Total Expenditures and Transfers	<u>3,625</u>	<u>3,761</u>	<u>3,761</u>	
Receipts Over (Under) Expenditures and Transfers	79	41		
Unencumbered Cash, Beginning		79		
Unencumbered Cash, Ending	<u>79</u>	<u>120</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Rural Fire District No. 8 Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 6,888	7,199	7,433	( 234)
Motor Vehicle Tax	1,086	1,182	869	313
Recreational Vehicle Tax	53	46	29	17
Delinquent Tax	240	904		904
Total Taxes	<u>8,267</u>	<u>9,331</u>	<u>8,331</u>	<u>1,000</u>
Intergovernmental				
Machinery and Equipment State Aid	31			
Total Cash Receipts	<u>8,298</u>	<u>9,331</u>	<u>8,331</u>	<u>1,000</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	8,390	8,331	8,331	
Total Expenditures and Transfers	<u>8,390</u>	<u>8,331</u>	<u>8,331</u>	
Receipts Over (Under) Expenditures and Transfers	( 92)	1,000		
Unencumbered Cash, Beginning		( 92)		
Unencumbered Cash, Ending	<u>( 92)</u>	<u>908</u>		

Chautauqua County, Kansas  
Service Program for the Elderly Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 44,672	41,566	42,719	( 1,153)
Motor Vehicle Tax	6,427	5,915	6,472	( 557)
Recreational Vehicle Tax	143	146	138	8
Delinquent Tax	1,640	1,101	664	437
Total Taxes	<u>52,882</u>	<u>48,728</u>	<u>49,993</u>	<u>( 1,265)</u>
Intergovernmental				
Machinery and Equipment State Aid	608	417		417
Total Cash Receipts	<u>53,490</u>	<u>49,145</u>	<u>49,993</u>	<u>( 848)</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	51,807	50,011	50,011	
Total Expenditures and Transfers	<u>51,807</u>	<u>50,011</u>	<u>50,011</u>	
Receipts Over (Under)				
Expenditures and Transfers	1,683	( 866)		
Unencumbered Cash, Beginning		1,683		
Unencumbered Cash, Ending	<u>1,683</u>	<u>817</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Special Alcohol Program Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 667			
Total Cash Receipts	<u>667</u>			
Expenditures and Transfers				
None				
Receipts Over (Under)				
Expenditures and Transfers	667			
Unencumbered Cash, Beginning		667		
Unencumbered Cash, Ending	<u>667</u>	<u>667</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Special Bridge Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 127,641	96,378	97,712	( 1,334)
Motor Vehicle Tax	25,268	18,873	18,543	330
Recreational Vehicle Tax	572	449	395	54
Delinquent Tax	6,366	3,825	1,903	1,922
Total Taxes	<u>159,847</u>	<u>119,525</u>	<u>118,553</u>	<u>972</u>
Intergovernmental				
Machinery and Equipment State Aid	2,223	1,602		1,602
Total Cash Receipts	<u>162,070</u>	<u>121,127</u>	<u>118,553</u>	<u>2,574</u>
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	9,671	1,991		( 1,991)
Contractual Services	92,073	20,605	128,260	107,655
Commodities	65,062	69,900	25,000	( 44,900)
Reimbursed Expense	( 2,906)			
Total Expenditures and Transfers	<u>163,900</u>	<u>92,496</u>	<u>153,260</u>	<u>60,764</u>
Receipts Over (Under)				
Expenditures and Transfers	( 1,830)	28,631		
Unencumbered Cash, Beginning	<u>90,817</u>	<u>88,987</u>		
Unencumbered Cash, Ending	<u>88,987</u>	<u>117,618</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Special Park and Recreation Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 667			
Total Cash Receipts	<u>667</u>			
Expenditures and Transfers				
Culture and Recreation				
Contractual Services			7,461	7,461
Total Expenditures and Transfers			<u>7,461</u>	<u>7,461</u>
Receipts Over (Under)				
Expenditures and Transfers	667			
Unencumbered Cash, Beginning	<u>7,461</u>	<u>8,128</u>		
Unencumbered Cash, Ending	<u>8,128</u>	<u>8,128</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Special Equipment Reserve Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 39,636	5,800
Total Cash Receipts	<u>39,636</u>	<u>5,800</u>
 Expenditures and Transfers		
Equipment		
Equipment		
General Government	21,805	12,109
Total Expenditures and Transfers	<u>21,805</u>	<u>12,109</u>
 Receipts Over (Under)		
Expenditures and Transfers	17,831	( 6,309)
 Unencumbered Cash, Beginning	<u>48,039</u>	<u>65,870</u>
Unencumbered Cash, Ending	<u><u>65,870</u></u>	<u><u>59,561</u></u>

See accompanying notes to financial statements

Chautauqua County, Kansas  
Special Machinery Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 131,080	4,000
Total Cash Receipts	131,080	4,000
 Expenditures and Transfers		
Public Works		
Equipment		
Capital Outlay	23,468	125,955
Reimbursed Expense	( 9,608)	
Total Expenditures and Transfers	13,860	125,955
 Receipts Over (Under)		
Expenditures and Transfers	117,220	( 121,955)
 Unencumbered Cash, Beginning	25,886	143,106
Unencumbered Cash, Ending	143,106	21,151

See accompanying notes to financial statements

Chautauqua County, Kansas  
Emergency Telephone Service Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

			Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts					
Intergovernmental					
Emergency Telephone Tax	\$ 14,638	13,609	16,000	( 2,391)	
Total Cash Receipts	<u>14,638</u>	<u>13,609</u>	<u>16,000</u>	<u>( 2,391)</u>	
Expenditures and Transfers					
Public Safety					
Emergency Telephone Service					
Contractual Services	5,723	11,061	10,000	( 1,061)	
Commodities	679	8,741	6,000	( 2,741)	
Capital Outlay			16,962	16,962	
Total Expenditures and Transfers	<u>6,402</u>	<u>19,802</u>	<u>32,962</u>	<u>13,160</u>	
Receipts Over (Under)					
Expenditures and Transfers	8,236	( 6,193)			
Unencumbered Cash, Beginning	<u>16,963</u>	<u>25,199</u>			
Unencumbered Cash, Ending	<u>25,199</u>	<u>19,006</u>			

See accompanying notes to financial statements

Chautauqua County, Kansas  
Wireless Emergency Telephone Service Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
State Grant	\$ 32,937	42,566		42,566
Emergency Telephone Tax	6,557	7,123	6,000	1,123
Total Cash Receipts	<u>39,494</u>	<u>49,689</u>	<u>6,000</u>	<u>43,689</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	27,091	44,744	6,000	( 38,744)
Total Expenditures and Transfers	<u>27,091</u>	<u>44,744</u>	<u>6,000</u>	<u>( 38,744)</u>
Receipts Over (Under)				
Expenditures and Transfers	12,403	4,945		
Unencumbered Cash, Beginning	5,997	18,400		
Unencumbered Cash, Ending	<u>18,400</u>	<u>23,345</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Bond and Interest Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Delinquent Tax	\$ 644	363		363
Total Cash Receipts	<u>644</u>	<u>363</u>		<u>363</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal			22,119	22,119
Transfers				
Residual Equity Transfer Out		22,956		( 22,956)
Total Expenditures and Transfers		<u>22,956</u>	<u>22,119</u>	<u>( 837)</u>
Receipts Over (Under)				
Expenditures and Transfers	644	( 22,593)		
Unencumbered Cash, Beginning	<u>22,119</u>	<u>22,763</u>		
Unencumbered Cash, Ending	<u>22,763</u>	<u>170</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Solid Waste Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 17,081	13,591	10,000	3,591
Licenses, Fees, and Permits				
Service Fees	248,252	241,306	260,000	( 18,694)
Miscellaneous				
Other	727	788		788
Total Cash Receipts	<u>266,060</u>	<u>255,685</u>	<u>270,000</u>	<u>( 14,315)</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	109,109	112,521	160,000	47,479
Contractual Services	54,924	60,898	75,000	14,102
Commodities	40,010	27,828	45,000	17,172
Capital Outlay	19,046	155,731	24,000	( 131,731)
Reimbursed Expense	( 1,050)	( 225)		225
Total Expenditures and Transfers	<u>222,039</u>	<u>356,753</u>	<u>304,000</u>	<u>( 52,753)</u>
Receipts Over (Under)				
Expenditures and Transfers	44,021	( 101,068)		
Unencumbered Cash, Beginning	<u>143,815</u>	<u>187,836</u>		
Unencumbered Cash, Ending	<u>187,836</u>	<u>86,768</u>		

See accompanying notes to financial statements

Chautauqua County, Kansas  
Special Auto Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 37,140	36,785
Total Cash Receipts	<u>37,140</u>	<u>36,785</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	25,503	23,699
Contractual Services	3,513	2,813
Commodities	8,245	7,729
Capital Outlay		1,500
Operating Transfers Out	1,112	
Reimbursed Expense	( 330)	( 48)
Total Expenditures and Transfers	<u>38,043</u>	<u>35,693</u>
Receipts Over (Under)		
Expenditures and Transfers	( 903)	1,092
Unencumbered Cash, Beginning	<u>512</u>	( 391)
Unencumbered Cash, Ending	<u>( 391)</u>	<u>701</u>

See accompanying notes to financial statements

Chautauqua County, Kansas  
Prosecuting Attorney Training Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 564	693
Total Cash Receipts	<u>564</u>	<u>693</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services		316
Total Expenditures and Transfers		<u>316</u>
 Receipts Over (Under)		
Expenditures and Transfers	564	377
 Unencumbered Cash, Beginning	<u>2,325</u>	<u>2,889</u>
Unencumbered Cash, Ending	<u><u>2,889</u></u>	<u><u>3,266</u></u>

See accompanying notes to financial statements

Chautauqua County, Kansas  
Special Law Enforcement Trust Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 29	
Licenses, Fees, and Permits		
Officer Fees	900	1,465
Total Cash Receipts	<u>929</u>	<u>1,465</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	475	20
Commodities	495	2,478
Total Expenditures and Transfers	<u>970</u>	<u>2,498</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 41)	( 1,033)
 Unencumbered Cash, Beginning	<u>1,244</u>	<u>1,203</u>
Unencumbered Cash, Ending	<u><u>1,203</u></u>	<u><u>170</u></u>

See accompanying notes to financial statements

Chautauqua County, Kansas  
Register of Deeds Technology Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 6,526	5,304
Total Cash Receipts	<u>6,526</u>	<u>5,304</u>
 Expenditures and Transfers		
General Government		
Register of Deeds		
Personal Services	5,220	6,365
Total Expenditures and Transfers	<u>5,220</u>	<u>6,365</u>
 Receipts Over (Under)		
Expenditures and Transfers	1,306	( 1,061)
 Unencumbered Cash, Beginning	179	1,485
Unencumbered Cash, Ending	<u>1,485</u>	<u>424</u>

See accompanying notes to financial statements

Chautauqua County, Kansas  
Drug Forfeitures Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	635	635
Unencumbered Cash, Ending	635	635

See accompanying notes to financial statements

Chautauqua County, Kansas  
Prosecuting Attorney Trust Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$	16,570
Total Cash Receipts		16,570
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		16,570
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		16,570

See accompanying notes to financial statements

Chautauqua County, Kansas  
 Prosecuting Attorney Check Fees Fund  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	1,004	1,004
Unencumbered Cash, Ending	1,004	1,004

See accompanying notes to financial statements

Chautauqua County, Kansas  
Community Development Block Grant Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$	398,150
Total Cash Receipts		398,150
Expenditures and Transfers		
Public Works		
Public Works		493,949
Reimbursed Expense		( 100,000)
Total Expenditures and Transfers		393,949
Receipts Over (Under)		
Expenditures and Transfers		4,201
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		4,201

See accompanying notes to financial statements

Chautauqua County, Kansas  
CDBG Micro Loan Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 607	90
Industrial Loan Payments	11,296	13,661
Interest on Industrial Loans	2,085	1,413
Total Cash Receipts	<u>13,988</u>	<u>15,164</u>
Expenditures and Transfers		
Economic Development		
Other Economic Development		
Contractual Services	909	1,277
Total Expenditures and Transfers	<u>909</u>	<u>1,277</u>
Receipts Over (Under)		
Expenditures and Transfers	13,079	13,887
Unencumbered Cash, Beginning	<u>41,347</u>	<u>54,426</u>
Unencumbered Cash, Ending	<u><u>54,426</u></u>	<u><u>68,313</u></u>

See accompanying notes to financial statements

Chautauqua County, Kansas  
FEMA Grant Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 8,288	
State Grant	<u>1,105</u>	
Total Cash Receipts	<u>9,393</u>	
 Expenditures and Transfers		
Public Works		
County Engineer		1,200
Contractual Services	152,407	58,767
Commodities	<u>152,407</u>	<u>59,967</u>
Total Expenditures and Transfers		
 Receipts Over (Under)		
Expenditures and Transfers	( 143,014)	( 59,967)
 Unencumbered Cash, Beginning	<u>220,057</u>	<u>77,043</u>
Unencumbered Cash, Ending	<u>77,043</u>	<u>17,076</u>

See accompanying notes to financial statements

Chautauqua County, Kansas  
Employee Benefit Trust Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ 3,670	3,670
Total Cash Receipts	<u>3,670</u>	<u>3,670</u>
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	4,184	3,935
Total Expenditures and Transfers	<u>4,184</u>	<u>3,935</u>
Receipts Over (Under)		
Expenditures and Transfers	( 514)	( 265)
Unencumbered Cash, Beginning	1,984	1,470
Unencumbered Cash, Ending	<u>1,470</u>	<u>1,205</u>

See accompanying notes to financial statements

Chautauqua County, Kansas  
Diversion Fees Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,447	9,200
Total Cash Receipts	<u>4,447</u>	<u>9,200</u>
Expenditures and Transfers		
Transfers		
Operating Transfers Out		16,570
Total Expenditures and Transfers		<u>16,570</u>
Receipts Over (Under)		
Expenditures and Transfers	4,447	( 7,370)
Unencumbered Cash, Beginning	<u>12,123</u>	<u>16,570</u>
Unencumbered Cash, Ending	<u><u>16,570</u></u>	<u><u>9,200</u></u>

See accompanying notes to financial statements

Chautauqua County, Kansas  
Agency Funds

Statement 4

Statement of Cash Receipts, Disbursements and Balances  
For the Year Ended December 31, 2009

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Cities:</b>				
Sedan Museum	\$	2,644	2,644	
Sedan Library	( 496)	20,483	19,707	280
Sedan Noxious Weed		1	1	
Sedan General	( 3,331)	102,418	97,523	1,564
Sedan Employee Benefits	( 3,015)	96,131	90,493	2,623
Sedan Fair		3	3	
Sedan Special Equipment	( 133)	10,346	10,213	
Sedan Bond and Interest		16	16	
Cedar Vale General	( 2,161)	58,789	55,374	1,254
Cedar Vale Employee Benefits	( 1,742)	46,206	43,907	557
Cedar Vale Library	( 189)	7,305	7,116	
Cedar Vale Bond and Interest	( 1,167)	34,727	33,321	239
Cedar Vale Special Assessment		800	800	
Chautauqua City General	( 194)	4,195	3,995	6
Peru General	( 169)	8,874	8,705	
Niotaze General	( 40)	1,620	1,580	
Subtotal Cities	<u>( 12,637)</u>	<u>394,558</u>	<u>375,398</u>	<u>6,523</u>
<b>Townships:</b>				
Center Township General	( 48)	4,459	4,404	7
Little Caney Township General	( 134)	2,795	2,654	7
Belleville General	( 4)	76	72	
Lafayette Township General	( 2)	625	623	
Subtotal Townships	<u>( 188)</u>	<u>7,955</u>	<u>7,753</u>	<u>14</u>
<b>Schools:</b>				
USD #282 General	( 296)	23,738	23,442	
USD #282 Capital Outlay	( 95)	5,111	5,016	
USD #282 Supplemental General	( 446)	33,096	32,650	
USD #283 General	( 53)	11,902	11,849	
USD #283 Bond and Interest	( 36)	7,591	7,555	
USD #283 Capital Outlay		67	67	
USD #285 Recreation Commission	( 120)	6,578	6,426	32
USD #285 General	( 1,527)	97,653	95,836	290
USD #285 Capital Outlay		1,812	1,812	
USD #285 Bond and Interest		2	2	
USD #285 Supplemental General	( 912)	94,850	93,938	
USD #286 General	( 6,697)	332,617	323,091	2,829
USD #286 Capital Outlay	( 2,010)	86,209	83,650	549
USD #286 Bond and Interest		5	5	
USD #286 Supplemental General	( 4,692)	227,654	222,773	189
USD #286 Recreation Commission	( 509)	21,558	20,912	137
USD #436 General	( 1,927)	25,407	23,456	24
USD #436 Supplemental General	( 1,259)	21,025	19,754	12
USD #436 Recreation Commission	( 281)	5,006	4,722	3
USD #436 Rec Comm Emp Benefits	( 16)	251	235	
USD #446 General		1,087	1,087	
USD #446 Capital Outlay		183	183	
USD #446 Supplemental General		1,056	1,056	
USD #446 Recreation Commission		183	183	
USD #446 Employee Benefits		53	53	
USD #283 Supplemental General	( 13)	3,180	3,167	
Subtotal Schools	<u>( 20,889)</u>	<u>1,007,874</u>	<u>982,920</u>	<u>4,065</u>

See accompanying notes to financial statements

Chautauqua County, Kansas  
Statement of Cash Receipts, Disbursements and Balances  
For the Year Ended December 31, 2009

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Cemeteries:</b>				
Round Mound Cemetery	\$ ( 142)	8,307	8,165	
Peru Cemetery	( 59)	4,827	4,734	34
Niotaze Cemetery	( 169)	3,277	3,080	28
Lafayette Cemetery	( 11)	3,039	3,028	
Caneyville Cemetery	( 5)	2,648	2,643	
Salt Creek Cemetery	( 140)	2,720	2,579	1
Hendricks Cemetery	( 16)	3,487	3,471	
Washington Cemetery	( 217)	2,898	2,670	11
Sedan Cemetery	( 387)	15,805	14,885	533
Elgin Cemetery	( 31)	3,268	3,235	2
Center Cemetery	( 14)	1,061	1,036	11
Spring Creek Cemetery	( 36)	1,753	1,717	
Chautauqua Oak Hill Cemetery	( 94)	5,649	5,520	35
El Cado Cemetery	( 71)	1,829	1,753	5
Subtotal Cemeteries	<u>( 1,392)</u>	<u>60,568</u>	<u>58,516</u>	<u>660</u>
<b>Watershed Districts:</b>				
Watershed #14	( 138)	4,936	4,770	28
Watershed #15	( 431)	4,869	4,438	
Watershed #31	( 86)	32,337	32,116	135
Watershed #34	( 1,008)	80,558	79,548	2
Watershed #47		47	47	
Subtotal Watershed Districts	<u>( 1,663)</u>	<u>122,747</u>	<u>120,919</u>	<u>165</u>
<b>Rolling Prairie Extension District:</b>				
Rolling Prairie Extension District		77,959	77,959	
Subtotal Rolling Prairie Extension District		<u>77,959</u>	<u>77,959</u>	
<b>Regional Library:</b>				
SEK Library General	( 710)	30,638	29,834	94
SEK Library Employee Benefits	( 43)	1,800	1,753	4
Subtotal Regional Library	<u>( 753)</u>	<u>32,438</u>	<u>31,587</u>	<u>98</u>
Total Subdivisions	<u>( 37,522)</u>	<u>1,704,099</u>	<u>1,655,052</u>	<u>11,525</u>
<b>State Funds:</b>				
State Educational Building	( 760)	33,876	32,949	167
State Institutional Building	( 380)	14,164	13,700	84
State General Fund	( 9)	47	38	
Total State Funds	<u>( 1,149)</u>	<u>48,087</u>	<u>46,687</u>	<u>251</u>
<b>Other Agency Funds:</b>				
Payroll Clearing		2,416,684	2,416,951	( 267)
Motor Vehicle Licenses	( 135)	280,971	281,678	( 842)
Driver License Fees	464	7,751	7,483	732
Game Licenses	312		312	
Heritage Trust	2,440	618	796	2,262
Stray Animal	359		359	
Clerk of Court Release	1,364	893		2,257
Cash Bond Deposits	12,350	5,250	2,000	15,600
Sales Tax	11,197	184,102	182,937	12,362
Change	1,640	4,223	3,892	1,971
Neighborhood Revitalization		2,636		2,636
Total Other Agency Funds	<u>29,991</u>	<u>2,903,128</u>	<u>2,896,408</u>	<u>36,711</u>
<b>Distributable Funds:</b>				
Current Tax	2,794,266	4,564,785	4,423,661	2,935,390
Delinquent Tax	27,192	171,653	131,950	66,895
Motor Vehicle Tax	115,710	477,080	480,224	112,566
Recreational Vehicle Tax	1,627	12,556	12,082	2,101
Mineral Production Tax	13,798	13,895	25,662	2,031
Total Distributable Funds	<u>2,952,593</u>	<u>5,239,969</u>	<u>5,073,579</u>	<u>3,118,983</u>
Total Agency Funds	<u>2,943,913</u>	<u>9,895,283</u>	<u>9,671,726</u>	<u>3,167,470</u>

See accompanying notes to financial statements

County of Chautauqua, Kansas  
Statement of Changes in Long Term Debt  
For the Year Ended December 31, 2009

Statement 5

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>Lease Purchase Payments:</u>										
Solid Waste Truck	5.500%	10/25/2006	\$ 80,278	4/25/2009	50,743		50,743		-	1,418
Motor Grader	4.750%	12/14/2007	150,317	12/14/2012	123,036		123,036		-	751
AS-400 Computer System	6.000%	12/15/2007	94,401	1/5/2010	61,392		29,797		31,595	3,694
Sheriff Trucks	4.490%	6/16/2009	49,256	6/16/2013		49,256			49,256	
<u>No Fund Warrants:</u>										
General Fund	3.950%	12/31/2009	\$ 198,947	7/30/2011		198,947			198,947	
<u>Compensated Absences:</u>										
Sick Leave/Vacation Maximum Potential Liability					48,673			1,926	50,599	-
Total Long-Term Debt					<u>283,844</u>	<u>248,203</u>	<u>203,576</u>	<u>1,926</u>	<u>330,397</u>	<u>5,863</u>

<u>Schedule of Maturity of Long-Term Debt:</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
<u>Lease Purchase Agreements</u>					
Principal	\$ 43,110	12,032	12,572	13,137	80,851
Interest	4,107	1,695	1,154	590	7,546
<u>No Fund Warrants</u>					
Principal		198,947			198,947
Interest		12,401			12,401
Total Future Payments	<u>47,217</u>	<u>225,075</u>	<u>13,726</u>	<u>13,727</u>	<u>299,745</u>

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

County of Chautauqua, Kansas  
Notes to Financial Statements  
December 31, 2009

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

Principles Used in Determining Scope of Entity

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

B. Basis of Presentation

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

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

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

Proprietary Funds:

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

Fiduciary Funds:

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

County of Chautauqua, Kansas  
Notes to Financial Statements  
December 31, 2009

C. Basis of Accounting

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

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

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

D. Budgets

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2009, there were no such amendments.

County of Chautauqua, Kansas  
Notes to Financial Statements  
December 31, 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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Special Equipment Reserve Fund  
Special Machinery Fund

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

E. Assets, Liabilities, and Fund Equity

Cash

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

Property Taxes and Other Receivables

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

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

Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage.

K.S.A. 12-1675 allows the County to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions. The statute also allows the County to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County held no such investments during 2009.

County of Chautauqua, Kansas  
Notes to Financial Statements  
December 31, 2009

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

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

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

At December 31, 2009, the carrying amount of the County's deposits was \$4,019,735 and the bank balance was \$4,562,273. Of the bank balance, \$2,541,165 was secured by federal depository insurance and the remaining \$2,021,108 was collateralized securities held by the pledging financial institution's agents in the County's name.

Inventories and Prepaid Expenses

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

Long-Term Debt

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

F. Revenues and Expenditures

Property Tax Revenue Recognition

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

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

Reimbursed Expenses

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

County of Chautauqua, Kansas  
Notes to Financial Statements  
December 31, 2009

Vacation and Sick Pay

The County's policies regarding vacation pay permit employees to accumulate from 10 to 15 vacation days per year based upon years of service. Vacation earned in one year is lost if not taken in the following year. The County's policies regarding sick leave allow employees to earn one day per month to a maximum of 60 days. Employees are eligible to be paid for unused sick leave on a graduated scale from 50% for five years service up to 100% for over 10 years service at the time of employment termination.

Interfund Transactions

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

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

Note 2      Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

Expenditures and encumbrances exceeded the available cash of the following funds at December 31, 2009:

General Fund	\$	8,162
Ambulance District No. 1 Fund		1,045
Ambulance District No. 2 Fund		5,511
Employee Benefits Fund		63,709

Compliance with Kansas Budget Law

Expenditures exceeded the adopted budget for 2009 in the following funds:

General Fund	\$	78,917
Employee Benefits Fund		36,909
Juvenile Detention Center Fund		118
Wireless Emergency Telephone Service Fund		38,744
Bond and Interest Fund		837
Solid Waste Fund		52,753

Compliance with Kansas Depository Security Law

No violations.

County of Chautauqua, Kansas  
Notes to Financial Statements  
December 31, 2009

Note 3     Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

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

The County has waived the maintenance of these records until December 31, 2009, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

*Plan Description.* The County contributes to the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) 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 contribution rates for KPERS employers. The employer rate established by statute for the period January 1, 2009 through December 31, 2009 was 6.54% (5.54% from March 1, 2009 through November 30, 2009). The County employer contributions for the years ending December 31, 2009, 2008, and 2007, were \$80,221, \$76,537, and \$61,675, respectively, equal to the statutory required contributions for each year.

Other Employee Benefits

At December 31, 2009, the maximum potential liability under the County's vacation and sick leave policy is \$17,465 for sick leave pay and \$33,134 for vacation pay.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Chautauqua County assessed valuation at November 1, 2009 was \$26,685,711. At December 31, 2009, indebtedness outstanding was 198,947. The resulting legal debt margin was \$601,624.

Early in 2009, the Kansas State Fire Marshall's office required that the County Jail be closed, citing various safety concerns. As a result of this, the County incurred unforeseen expenses in housing and transporting prisoners to other counties. In December, 2009, the County issued \$198,947 in No Fund Warrants at an interest rate of 3.25% to replace the operating cash used up by these additional jail expenses. These No Fund Warrants are scheduled to be paid in full in July, 2011.

County of Chautauqua, Kansas  
Notes to Financial Statements  
December 31, 2009

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Noxious Weed Fund	Special Equipment Reserve Fund	\$ 5,800
Road and Bridge Fund	Special Machinery Fund	4,000
Diversion Fee Fund	Prosecuting Attorney Trust Fund	16,570

D. Residual Equity Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Bond and Interest Fund	General Fund	\$ 22,956

Note 4 Closure and Postclosure Care Costs of Landfill

During 1994, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The cost for providing the cover of the landfill was \$160,000 and was paid from the Solid Waste Fund in 1995. In addition to this \$160,000 cost for providing the final cover, the County estimates that it will expend \$10,391 per year over the thirty year monitoring period to provide for monitoring and post-closure care of the landfill site. In actuality, the costs have been running lower than estimated in the years following the closure of the landfill.

Note 5 Summary, Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

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

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

As part of their risk management plan, the County has joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of \$200,000 for property coverage, \$150,000 for crime coverage, and \$250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of \$1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management.

County of Chautauqua, Kansas  
Notes to Financial Statements  
December 31, 2009

Employee Benefit Trust Fund

In July, 1996, the County established an Employee Benefit Trust Fund to allow employees to set aside up to \$600 per year of payroll withholdings to be used to offset costs of un-reimbursed medical expenses and child care expenses. The benefit amount elected by the employee is withheld throughout the year and deposited into this trust fund. The employee is allowed to draw the full \$600 at any time during the year, despite having not paid in enough payroll withholding to fund the withdrawal. As a result, the County is potentially liable for the excess of the employee withdrawal over their contribution, in the event of employment termination.

Subsequent Events

On December 1, 2009, the County held a special election in which voters approved the levy of a 1% sales tax to be used for the construction of a new jail facility on the courthouse grounds. Construction is expected to begin late in 2010 and at that time general obligation bonds of up to \$3,000,000 will be issued to finance construction, with repayment being made from the proceeds of the sales tax. In May, 2010, the County issued \$250,000 in temporary notes for one year, at a rate of 3.25% to help begin this project.

In March, 2010, the County entered into a lease purchase agreement for the purchase of a motor grader. Total principal under this agreement was \$138,928 with repayment scheduled to take place over five years at an interest rate of 4.0%

County of Chautauqua, Kansas  
Reconciliation of 2008 Tax Roll  
For the Year Ended December 31, 2009

Schedule 1

County Clerk's Abstract of Taxes Levied	\$		4,530,323
Add: Added and Escaped Taxes			1,277
Deduct: Taxes Abated and Refunded			<u>(37,964)</u>
Tax Roll as Adjusted			<u><u>4,493,636</u></u>
<u>County Treasurer's Accounting:</u>			
Taxes Collected and Distributed (net of refunds)			4,257,944
Uncollected:			
Personal Property	\$	59,255	
Real Estate		<u>176,561</u>	
Total Uncollected			235,816
Tax Roll (Over) Under Accounted For			<u>(124)</u>
Net Tax Roll			<u><u>4,493,636</u></u>

County of Chautauqua, Kansas  
County Clerk  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2009

Schedule 2  
(Page 1 of 4)

Balance - January 1, 2009		\$	
<u>Receipts:</u>			
Beer Licenses	\$	250	
Voter Lists/Labels/Filing Fees		92	
Miscellaneous Reimbursements and Other		<u>1,994</u>	
Total Receipts			2,336
<u>Disbursements:</u>			
To County Treasurer			<u>2,336</u>
Balance - December 31, 2009			<u><u>0</u></u>

County of Chautauqua, Kansas  
Register of Deeds  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2009

Schedule 2  
(Page 2 of 4)

Balance - January 1, 2009		\$	
<u>Receipts:</u>			
Mortgage Registration Fees	\$	15,469	
Recording Fees and Copies		11,147	
Heritage Trust Fees		618	
Technology Fees		5,306	
Other		<u>170</u>	
Total Receipts			32,710
<u>Disbursements:</u>			
To County Treasurer			<u>32,710</u>
Balance - December 31, 2009			<u><u>0</u></u>

County of Chautauqua, Kansas  
Clerk of the District Court  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2009

Schedule 2  
(Page 3 of 4)

Balance - January 1, 2009 \$ 64,933

Receipts:

Bonds and Bond Forfeitures	\$ 26,245	
County Clerk Fees	1,190	
County Reimbursement	11,576	
Drivers License Reinstatement Fees	941	
Fines	56,287	
Indigent Defense Fees	251	
Attorney Fee State	3,454	
Interest	215	
Judicial Branch Surcharge	3,568	
Judgments, Sale Proceeds, and Other	36,121	
Law Library Fees	4,779	
LETC Fees	7,341	
Marriage License Fees	1,829	
PATF Fees	695	
State Clerk Fees	<u>42,432</u>	
Total Receipts		196,924

Disbursements:

To State Treasurer	\$ 114,722	
To County Treasurer	25,571	
To Others	<u>102,317</u>	
Total Disbursements		<u>242,610</u>

Balance - December 31, 2009 19,247

Composition of Ending Balance:

Demand Deposit: First National Bank, Sedan, Kansas	\$	<u><u>19,247</u></u>
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County of Chautauqua, Kansas  
 Sheriff  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2009

Schedule 2  
 (Page 4 of 4)

Balance - January 1, 2009	\$	176
<u>Receipts:</u>		
Sheriff Fees	\$ 1,891	
VIN fees	2,314	
DL checks	154	
Misc. Reimbursements		
Conceal and Carry Fees	1,040	
Sex Offender Registration Fees	520	
Inmate Accounts, Bonds and Commissary	<u>2,303</u>	
Total Receipts		8,222
<u>Disbursements:</u>		
To County Treasurer	\$ 5,919	
Due to Others		
Inmate Accounts and Commissary	138	
Bonds Paid to Courts	<u>2,230</u>	
Total Disbursements		<u>8,287</u>
Balance - December 31, 2009		<u><u>111</u></u>
<u>Composition of Cash:</u>		
Demand Deposit, Howard State Bank, Cedar Vale, Kansas	\$	<u><u>111</u></u>

**SCHLOTTERBECK AND BURNS, LLC**

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*S & B*

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of County Commissioners  
Chautauqua County, Kansas

We have audited the statutory basis financial statements of Chautauqua County, Kansas, as of and for the year ended December 31, 2009, and have issued our report thereon dated September 30, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Chautauqua County, Kansas, internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Chautauqua County, Kansas, internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Chautauqua County, Kansas internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we considered to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency (labeled as 2009-01) described in the accompanying schedule of findings and questioned costs to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies, and accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe the significant deficiency (labeled as 2009-01), reported above, to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chautauqua County, Kansas statutory basis financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Chautauqua County, Kansas' response to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit Chautauqua County, Kansas' response and, accordingly, we express no opinion on it.

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

Respectfully Submitted,

*Schlottbeck and Burns, LLC*

September 30, 2010

**SCHLOTTERBECK AND BURNS, LLC**

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of County Commissioners  
Chautauqua County, Kansas

Compliance

We have audited the compliance of Chautauqua County, Kansas, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. Chautauqua County, Kansas, major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Chautauqua County, Kansas, management. Our responsibility is to express an opinion on Chautauqua County, Kansas, compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Chautauqua County, Kansas compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Chautauqua County, Kansas compliance with those requirements.

In our opinion, Chautauqua County, Kansas, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of Chautauqua County, Kansas, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Chautauqua County, Kansas internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Chautauqua County, Kansas, internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

Respectfully Submitted,

*Schlottbeck and Burns, LLC*

September 30, 2010

County of Chautauqua, Kansas  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended December 31, 2009

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the special purpose financial statements of the County of Chautauqua, Kansas.
2. One significant deficiency involving internal control over financial reporting was disclosed during the audit of the special purpose financial statements of the County. This deficiency is presented in Section B below, labeled 2009-01. We consider this deficiency to be a material weakness.
3. No instances of noncompliance material to the financial statements of the County were disclosed during the audit.
4. No significant deficiencies involving internal control over compliance relating to the audit of the major federal award programs were reported in the "Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133".
5. The auditor's report on compliance for the major federal award programs for the County of Chautauqua, Kansas expresses an unqualified opinion.
6. No findings were disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The program tested as a major program was: 14.219 - Community Development Block Grants/Small Cities Program.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The County of Chautauqua, Kansas was not determined to be a low-risk auditee.

County of Chautauqua, Kansas  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended December 31, 2009

B. Findings - Financial Statements Audit

2009-01: The County Treasurer does not reconcile the County's bank accounts on a timely basis.

Description of Condition

During 2009 and into 2010, bank account reconciliations lagged six months or more behind, and even when completed, the reconciliations are not always accurate. As a result, needed corrections are not posted in a timely fashion and the year-end financial statements required numerous adjustments to prevent material misstatements.

Cause of Condition

Early in 2009, one employee of the Treasurer's office was gone on maternity leave. During this time, the reconciliations fell behind and when that employee returned, it was during the busy tax season and the reconciliations were not caught up at that time. They have lagged behind ever since.

Effect of Condition

As a result of this condition, errors are not caught and corrected on a timely basis, resulting in the possibility of material misstatements of the County's financial records.

Recommendations

The County should designate an employee to do these reconciliations as soon as the bank statements are received. Once they are completed, they should be reviewed by another independent person for accuracy and completeness. The person reviewing the reconciliations should also follow-up to insure that the reconciliations are performed in a timely manner.

County's Response

The County agrees with this finding and will perform this necessary function in a more timely fashion.

C. Findings and Questioned Costs - Major Federal Awards Program Audit

None.

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County of Chautauqua, Kansas  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended December 31, 2009

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Department of Agriculture		
Passed through Kansas Department of Health and Environment		
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557 \$	82,633
Total Department of Defense		<u>82,633</u>
Department of Defense		
Department of the Army - Office of the Chief of Engineers		
Passed through the Kansas Department of Administration		
Payments to States in Lieu of Real Estate Taxes	12.112	1,037
Total Department of Defense		<u>1,037</u>
Department of Housing and Urban Development		
Passed through Kansas Department of Commerce and Housing		
Community Development Block Grants/Small Cities Programs	14.219	395,227 (1)
U.S. Department of Health and Human Services		
Passed through Kansas Department of Health and Environment		
Public Health Emergency Preparedness	93.069	16,262
Family Planning Grants	93.217	5,590
Maternal and Child Health Services Block Grants to States	93.994	1,051
Total Department of Health and Human Services		<u>22,903</u>
U.S. Department of Homeland Security		
Passed through State Division of Emergency Preparedness		
Public Assistance Grants	97.036	59,967
Emergency Management Performance Grants	97.042	9,196
Total Department of Homeland Security		<u>69,163</u>
Total Expenditures of Federal Awards		<u><u>570,963</u></u>

(1) This was considered to be a major program.

Note - Basis of Presentation

The schedule of expenditures of federal awards includes the federal grant activity of Chautauqua County, Kansas, and is presented on the cash basis of accounting and, accordingly, represents the total cash expended for each program. It does not include transactions that might be included using the modified accrual basis of accounting which is the basis used in the County's financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Government, and Non-Profit Organizations*.