

COUNTY OF CHAUTAUQUA, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2011

County of Chautauqua, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2011

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
 INTRODUCTORY SECTION	
Title Page	
Table of Contents	
 FINANCIAL SECTION	
Independent Auditor's Report	1-2
Summary of Cash Receipts, Expenditures and Unencumbered Cash	4-5
Notes to Financial Statements	6-15
 ADDITIONAL INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	16
Schedule 2	
Statement of Receipts and Expenditures - Individually Presented by Fund	
General Fund	17-19
Special Revenue Funds	
Ambulance District No. 1 Fund	20
Ambulance District No. 2 Fund	21
Appraiser's Cost Fund	22
Direct Election Fund	23
Employee Benefits Fund	24
Extension Council Fund	25
Fair Fund	26
Health Fund	27
Juvenile Detention Center Fund	28
Mental Health Fund	29
Mental Retardation Fund	30
Noxious Weed Fund	31
Road and Bridge Fund	32
Rural Fire District No. 1 Fund	33
Rural Fire District No. 2 Fund	34
Rural Fire District No. 3 Fund	35
Rural Fire District No. 4 Fund	36
Rural Fire District No. 5 Fund	37
Rural Fire District No. 6 Fund	38
Rural Fire District No. 8 Fund	39
Service Program for the Elderly Fund	40
Special Alcohol Program Fund	41
Special Bridge Fund	42
Special Park and Recreation Fund	43
Special Equipment Reserve Fund	44
Special Machinery Fund	45
Emergency Telephone Service Fund	46
Wireless Emergency Telephone Service Fund	47

County of Chautauqua, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2011

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
Debt Service Funds	
Bond and Interest Fund	48
Jail Bond and Interest Fund	49
No Fund Warrants Fund	50
Capital Project Funds	
Jail Construction Fund	51
Proprietary Funds	
Solid Waste Fund	52
Expendable Trust Funds	
Special Auto Fund	53
Prosecuting Attorney Training Fund	54
Special Law Enforcement Trust Fund	55
Register of Deeds Technology Fund	56
Drug Forfeitures Fund	57
Prosecuting Attorney Trust Fund	58
Prosecuting Attorney Check Fees Fund	59
Community Development Block Grant Fund	60
CDBG Micro Loan Fund	61
FEMA Grant Fund	62
Employee Benefit Trust Fund	63
Diversion Fees Fund	64
 Schedule 3	
Summary of Cash Receipts, Disbursements and Balances - Fiduciary Funds	65-67
 Schedule 4	
Reconciliation of 2010 Tax Roll	69
 Schedule 5	
Detailed Receipts, Disbursements, and Balances	
County Clerk	70
Register of Deeds	71
Clerk of the District Court	72
Sheriff	73

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Chautauqua County, Kansas

We have audited the summary statement of cash receipts, expenditures and unencumbered cash balances of Chautauqua County, Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of Chautauqua County, Kansas management. Our responsibility is to express an opinion on this financial statement based on our audit.

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

As described in Note 1, Chautauqua County, Kansas, has prepared this financial statement using accounting practices prescribed by the State of Kansas which demonstrates compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, is presumed to be material.

The financial statement referred to above includes 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 statement does not include the financial data of any 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 statement on the basis of accounting discussed in the preceding two paragraphs, the financial statement referred to above does 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, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Chautauqua County, Kansas, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, schedule of cash receipts and expenditures-agency funds (Schedule 1, 2, and 3, as listed in the table of contents) and other schedules are presented for analysis and are not a required part of the statutory financial statement. This information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement taken as a whole.

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,

Schlotterbeck and Burns, LLC

January 9, 2013

(This page left blank intentionally)

Chautauqua County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2011

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ (16,916)	1,242,341	1,199,140	26,285	24,041	50,326
Special Revenue:						
Ambulance District No. 1	94	32,824	32,206	712		712
Ambulance District No. 2	201	106,064	102,962	3,303		3,303
Appraiser's Cost	5,497	154,412	147,784	12,125	2,538	14,663
Direct Election	21,503	24,555	31,883	14,175		14,175
Employee Benefits	37,848	693,840	726,003	5,685	6,682	12,367
Extension Council	16,911	570		17,481		17,481
Fair	90	9,131	8,958	263		263
Health	404,583	307,926	454,474	258,035	6,775	264,810
Juvenile Detention Center	866	10,654	8,361	3,159	91	3,250
Mental Health	201	27,322	26,759	764		764
Mental Retardation	137	18,254	17,862	529		529
Noxious Weed	3,396	59,818	60,241	2,973	708	3,681
Road and Bridge	28,590	1,111,953	1,066,656	73,887	17,864	91,751
Rural Fire District No. 1	644	16,820	17,050	414		414
Rural Fire District No. 2	82	24,876	24,652	306		306
Rural Fire District No. 3	94	12,485	12,323	256		256
Rural Fire District No. 4	126	19,129	18,678	577		577
Rural Fire District No. 5	155	6,081	6,217	19		19
Rural Fire District No. 6	1	3,592	3,408	185		185
Rural Fire District No. 8	1,034	8,476	9,327	183		183
Service Program for the Elderly	508	38,338	37,571	1,275		1,275
Special Alcohol Program	374	1,848		2,222		2,222
Special Bridge	68,324	66,064	124,275	10,113	51,021	61,134
Special Park and Recreation	8,434	966		9,400		9,400
Special Equipment Reserve	65,561	5,000	65,786	4,775		4,775
Special Machinery	29,151	35,000	3,500	60,651	1,000	61,651
Emergency Telephone Service	25,976	11,840	5,356	32,460		32,460
Wireless Emergency Telephone Service	26,059	33,801	29,213	30,647		30,647
Debt Service:						
Jail Bond and Interest	108,959	318,450	183,804	243,605		243,605
No Fund Warrants		195,666	210,702	(15,036)		(15,036)
Capital Projects:						
Jail Construction	93,355	7,625	57,638	43,342	700,883	744,225
Enterprise:						
Solid Waste	77,636	250,442	288,067	40,011	3,652	43,663
Expendable Trusts:						
Special Auto	265	35,807	35,352	720	207	927

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

Chautauqua County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2011

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Prosecuting Attorney Training	\$ 3,771	691	643	3,819		3,819
Special Law Enforcement Trust	111	2,951		3,062		3,062
Register of Deeds Technology	1,905	9,443	8,348	3,000	154	3,154
Drug Forfeitures	635			635		635
Prosecuting Attorney Trust	16,570	1,901	18,271	200		200
Prosecuting Attorney Check Fees	1,004			1,004		1,004
Community Development Block Grant	(16)			(16)		(16)
CDBG Micro Loan	77,108	2,272	658	78,722		78,722
FEMA Grant	14,395		11,045	3,350		3,350
Employee Benefit Trust	1,034	3,851	3,711	1,174		1,174
Diversion Fees	<u>11,832</u>	<u>10,207</u>	<u>22,039</u>	<u>980,451</u>		<u>1,796,067</u>
Total Reporting Entity (1)	<u>1,138,088</u>	<u>4,923,286</u>	<u>5,080,923</u>	<u>980,451</u>	<u>815,616</u>	<u>1,796,067</u>
Composition of Cash:						
Cash and Cash Items on Hand						2,036
Certificates of Deposit						625,042
Demand Deposits						4,684,896
Less: Agency Funds per Schedule 3						(3,515,906)
Adjustment for Rounding						(1)
Total Reporting Entity (1)						<u>1,796,067</u>

(1) Excluding Agency Funds

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

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2011

Note 1 **Summary of Significant Accounting Policies**

A. Reporting 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 ended December 31, 2011:

Governmental Funds:

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

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

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

Capital Project Funds--to account for financial resources to be used for the acquisition or construction of major capital facilities.

Proprietary Funds:

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

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2011

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.

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 on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2011

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 2011, the County had no such amendments.

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. Any unused budgeted expenditure authority lapses at year-end.

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

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, or other funds as designated by County resolution.

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.

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2011

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 and 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 investments throughout 2011.

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. In addition to this statutory provision, the County has passed an investment policy which requires all deposits to be secured 100% at all times.

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

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured and the County's investment policy requires 100% collateralization at all times.

At December 31, 2011, the carrying amount of the County's deposits was \$5,309,938 and the bank balance was \$5,632,209. Of the bank balance, \$1,065,788 was secured by federal depository insurance, \$4,302,391 was collateralized securities held by the pledging financial institution's agents in the County's name, and the remaining \$264,030 was not secured.

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.

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2011

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 rates established by Kansas 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.

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 balance at December 31, 2011, in the following funds in the amounts indicated:

No Fund Warrants Fund	\$	15,036
Community Development Block Grant Fund		16

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2011

Compliance with Kansas Depository Security Law

Deposits at the First National Bank of Sedan were unsecured in the amount of \$264,030 at December 31, 2011, in violation of K.S.A. 9-1402.

Compliance with Kansas Budget Law

Expenditures and encumbrances exceeded the adopted budget of the Appraiser's Cost Fund in the amount of \$11,784.

Compliance with Other Kansas Statutes

Mineral Production Tax was not distributed upon receipt by the County Treasurer as required by K.S.A. 79-4227.

The County Treasurer did not provide an accounting of the 2010 tax roll to the County Clerk in October, 2011, as required by K.S.A. 19-312.

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 application of generally accepted accounting principles through December 31, 2011, in accordance with K.S.A. 75-1120(a).

B. **Liabilities:**

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 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.

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2011

Funding Policy. K.S.A. 74-419 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

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 on November 1, 2011 was \$28,808,009. At December 31, 2011, bonded indebtedness outstanding was \$3,070,000, however these Jail bonds are exempt from the statutory debt limitation. The resulting legal debt margin was \$864,240.

Lease Purchase Agreements

At December 31, 2011, the County was obligated under four lease purchase agreements for the acquisition of sheriff vehicles and road equipment. Details of these agreements, along with payments due subsequent to December 31, 2011, are presented below.

No Fund Warrants

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 repaid in full in July, 2011.

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2011

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2011, were as follows:

<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>Balance End of Year</u>	<u>Interest Paid</u>
<u>Lease Purchase Agreements:</u>									
Sheriff Vehicles	4.49%	06/16/09	\$ 49,256	06/16/13	37,741		12,031	25,710	1,695
Motor Grader	4.00%	02/19/10	138,928	02/19/15	138,928		25,650	113,278	5,557
Motor Grader Overhaul	Not stated	09/29/10	73,000	08/31/12	60,833		36,500	24,333	0
Sheriff Vehicles	4.49%	06/21/11	49,014	06/20/15	0	49,014		49,014	0
<u>General Obligation Bonds:</u>									
Jail Sales Tax Bonds	2.00-3.95%	11/12/10	3,070,000	10/01/30	3,070,000		95,000	2,975,000	88,804
<u>No Fund Warrants:</u>									
General Fund Revenue	3.250%	12/31/10	198,947	07/30/11	198,947		198,947	0	11,755
Total Contractual Indebtedness					<u>3,506,449</u>	<u>49,014</u>	<u>368,128</u>	<u>3,187,335</u>	<u>107,811</u>

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

	<u>Lease Purchase Agreements</u>		<u>General Obligation Bonds</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2012	\$ 75,039	7,886	110,000	94,978	287,903
2013	52,853	5,740	115,000	92,778	266,371
2014	41,363	3,503	120,000	90,190	255,056
2015	43,080	1,788	125,000	87,490	257,358
2016			130,000	84,365	214,365
2017-2021			705,000	366,837	1,071,837
2022-2026			850,000	249,197	1,099,197
2027-2031			820,000	81,045	901,045
	<u>212,335</u>	<u>18,917</u>	<u>2,975,000</u>	<u>1,146,880</u>	<u>4,353,132</u>

C. Operating Transfers:

Prosecuting Attorney Trust Fund	General Fund	\$ 12,329
Diversion Fees fund	General Fund	5,770
Special Equipment Reserve Fund	Appraiser's Cost Fund	29,000
Noxious Weed Fund	Special Equipment Reserve Fund	4,000
Special Machinery Fund	Special Equipment Reserve Fund	1,000
Road and Bridge Fund	Special Machinery Fund	35,000
Prosecuting Attorney Trust Fund	Diversion Fees Fund	5,771

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2011

Note 4 **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.

Pending Litigation

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

Jail Building Project

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. This project commenced in 2010. On November 12, 2010, the County issued \$3,070,000 in general obligation sales tax bonds to fund this project. These bonds will be retired through the voted sales tax. As of December 31, 2011, the total project authorization for this project (including temporary notes and interest earned) is \$3,329,337 and the County had expended or encumbered a total of \$3,286,085 to date. The project was completed in 2012.

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2011

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 Event

Late in 2012, the County was continuing to experience financial difficulties, due to delays in the jail project as well as an increased delinquent tax rate caused by an economic downturn in the area. In December, 2012, the County sought, and received, approval from the Kansas Court of Tax Appeals to issue \$267,487 in No Fund Warrants to help fund the operations of the General Fund and Employee Benefits fund for the remainder of 2012. These No Fund Warrants will be retired over five years through a tax levy beginning in the 2014 fiscal year.

Note 5 **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.

Chautauqua County, Kansas
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2011

Schedule 1

	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 1,313,880		1,313,880	1,199,140	114,740
Special Revenue:					
Ambulance District No. 1	35,070		35,070	32,206	2,864
Ambulance District No. 2	122,100		122,100	102,962	19,138
Appraiser's Cost	136,000		136,000	147,784	(11,784)
Direct Election	35,000		35,000	31,883	3,117
Employee Benefits	750,000	10,767	760,767	726,003	34,764
Extension Council					
Fair	10,000		10,000	8,958	1,042
Health	396,800	91,354	488,154	454,474	33,680
Juvenile Detention Center	11,592		11,592	8,361	3,231
Mental Health	30,000		30,000	26,759	3,241
Mental Retardation	20,000		20,000	17,862	2,138
Noxious Weed	65,970		65,970	60,241	5,729
Road and Bridge	1,160,278		1,160,278	1,066,656	93,622
Rural Fire District No. 1	30,675		30,675	17,050	13,625
Rural Fire District No. 2	26,354		26,354	24,652	1,702
Rural Fire District No. 3	14,380		14,380	12,323	2,057
Rural Fire District No. 4	25,190		25,190	18,678	6,512
Rural Fire District No. 5	6,362		6,362	6,217	145
Rural Fire District No. 6	3,933		3,933	3,408	525
Rural Fire District No. 8	10,066		10,066	9,327	739
Service Program for the Elderly	42,048		42,048	37,571	4,477
Special Alcohol Program	667		667		667
Special Bridge	131,130		131,130	124,275	6,855
Special Park and Recreation	8,128		8,128		8,128
Emergency Telephone Service	21,237		21,237	5,356	15,881
Wireless Emergency Telephone Service	11,495	25,596	37,091	29,213	7,878
Debt Service:					
No Fund Warrants	211,348		211,348	210,702	646
Enterprise:					
Solid Waste	<u>345,000</u>		<u>345,000</u>	<u>288,067</u>	<u>56,933</u>
Totals	<u>4,974,703</u>	<u>127,717</u>	<u>5,102,420</u>	<u>4,670,128</u>	<u>432,292</u>

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 743,138	792,579	862,467	(69,888)
Motor Vehicle Tax	83,001	73,338	106,736	(33,398)
Recreational Vehicle Tax	1,761	1,509	2,757	(1,248)
Delinquent Tax	30,566	22,331	11,420	10,911
Countywide Sales Tax	199,203	210,927	195,000	15,927
In Lieu of Tax	795	1,106		1,106
Mineral Production Tax	7,346		18,000	(18,000)
Interest on Tax	46,883	55,323	50,000	5,323
Total Taxes	<u>1,112,693</u>	<u>1,157,113</u>	<u>1,246,380</u>	<u>(89,267)</u>
Intergovernmental				
Local Alcoholic Liquor Tax	306	966		966
Licenses, Fees, and Permits				
Mortgage Registration	27,324	21,547	21,500	47
Officer Fees	29,317	25,283	25,000	283
Total Licenses, Fees, and Permits	<u>56,641</u>	<u>46,830</u>	<u>46,500</u>	<u>330</u>
Use of Money and Property				
Interest on Investments	20,377	12,780	20,000	(7,220)
Transfers				
Operating Transfers In	701	18,099	1,000	17,099
Residual Equity Transfer In	170			
Total Transfers	<u>871</u>	<u>18,099</u>	<u>1,000</u>	<u>17,099</u>
Miscellaneous				
Other	6,201	6,553		6,553
Total Cash Receipts	<u>1,197,089</u>	<u>1,242,341</u>	<u>1,313,880</u>	<u>(71,539)</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	24,352	26,295	22,000	(4,295)
Contractual Services	56,612	49,526	50,000	474
Commodities	394	314	500	186
Capital Outlay			34,500	34,500
Reimbursed Expense	(12,123)	(11,512)		11,512
Total County Commission	<u>69,235</u>	<u>64,623</u>	<u>107,000</u>	<u>42,377</u>
County Clerk				
Personal Services	62,483	60,896	83,000	22,104
Contractual Services	16,406	21,748	19,990	(1,758)
Commodities	2,623	4,349	3,300	(1,049)
Capital Outlay			2,000	2,000
Reimbursed Expense	(54)	(35)		35
Total County Clerk	<u>81,458</u>	<u>86,958</u>	<u>108,290</u>	<u>21,332</u>
County Treasurer				
Personal Services	55,195	56,048	54,652	(1,396)
Contractual Services	12,100	17,499	15,000	(2,499)
Commodities	3,508	4,181	5,000	819
Capital Outlay	198	1,964	2,898	934
Reimbursed Expense		(150)		150
Total County Treasurer	<u>71,001</u>	<u>79,542</u>	<u>77,550</u>	<u>(1,992)</u>
County Attorney				
Personal Services	65,739	71,398	59,320	(12,078)
Contractual Services	3,235	3,700	3,700	
Commodities	1,970	1,590	2,100	510
Capital Outlay	209		1,880	1,880
Total County Attorney	<u>71,153</u>	<u>76,688</u>	<u>67,000</u>	<u>(9,688)</u>

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Register of Deeds				
Personal Services	\$ 37,395	38,436	35,000	(3,436)
Contractual Services	2,591	3,134	2,500	(634)
Commodities	972	3,944	2,500	(1,444)
Capital Outlay			2,500	2,500
Reimbursed Expense	(360)	(530)		530
Total Register of Deeds	<u>40,598</u>	<u>44,984</u>	<u>42,500</u>	<u>(2,484)</u>
Unified Court				
Contractual Services	34,880	32,265	50,700	18,435
Commodities	5,963	2,299	3,000	701
Capital Outlay	1,430		3,500	3,500
Reimbursed Expense	(12,389)	(8,273)		8,273
Total Unified Court	<u>29,884</u>	<u>26,291</u>	<u>57,200</u>	<u>30,909</u>
Courthouse General				
Personal Services	36,906	38,635	29,175	(9,460)
Contractual Services	69,156	60,599	52,000	(8,599)
Commodities	13,530	7,871	14,000	6,129
Capital Outlay			7,000	7,000
Total Courthouse General	<u>119,592</u>	<u>107,105</u>	<u>102,175</u>	<u>(4,930)</u>
County Counselor				
Personal Services	12,863	13,378	11,500	(1,878)
Contractual Services		170		(170)
Commodities		44		(44)
Total County Counselor	<u>12,863</u>	<u>13,592</u>	<u>11,500</u>	<u>(2,092)</u>
County Building Maintenance				
Capital Outlay	<u>1,569</u>	<u>29,563</u>	<u>30,000</u>	<u>437</u>
Other General Government				
Contractual Services	<u>5,750</u>	<u>5,750</u>	<u>5,750</u>	
Total General Government	<u>503,103</u>	<u>535,096</u>	<u>608,965</u>	<u>73,869</u>
Public Safety				
Sheriff				
Personal Services	172,939	178,492	171,000	(7,492)
Contractual Services	28,137	44,310	39,000	(5,310)
Commodities	44,127	49,325	43,000	(6,325)
Capital Outlay	13,726	13,726	14,000	274
Reimbursed Expense	(561)			
Total Sheriff	<u>258,368</u>	<u>285,853</u>	<u>267,000</u>	<u>(18,853)</u>
Sheriff - Dispatch				
Personal Services	129,948	132,782	126,475	(6,307)
Contractual Services	11,152	820	8,230	7,410
Commodities	12,579	9,570	1,710	(7,860)
Capital Outlay			500	500
Reimbursed Expense	(12,512)			
Total Sheriff - Dispatch	<u>141,167</u>	<u>143,172</u>	<u>136,915</u>	<u>(6,257)</u>
Sheriff - Jail				
Personal Services	58,882	61,184	140,000	78,816
Contractual Services	137,794	95,977	20,000	(75,977)
Commodities	21,102	25,998	73,000	47,002
Capital Outlay			10,000	10,000
Total Sheriff - Jail	<u>217,778</u>	<u>183,159</u>	<u>243,000</u>	<u>59,841</u>
Emergency Preparedness				
Personal Services	26,739	27,964	23,495	(4,469)
Contractual Services	35,032	4,459	5,500	1,041
Commodities	5,148	10,656	4,400	(6,256)
Capital Outlay	1,000		2,605	2,605
Reimbursed Expense	(38,696)	(8,695)		8,695
Total Emergency Preparedness	<u>29,223</u>	<u>34,384</u>	<u>36,000</u>	<u>1,616</u>
Total Public Safety	<u>646,536</u>	<u>646,568</u>	<u>682,915</u>	<u>36,347</u>

Chautauqua County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Favorable (Unfavorable)
Agriculture				
Conservation District				
Contractual Services	\$ 11,250	8,970	12,000	3,030
Economic Development				
Economic Development Appropriations				
Contractual Services	11,231	8,506	10,000	1,494
Equipment				
Equipment				
General Government	33,723			
Total Expenditures and Transfers	<u>1,205,843</u>	<u>1,199,140</u>	<u>1,313,880</u>	<u>114,740</u>
Receipts Over (Under)				
Expenditures and Transfers	(8,754)	43,201		
Unencumbered Cash, Beginning	(8,162)	(16,916)		
Unencumbered Cash, Ending	<u>(16,916)</u>	<u>26,285</u>		

Chautauqua County, Kansas
Ambulance District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 29,094	28,668	30,818	(2,150)
Motor Vehicle Tax	4,313	2,690	3,665	(975)
Recreational Vehicle Tax	74	45	87	(42)
Delinquent Tax	1,589	1,421	500	921
Total Cash Receipts	<u>35,070</u>	<u>32,824</u>	<u>35,070</u>	<u>(2,246)</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	<u>33,931</u>	<u>32,206</u>	<u>35,070</u>	<u>2,864</u>
Total Expenditures and Transfers	<u>33,931</u>	<u>32,206</u>	<u>35,070</u>	<u>2,864</u>
Receipts Over (Under)				
Expenditures and Transfers	1,139	618		
Unencumbered Cash, Beginning	(<u>1,045</u>)	<u>94</u>		
Unencumbered Cash, Ending	<u>94</u>	<u>712</u>		

Chautauqua County, Kansas
Ambulance District No. 2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 98,136	93,174	105,276	(12,102)
Motor Vehicle Tax	16,704	9,752	14,443	(4,691)
Recreational Vehicle Tax	369	211	381	(170)
Delinquent Tax	5,029	2,927	2,000	927
Total Cash Receipts	<u>120,238</u>	<u>106,064</u>	<u>122,100</u>	<u>(16,036)</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	<u>114,526</u>	<u>102,962</u>	<u>122,100</u>	<u>19,138</u>
Total Expenditures and Transfers	<u>114,526</u>	<u>102,962</u>	<u>122,100</u>	<u>19,138</u>
Receipts Over (Under)				
Expenditures and Transfers	5,712	3,102		
Unencumbered Cash, Beginning	(<u>5,511</u>)	<u>201</u>		
Unencumbered Cash, Ending	<u>201</u>	<u>3,303</u>		

Chautauqua County, Kansas
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 131,787	104,101	113,168	(9,067)
Motor Vehicle Tax	17,227	12,939	18,831	(5,892)
Recreational Vehicle Tax	364	266	486	(220)
Delinquent Tax	5,894	4,005	2,015	1,990
Total Taxes	<u>155,272</u>	<u>121,311</u>	<u>134,500</u>	<u>(13,189)</u>
Licenses, Fees, and Permits				
Officer Fees	3,975	4,101	1,500	2,601
Transfers				
Operating Transfers In		29,000		29,000
Total Cash Receipts	<u>159,247</u>	<u>154,412</u>	<u>136,000</u>	<u>18,412</u>
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	134,004	143,647	90,000	(53,647)
Contractual Services	45,229	27,004	33,000	5,996
Commodities	8,417	10,131	11,000	869
Capital Outlay		8,076	2,000	(6,076)
Reimbursed Expense	(28,707)	(41,074)		41,074
Total Expenditures and Transfers	<u>158,943</u>	<u>147,784</u>	<u>136,000</u>	<u>(11,784)</u>
Receipts Over (Under)				
Expenditures and Transfers	304	6,628		
Unencumbered Cash, Beginning	<u>5,193</u>	<u>5,497</u>		
Unencumbered Cash, Ending	<u>5,497</u>	<u>12,125</u>		

Chautauqua County, Kansas
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 44,144	18,965	20,843	(1,878)
Motor Vehicle Tax	4,719	4,326	6,297	(1,971)
Recreational Vehicle Tax	99	89	163	(74)
Delinquent Tax	<u>1,662</u>	<u>1,175</u>	<u>674</u>	<u>501</u>
Total Cash Receipts	<u>50,624</u>	<u>24,555</u>	<u>27,977</u>	<u>(3,422)</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	9,964	13,887	12,000	(1,887)
Contractual Services	24,472	14,616	19,000	4,384
Commodities	7,424	3,025	1,500	(1,525)
Capital Outlay		355	2,500	2,145
Reimbursed Expense	(266)			
Total Expenditures and Transfers	<u>41,594</u>	<u>31,883</u>	<u>35,000</u>	<u>3,117</u>
Receipts Over (Under)				
Expenditures and Transfers	9,030	(7,328)		
Unencumbered Cash, Beginning	<u>12,473</u>	<u>21,503</u>		
Unencumbered Cash, Ending	<u>21,503</u>	<u>14,175</u>		

Chautauqua County, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 565,438	607,426	658,602	(51,176)
Motor Vehicle Tax	85,601	55,437	80,682	(25,245)
Recreational Vehicle Tax	1,809	1,141	2,084	(943)
Delinquent Tax	28,147	19,069	8,632	10,437
Total Taxes	<u>680,995</u>	<u>683,073</u>	<u>750,000</u>	<u>(66,927)</u>
Intergovernmental				
Federal Financial Assistance		10,767		10,767
Total Cash Receipts	<u>680,995</u>	<u>693,840</u>	<u>750,000</u>	<u>(56,160)</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	599,274	737,443	750,000	12,557
Reimbursed Expense	(19,836)	(11,440)		11,440
Total Employee Benefits	<u>579,438</u>	<u>726,003</u>	<u>750,000</u>	<u>23,997</u>
Budget Credit			10,767	10,767
Total Expenditures and Transfers	<u>579,438</u>	<u>726,003</u>	<u>760,767</u>	<u>34,764</u>
Receipts Over (Under)				
Expenditures and Transfers	101,557	(32,163)		
Unencumbered Cash, Beginning	(63,709)	37,848		
Unencumbered Cash, Ending	<u>37,848</u>	<u>5,685</u>		

Chautauqua County, Kansas
Extension Council Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,199	(11)		(11)
Motor Vehicle Tax	1,877			
Recreational Vehicle Tax	36			
Delinquent Tax	<u>1,170</u>	<u>581</u>		<u>581</u>
Total Cash Receipts	<u>4,282</u>	<u>570</u>		<u>570</u>
Expenditures and Transfers				
Agriculture				
Receipts Over (Under)				
Expenditures and Transfers	4,282	570		
Unencumbered Cash, Beginning	<u>12,629</u>	<u>16,911</u>		
Unencumbered Cash, Ending	<u>16,911</u>	<u>17,481</u>		

Chautauqua County, Kansas
Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 7,885	8,062	8,730	(668)
Motor Vehicle Tax	1,323	771	1,121	(350)
Recreational Vehicle Tax	28	16	29	(13)
Delinquent Tax	<u>436</u>	<u>282</u>	<u>120</u>	<u>162</u>
Total Cash Receipts	<u>9,672</u>	<u>9,131</u>	<u>10,000</u>	<u>(869)</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>9,696</u>	<u>8,958</u>	<u>10,000</u>	<u>1,042</u>
Total Expenditures and Transfers	<u>9,696</u>	<u>8,958</u>	<u>10,000</u>	<u>1,042</u>
Receipts Over (Under)				
Expenditures and Transfers	(24)	173		
Unencumbered Cash, Beginning	<u>114</u>	<u>90</u>		
Unencumbered Cash, Ending	<u>90</u>	<u>263</u>		

Chautauqua County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 307,291	113,315	121,571	(8,256)
Motor Vehicle Tax	49,103	30,317	44,123	(13,806)
Recreational Vehicle Tax	1,045	624	1,140	(516)
Delinquent Tax	13,779	8,593	4,721	3,872
Total Taxes	<u>371,218</u>	<u>152,849</u>	<u>171,555</u>	<u>(18,706)</u>
Intergovernmental				
Federal Financial Assistance	114,957	83,144		83,144
State Grant	14,445	8,210		8,210
Total Intergovernmental	<u>129,402</u>	<u>91,354</u>		<u>91,354</u>
Licenses, Fees, and Permits				
Service Fees	74,633	63,723		63,723
Total Cash Receipts	<u>575,253</u>	<u>307,926</u>	<u>171,555</u>	<u>136,371</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	336,362	351,024	260,000	(91,024)
Contractual Services	96,431	46,745	68,200	21,455
Commodities	40,988	41,830	53,600	11,770
Capital Outlay		15,000	15,000	
Reimbursed Expense	(42,912)	(125)		125
Total Health Department	<u>430,869</u>	<u>454,474</u>	<u>396,800</u>	<u>(57,674)</u>
Budget Credit			91,354	91,354
Total Expenditures and Transfers	<u>430,869</u>	<u>454,474</u>	<u>488,154</u>	<u>33,680</u>
Receipts Over (Under) Expenditures and Transfers	144,384	(146,548)		
Unencumbered Cash, Beginning	<u>260,199</u>	<u>404,583</u>		
Unencumbered Cash, Ending	<u>404,583</u>	<u>258,035</u>		

Chautauqua County, Kansas
Juvenile Detention Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,988	10,140	10,816	(676)
Motor Vehicle Tax	1,445	302	439	(137)
Recreational Vehicle Tax	31	6	11	(5)
Delinquent Tax	374	206	47	159
Total Cash Receipts	<u>4,838</u>	<u>10,654</u>	<u>11,313</u>	<u>(659)</u>
Expenditures and Transfers				
Public Safety				
Juvenile Detention				
Contractual Services	<u>11,142</u>	<u>8,361</u>	<u>11,592</u>	<u>3,231</u>
Total Expenditures and Transfers	<u>11,142</u>	<u>8,361</u>	<u>11,592</u>	<u>3,231</u>
Receipts Over (Under)				
Expenditures and Transfers	(6,304)	2,293		
Unencumbered Cash, Beginning	<u>7,170</u>	<u>866</u>		
Unencumbered Cash, Ending	<u>866</u>	<u>3,159</u>		

Chautauqua County, Kansas
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 24,174	24,082	26,094	(2,012)
Motor Vehicle Tax	3,664	2,369	3,448	(1,079)
Recreational Vehicle Tax	77	49	89	(40)
Delinquent Tax	<u>1,244</u>	<u>822</u>	<u>369</u>	<u>453</u>
Total Cash Receipts	<u>29,159</u>	<u>27,322</u>	<u>30,000</u>	<u>(2,678)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>29,225</u>	<u>26,759</u>	<u>30,000</u>	<u>3,241</u>
Total Expenditures and Transfers	<u>29,225</u>	<u>26,759</u>	<u>30,000</u>	<u>3,241</u>
Receipts Over (Under)				
Expenditures and Transfers	(66)	563		
Unencumbered Cash, Beginning	<u>267</u>	<u>201</u>		
Unencumbered Cash, Ending	<u>201</u>	<u>764</u>		

Chautauqua County, Kansas
Mental Retardation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 16,141	16,078	17,398	(1,320)
Motor Vehicle Tax	2,642	1,578	2,297	(719)
Recreational Vehicle Tax	56	32	59	(27)
Delinquent Tax	865	566	246	320
Total Cash Receipts	<u>19,704</u>	<u>18,254</u>	<u>20,000</u>	<u>(1,746)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>19,667</u>	<u>17,862</u>	<u>20,000</u>	<u>2,138</u>
Total Expenditures and Transfers	<u>19,667</u>	<u>17,862</u>	<u>20,000</u>	<u>2,138</u>
Receipts Over (Under)				
Expenditures and Transfers	37	392		
Unencumbered Cash, Beginning	<u>100</u>	<u>137</u>		
Unencumbered Cash, Ending	<u>137</u>	<u>529</u>		

Chautauqua County, Kansas
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 54,449	52,561	56,896	(4,335)
Motor Vehicle Tax	8,595	5,336	7,766	(2,430)
Recreational Vehicle Tax	182	110	201	(91)
Delinquent Tax	<u>2,727</u>	<u>1,811</u>	<u>831</u>	<u>980</u>
Total Cash Receipts	<u>65,953</u>	<u>59,818</u>	<u>65,694</u>	<u>(5,876)</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	37,211	31,738	26,420	(5,318)
Contractual Services	3,946	3,435	3,650	215
Commodities	37,646	47,218	31,900	(15,318)
Capital Outlay		2,532	4,000	1,468
Operating Transfers Out	6,000	4,000		(4,000)
Reimbursed Expense	(21,492)	(28,682)		28,682
Total Expenditures and Transfers	<u>63,311</u>	<u>60,241</u>	<u>65,970</u>	<u>5,729</u>
Receipts Over (Under) Expenditures and Transfers	2,642	(423)		
Unencumbered Cash, Beginning	<u>754</u>	<u>3,396</u>		
Unencumbered Cash, Ending	<u>3,396</u>	<u>2,973</u>		

Chautauqua County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 741,247	775,045	839,877	(64,832)
Motor Vehicle Tax	113,621	72,630	105,705	(33,075)
Recreational Vehicle Tax	2,401	1,495	2,731	(1,236)
Delinquent Tax	37,239	25,022	11,309	13,713
In Lieu of Tax	265	369		369
Total Taxes	<u>894,773</u>	<u>874,561</u>	<u>959,622</u>	(85,061)
Intergovernmental				
Special City & County Highway	199,203	202,598	184,656	17,942
Equalization and Adjustment	10,594	23,513	13,500	10,013
Total Intergovernmental	<u>209,797</u>	<u>226,111</u>	<u>198,156</u>	27,955
Miscellaneous				
Other	3,348	11,281	2,500	8,781
Total Cash Receipts	<u>1,107,918</u>	<u>1,111,953</u>	<u>1,160,278</u>	(48,325)
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	488,607	390,600	342,198	(48,402)
Contractual Services	19,257	23,631	30,300	6,669
Commodities	577,445	586,218	684,280	98,062
Capital Outlay	1,430	31,207	103,500	72,293
Operating Transfers Out	8,000	35,000		(35,000)
Reimbursed Expense	(10)			
Total Expenditures and Transfers	<u>1,094,729</u>	<u>1,066,656</u>	<u>1,160,278</u>	93,622
Receipts Over (Under)				
Expenditures and Transfers	13,189	45,297		
Unencumbered Cash, Beginning	<u>15,401</u>	<u>28,590</u>		
Unencumbered Cash, Ending	<u>28,590</u>	<u>73,887</u>		

Chautauqua County, Kansas
Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 13,839	9,473	14,438	(4,965)
Motor Vehicle Tax	2,203	1,561	2,171	(610)
Recreational Vehicle Tax	41	24	52	(28)
Delinquent Tax	903	841		841
Total Taxes	<u>16,986</u>	<u>11,899</u>	<u>16,661</u>	<u>(4,762)</u>
Intergovernmental				
Other Intergovernmental	6,704	4,921	7,014	(2,093)
Total Cash Receipts	<u>23,690</u>	<u>16,820</u>	<u>23,675</u>	<u>(6,855)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	29,252	17,050	30,675	13,625
Total Expenditures and Transfers	<u>29,252</u>	<u>17,050</u>	<u>30,675</u>	<u>13,625</u>
Receipts Over (Under)				
Expenditures and Transfers	(5,562)	(230)		
Unencumbered Cash, Beginning	6,206	644		
Unencumbered Cash, Ending	<u>644</u>	<u>414</u>		

Chautauqua County, Kansas
Rural Fire District No. 2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 20,934	21,606	22,841	(1,235)
Motor Vehicle Tax	2,254	2,037	3,419	(1,382)
Recreational Vehicle Tax	60	58	94	(36)
Delinquent Tax	866	1,175		1,175
Total Cash Receipts	<u>24,114</u>	<u>24,876</u>	<u>26,354</u>	<u>(1,478)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>24,112</u>	<u>24,652</u>	<u>26,354</u>	<u>1,702</u>
Total Expenditures and Transfers	<u>24,112</u>	<u>24,652</u>	<u>26,354</u>	<u>1,702</u>
Receipts Over (Under)				
Expenditures and Transfers	2	224		
Unencumbered Cash, Beginning	<u>80</u>	<u>82</u>		
Unencumbered Cash, Ending	<u>82</u>	<u>306</u>		

Chautauqua County, Kansas
Rural Fire District No. 3 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 11,503	10,679	12,808	(2,129)
Motor Vehicle Tax	1,636	1,121	1,507	(386)
Recreational Vehicle Tax	59	45	65	(20)
Delinquent Tax	<u>1,007</u>	<u>640</u>		<u>640</u>
Total Cash Receipts	<u>14,205</u>	<u>12,485</u>	<u>14,380</u>	<u>(1,895)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>14,180</u>	<u>12,323</u>	<u>14,380</u>	<u>2,057</u>
Total Expenditures and Transfers	<u>14,180</u>	<u>12,323</u>	<u>14,380</u>	<u>2,057</u>
Receipts Over (Under)				
Expenditures and Transfers	25	162		
Unencumbered Cash, Beginning	<u>69</u>	<u>94</u>		
Unencumbered Cash, Ending	<u>94</u>	<u>256</u>		

Chautauqua County, Kansas
Rural Fire District No. 4 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 16,406	17,032	22,545	(5,513)
Motor Vehicle Tax	2,751	1,788	2,580	(792)
Recreational Vehicle Tax	63	33	65	(32)
Delinquent Tax	829	276		276
Total Cash Receipts	<u>20,049</u>	<u>19,129</u>	<u>25,190</u>	<u>(6,061)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>19,963</u>	<u>18,678</u>	<u>25,190</u>	<u>6,512</u>
Total Expenditures and Transfers	<u>19,963</u>	<u>18,678</u>	<u>25,190</u>	<u>6,512</u>
Receipts Over (Under)				
Expenditures and Transfers	86	451		
Unencumbered Cash, Beginning	<u>40</u>	<u>126</u>		
Unencumbered Cash, Ending	<u>126</u>	<u>577</u>		

Chautauqua County, Kansas
Rural Fire District No. 5 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,357	5,471	5,711	(240)
Motor Vehicle Tax	646	469	644	(175)
Recreational Vehicle Tax	10	4	7	(3)
Delinquent Tax	318	137		137
Total Cash Receipts	<u>6,331</u>	<u>6,081</u>	<u>6,362</u>	<u>(281)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>6,186</u>	<u>6,217</u>	<u>6,362</u>	<u>145</u>
Total Expenditures and Transfers	<u>6,186</u>	<u>6,217</u>	<u>6,362</u>	<u>145</u>
Receipts Over (Under)				
Expenditures and Transfers	145	(136)		
Unencumbered Cash, Beginning	<u>10</u>	<u>155</u>		
Unencumbered Cash, Ending	<u>155</u>	<u>19</u>		

Chautauqua County, Kansas
Rural Fire District No. 6 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,251	3,423	3,674	(251)
Motor Vehicle Tax	348	152	256	(104)
Recreational Vehicle Tax	3	3	3	
Delinquent Tax	65	14		14
Total Cash Receipts	<u>3,667</u>	<u>3,592</u>	<u>3,933</u>	<u>(341)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>3,786</u>	<u>3,408</u>	<u>3,933</u>	<u>525</u>
Total Expenditures and Transfers	<u>3,786</u>	<u>3,408</u>	<u>3,933</u>	<u>525</u>
Receipts Over (Under)				
Expenditures and Transfers	(119)	184		
Unencumbered Cash, Beginning	<u>120</u>	<u>1</u>		
Unencumbered Cash, Ending	<u>1</u>	<u>185</u>		

Chautauqua County, Kansas
Rural Fire District No. 8 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 7,307	7,356	7,962	(606)
Motor Vehicle Tax	1,554	950	1,196	(246)
Recreational Vehicle Tax	27	18	48	(30)
Delinquent Tax	<u>387</u>	<u>152</u>		<u>152</u>
Total Cash Receipts	<u>9,275</u>	<u>8,476</u>	<u>9,206</u>	<u>(730)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>9,149</u>	<u>9,327</u>	<u>10,066</u>	<u>739</u>
Total Expenditures and Transfers	<u>9,149</u>	<u>9,327</u>	<u>10,066</u>	<u>739</u>
Receipts Over (Under)				
Expenditures and Transfers	126	(851)		
Unencumbered Cash, Beginning	<u>908</u>	<u>1,034</u>		
Unencumbered Cash, Ending	<u>1,034</u>	<u>183</u>		

Chautauqua County, Kansas
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 39,500	33,006	35,688	(2,682)
Motor Vehicle Tax	6,622	3,858	5,614	(1,756)
Recreational Vehicle Tax	140	79	145	(66)
Delinquent Tax	<u>2,183</u>	<u>1,395</u>	<u>601</u>	<u>794</u>
Total Cash Receipts	<u>48,445</u>	<u>38,338</u>	<u>42,048</u>	<u>(3,710)</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	<u>48,754</u>	<u>37,571</u>	<u>42,048</u>	<u>4,477</u>
Total Expenditures and Transfers	<u>48,754</u>	<u>37,571</u>	<u>42,048</u>	<u>4,477</u>
Receipts Over (Under)				
Expenditures and Transfers	(309)	767		
Unencumbered Cash, Beginning	<u>817</u>	<u>508</u>		
Unencumbered Cash, Ending	<u>508</u>	<u>1,275</u>		

Chautauqua County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,196	1,848		1,848
Total Cash Receipts	<u>1,196</u>	<u>1,848</u>	<u></u>	<u>1,848</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	1,489		667	667
Total Expenditures and Transfers	<u>1,489</u>	<u></u>	<u>667</u>	<u>667</u>
Receipts Over (Under)				
Expenditures and Transfers	(293)	1,848		
Unencumbered Cash, Beginning	667	374		
Unencumbered Cash, Ending	<u>374</u>	<u>2,222</u>		

Chautauqua County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 88,179	53,783	58,066	(4,283)
Motor Vehicle Tax	15,898	8,555	12,451	(3,896)
Recreational Vehicle Tax	334	176	322	(146)
Delinquent Tax	5,954	3,550	1,332	2,218
Total Cash Receipts	<u>110,365</u>	<u>66,064</u>	<u>72,171</u>	<u>(6,107)</u>
Expenditures and Transfers				
Public Works				
Construction				
Personal Services		9,578		(9,578)
Contractual Services	74,723	16,329	65,000	48,671
Commodities	84,936	98,532	40,000	(58,532)
Capital Outlay			26,130	26,130
Reimbursed Expense		(164)		164
Total Expenditures and Transfers	<u>159,659</u>	<u>124,275</u>	<u>131,130</u>	<u>6,855</u>
Receipts Over (Under)				
Expenditures and Transfers	(49,294)	(58,211)		
Unencumbered Cash, Beginning	<u>117,618</u>	<u>68,324</u>		
Unencumbered Cash, Ending	<u>68,324</u>	<u>10,113</u>		

Chautauqua County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 306	966		966
Total Cash Receipts	<u>306</u>	<u>966</u>		<u>966</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services			8,128	8,128
Total Expenditures and Transfers			<u>8,128</u>	<u>8,128</u>
Receipts Over (Under)				
Expenditures and Transfers	306	966		
Unencumbered Cash, Beginning	<u>8,128</u>	<u>8,434</u>		
Unencumbered Cash, Ending	<u>8,434</u>	<u>9,400</u>		

Chautauqua County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>6,000</u>	<u>5,000</u>
Total Cash Receipts	<u>6,000</u>	<u>5,000</u>
 Expenditures and Transfers		
Equipment		
Equipment		
General Government	<u> </u>	<u>36,786</u>
Transfers		
Operating Transfers Out	<u> </u>	<u>29,000</u>
Total Expenditures and Transfers	<u> </u>	<u>65,786</u>
 Receipts Over (Under)		
Expenditures and Transfers	6,000	(60,786)
 Unencumbered Cash, Beginning	<u>59,561</u>	<u>65,561</u>
Unencumbered Cash, Ending	<u><u>65,561</u></u>	<u><u>4,775</u></u>

Chautauqua County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>8,000</u>	<u>35,000</u>
Total Cash Receipts	<u>8,000</u>	<u>35,000</u>
 Expenditures and Transfers		
Public Works		
Equipment		
Capital Outlay		2,500
Operating Transfers Out		<u>1,000</u>
Total Expenditures and Transfers		<u>3,500</u>
 Receipts Over (Under)		
Expenditures and Transfers	8,000	31,500
 Unencumbered Cash, Beginning	<u>21,151</u>	<u>29,151</u>
Unencumbered Cash, Ending	<u><u>29,151</u></u>	<u><u>60,651</u></u>

Chautauqua County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 12,361	11,840	14,500	(2,660)
Total Cash Receipts	<u>12,361</u>	<u>11,840</u>	<u>14,500</u>	<u>(2,660)</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	4,062	3,452	6,295	2,843
Commodities	1,329	1,904	5,429	3,525
Capital Outlay			9,513	9,513
Total Expenditures and Transfers	<u>5,391</u>	<u>5,356</u>	<u>21,237</u>	<u>15,881</u>
Receipts Over (Under)				
Expenditures and Transfers	6,970	6,484		
Unencumbered Cash, Beginning	<u>19,006</u>	<u>25,976</u>		
Unencumbered Cash, Ending	<u>25,976</u>	<u>32,460</u>		

Chautauqua County, Kansas
Wireless Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
State Grant	\$ 11,501	25,596		25,596
Emergency Telephone Tax	7,633	8,205	5,500	2,705
Total Cash Receipts	<u>19,134</u>	<u>33,801</u>	<u>5,500</u>	<u>28,301</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	<u>16,420</u>	<u>29,213</u>	<u>11,495</u>	(<u>17,718</u>)
Budget Credit			<u>25,596</u>	<u>25,596</u>
Total Expenditures and Transfers	<u>16,420</u>	<u>29,213</u>	<u>37,091</u>	<u>7,878</u>
Receipts Over (Under)				
Expenditures and Transfers	2,714	4,588		
Unencumbered Cash, Beginning	<u>23,345</u>	<u>26,059</u>		
Unencumbered Cash, Ending	<u>26,059</u>	<u>30,647</u>		

Chautauqua County, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
Transfers				
Residual Equity Transfer Out	170			
Total Expenditures and Transfers	170			
Receipts Over (Under)				
Expenditures and Transfers	(170)			
Unencumbered Cash, Beginning	170			
Unencumbered Cash, Ending				

Chautauqua County, Kansas
Jail Bond and Interest Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Countywide Sales Tax	\$ 102,132	318,450
Miscellaneous		
Accrued Interest on Bond Sale	6,827	
Total Cash Receipts	<u>108,959</u>	<u>318,450</u>
 Expenditures and Transfers		
Debt Service		
Bonds		
Principal and Interest		183,804
Total Expenditures and Transfers		<u>183,804</u>
 Receipts Over (Under)		
Expenditures and Transfers	108,959	134,646
 Unencumbered Cash, Beginning		<u>108,959</u>
Unencumbered Cash, Ending	<u>108,959</u>	<u>243,605</u>

Chautauqua County, Kansas
No Fund Warrants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$	194,873	211,348	(16,475)
Delinquent Tax		793		793
Total Cash Receipts		<u>195,666</u>	<u>211,348</u>	<u>(15,682)</u>
Expenditures and Transfers				
Debt Service				
No Fund Warrants				
Principal and Interest		<u>210,702</u>	<u>211,348</u>	<u>646</u>
Total Expenditures and Transfers		<u>210,702</u>	<u>211,348</u>	<u>646</u>
Receipts Over (Under)				
Expenditures and Transfers		(15,036)		
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending		<u>(15,036)</u>		

Chautauqua County, Kansas
 Jail Construction Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 1,717	7,620
Miscellaneous		
Bond Proceeds	3,070,001	
Accrued Interest on Temp. Note Sale	90	
Temporary Note Proceeds	250,000	
Other		5
Total Miscellaneous	<u>3,320,091</u>	<u>5</u>
Total Cash Receipts	<u>3,321,808</u>	<u>7,625</u>
Expenditures and Transfers		
Public Safety		
Construction		
Contractual Services	2,973,188	57,638
Commodities	885	
Total Construction	<u>2,974,073</u>	<u>57,638</u>
Debt Service		
Temporary Notes		
Principal	250,000	
Interest	4,380	
Total Temporary Notes	<u>254,380</u>	
Total Expenditures and Transfers	<u>3,228,453</u>	<u>57,638</u>
Receipts Over (Under)		
Expenditures and Transfers	93,355	(50,013)
Unencumbered Cash, Beginning		<u>93,355</u>
Unencumbered Cash, Ending	<u>93,355</u>	<u>43,342</u>

Chautauqua County, Kansas
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 16,716	16,757	15,000	1,757
Licenses, Fees, and Permits				
Service Fees	244,220	232,939	250,000	(17,061)
Miscellaneous				
Other	64,319	746		746
Total Cash Receipts	<u>325,255</u>	<u>250,442</u>	<u>265,000</u>	<u>(14,558)</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	112,283	186,327	195,000	8,673
Contractual Services	182,853	56,629	75,000	18,371
Commodities	31,926	42,636	50,000	7,364
Capital Outlay	8,000	3,000	25,000	22,000
Reimbursed Expense	(675)	(525)		525
Total Expenditures and Transfers	<u>334,387</u>	<u>288,067</u>	<u>345,000</u>	<u>56,933</u>
Receipts Over (Under)				
Expenditures and Transfers	(9,132)	(37,625)		
Unencumbered Cash, Beginning	<u>86,768</u>	<u>77,636</u>		
Unencumbered Cash, Ending	<u>77,636</u>	<u>40,011</u>		

Chautauqua County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 37,487	35,807
Total Cash Receipts	<u>37,487</u>	<u>35,807</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	22,211	21,226
Contractual Services	6,232	8,769
Commodities	9,119	5,857
Operating Transfers Out	701	
Reimbursed Expense	(340)	(500)
Total Expenditures and Transfers	<u>37,923</u>	<u>35,352</u>
Receipts Over (Under)		
Expenditures and Transfers	(436)	455
Unencumbered Cash, Beginning	<u>701</u>	<u>265</u>
Unencumbered Cash, Ending	<u><u>265</u></u>	<u><u>720</u></u>

Chautauqua County, Kansas
 Prosecuting Attorney Training Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 902	691
Total Cash Receipts	902	691
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	397	643
Total Expenditures and Transfers	397	643
Receipts Over (Under)		
Expenditures and Transfers	505	48
Unencumbered Cash, Beginning	3,266	3,771
Unencumbered Cash, Ending	3,771	3,819

Chautauqua County, Kansas
 Special Law Enforcement Trust Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,297	2,951
Total Cash Receipts	<u>1,297</u>	<u>2,951</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	160	
Commodities	<u>1,196</u>	
Total Expenditures and Transfers	<u>1,356</u>	
Receipts Over (Under)		
Expenditures and Transfers	(59)	2,951
Unencumbered Cash, Beginning	<u>170</u>	<u>111</u>
Unencumbered Cash, Ending	<u><u>111</u></u>	<u><u>3,062</u></u>

Chautauqua County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ <u>9,796</u>	<u>9,443</u>
Total Cash Receipts	<u>9,796</u>	<u>9,443</u>
 Expenditures and Transfers		
General Government		
Register of Deeds		
Personal Services	<u>8,315</u>	<u>8,348</u>
Total Expenditures and Transfers	<u>8,315</u>	<u>8,348</u>
 Receipts Over (Under)		
Expenditures and Transfers	1,481	1,095
 Unencumbered Cash, Beginning	<u>424</u>	<u>1,905</u>
Unencumbered Cash, Ending	<u><u>1,905</u></u>	<u><u>3,000</u></u>

Chautauqua County, Kansas
Drug Forfeitures Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	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

Chautauqua County, Kansas
 Prosecuting Attorney Trust Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ _____	<u>1,901</u>
Total Cash Receipts	<u> </u>	<u>1,901</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Commodities		171
Operating Transfers Out	<u> </u>	<u>18,100</u>
Total Expenditures and Transfers	<u> </u>	<u>18,271</u>
 Receipts Over (Under)		
Expenditures and Transfers		(16,370)
 Unencumbered Cash, Beginning	<u>16,570</u>	<u>16,570</u>
Unencumbered Cash, Ending	<u><u>16,570</u></u>	<u><u>200</u></u>

Chautauqua County, Kansas
 Prosecuting Attorney Check Fees Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	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

Chautauqua County, Kansas
Community Development Block Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 1,850	_____
Total Cash Receipts	1,850	_____
Expenditures and Transfers		
Public Works		
Public Works	6,067	_____
Total Expenditures and Transfers	6,067	_____
Receipts Over (Under)		
Expenditures and Transfers	(4,217)	
Unencumbered Cash, Beginning	4,201	(_____ 16)
Unencumbered Cash, Ending	16	(_____ 16)

Chautauqua County, Kansas
CDBG Micro Loan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 103	44
Industrial Loan Payments	8,988	2,164
Interest on Industrial Loans	<u>418</u>	<u>64</u>
Total Use of Money and Property	<u>9,509</u>	<u>2,272</u>
Miscellaneous		
Other	<u>341</u>	
Total Cash Receipts	<u>9,850</u>	<u>2,272</u>
Expenditures and Transfers		
Economic Development		
Other Economic Development		
Contractual Services	<u>1,055</u>	<u>658</u>
Total Expenditures and Transfers	<u>1,055</u>	<u>658</u>
Receipts Over (Under)		
Expenditures and Transfers	8,795	1,614
Unencumbered Cash, Beginning	<u>68,313</u>	<u>77,108</u>
Unencumbered Cash, Ending	<u><u>77,108</u></u>	<u><u>78,722</u></u>

Chautauqua County, Kansas
FEMA Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Works		
County Engineer		
Commodities	<u>2,681</u>	<u>11,045</u>
Total Expenditures and Transfers	<u>2,681</u>	<u>11,045</u>
Receipts Over (Under)		
Expenditures and Transfers	(2,681)	(11,045)
Unencumbered Cash, Beginning	<u>17,076</u>	<u>14,395</u>
Unencumbered Cash, Ending	<u>14,395</u>	<u>3,350</u>

Chautauqua County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ <u>3,500</u>	<u>3,851</u>
Total Cash Receipts	<u>3,500</u>	<u>3,851</u>
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	<u>3,671</u>	<u>3,711</u>
Total Expenditures and Transfers	<u>3,671</u>	<u>3,711</u>
Receipts Over (Under)		
Expenditures and Transfers	(171)	140
Unencumbered Cash, Beginning	<u>1,205</u>	<u>1,034</u>
Unencumbered Cash, Ending	<u><u>1,034</u></u>	<u><u>1,174</u></u>

Chautauqua County, Kansas
 Diversion Fees Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 9,877	4,436
Transfers		
Operating Transfers In		5,771
Total Cash Receipts	<u>9,877</u>	<u>10,207</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	4,000	13,703
Commodities	170	2,566
Capital Outlay	3,075	
Operating Transfers Out		5,770
Total Expenditures and Transfers	<u>7,245</u>	<u>22,039</u>
 Receipts Over (Under)		
Expenditures and Transfers	2,632	(11,832)
 Unencumbered Cash, Beginning	<u>9,200</u>	<u>11,832</u>
Unencumbered Cash, Ending	<u><u>11,832</u></u>	<u><u>11,832</u></u>

Chautauqua County, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2011

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Sedan Library	\$ 1,357	19,734	20,599	492
Sedan General	6,689	96,621	100,999	2,311
Sedan Employee Benefits	7,262	99,336	104,184	2,414
Sedan Special Equipment	563	2,076	2,425	214
Cedar Vale General	4,939	87,149	90,865	1,223
Cedar Vale Employee Benefits	3,611	12,764	15,619	756
Cedar Vale Library	546	9,308	9,726	128
Cedar Vale Bond and Interest	2,344	20,748	22,528	564
Cedar Vale Special Assessment		415	400	15
Chautauqua City General	375	3,323	3,699	(1)
Peru General	820	10,638	11,409	49
Niotaze General	89	1,602	1,691	
Subtotal Cities	<u>28,595</u>	<u>363,714</u>	<u>384,144</u>	<u>8,165</u>
Townships:				
Center Township General	62	4,309	4,146	225
Center Township Fire		1	1	
Little Caney Township General	246	5,948	6,132	62
Belleville General	1	13	11	3
Lafayette Township General	59	565	589	35
Subtotal Townships	<u>368</u>	<u>10,836</u>	<u>10,879</u>	<u>325</u>
Schools:				
USD #282 General	320	26,355	24,644	2,031
USD #282 Capital Outlay	99	447	183	363
USD #282 Supplemental General	713	42,821	39,434	4,100
USD #283 General	4	11,109	9,855	1,258
USD #283 Bond and Interest	137	5,787	5,352	572
USD #283 Capital Outlay		1	1	
USD #285 Recreation Commission	265	5,808	5,934	139
USD #285 General	1,369	85,858	84,950	2,277
USD #285 Capital Outlay		1	1	
USD #285 Supplemental General	3,860	129,548	131,530	1,878
USD #286 General	8,112	297,504	294,902	10,714
USD #286 Capital Outlay	3,270	2,137	4,617	790
USD #286 Bond and Interest		3	3	
USD #286 Supplemental General	9,910	368,286	372,469	5,727
USD #286 Recreation Commission	961	19,374	19,918	417
USD #436 General	619	23,139	23,151	607
USD #436 Supplemental General	1,188	21,886	22,613	461
USD #436 Recreation Commission	276	4,927	5,102	101
USD #436 Rec Comm Emp Benefits	15	308	317	6
USD #446 General		1,277	1,277	
USD #446 Bond and Interest		223	223	
USD #446 Capital Outlay	12	91	103	
USD #446 Supplemental General	69	1,395	1,464	
USD #446 Recreation Commission	12	227	239	
USD #446 Employee Benefits	3	67	70	
USD #283 Supplemental General	59	4,118	3,831	346
Subtotal Schools	<u>31,273</u>	<u>1,052,697</u>	<u>1,052,183</u>	<u>31,787</u>

Chautauqua County, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2011

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cemeteries:				
Round Mound Cemetery	\$ 156	9,184	9,116	224
Peru Cemetery	160	7,494	7,634	20
Niotaze Cemetery	237	4,767	4,943	61
Lafayette Cemetery	227	2,745	2,923	49
Caneyville Cemetery	41	2,719	2,745	15
Salt Creek Cemetery	48	2,443	2,366	125
Hendricks Cemetery	19	3,530	3,542	7
Washington Cemetery	99	2,617	2,673	43
Sedan Cemetery	1,235	14,228	14,991	472
Elgin Cemetery	140	3,390	3,530	
Center Cemetery	27	1,493	1,447	73
Spring Creek Cemetery	5	1,574	1,566	13
Chautauqua Oak Hill Cemetery	287	4,878	5,000	165
El Cado Cemetery	<u>51</u>	<u>1,700</u>	<u>1,748</u>	<u>3</u>
Subtotal Cemeteries	<u>2,732</u>	<u>62,762</u>	<u>64,224</u>	<u>1,270</u>
Watershed Districts:				
Watershed #14	96	4,592	4,614	74
Watershed #15	65	3,448	3,339	174
Watershed #31	821	32,376	32,789	408
Watershed #34	3,087	82,953	83,714	2,326
Watershed #47	<u>53</u>	<u>53</u>	<u>53</u>	<u>53</u>
Subtotal Watershed Districts	<u>4,069</u>	<u>123,422</u>	<u>124,509</u>	<u>2,982</u>
Rolling Prairie Extension District:				
Rolling Prairie Extension District	<u>3,229</u>	<u>83,146</u>	<u>84,478</u>	<u>1,897</u>
Subtotal Rolling Prairie Extension District	<u>3,229</u>	<u>83,146</u>	<u>84,478</u>	<u>1,897</u>
Regional Library:				
SEK Library General	1,148	30,682	30,942	888
SEK Library Employee Benefits	<u>66</u>	<u>2,153</u>	<u>2,163</u>	<u>56</u>
Subtotal Regional Library	<u>1,214</u>	<u>32,835</u>	<u>33,105</u>	<u>944</u>
Total Subdivisions	<u>71,480</u>	<u>1,729,412</u>	<u>1,753,522</u>	<u>47,370</u>
State Funds:				
State Educational Building	1,753	29,300	31,053	
State Institutional Building	289	13,160	13,030	419
State General Fund	<u>6</u>	<u>839</u>	<u>8</u>	<u>837</u>
Total State Funds	<u>2,048</u>	<u>43,299</u>	<u>44,091</u>	<u>1,256</u>

Chautauqua County, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2011

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Other Agency Funds:				
Payroll Clearing	\$ (457)	2,555,198	2,555,198	(457)
Motor Vehicle Licenses	(977)	279,946	280,291	(1,322)
Driver License Fees	824	13,052	13,071	805
Heritage Trust	2,239	865	823	2,281
Clerk of Court Release	4,400	2,457		6,857
Cash Bond Deposits	17,850	7,950		25,800
Sales Tax	13,638	269,581	265,266	17,953
Change	1,988	13,308	13,308	1,988
State VIN Fees		149	130	19
Neighborhood Revitalization	<u>2,636</u>			<u>2,636</u>
Total Other Agency Funds	<u>42,141</u>	<u>3,142,506</u>	<u>3,128,087</u>	<u>56,560</u>
Distributable Funds:				
Current Tax	3,070,013	4,723,141	4,650,167	3,142,987
Delinquent Tax	5,532	252,218	175,139	82,611
Impounded Tax		15,648		15,648
Motor Vehicle Tax	(898)	549,260	416,488	131,874
Recreational Vehicle Tax	(128)	10,738	8,616	1,994
Mineral Production Tax	<u>10,720</u>	<u>24,886</u>		<u>35,606</u>
Total Distributable Funds	<u>3,085,239</u>	<u>5,575,891</u>	<u>5,250,410</u>	<u>3,410,720</u>
Total Agency Funds	<u>3,200,908</u>	<u>10,491,108</u>	<u>10,176,110</u>	<u>3,515,906</u>

(This page left blank intentionally)

County of Chautauqua, Kansas
 Reconciliation of 2010 Tax Roll
For the Year Ended December 31, 2011

Schedule 4

County Clerk's Abstract of Taxes Levied		\$	5,171,233
Add: Added and Escaped Taxes			3,020
Deduct: Taxes Abated and Refunded			<u>(96,438)</u>
Tax Roll as Adjusted			<u><u>5,077,815</u></u>
<u>County Treasurer's Accounting:</u>			
Taxes Collected and Distributed (net of refunds)	\$		4,587,879
Uncollected:			
Personal Property		68,385	
Real Estate and Special Assessments		<u>422,387</u>	
Total Uncollected			490,772
Tax Roll (Over) Under Accounted For			<u>(836)</u>
Net Tax Roll			<u><u>5,077,815</u></u>

County of Chautauqua, Kansas
County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 1 of 4)

Balance - January 1, 2011	\$	0
<u>Receipts:</u>		
Beer Licenses		300
Officer Fees		185
Election Misc		18
Miscellaneous Fees and Reimbursements		3,284
Total Receipts		<u>3,787</u>
<u>Disbursements:</u>		
To County Treasurer		<u>3,787</u>
Balance - December 31, 2011		<u><u>-</u></u>

County of Chautauqua, Kansas
 Register of Deeds
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
 (Page 2 of 4)

Balance - January 1, 2011	\$	-
<u>Receipts:</u>		
Mortgage Registration Fees		21,707
Recording Fees		16,531
Heritage Trust Fees		868
Tech Fund		9,445
Other		800
Total Receipts		49,351
<u>Disbursements:</u>		
To County Treasurer		49,343
Balance - December 31, 2011		8
<u>Composition of Cash:</u>		
Cash On Hand		8

County of Chautauqua, Kansas
 Clerk of District Court
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
 (Page 3 of 4)

Balance - January 1, 2011	\$	18,143
<u>Receipts:</u>		
Bonds and Bond Forfeitures	120,533	
County Clerk Fees	1,334	
County Reimbursement	8,273	
Drivers License Reinstatement Fees	826	
Fines	50,348	
Indigent Defense Fees	1,678	
Attorney Fee State	10,505	
Interest	183	
Judicial Branch Surcharge	12,067	
Judgments, Sale Proceeds, and Other	53,053	
Law Library Fees	3,756	
LETC Fees	5,106	
Marriage License Fees	1,829	
PATF Fees	691	
State Clerk Fees	34,138	
Total Receipts	304,320	304,320
<u>Disbursements:</u>		
To State Treasurer	110,426	
To County Treasurer	22,285	
To Others	171,945	
Total Disbursements	304,656	304,656
Balance - December 31, 2011		17,807
<u>Composition of Cash:</u>		
Demand Deposit: First National Bank, Sedan, Kansas		17,807

County of Chautauqua, Kansas
 Sheriff
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
 (Page 4 of 4)

Balance - January 1, 2011	\$	1,558
<u>Receipts:</u>		
Sheriff Fees		1,640
VIN fees		2,540
DL checks		192
Misc. Reimbursements		310
Sale of Vehicle		602
Conceal and Carry Fees		618
Sex Offender Registration Fees		1,040
Forfeitures		7,600
Inmate Accounts, Bonds and Commissary		5,843
Total Receipts		20,385
<u>Disbursements:</u>		
To County Treasurer		6,942
Due to Others		
Other		6,224
Bonds Paid to District Court		5,700
Total Disbursements		18,866
Balance - December 31, 2011		3,077
<u>Composition of Cash:</u>		
Inmate Account	\$	220
Forefeiture Account		2,857
Total		3,077