

COUNTY OF CHAUTAUQUA, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2012

County of Chautauqua, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2012

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Chautauqua County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Chautauqua County, Kansas, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the 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 and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the Notes to Financial Statement, the financial statement is prepared by Chautauqua County, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, 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, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Chautauqua County, Kansas, as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic 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 basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Analysis

The 2011 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated January 9, 2013. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statement or to the 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statement as a whole.

Restricted Use

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

Respectfully Submitted,

Schlottbeck and Burns, LLC

December 30, 2013

Chautauqua County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 26,285	1,378,744	1,371,234	33,795	19,615	53,410
Special Purpose:						
Ambulance District No. 1	712	34,535	34,499	748		748
Ambulance District No. 2	3,303	110,499	110,500	3,302		3,302
Appraiser's Cost	12,125	129,126	134,267	6,984	2,153	9,137
Direct Election	14,175	38,570	49,647	3,098		3,098
Employee Benefits	5,685	1,036,133	1,053,989	(12,171)	6,543	(5,628)
Extension Council	17,481	360		17,841		17,841
Fair	263	9,635	9,634	264		264
Health	258,035	346,805	309,673	295,167	6,415	301,582
Juvenile Detention Center	3,159	10,521	13,636	44		44
Mental Health	764	28,904	28,904	764		764
Mental Retardation	529	19,282	19,282	529		529
Noxious Weed	2,973	61,841	62,988	1,826	706	2,532
Road and Bridge	73,887	1,145,235	1,084,606	134,516	11,509	146,025
Rural Fire District No. 1	414	28,344	28,385	373		373
Rural Fire District No. 2	306	25,956	25,957	305		305
Rural Fire District No. 3	256	15,732	18,278	(2,290)		(2,290)
Rural Fire District No. 4	577	22,397	22,397	577		577
Rural Fire District No. 5	19	6,284	6,284	19		19
Rural Fire District No. 6	185	3,785	3,785	185		185
Rural Fire District No. 8	183	9,677	9,677	183		183
Service Program for the Elderly	1,275	40,934	40,934	1,275		1,275
Special Alcohol Program	2,222	2,128		4,350		4,350
Special Bridge	10,113	93,829	65,651	38,291	3,117	41,408
Special Park and Recreation	9,400	1,112		10,512		10,512
Special Equipment Reserve	4,775	53,500		58,275		58,275
Special Machinery	60,651		38,000	22,651		22,651
Emergency Telephone Service	32,460	63,634	15,270	80,824		80,824
Wireless Emergency Telephone Service	30,647		20,602	10,045		10,045
Bond and Interest:						
Jail Bond and Interest	243,605	267,733	204,978	306,360		306,360
No Fund Warrants	(15,036)	23,496		8,460		8,460
Capital Projects:						
Jail Construction	43,342	115,417	158,875	(116)	24,613	24,497
Enterprise:						
Solid Waste	40,011	292,141	275,466	56,686	2,618	59,304

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

Chautauqua County, Kansas
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Expendable Trusts:						
Special Auto	720	34,144	34,467	397	160	557
Prosecuting Attorney Training	3,819	670	693	3,796		3,796
Special Law Enforcement Trust	3,062	4,934		7,996		7,996
Register of Deeds Technology	3,000	7,611	7,669	2,942	195	3,137
Drug Forfeitures	635			635		635
Prosecuting Attorney Trust	200	300	500			
Prosecuting Attorney Check Fees	1,004			1,004		1,004
Victim Witness Program		5,770		5,770		5,770
Community Development Block Grant	(16)	3,000	3,000	(16)		(16)
CDBG Micro Loan	78,722	72	344	78,450		78,450
FEMA Grant	3,350			3,350		3,350
Employee Benefit Trust	1,174	3,769	4,559	384		384
Diversion Fees		6,398	600	5,798		5,798
Total Primary Government (1)	<u>980,451</u>	<u>5,482,957</u>	<u>5,269,230</u>	<u>1,194,178</u>	<u>77,644</u>	<u>1,271,822</u>
Composition of Cash:						
Cash and Cash Items on Hand						111,413
Certificates of Deposit						628,017
Demand Deposits						4,433,825
Due from Other Governments						9,802
Less: Agency Funds						(3,911,234)
Adjustment for Rounding						(1)
Total Primary Government (1)						<u>1,271,822</u>

(1) Excluding Agency Funds

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

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, 2012:

Governmental Funds:

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

Special Purpose 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.

Bond and Interest 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, 2012

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, 2012

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 2012, 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, 2012

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 2012.

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, 2012, the carrying amount of the County's deposits was \$5,061,842 and the bank balance was \$5,254,942. Of the bank balance, \$943,891 was secured by federal depository insurance, and the remaining \$4,311,051 was collateralized securities held by the pledging financial institution's agents in the County's name.

Inventories and Prepaid Expenses

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

Long-Term Debt

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

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

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.

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The following funds had deficit unencumbered cash balances as of December 31, 2012, in the amounts indicated:

Employee Benefits Fund	\$	12,171
Rural Fire District No. 3 Fund		2,290
Jail Construction Fund		116
Community Development Block Grant Fund		16

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

Expenditures and encumbrances exceeded the adopted budget of the following funds, in the amounts indicated:

General Fund	\$	76,041
Employee Benefits Fund		37,129
Juvenile Detention Center Fund		2,044
Wireless Emergency Telephone Service Fund		4,060

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 2011 tax roll to the County Clerk in October, 2012, 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, 2012, in accordance with K.S.A. 75-1120(a).

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

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.

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, 2012 was \$30,431,284. At December 31, 2012, bonded indebtedness outstanding was \$2,865,000, however these Jail bonds are exempt from the statutory debt limitation. The resulting legal debt margin was \$912,939.

Lease Purchase Agreements

At December 31, 2012, 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, 2012, are presented below.

No Fund Warrants

Late in 2012, the County was experiencing financial difficulties, due to an increased delinquent tax rate caused by an economic downturn in the area, as well as the successful appeal of a large taxpayer, resulting in the cancellation of nearly 8% of the taxes levied to fund 2012. 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.

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2012, 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	25,710		12,573	13,137	1,154	
Motor Grader	4.00%	02/19/10	138,928	02/19/15	113,278		26,675	86,603	4,531	
Motor Grader Overhaul	Not stated	09/29/10	73,000	08/31/12	24,333		24,333	0	0	
Sheriff Vehicles	4.49%	06/21/11	49,014	06/20/15	49,014		11,458	37,556	2,201	
Motor Grader	3.20%	06/15/12	180,316	06/15/17	0	180,316		180,316	0	
<u>General Obligation Bonds:</u>										
Jail Sales Tax Bonds	2.00-3.95%	11/12/10	3,070,000	10/01/30	2,975,000		110,000	2,865,000	94,977	
<u>No Fund Warrants:</u>										
General Fund/Employee Benefit Fund Revenue	3.740%	12/28/12	267,487	01/15/18	0	267,487		267,487	0	
Total Contractual Indebtedness						<u>3,187,335</u>	<u>447,803</u>	<u>185,039</u>	<u>3,450,099</u>	<u>102,863</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>No Fund Warrants</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2013	\$ 86,681	11,510	115,000	92,777	0	0	305,968
2014	76,273	8,191	120,000	90,190	49,257	10,498	354,409
2015	79,107	5,359	125,000	87,490	51,593	8,162	356,711
2016	37,180	2,417	130,000	84,365	53,523	6,232	313,717
2017	38,371	1,228	135,000	81,115	55,513	4,242	315,469
2018-2022			725,000	346,363	57,601	2,154	1,131,118
2023-2027			885,000	219,863			1,104,863
2028-2031			630,000	49,740			679,740
	<u>317,612</u>	<u>28,705</u>	<u>2,865,000</u>	<u>1,051,903</u>	<u>267,487</u>	<u>31,288</u>	<u>4,561,995</u>

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Machinery Fund	Road and Bridge Fund	\$ 38,000
General Fund	Special Equipment Reserve Fund	29,000
Appraiser's Cost Fund	Special Equipment Reserve Fund	10,000
Direct Election Fund	Special Equipment Reserve Fund	8,000
Noxious Weed Fund	Special Equipment Reserve Fund	6,500
Wireless Emergency Telephone Fund	Emergency Telephone Service Fund	20,602
General Fund	Victim Witness Program Fund	5,770
General Fund	Diversion Fees Fund	2,668
Prosecuting Attorney Trust Fund	Diversion Fees Fund	500

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

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, 2012, the total project authorization for this project (including temporary notes and interest earned) is \$3,444,754 and the County had expended or encumbered a total of \$3,444,961 to date. The project was completed substantially complete at the end of 2012.

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

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.

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, 2012

Schedule 1

	<u>Certified Budget</u>	<u>Qualified Budget Cr. Adjustment</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 1,295,193		1,295,193	1,371,234	(76,041)
Special Revenue:					
Ambulance District No. 1	37,635		37,635	34,499	3,136
Ambulance District No. 2	139,700		139,700	110,500	29,200
Appraiser's Cost	136,000		136,000	134,267	1,733
Direct Election	53,000		53,000	49,647	3,353
Employee Benefits	1,000,000	16,860	1,016,860	1,053,989	(37,129)
Extension Council					
Fair	10,000		10,000	9,634	366
Health	366,800	105,738	472,538	309,673	162,865
Juvenile Detention Center	11,592		11,592	13,636	(2,044)
Mental Health	30,000		30,000	28,904	1,096
Mental Retardation	20,000		20,000	19,282	718
Noxious Weed	65,970		65,970	62,988	2,982
Road and Bridge	1,134,591		1,134,591	1,084,606	49,985
Rural Fire District No. 1	29,269		29,269	28,385	884
Rural Fire District No. 2	28,999		28,999	25,957	3,042
Rural Fire District No. 3	18,278		18,278	18,278	
Rural Fire District No. 4	30,958		30,958	22,397	8,561
Rural Fire District No. 5	7,164		7,164	6,284	880
Rural Fire District No. 6	4,091		4,091	3,785	306
Rural Fire District No. 8	10,604		10,604	9,677	927
Service Program for the Elderly	41,965		41,965	40,934	1,031
Special Alcohol Program	1,785		1,785		1,785
Special Bridge	103,513		103,513	65,651	37,862
Special Park and Recreation	9,173		9,173		9,173
Emergency Telephone Service	22,299		22,299	15,270	7,029
Wireless Emergency Telephone Service	16,542		16,542	20,602	(4,060)
Debt Service:					
Jail Bond and Interest	205,028		205,028	204,978	50
No Fund Warrants	37,954		37,954		37,954
Enterprise:					
Solid Waste	360,000		360,000	275,466	84,534
Totals	<u>5,228,103</u>	<u>122,598</u>	<u>5,350,701</u>	<u>5,020,523</u>	<u>330,178</u>

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

For the Year Ended December 31, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 792,579	678,142	692,633	(14,491)
Motor Vehicle Tax	73,338	99,399	105,365	(5,966)
Recreational Vehicle Tax	1,509	2,026	2,258	(232)
Delinquent Tax	22,331	29,327	28,466	861
16/20 M Truck Tax			16,235	(16,235)
Countywide Sales Tax	210,927	254,204	200,000	54,204
In Lieu of Tax	1,106	819		819
Mineral Production Tax		27,618	8,000	19,618
Interest on Tax	55,323	32,744	50,000	(17,256)
Total Taxes	<u>1,157,113</u>	<u>1,124,279</u>	<u>1,102,957</u>	<u>21,322</u>
Intergovernmental				
Emergency Preparedness Grant		3,000	10,000	(7,000)
Local Alcoholic Liquor Tax	966	1,112	739	373
Total Intergovernmental	<u>966</u>	<u>4,112</u>	<u>10,739</u>	<u>(6,627)</u>
Licenses, Fees, and Permits				
Mortgage Registration	21,547	28,368	25,000	3,368
Officer Fees	25,283	27,483	30,000	(2,517)
Total Licenses, Fees, and Permits	<u>46,830</u>	<u>55,851</u>	<u>55,000</u>	<u>851</u>
Use of Money and Property				
Interest on Investments	12,780	4,915	15,000	(10,085)
Prisoner Board			72,000	(72,000)
Total Use of Money and Property	<u>12,780</u>	<u>4,915</u>	<u>87,000</u>	<u>(82,085)</u>
Transfers				
Operating Transfers In	18,099		38,954	(38,954)
Miscellaneous				
No Fund Warrant Proceeds		181,807		181,807
Other	6,553	7,780		7,780
Total Miscellaneous	<u>6,553</u>	<u>189,587</u>		<u>189,587</u>
Total Cash Receipts	<u>1,242,341</u>	<u>1,378,744</u>	<u>1,294,650</u>	<u>84,094</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	26,295	25,068	22,000	(3,068)
Contractual Services	49,526	41,058	50,000	8,942
Commodities	314	1,203	500	(703)
Capital Outlay			34,500	34,500
Reimbursed Expense	(11,512)	(11,862)		11,862
Total County Commission	<u>64,623</u>	<u>55,467</u>	<u>107,000</u>	<u>51,533</u>
County Clerk				
Personal Services	60,896	74,524	83,000	8,476
Contractual Services	21,748	15,567	19,990	4,423
Commodities	4,349	8,066	5,300	(2,766)
Reimbursed Expense	(35)	(100)		100
Total County Clerk	<u>86,958</u>	<u>98,057</u>	<u>108,290</u>	<u>10,233</u>
County Treasurer				
Personal Services	56,048	57,901	55,050	(2,851)
Contractual Services	17,499	14,432	15,000	568
Commodities	4,181	3,002	5,000	1,998
Capital Outlay	1,964	445	2,500	2,055
Reimbursed Expense	(150)	(10)		10
Total County Treasurer	<u>79,542</u>	<u>75,770</u>	<u>77,550</u>	<u>1,780</u>

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

For the Year Ended December 31, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
County Attorney				
Personal Services	\$ 71,398	72,988	58,910	(14,078)
Contractual Services	3,700	3,629	3,885	256
Commodities	1,590	1,997	2,205	208
Capital Outlay		649	2,000	1,351
Total County Attorney	<u>76,688</u>	<u>79,263</u>	<u>67,000</u>	<u>(12,263)</u>
Register of Deeds				
Personal Services	38,436	40,059	36,000	(4,059)
Contractual Services	3,134	2,319	2,500	181
Commodities	3,944	3,262	2,500	(762)
Capital Outlay			1,500	1,500
Reimbursed Expense	(530)	(521)		521
Total Register of Deeds	<u>44,984</u>	<u>45,119</u>	<u>42,500</u>	<u>(2,619)</u>
Unified Court				
Contractual Services	32,265	40,810	50,700	9,890
Commodities	2,299	3,184	3,000	(184)
Capital Outlay			3,500	3,500
Reimbursed Expense	(8,273)	(8,761)		8,761
Total Unified Court	<u>26,291</u>	<u>35,233</u>	<u>57,200</u>	<u>21,967</u>
Courthouse General				
Personal Services	38,635	34,241	29,175	(5,066)
Contractual Services	60,599	72,651	52,000	(20,651)
Commodities	7,871	32,692	14,000	(18,692)
Capital Outlay			7,000	7,000
Total Courthouse General	<u>107,105</u>	<u>139,584</u>	<u>102,175</u>	<u>(37,409)</u>
County Counselor				
Personal Services	13,378	13,433	11,500	(1,933)
Contractual Services	170	189		(189)
Commodities	44			
Total County Counselor	<u>13,592</u>	<u>13,622</u>	<u>11,500</u>	<u>(2,122)</u>
County Building Maintenance				
Capital Outlay	29,563	30,000	30,000	
Other General Government				
Contractual Services	5,750	5,750	5,750	
Historical Society				
Contractual Services		7,000	7,000	
Total General Government	<u>535,096</u>	<u>584,865</u>	<u>615,965</u>	<u>31,100</u>
Public Safety				
Sheriff				
Personal Services	178,492	193,923	145,313	(48,610)
Contractual Services	44,310	19,003	39,000	19,997
Commodities	49,325	48,941	43,000	(5,941)
Capital Outlay	13,726	27,385	14,000	(13,385)
Total Sheriff	<u>285,853</u>	<u>289,252</u>	<u>241,313</u>	<u>(47,939)</u>
Sheriff - Dispatch				
Personal Services	132,782	147,281	126,475	(20,806)
Contractual Services	820	11,530	8,230	(3,300)
Commodities	9,570	1,220	1,710	490
Capital Outlay			500	500
Total Sheriff - Dispatch	<u>143,172</u>	<u>160,031</u>	<u>136,915</u>	<u>(23,116)</u>
Sheriff - Jail				
Personal Services	61,184	131,188	140,000	8,812
Contractual Services	95,977	66,254	20,000	(46,254)
Commodities	25,998	48,144	73,000	24,856
Capital Outlay			10,000	10,000
Reimbursed Expense		(218)		218
Total Sheriff - Jail	<u>183,159</u>	<u>245,368</u>	<u>243,000</u>	<u>(2,368)</u>

Chautauqua County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Emergency Preparedness				
Personal Services	\$ 27,964	24,598	23,495	(1,103)
Contractual Services	4,459	5,381	5,500	119
Commodities	10,656	2,442	4,400	1,958
Capital Outlay			2,605	2,605
Reimbursed Expense	(8,695)			
Total Emergency Preparedness	<u>34,384</u>	<u>32,421</u>	<u>36,000</u>	<u>3,579</u>
Total Public Safety	<u>646,568</u>	<u>727,072</u>	<u>657,228</u>	<u>(69,844)</u>
Agriculture				
Conservation District				
Contractual Services	<u>8,970</u>	<u>15,030</u>	<u>12,000</u>	<u>(3,030)</u>
Economic Development				
Economic Development Appropriations				
Contractual Services	<u>8,506</u>	<u>6,829</u>	<u>10,000</u>	<u>3,171</u>
Equipment				
Transfers				
Operating Transfers Out		37,438		(37,438)
Total Expenditures and Transfers	<u>1,199,140</u>	<u>1,371,234</u>	<u>1,295,193</u>	<u>(76,041)</u>
Receipts Over (Under)				
Expenditures and Transfers	43,201	7,510		
Unencumbered Cash, Beginning	(16,916)	26,285		
Unencumbered Cash, Ending	<u>26,285</u>	<u>33,795</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, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 28,668	29,666	30,459	(793)
Motor Vehicle Tax	2,690	3,580	3,455	125
Recreational Vehicle Tax	45	63	63	
Delinquent Tax	1,421	1,226	1,500	(274)
16/20 M Truck Tax			1,064	(1,064)
Total Cash Receipts	<u>32,824</u>	<u>34,535</u>	<u>36,541</u>	<u>(2,006)</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	<u>32,206</u>	<u>34,499</u>	<u>37,635</u>	<u>3,136</u>
Total Expenditures and Transfers	<u>32,206</u>	<u>34,499</u>	<u>37,635</u>	<u>3,136</u>
Receipts Over (Under)				
Expenditures and Transfers	618	36		
Unencumbered Cash, Beginning	<u>94</u>	<u>712</u>		
Unencumbered Cash, Ending	<u>712</u>	<u>748</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, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 93,174	94,364	117,052	(22,688)
Motor Vehicle Tax	9,752	11,983	12,606	(623)
Recreational Vehicle Tax	211	252	280	(28)
Delinquent Tax	2,927	3,900	5,008	(1,108)
16/20 M Truck Tax			1,554	(1,554)
Total Cash Receipts	106,064	110,499	136,500	(26,001)
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	102,962	110,500	139,700	29,200
Total Expenditures and Transfers	102,962	110,500	139,700	29,200
Receipts Over (Under)				
Expenditures and Transfers	3,102	(1)		
Unencumbered Cash, Beginning	201	3,303		
Unencumbered Cash, Ending	3,303	3,302		

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

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 104,101	108,440	110,518	(2,078)
Motor Vehicle Tax	12,939	14,033	13,746	287
Recreational Vehicle Tax	266	283	295	(12)
Delinquent Tax	4,005	4,588	3,714	874
16/20 M Truck Tax			2,118	(2,118)
Total Taxes	<u>121,311</u>	<u>127,344</u>	<u>130,391</u>	<u>(3,047)</u>
Licenses, Fees, and Permits				
Officer Fees	<u>4,101</u>	<u>1,782</u>	<u>1,500</u>	<u>282</u>
Transfers				
Operating Transfers In	<u>29,000</u>			
Total Cash Receipts	<u>154,412</u>	<u>129,126</u>	<u>131,891</u>	<u>(2,765)</u>
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	143,647	113,629	94,000	(19,629)
Contractual Services	27,004	34,292	30,000	(4,292)
Commodities	10,131	7,475	10,000	2,525
Capital Outlay	8,076		2,000	2,000
Operating Transfers Out		10,000		(10,000)
Reimbursed Expense	(41,074)	(31,129)		31,129
Total Expenditures and Transfers	<u>147,784</u>	<u>134,267</u>	<u>136,000</u>	<u>1,733</u>
Receipts Over (Under)				
Expenditures and Transfers	6,628	(5,141)		
Unencumbered Cash, Beginning	<u>5,497</u>	<u>12,125</u>		
Unencumbered Cash, Ending	<u>12,125</u>	<u>6,984</u>		

Chautauqua County, Kansas
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 18,965	34,193	34,810	(617)
Motor Vehicle Tax	4,326	3,165	2,485	680
Recreational Vehicle Tax	89	62	53	9
Delinquent Tax	1,175	1,150	671	479
16/20 M Truck Tax			383	(383)
Total Cash Receipts	<u>24,555</u>	<u>38,570</u>	<u>38,402</u>	<u>168</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	13,887	6,715	12,000	5,285
Contractual Services	14,616	31,106	34,000	2,894
Commodities	3,025	4,341	7,000	2,659
Capital Outlay	355			
Operating Transfers Out		8,000		(8,000)
Reimbursed Expense		(515)		515
Total Expenditures and Transfers	<u>31,883</u>	<u>49,647</u>	<u>53,000</u>	<u>3,353</u>
Receipts Over (Under)				
Expenditures and Transfers	(7,328)	(11,077)		
Unencumbered Cash, Beginning	<u>21,503</u>	<u>14,175</u>		
Unencumbered Cash, Ending	<u>14,175</u>	<u>3,098</u>		

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

For the Year Ended December 31, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 607,426	832,457	857,526	(25,069)
Motor Vehicle Tax	55,437	75,734	80,472	(4,738)
Recreational Vehicle Tax	1,141	1,544	1,725	(181)
Delinquent Tax	19,069	23,858	21,741	2,117
16/20 M Truck Tax			12,399	(12,399)
Total Taxes	<u>683,073</u>	<u>933,593</u>	<u>973,863</u>	<u>(40,270)</u>
Intergovernmental				
Federal Financial Assistance	<u>10,767</u>	<u>16,860</u>		<u>16,860</u>
Miscellaneous				
No Fund Warrant Proceeds		<u>85,680</u>		<u>85,680</u>
Total Cash Receipts	<u>693,840</u>	<u>1,036,133</u>	<u>973,863</u>	<u>62,270</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	737,443	1,069,055	1,000,000	(69,055)
Reimbursed Expense	(11,440)	(15,066)		15,066
Total Employee Benefits	<u>726,003</u>	<u>1,053,989</u>	<u>1,000,000</u>	<u>(53,989)</u>
Budget Credit			<u>16,860</u>	<u>16,860</u>
Total Expenditures and Transfers	<u>726,003</u>	<u>1,053,989</u>	<u>1,016,860</u>	<u>(37,129)</u>
Receipts Over (Under)				
Expenditures and Transfers	(32,163)	(17,856)		
Unencumbered Cash, Beginning	<u>37,848</u>	<u>5,685</u>		
Unencumbered Cash, Ending	<u>5,685</u>	<u>(12,171)</u>		

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

For the Year Ended December 31, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ (11)			
Delinquent Tax	<u>581</u>	<u>360</u>		<u>360</u>
Total Cash Receipts	<u>570</u>	<u>360</u>		<u>360</u>
Expenditures and Transfers				
Agriculture				
Receipts Over (Under)				
Expenditures and Transfers	570	360		
Unencumbered Cash, Beginning	<u>16,911</u>	<u>17,481</u>		
Unencumbered Cash, Ending	<u>17,481</u>	<u>17,841</u>		

Chautauqua County, Kansas
Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 8,062	8,264	8,460	(196)
Motor Vehicle Tax	771	1,014	1,065	(51)
Recreational Vehicle Tax	16	21	23	(2)
Delinquent Tax	282	336	288	48
16/20 M Truck Tax			164	(164)
Total Cash Receipts	<u>9,131</u>	<u>9,635</u>	<u>10,000</u>	<u>(365)</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>8,958</u>	<u>9,634</u>	<u>10,000</u>	<u>366</u>
Total Expenditures and Transfers	<u>8,958</u>	<u>9,634</u>	<u>10,000</u>	<u>366</u>
Receipts Over (Under)				
Expenditures and Transfers	173	1		
Unencumbered Cash, Beginning	<u>90</u>	<u>263</u>		
Unencumbered Cash, Ending	<u>263</u>	<u>264</u>		

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

For the Year Ended December 31, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 113,315	152,224	152,641	(417)
Motor Vehicle Tax	30,317	19,981	14,372	5,609
Recreational Vehicle Tax	624	388	308	80
Delinquent Tax	8,593	7,951	3,883	4,068
16/20 M Truck Tax			2,215	(2,215)
Total Taxes	<u>152,849</u>	<u>180,544</u>	<u>173,419</u>	<u>7,125</u>
Intergovernmental				
Federal Financial Assistance	83,144	88,274		88,274
State Grant	8,210	17,464		17,464
Total Intergovernmental	<u>91,354</u>	<u>105,738</u>		<u>105,738</u>
Licenses, Fees, and Permits				
Service Fees	<u>63,723</u>	<u>60,523</u>	<u>13,131</u>	<u>47,392</u>
Total Cash Receipts	<u>307,926</u>	<u>346,805</u>	<u>186,550</u>	<u>160,255</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	351,024	246,602	275,000	28,398
Contractual Services	46,745	60,014	68,200	8,186
Commodities	41,830	44,081	53,600	9,519
Capital Outlay	15,000		15,000	15,000
Reimbursed Expense	(125)	(41,024)	(45,000)	(3,976)
Total Health Department	<u>454,474</u>	<u>309,673</u>	<u>366,800</u>	<u>57,127</u>
Budget Credit			<u>105,738</u>	<u>105,738</u>
Total Expenditures and Transfers	<u>454,474</u>	<u>309,673</u>	<u>472,538</u>	<u>162,865</u>
Receipts Over (Under)				
Expenditures and Transfers	(146,548)	37,132		
Unencumbered Cash, Beginning	<u>404,583</u>	<u>258,035</u>		
Unencumbered Cash, Ending	<u>258,035</u>	<u>295,167</u>		

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

For the Year Ended December 31, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 10,140	9,121	9,448	(327)
Motor Vehicle Tax	302	1,062	1,337	(275)
Recreational Vehicle Tax	6	22	29	(7)
Delinquent Tax	206	316	361	(45)
16/20 M Truck Tax			206	(206)
Total Cash Receipts	<u>10,654</u>	<u>10,521</u>	<u>11,381</u>	<u>(860)</u>
Expenditures and Transfers				
Public Safety				
Juvenile Detention				
Contractual Services	<u>8,361</u>	<u>13,636</u>	<u>11,592</u>	<u>(2,044)</u>
Total Expenditures and Transfers	<u>8,361</u>	<u>13,636</u>	<u>11,592</u>	<u>(2,044)</u>
Receipts Over (Under)				
Expenditures and Transfers	2,293	(3,115)		
Unencumbered Cash, Beginning	<u>866</u>	<u>3,159</u>		
Unencumbered Cash, Ending	<u>3,159</u>	<u>44</u>		

Chautauqua County, Kansas
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 24,082	24,802	25,395	(593)
Motor Vehicle Tax	2,369	3,053	3,185	(132)
Recreational Vehicle Tax	49	62	68	(6)
Delinquent Tax	822	987	861	126
16/20 M Truck Tax			491	(491)
Total Cash Receipts	<u>27,322</u>	<u>28,904</u>	<u>30,000</u>	<u>(1,096)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>26,759</u>	<u>28,904</u>	<u>30,000</u>	<u>1,096</u>
Total Expenditures and Transfers	<u>26,759</u>	<u>28,904</u>	<u>30,000</u>	<u>1,096</u>
Receipts Over (Under)				
Expenditures and Transfers	563			
Unencumbered Cash, Beginning	<u>201</u>	<u>764</u>		
Unencumbered Cash, Ending	<u>764</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, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 16,078	16,535	16,929	(394)
Motor Vehicle Tax	1,578	2,035	2,124	(89)
Recreational Vehicle Tax	32	41	46	(5)
Delinquent Tax	566	671	574	97
16/20 M Truck Tax			327	(327)
Total Cash Receipts	<u>18,254</u>	<u>19,282</u>	<u>20,000</u>	<u>(718)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>17,862</u>	<u>19,282</u>	<u>20,000</u>	<u>718</u>
Total Expenditures and Transfers	<u>17,862</u>	<u>19,282</u>	<u>20,000</u>	<u>718</u>
Receipts Over (Under)				
Expenditures and Transfers	392			
Unencumbered Cash, Beginning	<u>137</u>	<u>529</u>		
Unencumbered Cash, Ending	<u>529</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, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 52,561	52,828	54,037	(1,209)
Motor Vehicle Tax	5,336	6,707	6,940	(233)
Recreational Vehicle Tax	110	136	149	(13)
Delinquent Tax	1,811	2,170	1,875	295
16/20 M Truck Tax			1,069	(1,069)
Total Cash Receipts	59,818	61,841	64,070	(2,229)
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	31,738	27,586	26,420	(1,166)
Contractual Services	3,435	3,734	3,650	(84)
Commodities	47,218	63,685	31,900	(31,785)
Capital Outlay	2,532		4,000	4,000
Operating Transfers Out	4,000	6,500		(6,500)
Reimbursed Expense	(28,682)	(38,517)		38,517
Total Expenditures and Transfers	60,241	62,988	65,970	2,982
Receipts Over (Under)				
Expenditures and Transfers	(423)	(1,147)		
Unencumbered Cash, Beginning	3,396	2,973		
Unencumbered Cash, Ending	2,973	1,826		

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

For the Year Ended December 31, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 775,045	763,140	781,543	(18,403)
Motor Vehicle Tax	72,630	97,157	102,575	(5,418)
Recreational Vehicle Tax	1,495	1,979	2,199	(220)
Delinquent Tax	25,022	30,874	27,712	3,162
16/20 M Truck Tax			15,805	(15,805)
In Lieu of Tax	369	273		273
Total Taxes	<u>874,561</u>	<u>893,423</u>	<u>929,834</u>	<u>(36,411)</u>
Intergovernmental				
Special City & County Highway	202,598	193,673	181,470	12,203
Equalization and Adjustment	23,513	18,111	13,500	4,611
Total Intergovernmental	<u>226,111</u>	<u>211,784</u>	<u>194,970</u>	<u>16,814</u>
Transfers				
Operating Transfers In		38,000		38,000
Miscellaneous				
Other	11,281	2,028	2,500	(472)
Total Cash Receipts	<u>1,111,953</u>	<u>1,145,235</u>	<u>1,127,304</u>	<u>17,931</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	390,600	371,981	345,128	(26,853)
Contractual Services	23,631	25,664	27,370	1,706
Commodities	586,218	654,103	699,148	45,045
Capital Outlay	31,207	32,858	62,945	30,087
Operating Transfers Out	35,000			
Total Expenditures and Transfers	<u>1,066,656</u>	<u>1,084,606</u>	<u>1,134,591</u>	<u>49,985</u>
Receipts Over (Under)				
Expenditures and Transfers	45,297	60,629		
Unencumbered Cash, Beginning	<u>28,590</u>	<u>73,887</u>		
Unencumbered Cash, Ending	<u>73,887</u>	<u>134,516</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, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 9,473	17,680	25,948	(8,268)
Motor Vehicle Tax	1,561	1,644	1,639	5
Recreational Vehicle Tax	24	28	28	
Delinquent Tax	841	637	1,000	(363)
16/20 M Truck Tax			654	(654)
Total Taxes	<u>11,899</u>	<u>19,989</u>	<u>29,269</u>	<u>(9,280)</u>
Intergovernmental				
Other Intergovernmental	<u>4,921</u>	<u>8,355</u>		<u>8,355</u>
Total Cash Receipts	<u>16,820</u>	<u>28,344</u>	<u>29,269</u>	<u>(925)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>17,050</u>	<u>28,385</u>	<u>29,269</u>	<u>884</u>
Total Expenditures and Transfers	<u>17,050</u>	<u>28,385</u>	<u>29,269</u>	<u>884</u>
Receipts Over (Under)				
Expenditures and Transfers	(230)	(41)		
Unencumbered Cash, Beginning	<u>644</u>	<u>414</u>		
Unencumbered Cash, Ending	<u>414</u>	<u>373</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, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 21,606	22,141	23,378	(1,237)
Motor Vehicle Tax	2,037	2,860	3,366	(506)
Recreational Vehicle Tax	58	61	98	(37)
Delinquent Tax	1,175	894	850	44
16/20 M Truck Tax			376	(376)
Total Cash Receipts	<u>24,876</u>	<u>25,956</u>	<u>28,068</u>	<u>(2,112)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>24,652</u>	<u>25,957</u>	<u>28,999</u>	<u>3,042</u>
Total Expenditures and Transfers	<u>24,652</u>	<u>25,957</u>	<u>28,999</u>	<u>3,042</u>
Receipts Over (Under)				
Expenditures and Transfers	224	(1)		
Unencumbered Cash, Beginning	<u>82</u>	<u>306</u>		
Unencumbered Cash, Ending	<u>306</u>	<u>305</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, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 10,679	11,219	12,806	(1,587)
Motor Vehicle Tax	1,121	3,143	3,050	93
Recreational Vehicle Tax	45	116	109	7
Delinquent Tax	640	1,254	1,000	254
16/20 M Truck Tax			220	(220)
Total Cash Receipts	<u>12,485</u>	<u>15,732</u>	<u>17,185</u>	<u>(1,453)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>12,323</u>	<u>18,278</u>	<u>18,278</u>	
Total Expenditures and Transfers	<u>12,323</u>	<u>18,278</u>	<u>18,278</u>	
Receipts Over (Under)				
Expenditures and Transfers	162	(2,546)		
Unencumbered Cash, Beginning	<u>94</u>	<u>256</u>		
Unencumbered Cash, Ending	<u>256</u>	<u>(2,290)</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, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 17,032	19,454	26,401	(6,947)
Motor Vehicle Tax	1,788	2,199	2,393	(194)
Recreational Vehicle Tax	33	49	55	(6)
Delinquent Tax	276	695	850	(155)
16/20 M Truck Tax			283	(283)
Total Cash Receipts	<u>19,129</u>	<u>22,397</u>	<u>29,982</u>	<u>(7,585)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>18,678</u>	<u>22,397</u>	<u>30,958</u>	<u>8,561</u>
Total Expenditures and Transfers	<u>18,678</u>	<u>22,397</u>	<u>30,958</u>	<u>8,561</u>
Receipts Over (Under)				
Expenditures and Transfers	451			
Unencumbered Cash, Beginning	<u>126</u>	<u>577</u>		
Unencumbered Cash, Ending	<u>577</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, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,471	5,628	5,720	(92)
Motor Vehicle Tax	469	441	525	(84)
Recreational Vehicle Tax	4	11	7	4
Delinquent Tax	137	204	325	(121)
16/20 M Truck Tax			107	(107)
Total Cash Receipts	<u>6,081</u>	<u>6,284</u>	<u>6,684</u>	<u>(400)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>6,217</u>	<u>6,284</u>	<u>7,164</u>	<u>880</u>
Total Expenditures and Transfers	<u>6,217</u>	<u>6,284</u>	<u>7,164</u>	<u>880</u>
Receipts Over (Under)				
Expenditures and Transfers	(136)			
Unencumbered Cash, Beginning	<u>155</u>	<u>19</u>		
Unencumbered Cash, Ending	<u>19</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, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,423	3,475	3,541	(66)
Motor Vehicle Tax	152	282	354	(72)
Recreational Vehicle Tax	3	4	4	
Delinquent Tax	14	24	70	(46)
16/20 M Truck Tax			51	(51)
Total Cash Receipts	<u>3,592</u>	<u>3,785</u>	<u>4,020</u>	<u>(235)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>3,408</u>	<u>3,785</u>	<u>4,091</u>	<u>306</u>
Total Expenditures and Transfers	<u>3,408</u>	<u>3,785</u>	<u>4,091</u>	<u>306</u>
Receipts Over (Under)				
Expenditures and Transfers	184			
Unencumbered Cash, Beginning	<u>1</u>	<u>185</u>		
Unencumbered Cash, Ending	<u>185</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, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 7,356	7,712	7,988	(276)
Motor Vehicle Tax	950	1,352	1,425	(73)
Recreational Vehicle Tax	18	30	24	6
Delinquent Tax	152	583	400	183
16/20 M Truck Tax			193	(193)
Total Cash Receipts	<u>8,476</u>	<u>9,677</u>	<u>10,030</u>	<u>(353)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>9,327</u>	<u>9,677</u>	<u>10,604</u>	<u>927</u>
Total Expenditures and Transfers	<u>9,327</u>	<u>9,677</u>	<u>10,604</u>	<u>927</u>
Receipts Over (Under)				
Expenditures and Transfers	(851)			
Unencumbered Cash, Beginning	<u>1,034</u>	<u>183</u>		
Unencumbered Cash, Ending	<u>183</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, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 33,006	34,953	35,689	(736)
Motor Vehicle Tax	3,858	4,359	4,341	18
Recreational Vehicle Tax	79	88	93	(5)
Delinquent Tax	1,395	1,534	1,173	361
16/20 M Truck Tax			669	(669)
Total Cash Receipts	<u>38,338</u>	<u>40,934</u>	<u>41,965</u>	<u>(1,031)</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	<u>37,571</u>	<u>40,934</u>	<u>41,965</u>	<u>1,031</u>
Total Expenditures and Transfers	<u>37,571</u>	<u>40,934</u>	<u>41,965</u>	<u>1,031</u>
Receipts Over (Under)				
Expenditures and Transfers	767			
Unencumbered Cash, Beginning	<u>508</u>	<u>1,275</u>		
Unencumbered Cash, Ending	<u>1,275</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, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,848	2,128	1,412	716
Total Cash Receipts	<u>1,848</u>	<u>2,128</u>	<u>1,412</u>	<u>716</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services			1,785	1,785
Total Expenditures and Transfers			<u>1,785</u>	<u>1,785</u>
Receipts Over (Under)				
Expenditures and Transfers	1,848	2,128		
Unencumbered Cash, Beginning	<u>374</u>	<u>2,222</u>		
Unencumbered Cash, Ending	<u>2,222</u>	<u>4,350</u>		

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

For the Year Ended December 31, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 53,783	82,613	84,471	(1,858)
Motor Vehicle Tax	8,555	7,773	7,007	766
Recreational Vehicle Tax	176	155	150	5
Delinquent Tax	3,550	3,288	1,893	1,395
16/20 M Truck Tax			1,080	(1,080)
Total Cash Receipts	<u>66,064</u>	<u>93,829</u>	<u>94,601</u>	<u>(772)</u>
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	9,578	9,140		(9,140)
Contractual Services	16,329	11,298	54,000	42,702
Commodities	98,532	45,213	32,700	(12,513)
Capital Outlay			16,813	16,813
Reimbursed Expense	(164)			
Total Expenditures and Transfers	<u>124,275</u>	<u>65,651</u>	<u>103,513</u>	<u>37,862</u>
Receipts Over (Under) Expenditures and Transfers	(58,211)	28,178		
Unencumbered Cash, Beginning	<u>68,324</u>	<u>10,113</u>		
Unencumbered Cash, Ending	<u>10,113</u>	<u>38,291</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, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 966	1,112	739	373
Total Cash Receipts	<u>966</u>	<u>1,112</u>	<u>739</u>	<u>373</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services			9,173	9,173
Total Expenditures and Transfers			<u>9,173</u>	<u>9,173</u>
Receipts Over (Under)				
Expenditures and Transfers	966	1,112		
Unencumbered Cash, Beginning	<u>8,434</u>	<u>9,400</u>		
Unencumbered Cash, Ending	<u>9,400</u>	<u>10,512</u>		

Chautauqua County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>5,000</u>	<u>53,500</u>
Total Cash Receipts	<u>5,000</u>	<u>53,500</u>
Expenditures and Transfers		
Equipment		
Equipment		
General Government	<u>36,786</u>	<u> </u>
Transfers		
Operating Transfers Out	<u>29,000</u>	<u> </u>
Total Expenditures and Transfers	<u>65,786</u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	(60,786)	53,500
Unencumbered Cash, Beginning	<u>65,561</u>	<u>4,775</u>
Unencumbered Cash, Ending	<u><u>4,775</u></u>	<u><u>58,275</u></u>

Chautauqua County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>35,000</u>	<u> </u>
Total Cash Receipts	<u>35,000</u>	<u> </u>
 Expenditures and Transfers		
Public Works		
Equipment		
Capital Outlay	2,500	
Operating Transfers Out	<u>1,000</u>	<u>38,000</u>
Total Expenditures and Transfers	<u>3,500</u>	<u>38,000</u>
 Receipts Over (Under)		
Expenditures and Transfers	31,500	(38,000)
 Unencumbered Cash, Beginning	<u>29,151</u>	<u>60,651</u>
Unencumbered Cash, Ending	<u>60,651</u>	<u>22,651</u>

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

For the Year Ended December 31, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 11,840	43,032	28,702	14,330
Transfers				
Operating Transfers In		20,602		20,602
Total Cash Receipts	<u>11,840</u>	<u>63,634</u>	<u>28,702</u>	<u>34,932</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	3,452	15,270	6,610	(8,660)
Commodities	1,904		5,700	5,700
Capital Outlay			9,989	9,989
Total Expenditures and Transfers	<u>5,356</u>	<u>15,270</u>	<u>22,299</u>	<u>7,029</u>
Receipts Over (Under)				
Expenditures and Transfers	6,484	48,364		
Unencumbered Cash, Beginning	<u>25,976</u>	<u>32,460</u>		
Unencumbered Cash, Ending	<u>32,460</u>	<u>80,824</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, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
State Grant	\$ 25,596			
Emergency Telephone Tax	8,205			
Total Cash Receipts	<u>33,801</u>			
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	29,213		16,542	16,542
Operating Transfers Out		20,602		(20,602)
Total Expenditures and Transfers	<u>29,213</u>	<u>20,602</u>	<u>16,542</u>	<u>(4,060)</u>
Receipts Over (Under)				
Expenditures and Transfers	4,588	(20,602)		
Unencumbered Cash, Beginning	<u>26,059</u>	<u>30,647</u>		
Unencumbered Cash, Ending	<u>30,647</u>	<u>10,045</u>		

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

For the Year Ended December 31, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 318,450	267,733	205,028	62,705
Total Cash Receipts	<u>318,450</u>	<u>267,733</u>	<u>205,028</u>	<u>62,705</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	183,804	204,978	205,028	50
Total Expenditures and Transfers	<u>183,804</u>	<u>204,978</u>	<u>205,028</u>	<u>50</u>
Receipts Over (Under)				
Expenditures and Transfers	134,646	62,755		
Unencumbered Cash, Beginning	<u>108,959</u>	<u>243,605</u>		
Unencumbered Cash, Ending	<u>243,605</u>	<u>306,360</u>		

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

For the Year Ended December 31, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 194,873	76		76
Motor Vehicle Tax		18,988	26,253	(7,265)
Recreational Vehicle Tax		405	563	(158)
Delinquent Tax	793	4,027	7,093	(3,066)
16/20 M Truck Tax			4,045	(4,045)
Total Cash Receipts	<u>195,666</u>	<u>23,496</u>	<u>37,954</u>	<u>(14,458)</u>
Expenditures and Transfers				
Debt Service				
No Fund Warrants				
Principal and Interest	<u>210,702</u>		<u>37,954</u>	<u>37,954</u>
Total Expenditures and Transfers	<u>210,702</u>		<u>37,954</u>	<u>37,954</u>
Receipts Over (Under)				
Expenditures and Transfers	(15,036)	23,496		
Unencumbered Cash, Beginning		(15,036)		
Unencumbered Cash, Ending	<u>(15,036)</u>	<u>8,460</u>		

Chautauqua County, Kansas
Jail Construction Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Countywide Sales Tax	\$ _____	115,009
Use of Money and Property		
Interest on Investments	7,620	408
Miscellaneous		
Other	5	
Total Cash Receipts	<u>7,625</u>	<u>115,417</u>
Expenditures and Transfers		
Public Safety		
Construction		
Capital Outlay	57,638	158,875
Total Expenditures and Transfers	<u>57,638</u>	<u>158,875</u>
Receipts Over (Under)		
Expenditures and Transfers	(50,013)	(43,458)
Unencumbered Cash, Beginning	93,355	43,342
Unencumbered Cash, Ending	<u>43,342</u>	<u>(116)</u>

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

For the Year Ended December 31, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 16,757	15,038	15,000	38
Licenses, Fees, and Permits				
Service Fees	232,939	276,365	345,000	(68,635)
Miscellaneous				
Other	746	738		738
Total Cash Receipts	<u>250,442</u>	<u>292,141</u>	<u>360,000</u>	<u>(67,859)</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	186,327	141,195	195,000	53,805
Contractual Services	56,629	39,853	75,000	35,147
Commodities	42,636	57,705	50,000	(7,705)
Capital Outlay	3,000	128,704	40,000	(88,704)
Reimbursed Expense	(525)	(91,991)		91,991
Total Expenditures and Transfers	<u>288,067</u>	<u>275,466</u>	<u>360,000</u>	<u>84,534</u>
Receipts Over (Under)				
Expenditures and Transfers	(37,625)	16,675		
Unencumbered Cash, Beginning	<u>77,636</u>	<u>40,011</u>		
Unencumbered Cash, Ending	<u>40,011</u>	<u>56,686</u>		

Chautauqua County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 35,807	34,144
Total Cash Receipts	<u>35,807</u>	<u>34,144</u>
 Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	21,226	19,675
Contractual Services	8,769	9,770
Commodities	5,857	5,978
Reimbursed Expense	(500)	(956)
Total Expenditures and Transfers	<u>35,352</u>	<u>34,467</u>
 Receipts Over (Under)		
Expenditures and Transfers	455	(323)
 Unencumbered Cash, Beginning	<u>265</u>	<u>720</u>
Unencumbered Cash, Ending	<u><u>720</u></u>	<u><u>397</u></u>

Chautauqua County, Kansas
 Prosecuting Attorney Training Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ <u>691</u>	<u>670</u>
Total Cash Receipts	<u>691</u>	<u>670</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>643</u>	<u>693</u>
Total Expenditures and Transfers	<u>643</u>	<u>693</u>
 Receipts Over (Under)		
Expenditures and Transfers	48	(23)
 Unencumbered Cash, Beginning	<u>3,771</u>	<u>3,819</u>
Unencumbered Cash, Ending	<u><u>3,819</u></u>	<u><u>3,796</u></u>

Chautauqua County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ <u>2,951</u>	<u>4,934</u>
Total Cash Receipts	<u>2,951</u>	<u>4,934</u>
 Expenditures and Transfers		
None	<u> </u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	2,951	4,934
 Unencumbered Cash, Beginning	<u>111</u>	<u>3,062</u>
Unencumbered Cash, Ending	<u><u>3,062</u></u>	<u><u>7,996</u></u>

Chautauqua County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ <u>9,443</u>	<u>7,611</u>
Total Cash Receipts	<u>9,443</u>	<u>7,611</u>
 Expenditures and Transfers		
General Government		
Register of Deeds		
Personal Services	<u>8,348</u>	<u>7,669</u>
Total Expenditures and Transfers	<u>8,348</u>	<u>7,669</u>
 Receipts Over (Under)		
Expenditures and Transfers	1,095	(58)
 Unencumbered Cash, Beginning	<u>1,905</u>	<u>3,000</u>
Unencumbered Cash, Ending	<u><u>3,000</u></u>	<u><u>2,942</u></u>

Chautauqua County, Kansas
Drug Forfeitures Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

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

Chautauqua County, Kansas
 Prosecuting Attorney Trust Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,901	300
Total Cash Receipts	1,901	300
Expenditures and Transfers		
General Government		
County Attorney		
Commodities	171	
Operating Transfers Out	18,100	500
Total Expenditures and Transfers	18,271	500
Receipts Over (Under)		
Expenditures and Transfers	(16,370)	(200)
Unencumbered Cash, Beginning	16,570	200
Unencumbered Cash, Ending	200	

Chautauqua County, Kansas
 Prosecuting Attorney Check Fees Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	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
Victim Witness Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ _____	_____ 5,770
Total Cash Receipts	_____	_____ 5,770
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers		5,770
Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	=====	===== 5,770

Chautauqua County, Kansas
Community Development Block Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ _____	<u>3,000</u>
Total Cash Receipts	<u> </u>	<u>3,000</u>
 Expenditures and Transfers		
Public Works		
Public Works	<u> </u>	<u>3,000</u>
Total Expenditures and Transfers	<u> </u>	<u>3,000</u>
 Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	(<u> 16</u>)	(<u> 16</u>)
Unencumbered Cash, Ending	(<u> 16</u>)	(<u> 16</u>)

Chautauqua County, Kansas
CDBG Micro Loan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 44	72
Industrial Loan Payments	2,164	
Interest on Industrial Loans	<u>64</u>	
Total Cash Receipts	<u>2,272</u>	<u>72</u>
 Expenditures and Transfers		
Economic Development		
Other Economic Development		
Contractual Services	<u>658</u>	<u>344</u>
Total Expenditures and Transfers	<u>658</u>	<u>344</u>
 Receipts Over (Under)		
Expenditures and Transfers	1,614	(272)
 Unencumbered Cash, Beginning	<u>77,108</u>	<u>78,722</u>
Unencumbered Cash, Ending	<u><u>78,722</u></u>	<u><u>78,450</u></u>

Chautauqua County, Kansas
FEMA Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

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

Chautauqua County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ <u>3,851</u>	<u>3,769</u>
Total Cash Receipts	<u>3,851</u>	<u>3,769</u>
 Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	<u>3,711</u>	<u>4,559</u>
Total Expenditures and Transfers	<u>3,711</u>	<u>4,559</u>
 Receipts Over (Under)		
Expenditures and Transfers	140	(790)
 Unencumbered Cash, Beginning	<u>1,034</u>	<u>1,174</u>
Unencumbered Cash, Ending	<u><u>1,174</u></u>	<u><u>384</u></u>

Chautauqua County, Kansas
Diversion Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,436	3,230
Transfers		
Operating Transfers In	5,771	3,168
Total Cash Receipts	<u>10,207</u>	<u>6,398</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	13,703	
Commodities	2,566	600
Operating Transfers Out	5,770	
Total Expenditures and Transfers	<u>22,039</u>	<u>600</u>
 Receipts Over (Under)		
Expenditures and Transfers	(11,832)	5,798
 Unencumbered Cash, Beginning	<u>11,832</u>	
Unencumbered Cash, Ending	<u><u>11,832</u></u>	<u><u>5,798</u></u>

Chautauqua County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2012

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Sedan Library	\$ 492	20,420	20,420	492
Sedan General	2,311	89,704	89,704	2,311
Sedan Employee Benefits	2,414	105,863	105,863	2,414
Sedan Special Equipment	214	3,049	3,049	214
Cedar Vale General	1,224	68,592	68,593	1,223
Cedar Vale Employee Benefits	756	35,465	35,465	756
Cedar Vale Library	128	8,437	8,437	128
Cedar Vale Bond and Interest	565	19,623	19,624	564
Cedar Vale Special Assessment	15	100	100	15
Elgin City General		1,528	1,528	
Chautauqua City General	(1)	5,107	5,107	(1)
Peru General	49	11,940	11,940	49
Niotaze General		1,571	1,571	
Subtotal Cities	<u>8,167</u>	<u>371,399</u>	<u>371,401</u>	<u>8,165</u>
Townships:				
Center Township General	225	4,514	4,514	225
Little Caney Township General	62	4,673	4,673	62
Belleville General	3	7		10
Lafayette Township General	35	604	604	35
Subtotal Townships	<u>325</u>	<u>9,798</u>	<u>9,791</u>	<u>332</u>
Schools:				
USD #282 General	2,031	24,214	22,655	3,590
USD #282 Capital Outlay	363	106	262	207
USD #282 Supplemental General	4,100	33,450	32,324	5,226
USD #283 General	1,258	12,147	12,147	1,258
USD #283 Bond and Interest	572	5,656	5,656	572
USD #285 Recreation Commission	139	5,977	5,977	139
USD #285 General	2,277	87,994	87,994	2,277
USD #285 Supplemental General	1,878	136,805	136,805	1,878
USD #286 General	10,714	341,698	340,061	12,351
USD #286 Capital Outlay	790	755	755	790
USD #286 Supplemental General	5,727	450,197	450,197	5,727
USD #286 Recreation Commission	417	21,036	21,036	417
USD #436 General	607	21,746	21,746	607
USD #436 Supplemental General	461	20,807	20,807	461
USD #436 Recreation Commission	101	4,483	4,483	101
USD #436 Rec Comm Emp Benefits	6	294	294	6
USD #446 General		1,293	1,293	
USD #446 Bond and Interest		258	258	
USD #446 Capital Outlay		82	82	
USD #446 Supplemental General		1,380	1,380	
USD #446 Recreation Commission		223	223	
USD #446 Employee Benefits		73	73	
USD #283 Supplemental General	346	8,259	8,259	346
Subtotal Schools	<u>31,787</u>	<u>1,178,933</u>	<u>1,174,767</u>	<u>35,953</u>

Chautauqua County, Kansas
 Fiduciary Funds
 Schedule of Receipts, Disbursements and Balances
 Regulatory Basis
 For the Year Ended December 31, 2012

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	\$ 224	7,762	7,762	224
Peru Cemetery	20	6,107	6,107	20
Niotaze Cemetery	61	5,210	5,210	61
Lafayette Cemetery	49	2,933	2,822	160
Caneyville Cemetery	15	2,850	2,850	15
Salt Creek Cemetery	125	2,641	2,641	125
Hendricks Cemetery	7	3,589	3,589	7
Washington Cemetery	43	2,834	2,834	43
Sedan Cemetery	472	15,194	15,194	472
Elgin Cemetery		5,409	5,409	
Center Cemetery	73	2,099	2,099	73
Spring Creek Cemetery	13	1,778	1,778	13
Chautauqua Oak Hill Cemetery	165	5,522	5,522	165
El Cado Cemetery	3	1,759	1,759	3
Subtotal Cemeteries	<u>1,270</u>	<u>65,687</u>	<u>65,576</u>	<u>1,381</u>
Watershed Districts:				
Watershed #14	75	4,589	4,589	75
Watershed #15	174	3,347	3,347	174
Watershed #31	408	32,927	32,011	1,324
Watershed #34	2,326	86,581	86,548	2,359
Watershed #47		45	45	
Subtotal Watershed Districts	<u>2,983</u>	<u>127,489</u>	<u>126,540</u>	<u>3,932</u>
Rolling Prairie Extension District:				
Rolling Prairie Extension District	1,897	65,208	65,208	1,897
Subtotal Rolling Prairie Extension District	<u>1,897</u>	<u>65,208</u>	<u>65,208</u>	<u>1,897</u>
Regional Library:				
SEK Library General	888	31,844	31,844	888
SEK Library Employee Benefits	56	2,353	2,353	56
Subtotal Regional Library	<u>944</u>	<u>34,197</u>	<u>34,197</u>	<u>944</u>
Total Subdivisions	<u>47,373</u>	<u>1,852,711</u>	<u>1,847,480</u>	<u>52,604</u>
State Funds:				
State Educational Building		32,138	32,138	
State Institutional Building	419	13,612	13,612	419
State General Fund	837	3	3	837
Total State Funds	<u>1,256</u>	<u>45,753</u>	<u>45,753</u>	<u>1,256</u>

Chautauqua County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2012

<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)	(2,802,670	2,802,696	(483)
Motor Vehicle Licenses	(1,322)	(283,753	278,783	3,648
Driver License Fees	806	13,792	13,350	1,248
Heritage Trust	2,281	1,139	1,032	2,388
Unclaimed Money		4,332		4,332
Stray Animal		1,266	550	716
Clerk of Court Release	6,857	2,355		9,212
Cash Bond Deposits	25,800	2,100	200	27,700
Sales Tax	17,953	308,951	309,793	17,111
Change	1,988	952		2,940
State VIN Fees	20	352	324	48
Neighborhood Revitalization	2,636			2,636
Total Other Agency Funds	<u>56,562</u>	<u>3,421,662</u>	<u>3,406,728</u>	<u>71,496</u>
Distributable Funds:				
Current Tax	3,142,987	4,983,799	4,663,044	3,463,742
Delinquent Tax	82,611	157,274	194,382	45,503
Impounded Tax	15,648		11,040	4,608
Motor Vehicle Tax	131,874	567,178	549,103	149,949
Recreational Vehicle Tax	1,994	8,822	11,229	(413)
Mineral Production Tax	35,606	32,743	55,236	13,113
Oil and Gas Valuation Depletion Trust		109,376		109,376
Total Distributable Funds	<u>3,410,720</u>	<u>5,859,192</u>	<u>5,484,034</u>	<u>3,785,878</u>
Total Agency Funds	<u>3,515,911</u>	<u>11,179,318</u>	<u>10,783,995</u>	<u>3,911,234</u>

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County of Chautauqua, Kansas
 Reconciliation of 2011 Tax Roll
For the Year Ended December 31, 2012

Schedule 4

County Clerk's Abstract of Taxes Levied		\$	5,229,991
Add: Added and Escaped Taxes			2,853
Deduct: Taxes Abated and Refunded			<u>(85,607)</u>
Tax Roll as Adjusted			<u><u>5,147,237</u></u>
<u>County Treasurer's Accounting:</u>			
Taxes Collected and Distributed (net of refunds)	\$		4,655,558
Uncollected:			
Personal Property		70,479	
Real Estate and Special Assessments		<u>421,583</u>	
Total Uncollected			492,062
Tax Roll (Over) Under Accounted For			<u>(383)</u>
Net Tax Roll			<u><u>5,147,237</u></u>

County of Chautauqua, Kansas
 County Clerk
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
 (Page 1 of 4)

Balance - January 1, 2012	\$		0
<u>Receipts:</u>			
Beer Licenses		200	
General Misc		217	
Officer Fees		82	
Election Misc		540	
Miscellaneous Fees and Reimbursements		3,516	
Total Receipts			4,555
<u>Disbursements:</u>			
To County Treasurer			4,555
Balance - December 31, 2012			-

County of Chautauqua, Kansas
 Register of Deeds
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
 (Page 2 of 4)

Balance - January 1, 2012	\$	8
<u>Receipts:</u>		
Mortgage Registration Fees		28,368
Recording Fees		17,030
Heritage Trust Fees		1,139
Tech Fund		7,609
Other		775
Total Receipts		54,921
<u>Disbursements:</u>		
To County Treasurer		54,929
Balance - December 31, 2012		0
<u>Composition of Cash:</u>		
Cash On Hand		0

County of Chautauqua, Kansas
 Clerk of District Court
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
 (Page 3 of 4)

Balance - January 1, 2012	\$	17,807
<u>Receipts:</u>		
Bonds and Bond Forfeitures	28,570	
County Clerk Fees	1,833	
County Reimbursement	8,761	
Drivers License Reinstatement Fees	917	
Fines	54,128	
Indigent Defense Fees	537	
Attorney Fee State	5,261	
Interest	34	
Judicial Branch Surcharge	14,090	
Judgments, Sale Proceeds, and Other	153,529	
Law Library Fees	3,873	
LETC Fees	5,016	
Marriage License Fees	1,416	
PATF Fees	674	
State Clerk Fees	33,275	
Total Receipts	311,914	311,914
<u>Disbursements:</u>		
To State Treasurer	115,819	
To County Treasurer	19,906	
To Others	166,246	
Total Disbursements	301,971	301,971
Balance - December 31, 2012		27,750
<u>Composition of Cash:</u>		
Demand Deposit: First National Bank, Sedan, Kansas		27,750

County of Chautauqua, Kansas
 Sheriff
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
 (Page 4 of 4)

Balance - January 1, 2012	\$	3,077
<u>Receipts:</u>		
Sheriff Fees	2,205	
VIN fees	3,016	
DL checks	528	
Misc. Reimbursements	647	
Sale of Vehicle	0	
Conceal and Carry Fees	1,008	
Sex Offender Registration Fees	1,180	
Forfeitures	4,543	
Inmate Accounts, Bonds and Commissary	8,167	
Total Receipts	21,294	21,294
<u>Disbursements:</u>		
To County Treasurer	8,584	
To Others	12,423	
Total Disbursements	21,007	21,007
Balance - December 31, 2012		3,364
<u>Composition of Cash:</u>		
Inmate Account	\$	1,071
Forefeiture Account		2,293
Total		3,364