COUNTY OF CHAUTAUQUA, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2010

County of Chautauqua, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2010

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Special Financial Statements
For the Fiscal Year Ended December 31, 2010

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Chautauqua County, Kansas

We have audited the accompanying statutory basis financial statements of Chautauqua County, Kansas, as of and for the year ended December 31, 2010, as listed in the table of contents. These financial statements are the responsibility of Chautauqua County, Kansas, management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As described more fully in Note 1, Chautauqua County, Kansas, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effect on the financial statements of the differences between this regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, is presumed to be material.

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

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the preceding two paragraphs, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Chautauqua County, Kansas as of December 31, 2010, or changes in financial position for the year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Chautauqua County, Kansas, as of December 31, 2010, and the revenues it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Chautauqua County, Kansas statutory basis financial statements. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the statutory basis financial statements. This supplemental information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements, and, in our opinion, is fairly stated, in all material respects in relation to the statutory basis financial statements taken as a whole, on the basis of accounting described in Note 1.

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

Respectfully Submitted,

Schlotterbeck and Burns, LLC

January 12, 2012

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Chautauqua County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2010

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ (8,162)	1,197,089	1,205,843	(16,916)	21,268	4,352
Special Revenue:						
Ambulance District No. 1	(1,045)	35,070	33,931	94		94
Ambulance District No. 2	(5,511)	120,238	114,526	201		201
Appraiser's Cost	5,193	159,247	158,943	5,497	3,925	9,422
Direct Election	12,473	50,624	41,594	21,503		21,503
Employee Benefits	(63,709)	680,995	579,438	37,848	6,648	44,496
Extension Council	12,629	4,282		16,911		16,911
Fair	114	9,672	9,696	90		90
Health	260,199	575,253	430,869	404,583	7,034	411,617
Juvenile Detention Center	7,170	4,838	11,142	866		866
Mental Health	267	29,159	29,225	201		201
Mental Retardation	100	19,704	19,667	137		137
Noxious Weed	754	65,953	63,311	3,396	777	4,173
Road and Bridge	15,401	1,107,918	1,094,729	28,590	35,413	64,003
Rural Fire District No. 1	6,206	23,690	29,252	644		644
Rural Fire District No. 2	80	24,114	24,112	82		82
Rural Fire District No. 3	69	14,205	14,180	94		94
Rural Fire District No. 4	40	20,049	19,963	126		126
Rural Fire District No. 5	10	6,331	6,186	155		155
Rural Fire District No. 6	120	3,667	3,786	1		1
Rural Fire District No. 8	908	9,275	9,149	1,034		1,034
Service Program for the Elderly	817	48,445	48,754	508		508
Special Alcohol Program	667	1,196	1,489	374		374
Special Bridge	117,618	110,365	159,659	68,324	75,405	143,729
Special Park and Recreation	8,128	306		8,434		8,434
Special Equipment Reserve	59,561	6,000		65,561		65,561
Special Machinery	21,151	8,000		29,151		29,151
Emergency Telephone Service	19,006	12,361	5,391	25,976	860	26,836
Wireless Emergency Telephone Service	23,345	19,134	16,420	26,059		26,059
Debt Service:						
Bond and Interest	170		170			
Jail Bond and Interest		108,959		108,959		108,959
Capital Projects:						
Jail Construction		3,321,808	3,228,453	93,355	2,698,708	2,792,063
Enterprise:						
Solid Waste	86,768	325,255	334,387	77,636	3,693	81,329
Expendable Trusts:						
Special Auto	701	37,487	37,923	265	2,004	2,269
Prosecuting Attorney Training	3,266	902	397	3,771		3,771
Special Law Enforcement Trust	170	1,297	1,356	111		111
Register of Deeds Technology	424	9,796	8,315	1,905	220	2,125
Drug Forfeitures	635			635		635
Prosecuting Attorney Trust	16,570			16,570		16,570
Prosecuting Attorney Check Fees	1,004			1,004		1,004

See accompanying notes to financial statements

Chautauqua County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2010

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Community Development Block Grant	4,201	1,850	6,067	(16)		(16)
CDBG Micro Loan	68,313	9,850	1,055	77,108		77,108
FEMA Grant	17,076		2,681	14,395		14,395
Employee Benefit Trust	1,205	3,500	3,671	1,034		1,034
Diversion Fees	9,200	9,877	7,245	11,832		11,832
Total Primary Government (1)	703,302	8,197,761	7,762,975	1,138,088	2,855,955	3,994,043

Composition of Cash:	
Cash and Cash Items on Hand	10,678
Certificates of Deposit	617,202
Demand Deposits	6,567,073
Less: Agency Funds per Statement 4	(3,200,910)
Total Primary Government (1)	3,994,043

(1) Excluding Agency Funds

See accompanying notes to financial statements

Chautauqua County, Kansas
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
For the Year Ended December 31, 2010

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	$ 1,203,391		1,203,391	1,205,843	(2,452)
Special Revenue:					
Ambulance District No. 1	35,000		35,000	33,931	1,069
Ambulance District No. 2	121,050		121,050	114,526	6,524
Appraiser's Cost	164,500		164,500	158,943	5,557
Direct Election	55,262		55,262	41,594	13,668
Employee Benefits	675,000		675,000	579,438	95,562
Extension Council					
Fair	10,000		10,000	9,696	304
Health	435,698	129,402	565,100	430,869	134,231
Juvenile Detention Center	12,108		12,108	11,142	966
Mental Health	30,000		30,000	29,225	775
Mental Retardation	20,000		20,000	19,667	333
Noxious Weed	65,865		65,865	63,311	2,554
Road and Bridge	1,108,585		1,108,585	1,094,729	13,856
Rural Fire District No. 1	29,252		29,252	29,252	
Rural Fire District No. 2	25,200		25,200	24,112	1,088
Rural Fire District No. 3	14,401		14,401	14,180	221
Rural Fire District No. 4	20,624		20,624	19,963	661
Rural Fire District No. 5	6,186		6,186	6,186	
Rural Fire District No. 6	4,106		4,106	3,786	320
Rural Fire District No. 8	9,149		9,149	9,149	
Service Program for the Elderly	50,011		50,011	48,754	1,257
Special Alcohol Program	667		667	1,489	(822)
Special Bridge	163,000		163,000	159,659	3,341
Special Park and Recreation	8,128		8,128		8,128
Emergency Telephone Service	21,237		21,237	5,391	15,846
Wireless Emergency Telephone Service	22,307	11,501	33,808	16,420	17,388
Debt Service:					
Bond and Interest				170	(170)
Enterprise:					
Solid Waste	305,000		305,000	334,387	(29,387)
Totals	4,615,727	140,903	4,756,630	4,465,812	290,818

See accompanying notes to financial statements

Chautauqua County, Kansas
General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 558,615	743,138	771,998	(28,860)
Motor Vehicle Tax	63,084	83,001	79,833	3,168
Recreational Vehicle Tax	1,485	1,761	1,742	19
Delinquent Tax	12,924	30,566	8,318	22,248
Countywide Sales Tax	195,035	199,203	210,000	(10,797)
In Lieu of Tax	778	795		795
Mineral Production Tax	12,831	7,346	13,000	(5,654)
Interest on Tax	44,722	46,883	35,000	11,883
Total Taxes	889,474	1,112,693	1,119,891	(7,198)
Intergovernmental				
Emergency Preparedness Grant	9,196			
Local Alcoholic Liquor Tax		306		306
Machinery and Equipment State Aid	2,865			
Total Intergovernmental	12,061	306		306
Licenses, Fees, and Permits				
Mortgage Registration	15,340	27,324	27,500	(176)
Officer Fees	19,614	29,317	30,000	(683)
Total Licenses, Fees, and Permits	34,954	56,641	57,500	(859)
Use of Money and Property				
Interest on Investments	19,242	20,377	25,000	(4,623)
Prisoner Board	105			
Total Use of Money and Property	19,347	20,377	25,000	(4,623)
Transfers				
Operating Transfers In		701	1,000	(299)
Residual Equity Transfer In	22,956	170		170
Total Transfers	22,956	871	1,000	(129)
Miscellaneous				
No Fund Warrant Proceeds	198,947			
Other	8,871	6,201		6,201
Total Miscellaneous	207,818	6,201		6,201
Total Cash Receipts	1,186,610	1,197,089	1,203,391	(6,302)
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	24,989	24,352	22,000	(2,352)
Contractual Services	80,596	56,612	50,000	(6,612)
Commodities	1,465	394	500	106
Capital Outlay			34,500	34,500
Reimbursed Expense	(11,225)	(12,123)		12,123
Total County Commission	95,825	69,235	107,000	37,765
County Clerk				
Personal Services	72,816	62,483	84,526	22,043
Contractual Services	5,962	16,406	6,125	(10,281)
Commodities	2,120	2,623	2,000	(623)
Capital Outlay	2,423		2,000	2,000
Reimbursed Expense	(138)	(54)		54
Total County Clerk	83,183	81,458	94,651	13,193
County Treasurer				
Personal Services	52,825	55,195	52,550	(2,645)
Contractual Services	5,484	12,100	11,500	(600)
Commodities	3,389	3,508	5,000	1,492
Capital Outlay	3,000	198	1,500	1,302
Reimbursed Expense	(1)			
Total County Treasurer	64,697	71,001	70,550	(451)

See accompanying notes to financial statements

Chautauqua County, Kansas
General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
County Attorney				
Personal Services	$ 66,754	65,739	59,320	(6,419)
Contractual Services	4,406	3,235	3,675	440
Commodities	2,381	1,970	2,100	130
Capital Outlay	2,306	209	1,575	1,366
Reimbursed Expense	(31)			
Total County Attorney	75,816	71,153	66,670	(4,483)
Register of Deeds				
Personal Services	38,878	37,395	35,000	(2,395)
Contractual Services	2,170	2,591	1,800	(791)
Commodities	1,460	972	1,800	828
Capital Outlay	6,470		2,000	2,000
Reimbursed Expense	(310)	(360)		360
Total Register of Deeds	48,668	40,598	40,600	2
Unified Court				
Contractual Services	39,200	34,880	50,700	15,820
Commodities	7,481	5,963	3,000	(2,963)
Capital Outlay	5,270	1,430	3,500	2,070
Reimbursed Expense	(11,582)	(12,389)		12,389
Total Unified Court	40,369	29,884	57,200	27,316
Courthouse General				
Personal Services	38,301	36,906	29,175	(7,731)
Contractual Services	64,859	69,156	52,000	(17,156)
Commodities	14,784	13,530	14,000	470
Capital Outlay			7,000	7,000
Total Courthouse General	117,944	119,592	102,175	(17,417)
County Counselor				
Personal Services	12,732	12,863	11,500	(1,363)
Contractual Services	279			
Total County Counselor	13,011	12,863	11,500	(1,363)
County Building Maintenance				
Capital Outlay	29,906	1,569	30,000	28,431
Other General Government				
Contractual Services	5,750	5,750	5,750	
Total General Government	575,169	503,103	586,096	82,993
Public Safety				
Sheriff				
Personal Services	180,634	172,939	170,975	(1,964)
Contractual Services	18,392	28,137	14,973	(13,164)
Commodities	41,387	44,127	42,410	(1,717)
Capital Outlay		13,726	14,000	274
Reimbursed Expense	(48)	(561)		561
Total Sheriff	240,365	258,368	242,358	(16,010)
Sheriff - Dispatch				
Personal Services	125,101	129,948	126,475	(3,473)
Contractual Services	6,272	11,152	8,230	(2,922)
Commodities	1,402	12,579	1,710	(10,869)
Capital Outlay			500	500
Reimbursed Expense		(12,512)		12,512
Total Sheriff - Dispatch	132,775	141,167	136,915	(4,252)
Sheriff - Jail				
Personal Services	41,001	58,882	46,900	(11,982)
Contractual Services	83,996	137,794	75,238	(62,556)
Commodities	18,613	21,102	18,893	(2,209)
Capital Outlay			500	500
Total Sheriff - Jail	143,610	217,778	141,531	(76,247)

See accompanying notes to financial statements

Chautauqua County, Kansas
General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Emergency Preparedness				
Personal Services	$ 28,502	26,739	23,495	(3,244)
Contractual Services	5,426	35,032	5,500	(29,532)
Commodities	6,456	5,148	4,400	(748)
Capital Outlay	1,547	1,000	2,605	1,605
Reimbursed Expense		(38,696)		38,696
Total Emergency Preparedness	41,931	29,223	36,000	6,777
Total Public Safety	558,681	646,536	556,804	(89,732)
Agriculture				
Conservation District				
Contractual Services	12,000	11,250	12,000	750
Economic Development				
Economic Development Appropriations				
Contractual Services	22,913	11,231	15,000	3,769
Equipment				
General Government	33,491	33,723	33,491	(232)
Total Expenditures and Transfers	1,202,254	1,205,843	1,203,391	(2,452)
Receipts Over (Under) Expenditures and Transfers	(15,644)	(8,754)		
Unencumbered Cash, Beginning	7,482	(8,162)		
Unencumbered Cash, Ending	(8,162)	(16,916)		

See accompanying notes to financial statements

Chautauqua County, Kansas
Ambulance District No. 1 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 31,955	29,094	30,424	(1,330)
Motor Vehicle Tax	3,802	4,313	3,981	332
Recreational Vehicle Tax	78	74	60	14
Delinquent Tax	464	1,589	535	1,054
Total Taxes	36,299	35,070	35,000	70
Intergovernmental				
Machinery and Equipment State Aid	7			
Total Cash Receipts	36,306	35,070	35,000	70
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	36,810	33,931	35,000	1,069
Total Expenditures and Transfers	36,810	33,931	35,000	1,069
Receipts Over (Under) Expenditures and Transfers	(504)	1,139		
Unencumbered Cash, Beginning	(541)	(1,045)		
Unencumbered Cash, Ending	(1,045)	94		

See accompanying notes to financial statements

Chautauqua County, Kansas
Ambulance District No. 2 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 101,509	98,136	103,996	(5,860)
Motor Vehicle Tax	14,211	16,704	15,147	1,557
Recreational Vehicle Tax	367	369	357	12
Delinquent Tax	2,515	5,029	1,550	3,479
Total Cash Receipts	118,602	120,238	121,050	(812)
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	121,050	114,526	121,050	6,524
Total Expenditures and Transfers	121,050	114,526	121,050	6,524
Receipts Over (Under) Expenditures and Transfers	(2,448)	5,712		
Unencumbered Cash, Beginning	(3,063)	(5,511)		
Unencumbered Cash, Ending	(5,511)	201		

See accompanying notes to financial statements

Chautauqua County, Kansas
Appraiser's Cost Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 109,595	131,787	136,432	(4,645)
Motor Vehicle Tax	14,223	17,227	15,752	1,475
Recreational Vehicle Tax	354	364	344	20
Delinquent Tax	2,810	5,894	1,641	4,253
Total Taxes	126,982	155,272	154,169	1,103
Intergovernmental				
Machinery and Equipment State Aid	349			
Licenses, Fees, and Permits				
Officer Fees	1,198	3,975	1,500	2,475
Total Cash Receipts	128,529	159,247	155,669	3,578
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	104,235	134,004	90,000	(44,004)
Contractual Services	50,186	45,229	58,500	13,271
Commodities	7,891	8,417	11,000	2,583
Capital Outlay	345		5,000	5,000
Reimbursed Expense	(28,495)	(28,707)		28,707
Total Expenditures and Transfers	134,162	158,943	164,500	5,557
Receipts Over (Under) Expenditures and Transfers	(5,633)	304		
Unencumbered Cash, Beginning	10,826	5,193		
Unencumbered Cash, Ending	5,193	5,497		

See accompanying notes to financial statements

Chautauqua County, Kansas
Direct Election Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 27,654	44,144	45,454	(1,310)
Motor Vehicle Tax	4,499	4,719	3,997	722
Recreational Vehicle Tax	117	99	87	12
Delinquent Tax	785	1,662	416	1,246
Total Taxes	33,055	50,624	49,954	670
Intergovernmental				
Machinery and Equipment State Aid	426			
Total Cash Receipts	33,481	50,624	49,954	670
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	6,244	9,964	11,862	1,898
Contractual Services	17,442	24,472	34,900	10,428
Commodities	2,021	7,424	6,000	(1,424)
Capital Outlay			2,500	2,500
Reimbursed Expense	(140)	(266)		266
Total Expenditures and Transfers	25,567	41,594	55,262	13,668
Receipts Over (Under) Expenditures and Transfers	7,914	9,030		
Unencumbered Cash, Beginning	4,559	12,473		
Unencumbered Cash, Ending	12,473	21,503		

See accompanying notes to financial statements

Chautauqua County, Kansas
Employee Benefits Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 549,113	565,438	586,068	(20,630)
Motor Vehicle Tax	68,240	85,601	78,979	6,622
Recreational Vehicle Tax	1,698	1,809	1,723	86
Delinquent Tax	13,252	28,147	8,230	19,917
Total Taxes	632,303	680,995	675,000	5,995
Intergovernmental				
Federal Financial Assistance	6,006			
Machinery and Equipment State Aid	3,463			
Total Intergovernmental	9,469			
Total Cash Receipts	641,772	680,995	675,000	5,995
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	702,141	599,274	675,000	75,726
Reimbursed Expense	(9,226)	(19,836)		19,836
Total Expenditures and Transfers	692,915	579,438	675,000	95,562
Receipts Over (Under) Expenditures and Transfers	(51,143)	101,557		
Unencumbered Cash, Beginning	(12,566)	(63,709)		
Unencumbered Cash, Ending	(63,709)	37,848		

See accompanying notes to financial statements

Chautauqua County, Kansas
Extension Council Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 1,178	1,199		1,199
Motor Vehicle Tax	7,851	1,877		1,877
Recreational Vehicle Tax	195	36		36
Delinquent Tax	1,557	1,170		1,170
Total Cash Receipts	10,781	4,282		4,282
Expenditures and Transfers				
None				
Receipts Over (Under) Expenditures and Transfers	10,781	4,282		
Unencumbered Cash, Beginning	1,848	12,629		
Unencumbered Cash, Ending	12,629	16,911		

See accompanying notes to financial statements

Chautauqua County, Kansas
Fair Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 8,339	7,885	8,166	(281)
Motor Vehicle Tax	1,127	1,323	1,198	125
Recreational Vehicle Tax	28	28	26	2
Delinquent Tax	229	436	125	311
Total Taxes	9,723	9,672	9,515	157
Intergovernmental				
Machinery and Equipment State Aid	72			
Total Cash Receipts	9,795	9,672	9,515	157
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	10,000	9,696	10,000	304
Total Expenditures and Transfers	10,000	9,696	10,000	304
Receipts Over (Under) Expenditures and Transfers	(205)	(24)		
Unencumbered Cash, Beginning	319	114		
Unencumbered Cash, Ending	114	90		

See accompanying notes to financial statements

Chautauqua County, Kansas
Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 336,910	307,291	321,285	(13,994)
Motor Vehicle Tax	23,884	49,103	48,983	120
Recreational Vehicle Tax	613	1,045	1,069	(24)
Delinquent Tax	3,975	13,779	5,104	8,675
Total Taxes	365,382	371,218	376,441	(5,223)
Intergovernmental				
Federal Financial Assistance	99,529	114,957		114,957
State Grant	19,659	14,445		14,445
Total Intergovernmental	119,188	129,402		129,402
Licenses, Fees, and Permits				
Service Fees	53,469	74,633	25,847	48,786
Total Cash Receipts	538,039	575,253	402,288	172,965
Expenditures and Transfers				
Health				
Health Department				
Personal Services	269,724	336,362	298,898	(37,464)
Contractual Services	49,847	96,431	68,200	(28,231)
Commodities	39,350	40,988	53,600	12,612
Capital Outlay	6,437		15,000	15,000
Reimbursed Expense	(20,363)	(42,912)		42,912
Total Health Department	344,995	430,869	435,698	4,829
Budget Credit			129,402	129,402
Total Expenditures and Transfers	344,995	430,869	565,100	134,231
Receipts Over (Under) Expenditures and Transfers	193,044	144,384		
Unencumbered Cash, Beginning	67,155	260,199		
Unencumbered Cash, Ending	260,199	404,583		

See accompanying notes to financial statements

Chautauqua County, Kansas
Juvenile Detention Center Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 11,469	2,988	3,362	(374)
Motor Vehicle Tax	315	1,445	1,650	(205)
Recreational Vehicle Tax	5	31	36	(5)
Delinquent Tax	107	374	172	202
Total Cash Receipts	11,896	4,838	5,220	(382)
Expenditures and Transfers				
Public Safety				
Juvenile Detention				
Contractual Services	12,696	11,142	12,108	966
Total Expenditures and Transfers	12,696	11,142	12,108	966
Receipts Over (Under) Expenditures and Transfers	(800)	(6,304)		
Unencumbered Cash, Beginning	7,970	7,170		
Unencumbered Cash, Ending	7,170	866		

See accompanying notes to financial statements

Chautauqua County, Kansas
Mental Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 23,402	24,174	25,031	(857)
Motor Vehicle Tax	3,024	3,664	3,361	303
Recreational Vehicle Tax	75	77	73	4
Delinquent Tax	644	1,244	350	894
Total Taxes	27,145	29,159	28,815	344
Intergovernmental				
Machinery and Equipment State Aid	148			
Total Cash Receipts	27,293	29,159	28,815	344
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	28,000	29,225	30,000	775
Total Expenditures and Transfers	28,000	29,225	30,000	775
Receipts Over (Under) Expenditures and Transfers	(707)	(66)		
Unencumbered Cash, Beginning	974	267		
Unencumbered Cash, Ending	267	201		

See accompanying notes to financial statements

Chautauqua County, Kansas
Mental Retardation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 16,743	16,141	16,710	(569)
Motor Vehicle Tax	2,291	2,642	2,400	242
Recreational Vehicle Tax	57	56	52	4
Delinquent Tax	422	865	250	615
Total Taxes	19,513	19,704	19,412	292
Intergovernmental				
Machinery and Equipment State Aid	101			
Total Cash Receipts	19,614	19,704	19,412	292
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	19,808	19,667	20,000	333
Total Expenditures and Transfers	19,808	19,667	20,000	333
Receipts Over (Under) Expenditures and Transfers	(194)	37		
Unencumbered Cash, Beginning	294	100		
Unencumbered Cash, Ending	100	137		

See accompanying notes to financial statements

Chautauqua County, Kansas
Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 55,235	54,449	56,465	(2,016)
Motor Vehicle Tax	6,681	8,595	7,954	641
Recreational Vehicle Tax	167	182	174	8
Delinquent Tax	1,237	2,727	829	1,898
Total Taxes	63,320	65,953	65,422	531
Intergovernmental				
Machinery and Equipment State Aid	60			
Total Cash Receipts	63,380	65,953	65,422	531
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	26,518	37,211	26,215	(10,996)
Contractual Services	3,646	3,946	1,200	(2,746)
Commodities	43,033	37,646	34,950	(2,696)
Capital Outlay			3,500	3,500
Operating Transfers Out	5,800	6,000		(6,000)
Reimbursed Expense	(16,776)	(21,492)		21,492
Total Expenditures and Transfers	62,221	63,311	65,865	2,554
Receipts Over (Under) Expenditures and Transfers	1,159	2,642		
Unencumbered Cash, Beginning	(405)	754		
Unencumbered Cash, Ending	754	3,396		

See accompanying notes to financial statements

Chautauqua County, Kansas
Road and Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 725,368	741,247	767,935	(26,688)
Motor Vehicle Tax	92,023	113,621	104,321	9,300
Recreational Vehicle Tax	2,294	2,401	2,276	125
Delinquent Tax	17,838	37,239	10,870	26,369
In Lieu of Tax	259	265		265
Total Taxes	837,782	894,773	885,402	9,371
Intergovernmental				
Special City & County Highway	195,875	199,203	214,487	(15,284)
Equalization and Adjustment	13,672	10,594	5,000	5,594
Machinery and Equipment State Aid	3,963			
Total Intergovernmental	213,510	209,797	219,487	(9,690)
Miscellaneous				
Other	1,785	3,348	2,500	848
Total Cash Receipts	1,053,077	1,107,918	1,107,389	529
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	380,503	488,607	400,540	(88,067)
Contractual Services	24,533	19,257	35,045	15,788
Commodities	628,497	577,445	591,500	14,055
Capital Outlay	4,241	1,430	81,500	80,070
Operating Transfers Out	4,000	8,000		(8,000)
Reimbursed Expense		(10)		10
Total Expenditures and Transfers	1,041,774	1,094,729	1,108,585	13,856
Receipts Over (Under) Expenditures and Transfers	11,303	13,189		
Unencumbered Cash, Beginning	4,098	15,401		
Unencumbered Cash, Ending	15,401	28,590		

See accompanying notes to financial statements

Chautauqua County, Kansas
Rural Fire District No. 1 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 13,296	13,839	21,270	(7,431)
Motor Vehicle Tax	1,943	2,203	2,439	(236)
Recreational Vehicle Tax	39	41	41	
Delinquent Tax	323	903		903
Total Taxes	15,601	16,986	23,750	(6,764)
Intergovernmental				
Machinery and Equipment State Aid	78			
Other Intergovernmental	7,165	6,704		6,704
Total Intergovernmental	7,243	6,704		6,704
Total Cash Receipts	22,844	23,690	23,750	(60)
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	23,108	29,252	29,252	
Total Expenditures and Transfers	23,108	29,252	29,252	
Receipts Over (Under) Expenditures and Transfers	(264)	(5,562)		
Unencumbered Cash, Beginning	6,470	6,206		
Unencumbered Cash, Ending	6,206	644		

See accompanying notes to financial statements

Chautauqua County, Kansas
Rural Fire District No. 2 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 11,816	20,934	22,051	(1,117)
Motor Vehicle Tax	1,879	2,254	2,095	159
Recreational Vehicle Tax	51	60	59	1
Delinquent Tax	156	866		866
Total Taxes	13,902	24,114	24,205	(91)
Intergovernmental				
Machinery and Equipment State Aid	81			
Total Cash Receipts	13,983	24,114	24,205	(91)
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	13,966	24,112	25,200	1,088
Total Expenditures and Transfers	13,966	24,112	25,200	1,088
Receipts Over (Under) Expenditures and Transfers	17	2		
Unencumbered Cash, Beginning	63	80		
Unencumbered Cash, Ending	80	82		

See accompanying notes to financial statements

Chautauqua County, Kansas
Rural Fire District No. 3 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 11,919	11,503	12,803	(1,300)
Motor Vehicle Tax	1,471	1,636	1,552	84
Recreational Vehicle Tax	59	59	46	13
Delinquent Tax	259	1,007		1,007
Total Taxes	13,708	14,205	14,401	(196)
Intergovernmental				
Machinery and Equipment State Aid	69			
Total Cash Receipts	13,777	14,205	14,401	(196)
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	13,394	14,180	14,401	221
Total Expenditures and Transfers	13,394	14,180	14,401	221
Receipts Over (Under) Expenditures and Transfers	383	25		
Unencumbered Cash, Beginning	(314)	69		
Unencumbered Cash, Ending	69	94		

See accompanying notes to financial statements

Chautauqua County, Kansas
Rural Fire District No. 4 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 16,179	16,406	17,828	(1,422)
Motor Vehicle Tax	2,287	2,751	2,530	221
Recreational Vehicle Tax	55	63	48	15
Delinquent Tax	404	829		829
Total Taxes	18,925	20,049	20,406	(357)
Intergovernmental				
Machinery and Equipment State Aid	40			
Total Cash Receipts	18,965	20,049	20,406	(357)
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	18,962	19,963	20,624	661
Total Expenditures and Transfers	18,962	19,963	20,624	661
Receipts Over (Under) Expenditures and Transfers	3	86		
Unencumbered Cash, Beginning	37	40		
Unencumbered Cash, Ending	40	126		

See accompanying notes to financial statements

Chautauqua County, Kansas
Rural Fire District No. 5 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 5,363	5,357	5,632	(275)
Motor Vehicle Tax	533	646	541	105
Recreational Vehicle Tax	7	10	13	(3)
Delinquent Tax	233	318		318
Total Taxes	6,136	6,331	6,186	145
Intergovernmental				
Machinery and Equipment State Aid	10			
Total Cash Receipts	6,146	6,331	6,186	145
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	6,038	6,186	6,186	
Total Expenditures and Transfers	6,038	6,186	6,186	
Receipts Over (Under) Expenditures and Transfers	108	145		
Unencumbered Cash, Beginning	(98)	10		
Unencumbered Cash, Ending	10	155		

See accompanying notes to financial statements

Chautauqua County, Kansas
Rural Fire District No. 6 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 3,369	3,251	3,480	(229)
Motor Vehicle Tax	400	348	340	8
Recreational Vehicle Tax	5	3	2	1
Delinquent Tax	27	65		65
Total Taxes	3,801	3,667	3,822	(155)
Intergovernmental				
Machinery and Equipment State Aid	1			
Total Cash Receipts	3,802	3,667	3,822	(155)
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	3,761	3,786	4,106	320
Total Expenditures and Transfers	3,761	3,786	4,106	320
Receipts Over (Under) Expenditures and Transfers	41	(119)		
Unencumbered Cash, Beginning	79	120		
Unencumbered Cash, Ending	120	1		

See accompanying notes to financial statements

Chautauqua County, Kansas
Rural Fire District No. 8 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 7,199	7,307	7,886	(579)
Motor Vehicle Tax	1,182	1,554	1,159	395
Recreational Vehicle Tax	46	27	56	(29)
Delinquent Tax	904	387		387
Total Cash Receipts	9,331	9,275	9,101	174
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	8,331	9,149	9,149	
Total Expenditures and Transfers	8,331	9,149	9,149	
Receipts Over (Under) Expenditures and Transfers	1,000	126		
Unencumbered Cash, Beginning	(92)	908		
Unencumbered Cash, Ending	908	1,034		

See accompanying notes to financial statements

Chautauqua County, Kansas
Service Program for the Elderly Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 41,566	39,500	40,835	(1,335)
Motor Vehicle Tax	5,915	6,622	5,956	666
Recreational Vehicle Tax	146	140	130	10
Delinquent Tax	1,101	2,183	621	1,562
Total Taxes	48,728	48,445	47,542	903
Intergovernmental				
Machinery and Equipment State Aid	417			
Total Cash Receipts	49,145	48,445	47,542	903
Expenditures and Transfers				
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	50,011	48,754	50,011	1,257
Total Expenditures and Transfers	50,011	48,754	50,011	1,257
Receipts Over (Under) Expenditures and Transfers	(866)	(309)		
Unencumbered Cash, Beginning	1,683	817		
Unencumbered Cash, Ending	817	508		

See accompanying notes to financial statements

Chautauqua County, Kansas
Special Alcohol Program Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$	1,196		1,196
Total Cash Receipts		1,196		1,196
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services		1,489	667	(822)
Total Expenditures and Transfers		1,489	667	(822)
Receipts Over (Under) Expenditures and Transfers		(293)		
Unencumbered Cash, Beginning	667	667		
Unencumbered Cash, Ending	667	374		

See accompanying notes to financial statements

Chautauqua County, Kansas
Special Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 96,378	88,179	90,637	(2,458)
Motor Vehicle Tax	18,873	15,898	13,555	2,343
Recreational Vehicle Tax	449	334	296	38
Delinquent Tax	3,825	5,954	1,412	4,542
Total Taxes	119,525	110,365	105,900	4,465
Intergovernmental				
Machinery and Equipment State Aid	1,602			
Total Cash Receipts	121,127	110,365	105,900	4,465
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	1,991		5,000	5,000
Contractual Services	20,605	74,723	126,000	51,277
Commodities	69,900	84,936	32,000	(52,936)
Total Expenditures and Transfers	92,496	159,659	163,000	3,341
Receipts Over (Under) Expenditures and Transfers	28,631	(49,294)		
Unencumbered Cash, Beginning	88,987	117,618		
Unencumbered Cash, Ending	117,618	68,324		

See accompanying notes to financial statements

Chautauqua County, Kansas
Special Park and Recreation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$	306		306
Total Cash Receipts		306		306
Expenditures and Transfers				
Culture and Recreation				
Contractual Services			8,128	8,128
Total Expenditures and Transfers			8,128	8,128
Receipts Over (Under) Expenditures and Transfers		306		
Unencumbered Cash, Beginning	8,128	8,128		
Unencumbered Cash, Ending	8,128	8,434		

See accompanying notes to financial statements

Chautauqua County, Kansas
Special Equipment Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 5,800	6,000
Total Cash Receipts	5,800	6,000
Expenditures and Transfers		
Equipment		
Equipment		
General Government	12,109	
Total Expenditures and Transfers	12,109	
Receipts Over (Under) Expenditures and Transfers	(6,309)	6,000
Unencumbered Cash, Beginning	65,870	59,561
Unencumbered Cash, Ending	59,561	65,561

See accompanying notes to financial statements

Chautauqua County, Kansas
Special Machinery Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers			
Operating Transfers In	$	4,000	8,000
Total Cash Receipts		4,000	8,000
Expenditures and Transfers			
Public Works			
Equipment			
Capital Outlay		125,955	
Total Expenditures and Transfers		125,955	
Receipts Over (Under) Expenditures and Transfers		(121,955)	8,000
Unencumbered Cash, Beginning		143,106	21,151
Unencumbered Cash, Ending		21,151	29,151

See accompanying notes to financial statements

Chautauqua County, Kansas
Emergency Telephone Service Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	$ 13,609	12,361	14,500	(2,139)
Total Cash Receipts	13,609	12,361	14,500	(2,139)
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	11,061	4,062	6,295	2,233
Commodities	8,741	1,329	5,429	4,100
Capital Outlay			9,513	9,513
Total Expenditures and Transfers	19,802	5,391	21,237	15,846
Receipts Over (Under) Expenditures and Transfers	(6,193)	6,970		
Unencumbered Cash, Beginning	25,199	19,006		
Unencumbered Cash, Ending	19,006	25,976		

See accompanying notes to financial statements

Chautauqua County, Kansas
Wireless Emergency Telephone Service Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

			Current Year		
		Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts					
Intergovernmental					
State Grant	$	42,566	11,501		11,501
Emergency Telephone Tax		7,123	7,633	5,500	2,133
Total Cash Receipts		49,689	19,134	5,500	13,634
Expenditures and Transfers					
Public Safety					
Emergency Telephone Service					
Contractual Services		44,744	16,420	22,307	5,887
Budget Credit				11,501	11,501
Total Expenditures and Transfers		44,744	16,420	33,808	17,388
Receipts Over (Under) Expenditures and Transfers		4,945	2,714		
Unencumbered Cash, Beginning		18,400	23,345		
Unencumbered Cash, Ending		23,345	26,059		

See accompanying notes to financial statements

Chautauqua County, Kansas
Bond and Interest Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Delinquent Tax	$ 363			
Total Cash Receipts	363			
Expenditures and Transfers				
Debt Service				
Transfers				
Residual Equity Transfer Out	22,956	170		(170)
Total Expenditures and Transfers	22,956	170		(170)
Receipts Over (Under) Expenditures and Transfers	(22,593)	(170)		
Unencumbered Cash, Beginning	22,763	170		
Unencumbered Cash, Ending	170			

See accompanying notes to financial statements

Chautauqua County, Kansas
Jail Bond and Interest Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Taxes		
Countywide Sales Tax	$	102,132
Miscellaneous		
Accrued Interest on Bond Sale		6,827
Total Cash Receipts		108,959
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		108,959
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		108,959

See accompanying notes to financial statements

Chautauqua County, Kansas
Jail Construction Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

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

See accompanying notes to financial statements

Chautauqua County, Kansas
Solid Waste Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Special Assessments	$ 13,591	16,716	15,000	1,716
Licenses, Fees, and Permits				
Service Fees	241,306	244,220	250,000	(5,780)
Miscellaneous				
Other	788	64,319		64,319
Total Cash Receipts	255,685	325,255	265,000	60,255
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	112,521	112,283	120,000	7,717
Contractual Services	60,898	182,853	75,000	(107,853)
Commodities	27,828	31,926	50,000	18,074
Capital Outlay	155,731	8,000	60,000	52,000
Reimbursed Expense	(225)	(675)		675
Total Expenditures and Transfers	356,753	334,387	305,000	(29,387)
Receipts Over (Under) Expenditures and Transfers	(101,068)	(9,132)		
Unencumbered Cash, Beginning	187,836	86,768		
Unencumbered Cash, Ending	86,768	77,636		

See accompanying notes to financial statements

Chautauqua County, Kansas
Special Auto Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 36,785	37,487
Total Cash Receipts	36,785	37,487
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	23,699	22,211
Contractual Services	2,813	6,232
Commodities	7,729	9,119
Capital Outlay	1,500	
Operating Transfers Out		701
Reimbursed Expense	(48)	(340)
Total Expenditures and Transfers	35,693	37,923
Receipts Over (Under) Expenditures and Transfers	1,092	(436)
Unencumbered Cash, Beginning	(391)	701
Unencumbered Cash, Ending	701	265

See accompanying notes to financial statements

Chautauqua County, Kansas
Prosecuting Attorney Training Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	693	902
Total Cash Receipts		693	902
Expenditures and Transfers			
General Government			
County Attorney			
Contractual Services		316	397
Total Expenditures and Transfers		316	397
Receipts Over (Under) Expenditures and Transfers		377	505
Unencumbered Cash, Beginning		2,889	3,266
Unencumbered Cash, Ending		3,266	3,771

See accompanying notes to financial statements

Chautauqua County, Kansas
Special Law Enforcement Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,465	1,297
Total Cash Receipts	1,465	1,297
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	20	160
Commodities	2,478	1,196
Total Expenditures and Transfers	2,498	1,356
Receipts Over (Under) Expenditures and Transfers	(1,033)	(59)
Unencumbered Cash, Beginning	1,203	170
Unencumbered Cash, Ending	170	111

See accompanying notes to financial statements

Chautauqua County, Kansas
Register of Deeds Technology Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	5,304	9,796
Total Cash Receipts		5,304	9,796
Expenditures and Transfers			
General Government			
Register of Deeds			
Personal Services		6,365	8,315
Total Expenditures and Transfers		6,365	8,315
Receipts Over (Under) Expenditures and Transfers		(1,061)	1,481
Unencumbered Cash, Beginning		1,485	424
Unencumbered Cash, Ending		424	1,905

See accompanying notes to financial statements

Chautauqua County, Kansas
Drug Forfeitures Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

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

See accompanying notes to financial statements

Chautauqua County, Kansas
Prosecuting Attorney Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

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

See accompanying notes to financial statements

Chautauqua County, Kansas
Prosecuting Attorney Check Fees Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

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

See accompanying notes to financial statements

Chautauqua County, Kansas
Community Development Block Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 398,150	1,850
Total Cash Receipts	398,150	1,850
Expenditures and Transfers		
Public Works		
Public Works	493,949	6,067
Reimbursed Expense	(100,000)	
Total Expenditures and Transfers	393,949	6,067
Receipts Over (Under) Expenditures and Transfers	4,201	(4,217)
Unencumbered Cash, Beginning		4,201
Unencumbered Cash, Ending	4,201	(16)

See accompanying notes to financial statements

Chautauqua County, Kansas
CDBG Micro Loan Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 90	103
Industrial Loan Payments	13,661	8,988
Interest on Industrial Loans	1,413	418
Total Use of Money and Property	15,164	9,509
Miscellaneous		
Other		341
Total Cash Receipts	15,164	9,850
Expenditures and Transfers		
Economic Development		
Other Economic Development		
Contractual Services	1,277	1,055
Total Expenditures and Transfers	1,277	1,055
Receipts Over (Under) Expenditures and Transfers	13,887	8,795
Unencumbered Cash, Beginning	54,426	68,313
Unencumbered Cash, Ending	68,313	77,108

See accompanying notes to financial statements

Chautauqua County, Kansas
FEMA Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Public Works		
County Engineer		
Contractual Services	1,200	
Commodities	58,767	2,681
Total Expenditures and Transfers	59,967	2,681
Receipts Over (Under) Expenditures and Transfers	(59,967)	(2,681)
Unencumbered Cash, Beginning	77,043	17,076
Unencumbered Cash, Ending	17,076	14,395

See accompanying notes to financial statements

Chautauqua County, Kansas
Employee Benefit Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Miscellaneous			
Payroll Withholdings and Benefits	$	3,670	3,500
Total Cash Receipts		3,670	3,500
Expenditures and Transfers			
General Government			
Employee Benefits			
Personal Services		3,935	3,671
Total Expenditures and Transfers		3,935	3,671
Receipts Over (Under) Expenditures and Transfers		(265)	(171)
Unencumbered Cash, Beginning		1,470	1,205
Unencumbered Cash, Ending		1,205	1,034

See accompanying notes to financial statements

Chautauqua County, Kansas
Diversion Fees Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 9,200	9,877
Total Cash Receipts	9,200	9,877
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services		4,000
Commodities		170
Capital Outlay		3,075
Total County Attorney		7,245
Transfers		
Operating Transfers Out	16,570	
Total Expenditures and Transfers	16,570	7,245
Receipts Over (Under) Expenditures and Transfers	(7,370)	2,632
Unencumbered Cash, Beginning	16,570	9,200
Unencumbered Cash, Ending	9,200	11,832

See accompanying notes to financial statements

Chautauqua County, Kansas
Agency Funds
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Sedan Library	$ 280	20,578	19,501	1,357
Sedan General	1,564	110,205	105,080	6,689
Sedan Employee Benefits	2,623	86,737	82,098	7,262
Sedan Special Equipment		8,205	7,642	563
Sedan Bond and Interest		5	5	
Cedar Vale General	1,254	56,281	52,596	4,939
Cedar Vale Employee Benefits	557	53,224	50,170	3,611
Cedar Vale Library		10,108	9,562	546
Cedar Vale Bond and Interest	239	26,817	24,712	2,344
Cedar Vale Special Assessment		300	300	
Chautauqua City General	6	3,940	3,571	375
Peru General		11,788	10,968	820
Niotaze General		1,775	1,686	89
Subtotal Cities	6,523	389,963	367,891	28,595
Townships:				
Center Township General	7	4,531	4,476	62
Little Caney Township General	7	5,753	5,514	246
Belleville General		34	33	1
Lafayette Township General		642	583	59
Subtotal Townships	14	10,960	10,606	368
Schools:				
USD #282 General		24,230	23,910	320
USD #282 Capital Outlay		5,221	5,122	99
USD #282 Supplemental General		39,297	38,584	713
USD #283 General		16,792	16,788	4
USD #283 Bond and Interest		8,941	8,804	137
USD #283 Capital Outlay		59	59	
USD #285 Recreation Commission	32	6,185	5,952	265
USD #285 General	290	86,860	85,781	1,369
USD #285 Capital Outlay		1,232	1,232	
USD #285 Supplemental General		117,456	113,595	3,861
USD #286 General	2,829	307,170	301,887	8,112
USD #286 Capital Outlay	549	16,003	13,282	3,270
USD #286 Bond and Interest		1	1	
USD #286 Supplemental General	189	338,282	328,561	9,910
USD #286 Recreation Commission	137	20,955	20,131	961
USD #436 General	24	21,728	21,133	619
USD #436 Supplemental General	12	21,075	19,899	1,188
USD #436 Recreation Commission	3	4,624	4,351	276
USD #436 Rec Comm Emp Benefits		284	269	15
USD #446 General		1,842	1,842	
USD #446 Bond and Interest		307	307	
USD #446 Capital Outlay		260	248	12
USD #446 Supplemental General		1,924	1,855	69
USD #446 Recreation Commission		336	324	12
USD #446 Employee Benefits		91	88	3
USD #283 Supplemental General		5,150	5,091	59
Subtotal Schools	4,065	1,046,305	1,019,096	31,274

See accompanying notes to financial statements

Chautauqua County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Round Mound Cemetery	$	8,996	8,840	156
Peru Cemetery	34	4,033	3,907	160
Niotaze Cemetery	28	3,259	3,050	237
Lafayette Cemetery		3,038	2,811	227
Caneyville Cemetery		2,708	2,667	41
Salt Creek Cemetery	1	2,490	2,443	48
Hendricks Cemetery		3,587	3,568	19
Washington Cemetery	11	2,660	2,572	99
Sedan Cemetery	532	14,913	14,210	1,235
Elgin Cemetery	2	3,379	3,241	140
Center Cemetery	11	1,548	1,532	27
Spring Creek Cemetery		1,776	1,771	5
Chautauqua Oak Hill Cemetery	35	5,437	5,185	287
El Cado Cemetery	5	1,989	1,943	51
Subtotal Cemeteries	659	59,813	57,740	2,732
Watershed Districts:				
Watershed #14	28	4,555	4,487	96
Watershed #15		5,075	5,010	65
Watershed #31	135	49,784	49,098	821
Watershed #34	2	85,394	82,309	3,087
Watershed #47		53	53	
Subtotal Watershed Districts	165	144,861	140,957	4,069
Rolling Prairie Extension District:				
Rolling Prairie Extension District		86,786	83,557	3,229
Subtotal Rolling Prairie Extension District		86,786	83,557	3,229
Regional Library:				
SEK Library General	93	31,840	30,785	1,148
SEK Library Employee Benefits	4	1,971	1,909	66
Subtotal Regional Library	97	33,811	32,694	1,214
Total Subdivisions	11,523	1,772,499	1,712,541	71,481
State Funds:				
State Educational Building	167	33,325	31,738	1,754
State Institutional Building	84	13,440	13,235	289
State General Fund		16	10	6
Total State Funds	251	46,781	44,983	2,049
Other Agency Funds:				
Payroll Clearing	(267)	2,460,315	2,460,505	(457)
Motor Vehicle Licenses	(842)	283,549	283,684	(977)
Driver License Fees	732	13,571	13,479	824
Heritage Trust	2,262	1,025	1,048	2,239
Clerk of Court Release	2,257	2,143		4,400
Cash Bond Deposits	15,600	6,850	4,600	17,850
Sales Tax	12,362	217,133	215,857	13,638
Change	1,971	2,411	2,394	1,988
Neighborhood Revitalization	2,636			2,636
Total Other Agency Funds	36,711	2,986,997	2,981,567	42,141
Distributable Funds:				
Current Tax	2,935,390	4,646,261	4,511,638	3,070,013
Delinquent Tax	66,895	177,702	239,065	5,532
Motor Vehicle Tax	112,566	503,724	617,188	(898)
Recreational Vehicle Tax	2,101	10,989	13,218	(128)
Mineral Production Tax	2,031	23,382	14,693	10,720
Total Distributable Funds	3,118,983	5,362,058	5,395,802	3,085,239
Total Agency Funds	3,167,468	10,168,335	10,134,893	3,200,910

See accompanying notes to financial statements

County of Chautauqua, Kansas
Statement of Changes in Long Term Debt
For the Year Ended December 31, 2010

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance end of Year	Interest Paid
G.O. Bonds										
Jail Sales Tax Bonds	2.00-3.95%	11/12/2010 $	3,070,000	10/1/2030	-	3,070,000	-		3,070,000	-
Lease Purchase Payments:										
AS-400 Computer System	6.000%	12/15/2007	94,401	1/5/2010	31,595		31,595		-	1,896
Sheriff Trucks	4.490%	6/16/2009	49,256	6/16/2013	49,256		11,515		37,741	2,212
Temporary Notes										
Jail Project	3.500%	5/1/2010	250,000	11/30/2010	-	250,000	250,000		-	4,378
No Fund Warrants:										
General Fund	3.950%	12/31/2009	198,947	7/7/2011	198,947				198,947	-
Compensated Absences:										
Sick Leave/Vacation Maximum Potential Liability					50,599			4,064	54,663	-
Total Long-Term Debt					330,397	3,320,000	293,110	4,064	3,361,351	8,486

Schedule of Maturity of Long-Term Debt:	2011	2012	2013	2014	2015	2016-2020	2021-2025	2026-2030	Total
G.O. Bonds									
Principal	$ 95,000	110,000	115,000	120,000	125,000	685,000	815,000	1,005,000	3,070,000
Interest	88,804	94,977	92,778	90,190	87,490	386,062	276,280	119,103	1,235,684
Lease Purchase Agreements									
Principal	12,032	12,572	13,137						37,741
Interest	1,695	1,154	590						3,439
No Fund Warrants									
Principal	198,947								198,947
Interest	11,755								11,755
Total Future Payments	408,233	218,703	221,505	210,190	212,490	1,071,062	1,091,280	1,124,103	4,557,566

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

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

Principles Used in Determining Scope of Entity

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

B. Basis of Presentation

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

The following types of funds comprise the financial activities of the County for the year of 2010:

Governmental Funds:

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

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

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

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

Proprietary Funds:

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2010, there were 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Special Equipment Reserve Fund
Special Machinery Fund

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

E. Assets, Liabilities, and Fund Equity

Cash

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

Property Taxes and Other Receivables

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

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

Deposits and Investments

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

K.S.A. 12-1675 allows the County to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions. The statute also allows the County to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County held no such investments during 2010.

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

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

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

At December 31, 2010, the carrying amount of the County's deposits was $7,184,275 and the bank balance was $7,426,824. Of the bank balance, $1,924,711 was secured by federal depository insurance and the remaining $5,502,113 was collateralized securities held by the pledging financial institution's agents in the County's name.

Inventories and Prepaid Expenses

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

Long-Term Debt

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

F. Revenues and Expenditures

Property Tax Revenue Recognition

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

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

Reimbursed Expenses

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

Vacation and Sick Pay

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

Interfund Transactions

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

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

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

Expenditures and encumbrances exceeded the available cash of the following funds at December 31, 2010:

General Fund	$ 16,916
Community Development Block Grant Fund	16

Compliance with Kansas Budget Law

Expenditures exceeded the adopted budget for 2010 in the following funds:

General Fund	$ 2,452
Special Alcohol Program Fund	822
Bond and Interest Fund	170
Solid Waste Fund	29,387

Compliance with Kansas Depository Security Law

No violations.

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

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

The County has waived the maintenance of these records until December 31, 2010, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County contributes to the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, *et seq*. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established by statute for the period January 1, 2010 through December 31, 2010 was 7.14% (6.14% April 1, 2010 through June 30, 2010). The County employer contributions for the years ending December 31, 2010, 2009, and 2008 were $105,564, $80,221, and $76,537, respectively, equal to the statutory required contributions for each year.

Other Employee Benefits

At December 31, 2010, the maximum potential liability under the County's vacation and sick leave policy is $18,302 for sick leave pay and $36,361 for vacation pay.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Chautauqua County assessed valuation at November 1, 2010 was $27,800,177. At December 31, 2010, bonded indebtedness outstanding was $3,070,000, however these Jail bonds are exempt from the statutory debt limitation. The resulting legal debt margin was $834,005.

A schedule of changes in the County’s long term debt for the year ending December 31, 2010, along with a schedule of payments due in future years, is presented on Statement 5.

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

Capital 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, 2010, the total project authorization for this project (including temporary notes and interest earned) is $3,321,717 and the County had expended or encumbered a total of $3,228,452.

C. Operating Transfers:

From	To	Amount
Special Auto Fund	General Fund	$ 701
Noxious Weed Fund	Special Equipment Reserve Fund	6,000
Road and Bridge Fund	Special Machinery Fund	8,000

D. Residual Equity Transfers:

From	To	Amount
Bond and Interest Fund	General Fund	$ 170

Note 4 Closure and Postclosure Care Costs of Landfill

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

Note 5 Summary, Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

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

Risk Management

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

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

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.

Schedule 1

County of Chautauqua, Kansas
Reconciliation of 2009 Tax Roll
For the Year Ended December 31, 2010

County Clerk's Abstract of Taxes Levied	$		4,849,881
Add: Added and Escaped Taxes			258,774
Deduct: Taxes Abated and Refunded			(76,150)
Tax Roll as Adjusted			5,032,505
County Treasurer's Accounting:			
Taxes Collected and Distributed (net of refunds)			4,477,346
Uncollected:			
Personal Property	$	70,094	
Real Estate		486,277	
Total Uncollected			556,371
Tax Roll (Over) Under Accounted For			(1,212)
Net Tax Roll			5,032,505

County of Chautauqua, Kansas
County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Balance - January 1, 2010		$ 0
Receipts:		
Beer Licenses	$ 100	
Voter Lists/Labels/Filing Fees	505	
Insurance Claims	17,511	
Miscellaneous Reimbursements and Other	2,988	
Total Receipts		21,104
Disbursements:		
To County Treasurer		21,104
Balance - December 31, 2010		0

County of Chautauqua, Kansas
Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Balance - January 1, 2010		$
Receipts:		
Mortgage Registration Fees	$ 27,545	
Recording Fees	19,102	
Heritage Trust Fees	1,025	
Technology Fees	9,796	
Other	600	
Total Receipts		58,068
Disbursements:		
To County Treasurer		58,068
Balance - December 31, 2010		0

County of Chautauqua, Kansas
Clerk of the District Court
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Balance - January 1, 2010		$ 19,247
Receipts:		
Bonds and Bond Forfeitures	$ 26,068	
County Clerk Fees	1,478	
County Reimbursement	12,239	
Drivers License Reinstatement Fees	1,529	
Fines	62,925	
Indigent Defense Fees	1,432	
Attorney Fee State	4,476	
Interest	169	
Judicial Branch Surcharge	10,815	
Judgments, Sale Proceeds, and Other	43,522	
Law Library Fees	4,504	
LETC Fees	6,831	
Marriage License Fees	1,475	
PATF Fees	904	
State Clerk Fees	39,721	
Total Receipts		218,088
Disbursements:		
To State Treasurer	$ 126,196	
To County Treasurer	29,173	
To Others	63,823	
Total Disbursements		219,192
Balance - December 31, 2010		18,143
Composition of Ending Balance:		
Demand Deposit: First National Bank, Sedan, Kansas		$ 18,143

County of Chautauqua, Kansas
Sheriff
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Balance - January 1, 2010		$	111
Receipts:			
Sheriff Fees	$ 1,865		
VIN fees	2,507		
DL checks	166		
Misc. Reimbursements	2,182		
Conceal and Carry Fees	378		
Sex Offender Registration Fees	760		
Inmate Accounts, Bonds and Commissary	1,250		
Total Receipts			9,108
Disbursements:			
To County Treasurer	$ 5,897		
Due to Others			
Inmate Accounts and Commissary	514		
Bonds Paid to Courts	1,250		
Total Disbursements			7,661
Balance - December 31, 2010			1,558
Composition of Cash:			
Demand Deposit, Howard State Bank, Cedar Vale, Kansas		$	1,558