

***CHEROKEE COUNTY, KANSAS***

Annual Financial Report

*For the year ended December 31, 2010*

MENSE, CHURCHWELL & MENSE, P.C.  
Certified Public Accountants

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## INDEPENDENT AUDITOR'S REPORT

To the Cherokee County Commission  
Cherokee County, Kansas

We have audited the accompanying financial statements of Cherokee County, Kansas, as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as identified in the table of contents. These financial statements are the responsibility of Cherokee County, Kansas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the guidance in the Kansas Municipal Audit Guide. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements do not include financial data for the following legally separate component units of the County: Cherokee County Extension Council. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the County. The effect on the financial statements of the omission of these component units is presumed to be immaterial.

As described more fully in Note 1, the County has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Cherokee County, Kansas as of December 31, 2010, or the changes in its financial position, or where applicable, its cash flows for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Cherokee County, Kansas as of December 31, 2010, and its cash receipts and expenditures, and budget to actual comparisons for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 15, 2011 on our consideration of Cherokee County, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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



Mense, Churchwell & Mense, P.C.  
Certified Public Accountants

Joplin, Missouri  
July 15, 2011

**CHEROKEE COUNTY, KANSAS**  
 Summary of Cash Receipts, Expenditures and Unencumbered Cash  
 For the Year Ended December 31, 2010

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds:</b>							
General	\$ 796,290	\$ -	\$ 3,879,830	\$ 4,072,256	\$ 603,864	\$ 89,903	\$ 693,767
Special Revenue							
Road and Bridge	926,986	-	3,678,865	3,979,770	626,081	35,260	661,341
Appraisal	100,556	-	324,143	316,440	108,259	16,259	124,518
Health	999,456	-	714,021	636,057	1,077,420	4,911	1,082,331
Election	139,277	-	160,634	156,642	143,269	8,395	151,664
Noxious Weed	37,376	-	63,387	32,227	73,536	117	73,653
Extension Council	20,730	-	206,901	201,340	26,291	-	26,291
Soil Conservation	2,953	-	25,689	25,000	3,642	-	3,642
Fair	1,384	-	2,030	-	3,414	-	3,414
Ambulance	63,197	-	596,042	576,576	82,663	-	82,663
Elderly Services	162	-	20,780	18,827	2,115	592	2,707
Mental Health	10,900	-	114,871	109,273	16,498	-	16,498
Mental Retardation	10,724	-	114,981	109,273	16,432	-	16,432
Employee Benefits	161,347	-	3,147,398	2,955,175	353,570	18,046	371,616
Out-District Tuition Fund	1,922	-	15	-	1,937	-	1,937
Special Parks and Recreation	18,559	-	4,248	13,180	9,627	-	9,627
Special Alcohol	3,241	-	12,728	-	15,969	-	15,969
Landfill	81,161	-	11,676	6,826	86,011	-	86,011
Tourism and Convention Promotion	500	-	7,364	7,064	800	-	800
Special Law Enforcement Training	571	-	24,254	22,783	2,042	-	2,042
Emergency Telephone Tax	96,999	-	64,663	74,224	87,438	3,410	90,848
County Attorney Special Law Enforcement	704	-	180	-	884	-	884
Register of Deeds Technology Fund	39,619	-	17,934	16,469	41,084	317	41,401
State Line Road Project	258	-	1	-	259	-	259
Drug Tax Stamp	1,002	-	98	-	1,100	-	1,100
Special Liability	16,735	-	88	-	16,823	-	16,823
County Building	899	-	11	-	910	-	910
Special Bridge	421,429	-	153,676	350,426	224,679	2,358	227,037
Special Highway Improvement	1,264	-	-	-	1,264	-	1,264
Special Road Machinery	100	-	225,000	225,000	100	-	100
Law Library	5,369	-	16,121	1,012	20,478	-	20,478

**CHEROKEE COUNTY, KANSAS**  
**Summary of Cash Receipts, Expenditures and Unencumbered Cash**  
**For the Year Ended December 31, 2010**

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds (Continued):</b>							
<b>Special Revenue (Continued)</b>							
Electronic Monitoring	\$ 910	\$ -	\$ -	\$ -	\$ 910	\$ -	\$ 910
Bad Check Fee	38	-	51	-	89	-	89
Drug Free Grant	4,539	-	-	-	4,539	-	4,539
Prosecuting Attorney Training	565	-	2,365	2,367	563	-	563
Severe Weather Equipment	22	-	-	-	22	-	22
LEPC Planning and Training	-	-	20,600	20,600	-	-	-
Spider Program	6,225	-	4,160	1,750	8,635	-	8,635
Emergency Wireless Telephone Tax	120,722	-	135,460	130,787	125,395	-	125,395
Justice Assistance Grant	391	-	-	-	391	-	391
EMPG Emergency Preparedness	500	-	-	-	500	-	500
Emergency Planning Grant	5,201	-	-	5,000	201	-	201
CDBG-Family Life	-	-	400,000	400,000	-	5,000	5,000
USDA Storm Siren Grant	-	-	45,658	45,616	42	-	42
NSP Grant	-	-	53,441	52,830	611	-	611
<b>Debt Service</b>							
Bond and Interest	1,341	-	-	-	1,341	-	1,341
No Fund Warrant	8,555	-	249,352	238,777	19,130	-	19,130
	<u>\$ 4,110,679</u>	<u>\$ -</u>	<u>\$ 14,503,716</u>	<u>\$ 14,803,567</u>	<u>\$ 3,810,828</u>	<u>\$ 184,568</u>	<u>\$ 3,995,396</u>
<b>Component Units:</b>							
Sewer District No. 1	223,902	-	88,923	129,065	183,760	25,073	208,833
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<u><u>\$ 4,334,581</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 14,592,639</u></u>	<u><u>\$ 14,932,632</u></u>	<u><u>\$ 3,994,588</u></u>	<u><u>\$ 209,641</u></u>	<u><u>\$ 4,204,229</u></u>
<b>Composition of Cash</b>							
Cash on Hand							\$ 898
Checking Accounts							8,093,107
Savings Accounts							266,389
Certificates of Deposit							3,131,939
Investments							500,000
<b>Total Cash</b>							<u>\$ 11,992,333</u>
<b>Agency Funds</b>							<u>(7,788,104)</u>
<b>Total Reporting Entity (Excluding Agency Funds)</b>							<u><u>\$ 4,204,229</u></u>

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

**CHEROKEE COUNTY, KANSAS**  
**Summary of Expenditures - Actual and Budget**  
**For the Year Ended December 31, 2010**

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Type Funds:</b>					
General Fund	\$ 4,466,366	\$ 37,736	\$ 4,504,102	\$4,072,256	\$ (431,846)
<b>Special Revenue Funds</b>					
Road and Bridge	3,360,000	614,784	3,974,784	3,979,770	\$ 4,986
Appraisal	340,000	-	340,000	316,440	(23,560)
Health	629,394	479,761	1,109,155	636,057	(473,098)
Election	189,000	-	189,000	156,642	(32,358)
Noxious Weed	70,500	-	70,500	32,227	(38,273)
Extension Council	201,340	-	201,340	201,340	-
Soil Conservation	25,000	-	25,000	25,000	-
Fair	1,985	-	1,985	-	(1,985)
Ambulance	576,576	-	576,576	576,576	-
Elderly Services	20,000	-	20,000	18,827	(1,173)
Mental Health	109,273	-	109,273	109,273	-
Mental Retardation	109,273	-	109,273	109,273	-
Employee Benefits	3,013,000	-	3,013,000	2,955,175	(57,825)
Out-District Tuition	-	-	-	-	-
Special Parks and Recreation	13,926	-	13,926	13,180	(746)
Special Alcohol	13,034	-	13,034	-	(13,034)
Landfill	57,978	-	57,978	6,826	(51,152)
Tourism and Promotion	17,500	-	17,500	7,064	(10,436)
Special Law Enforcement Training	2,221	21,130	23,351	22,783	(568)
Emergency Telephone Tax	189,676	-	189,676	74,224	(115,452)
Emergency Wireless Telephone Tax	233,132	-	233,132	130,787	(102,345)
<b>Debt Service</b>					
Bond and Interest	-	-	-	-	-
No Fund Warrant	238,777	-	238,777	238,777	-
<b>Component Units:</b>					
Sewer District No. 1	250,359	-	250,359	129,065	(121,294)

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

**CHEROKEE COUNTY, KANSAS**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
General Fund  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Ad Valorem Property Tax	\$ 949,609	\$ 1,107,286	\$ (157,677)
Delinquent Tax	47,014	30,000	17,014
Motor Vehicle Tax	154,970	116,193	38,777
16/20 M Vehicle Tax	7,472	6,052	1,420
Recreational Vehicle Tax	2,027	1,523	504
Sales Tax	1,749,713	1,792,598	(42,885)
Local Alcoholic Liquor Fund	4,247	4,256	(9)
Licenses, Permits and Fees	300,453	310,876	(10,423)
Interest	289,122	295,000	(5,878)
Inmate Housing	287,654	617,000	(329,346)
Grants	37,736	-	37,736
Other	43,513	35,000	8,513
Rents	6,300	6,100	200
<b>Total Cash Receipts</b>	<b>\$ 3,879,830</b>	<b>\$ 4,321,884</b>	<b>\$ (442,054)</b>
<b>Expenditures</b>			
Commission	\$ 84,195	\$ 91,500	\$ (7,305)
County Counselor	42,060	32,000	10,060
Clerk	151,254	165,000	(13,746)
Treasurer	131,613	140,000	(8,387)
Attorney	221,821	240,000	(18,179)
Register of Deeds	109,858	110,000	(142)
Sheriff	904,582	1,014,033	(109,451)
Sheriff Overtime	32,764	40,000	(7,236)
District Court	251,080	266,800	(15,720)
Courthouse	336,813	455,000	(118,187)
Emergency Preparedness	108,854	78,578	30,276
Economic Development	7,500	2,300	5,200
Planning Commission	5,791	6,300	(509)
Recreation	3,730	12,000	(8,270)
Jail	846,870	847,375	(505)
Data Processing	27,582	25,000	2,582
Jury Costs	2,147	10,000	(7,853)
Juvenile Detention	91,670	104,000	(12,330)
Genealogy Society	7,500	7,500	-
Emergency 911	51,997	65,000	(13,003)
Other	3,056	-	3,056
Capital Lease Payments on Jail			
Certificates of Participation	616,665	616,665	-
GIS Programming	32,854	30,000	2,854
Jail Sales Tax Reserve	-	107,315	(107,315)
Adjustment for Qualifying Budget Credits	-	37,736	(37,736)
<b>Total Expenditures</b>	<b>\$ 4,072,256</b>	<b>\$ 4,504,102</b>	<b>\$ (431,846)</b>

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

**CHEROKEE COUNTY, KANSAS**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
General Fund (Continued)  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts Over (Under) Expenditures	\$ (192,426)		
Unencumbered Cash - Beginning of Year	796,290		
Unencumbered Cash - End of Year	\$ 603,864		

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

**CHEROKEE COUNTY, KANSAS**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Road and Bridge Fund  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Ad Valorem Property Tax	\$ 1,793,174	\$ 1,726,633	\$ 66,541
Delinquent Tax	80,399	45,000	35,399
Motor Vehicle Tax	319,942	260,977	58,965
16/20 M Vehicle Tax	13,229	13,593	(364)
Recreational Vehicle Tax	4,232	3,423	809
Special Highway Aid and County Equalization Grants	848,665	881,678	(33,013)
Interest and Other	614,784	-	614,784
	4,440	1,000	3,440
<b>Total Cash Receipts</b>	<b>\$ 3,678,865</b>	<b>\$ 2,932,304</b>	<b>\$ 746,561</b>
<b>Expenditures</b>			
Public works	\$ 3,754,770	\$ 3,360,000	\$ 394,770
Transfer to Other Funds	225,000	-	225,000
Adjustment for Qualifying Budget Credits	-	614,784	(614,784)
<b>Total Expenditures</b>	<b>\$ 3,979,770</b>	<b>\$ 3,974,784</b>	<b>\$ 4,986</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>\$ (300,905)</b>		
Unencumbered Cash - Beginning of Year	926,986		
Unencumbered Cash - End of Year	\$ 626,081		

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

**CHEROKEE COUNTY, KANSAS**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Appraisal Fund  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Ad Valorem Property Tax	\$ 260,655	\$ 251,035	\$ 9,620
Delinquent Tax	11,265	6,500	4,765
Motor Vehicle Tax	42,820	35,611	7,209
16/20 M Vehicle Tax	1,698	1,855	(157)
Recreational Vehicle Tax	568	467	101
Fees	7,137	2,500	4,637
Total Cash Receipts	\$ 324,143	\$ 297,968	\$ 26,175
Expenditures			
General Government	\$ 316,440	\$ 340,000	\$ (23,560)
Cash Receipts Over (Under) Expenditures	\$ 7,703		
Unencumbered Cash - Beginning of Year	100,556		
Unencumbered Cash - End of Year	\$ 108,259		

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

**CHEROKEE COUNTY, KANSAS**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Health Fund  
For the Year Ended December 31, 2010

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Ad Valorem Property Tax	\$ 136,136	\$ 131,006	\$ 5,130
Delinquent Tax	7,696	5,000	2,696
Motor Vehicle Tax	28,654	22,934	5,720
16/20 M Vehicle Tax	1,231	1,195	36
Recreational Vehicle Tax	378	301	77
Charges for Services	60,165	80,000	(19,835)
Grants	479,761	-	479,761
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Cash Receipts	<u>\$ 714,021</u>	<u>\$ 240,436</u>	<u>\$ 473,585</u>
Expenditures			
Health	\$ 636,057	\$ 629,394	\$ 6,663
Adjustment for Qualifying Budget Credits	-	479,761	(479,761)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Expenditures	<u>\$ 636,057</u>	<u>\$ 1,109,155</u>	<u>\$ (473,098)</u>
Cash Receipts Over (Under) Expenditures	\$ 77,964		
Unencumbered Cash - Beginning of Year	<u>999,456</u>		
Unencumbered Cash - End of Year	<u>\$ 1,077,420</u>		

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

**CHEROKEE COUNTY, KANSAS**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Election Fund  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Ad Valorem Property Tax	\$ 130,932	\$ 126,120	\$ 4,812
Delinquent Tax	4,524	2,000	2,524
Motor Vehicle Tax	19,140	13,016	6,124
16/20 M Vehicle Tax	1,060	678	382
Recreational Vehicle Tax	248	171	77
Other	4,730	-	4,730
	<u>\$ 160,634</u>	<u>\$ 141,985</u>	<u>\$ 18,649</u>
 Expenditures			
General Government	\$ 156,642	\$ 189,000	\$ (32,358)
	<u>\$ 156,642</u>	<u>\$ 189,000</u>	<u>\$ (32,358)</u>
 Cash Receipts Over (Under) Expenditures	 \$ 3,992		
 Unencumbered Cash - Beginning of Year	 <u>139,277</u>		
 Unencumbered Cash - End of Year	 <u>\$ 143,269</u>		

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

**CHEROKEE COUNTY, KANSAS**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Noxious Weed Fund  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Ad Valorem Property Tax	\$ 58,282	\$ 56,108	\$ 2,174
Delinquent Tax	1,998	800	1,198
Motor Vehicle Tax	7,682	6,207	1,475
16/20 M Vehicle Tax	324	323	1
Recreational Vehicle Tax	101	81	20
	<u>\$ 68,387</u>	<u>\$ 63,519</u>	<u>\$ 4,868</u>
 Expenditures			
Public Works	\$ 32,227	\$ 70,500	\$ (38,273)
Cash Receipts Over (Under) Expenditures	\$ 36,160		
Unencumbered Cash - Beginning of Year	<u>37,376</u>		
Unencumbered Cash - End of Year	<u>\$ 73,536</u>		

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

**CHEROKEE COUNTY, KANSAS**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Extension Council Fund  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Ad Valorem Property Tax	\$ 172,477	\$ 166,208	\$ 6,269
Delinquent Tax	6,824	4,000	2,824
Motor Vehicle Tax	26,206	21,710	4,496
16/20 M Vehicle Tax	1,047	1,131	(84)
Recreational Vehicle Tax	347	285	62
	<u>\$ 206,901</u>	<u>\$ 193,334</u>	<u>\$ 13,567</u>
Expenditures			
Appropriations to Extension Council Treasurer	\$ 201,340	\$ 201,340	\$ -
	<u>\$ 5,561</u>		
Cash Receipts Over (Under) Expenditures			
	\$ 20,730		
Unencumbered Cash - Beginning of Year	<u>20,730</u>		
Unencumbered Cash - End of Year	<u>\$ 26,291</u>		

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

**CHEROKEE COUNTY, KANSAS**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Soil Conservation Fund  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Ad Valorem Property Tax	\$ 21,341	\$ 20,513	\$ 828
Delinquent Tax	893	500	393
Motor Vehicle Tax	3,275	2,650	625
16/20 M Vehicle Tax	137	138	(1)
Recreational Vehicle Tax	43	35	8
Total Cash Receipts	\$ 25,689	\$ 23,836	\$ 1,853
Expenditures			
Appropriation to Conservation District Treasurer	\$ 25,000	\$ 25,000	\$ -
Excess of Cash Receipts Over (Under) Expenditures	\$ 689		
Unencumbered Cash - Beginning of Year	2,953		
Unencumbered Cash - End of Year	\$ 3,642		

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

**CHEROKEE COUNTY, KANSAS**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Fair Fund  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Ad Valorem Property Tax	\$ 16	\$ -	\$ 16
Delinquent Tax	357	200	157
Motor Vehicle Tax	1,571	1,273	298
16/20 M Vehicle Tax	65	66	(1)
Recreational Vehicle Tax	21	17	4
Total Cash Receipts	\$ 2,030	\$ 1,556	\$ 474
Expenditures			
Appropriation to Fair Treasurer	\$ -	\$ 1,985	\$ (1,985)
Excess Cash Receipts Over (Under) Expenditures	\$ 2,030		
Unencumbered Cash - Beginning of Year	1,384		
Unencumbered Cash - End of Year	\$ 3,414		

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

**CHEROKEE COUNTY, KANSAS**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Ambulance Fund  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Ad Valorem Property Tax	\$ 497,057	\$ 478,955	\$ 18,102
Delinquent Tax	18,365	6,000	12,365
Motor Vehicle Tax	76,561	63,601	12,960
16/20 M Vehicle Tax	3,043	3,313	(270)
Recreational Vehicle Tax	1,016	834	182
Total Cash Receipts	\$ 596,042	\$ 552,703	\$ 43,339
Expenditures			
Appropriation to Ambulance District Treasurers	\$ 576,576	\$ 576,576	\$ -
Cash Receipts Over (Under) Expenditures	\$ 19,466		
Unencumbered Cash - Beginning of Year	63,197		
Unencumbered Cash - End of Year	\$ 82,663		

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

**CHEROKEE COUNTY, KANSAS**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Elderly Services Fund  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Ad Valorem Property Tax	\$ 18,029	\$ 17,409	\$ 620
Delinquent Tax	576	200	376
Motor Vehicle Tax	2,080	1,870	210
16/20 M Vehicle Tax	67	97	(30)
Recreational Vehicle Tax	28	25	3
Total Cash Receipts	\$ 20,780	\$ 19,601	\$ 1,179
Expenditures			
Elderly Programs	\$ 18,827	\$ 20,000	\$ (1,173)
Excess Cash Receipts Over (Under) Expenditures	\$ 1,953		
Unencumbered Cash - Beginning of Year	162		
Unencumbered Cash - End of Year	\$ 2,115		

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

**CHEROKEE COUNTY, KANSAS**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Mental Health Fund  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Ad Valorem Property Tax	\$ 96,022	\$ 92,488	\$ 3,534
Delinquent Tax	3,827	1,500	2,327
Motor Vehicle Tax	14,259	11,770	2,489
16/20 M Vehicle Tax	574	613	(39)
Recreational Vehicle Tax	189	154	35
	<u>\$ 114,871</u>	<u>\$ 106,525</u>	<u>\$ 8,346</u>
Expenditures			
Public Health	\$ 109,273	\$ 109,273	\$ -
Excess Cash Receipts Over (Under) Expenditures	\$ 5,598		
Unencumbered Cash - Beginning of Year	<u>10,900</u>		
Unencumbered Cash - End of Year	<u>\$ 16,498</u>		

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

**CHEROKEE COUNTY, KANSAS**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Mental Retardation Fund  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Ad Valorem Property Tax	\$ 96,276	\$ 92,758	\$ 3,518
Delinquent Tax	3,823	1,500	2,323
Motor Vehicle Tax	14,139	11,805	2,334
16/20 M Vehicle Tax	555	615	(60)
Recreational Vehicle Tax	188	155	33
Total Cash Receipts	<u>\$ 114,981</u>	<u>\$ 106,833</u>	<u>\$ 8,148</u>
Expenditures			
Public Health	<u>\$ 109,273</u>	<u>\$ 109,273</u>	<u>\$ -</u>
Total Cash Receipts Over (Under) Expenditures	\$ 5,708		
Unencumbered Cash - Beginning of Year	<u>10,724</u>		
Unencumbered Cash - End of Year	<u>\$ 16,432</u>		

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

**CHEROKEE COUNTY, KANSAS**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Employee Benefits Fund  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Ad Valorem Property Tax	\$ 2,091,324	\$ 2,015,194	\$ 76,130
Delinquent Tax	72,337	40,000	32,337
Motor Vehicle Tax	285,324	242,026	43,298
16/20 M Vehicle Tax	10,832	12,606	(1,774)
Recreational Vehicle Tax	3,795	3,174	621
Reimbursements and Other	683,786	700,000	(16,214)
	<u>\$ 3,147,398</u>	<u>\$ 3,013,000</u>	<u>\$ 134,398</u>
Expenditures			
General Government	\$ 2,955,175	\$ 3,013,000	\$ (57,825)
	<u>\$ 2,955,175</u>	<u>\$ 3,013,000</u>	<u>\$ (57,825)</u>
Excess Cash Receipts Over (Under) Expenditures	\$ 192,223		
Unencumbered Cash - Beginning of Year	<u>161,347</u>		
Unencumbered Cash - End of Year	<u>\$ 353,570</u>		

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

**CHEROKEE COUNTY, KANSAS**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Out-District Tuition Fund  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Delinquent Tax	\$ 15	\$ -	\$ 15
Total Cash Receipts	\$ 15	\$ -	\$ 15
Expenditures			
Education	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Cash Receipts Over (Under) Expenditures	\$ 15		
Unencumbered Cash - Beginning of Year	1,922		
Unencumbered Cash - End of Year	\$ 1,937		

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

**CHEROKEE COUNTY, KANSAS**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Special Parks and Recreation Fund  
For the Year Ended December 31, 2010

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Local Alcoholic Liquor Fund	\$ 4,248	\$ 4,256	\$ (8)
Expenditures			
Recreation	<u>\$ 13,180</u>	<u>\$ 13,926</u>	<u>\$ (746)</u>
Excess Cash Receipts Over (Under) Expenditures	\$ (8,932)		
Unencumbered Cash - Beginning of Year	<u>18,559</u>		
Unencumbered Cash - End of Year	<u><u>\$ 9,627</u></u>		

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

**CHEROKEE COUNTY, KANSAS**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Special Alcohol Fund  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Local Alcoholic Liquor Fund	\$ 12,728	\$ 11,756	\$ 972
Expenditures			
Public Health	\$ -	\$ 13,034	\$ (13,034)
Excess Cash Receipts Over (Under) Expenditures	\$ 12,728		
Unencumbered Cash - Beginning of Year	3,241		
Unencumbered Cash - End of Year	\$ 15,969		

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

**CHEROKEE COUNTY, KANSAS**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Landfill Fund  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Host Fees	\$ 11,676	\$ 24,000	\$ (12,324)
Expenditures			
Sanitation	\$ 6,826	\$ 57,978	\$ (51,152)
Total Expenditures	\$ 6,826	\$ 57,978	\$ (51,152)
Excess Cash Receipts Over (Under) Expenditures	\$ 4,850		
Unencumbered Cash - Beginning of Year	81,161		
Unencumbered Cash - End of Year	\$ 86,011		

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

**CHEROKEE COUNTY, KANSAS**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Tourism and Convention Promotion Fund  
For the Year Ended December 31, 2010

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Transient Guest Tax	\$ 7,364	\$ 16,000	\$ (8,636)
Expenditures			
Tourism and Promotion	\$ 7,064	\$ 17,500	\$ (10,436)
Excess Cash Receipts Over (Under) Expenditures	\$ 300		
Unencumbered Cash - Beginning of Year	<u>500</u>		
Unencumbered Cash - End of Year	<u>\$ 800</u>		

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

**CHEROKEE COUNTY, KANSAS**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Special Law Enforcement Training Fund  
For the Year Ended December 31, 2010

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Fees	\$ 3,124	\$ 2,150	\$ 974
Grants	21,130	-	21,130
Total Cash Receipts	\$ 24,254	\$ 2,150	\$ 22,104
Expenditures			
Public Safety	\$ 22,783	\$ 2,221	\$ 20,562
Adjustment for Qualifying Budget Credits	-	21,130	(21,130)
Total Expenditures	\$ 22,783	\$ 23,351	\$ (568)
Cash Receipts Over (Under) Expenditures	\$ 1,471		
Unencumbered Cash - Beginning of Year	571		
Unencumbered Cash - End of Year	\$ 2,042		

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