

Chase County, Kansas

**Independent Auditors' Report and
Regulatory Basis Financial Statement
For the Year Ended December 31, 2018**

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Certified Public Accountant
Council Grove, KS 66846**

Chase County, Kansas

Regulatory Basis Financial Statement
For the Year Ended December 31, 2018

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Independent Auditors' Report

Board of Commissioners
Chase County, Kansas
Cottonwood Falls, KS 66845

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Chase County, Kansas as of the year ended December 31, 2018 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

My responsibility is to express an opinion on the financial statement based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the Kansas Municipal Audit and Accounting Guide. Those standards and the Kansas Municipal Audit and Accounting Guide require that I plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

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

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

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

Adverse Opinion on the U.S. Generally Accepted Accounting Principles

In my opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on the U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Chase County, Kansas, as of December 31, 2018, or the changes in its financial position or cash flows for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Chase County, Kansas, as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, but are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. In addition, Schedule 4 – Reconciled 2017 Tax Roll is presented for analysis and is not a required part of the basic financial statement or the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Chase County, Kansas as of and for the year ended December 31, 2017 (not presented herein), and have issued my report dated August 14, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and my report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/chief-financial-officer/municipal-services/municipal-audits>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2018 (Schedule 2 as listed in the table of contents) is presented for analysis and are not a required part of the basic financial statement. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information has been subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2017 comparative information is fairly stated in all material respects, in relation to the basic financial statement as a whole for the year ended December 31, 2017, on the basis of accounting described in Note 1.



Cindy Jensen, CPA
Certified Public Accountant
August 9, 2019

CHASE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	\$ 1,745,934	\$ 0	\$ 2,564,375	\$ 2,026,963	\$ 2,283,346	\$ 42,577	\$ 2,325,923
Special Purpose Funds							
Detention Facility	532,517	0	2,454,063	2,073,474	913,106	35,615	948,721
Courthouse Preservation	283,705	0	332	2,771	281,266	0	281,266
Treasurer Technology	341	0	1,048	484	905	0	905
District Court Tech	4,007	0	1,201	1,531	3,677	0	3,677
Clerk Technology	2,250	0	1,061	0	3,311	0	3,311
Register of Deeds Tech	6,098	0	4,207	4,648	5,657	0	5,657
Special Ambulance Equip	477	0	0	0	477	0	477
Fire District No. 1	25,414	0	130,046	111,125	44,335	1,587	45,922
Fire District No. 1 - Equipment	73,282	0	20,000	7,628	85,654	0	85,654
Fire District No. 1 - Building	142,672	0	20,000	500	162,172	0	162,172
County Health	(4,058)	0	105,499	93,109	8,332	1,775	10,107
Service Program for Elderly	93,439	0	91,323	122,814	61,948	4,359	66,307
Road & Bridge	230,302	0	1,121,157	1,324,057	27,402	40,220	67,622
Special Bridge	236,556	0	116,854	213,511	139,899	2,500	142,399
Special Road & Bridge	135,955	0	116,725	89,724	162,956	25,370	188,326
Road Machinery & Bridge Building	114,162	0	501,223	63,015	552,370	0	552,370
County Fair Building	71	0	1,583	1,550	104	0	104
Mental Health	29	0	3,023	3,000	52	0	52
Bridge Building	0	0	0	0	0	0	0
Special Parks & Recreation	8,195	0	925	650	8,470	0	8,470
Special Alcohol	1,591	0	1,778	0	3,369	0	3,369
Tourism, Convention, & Promotion	956	0	25,717	12,547	14,126	0	14,126
Special Equipment Reserve	14,176	0	73	671	13,578	0	13,578
Capital Improvement Reserve	100,451	0	535	0	100,986	0	100,986
Emergency Telephone Service	150,700	0	52,670	57,391	145,979	545	146,524
Special Law	956	0	0	0	956	0	956
Bond & Interest Fund							
Courthouse Debt	902	0	0	0	902	0	902
Bond & Interest	9,002	0	967	0	9,969	0	9,969
Detention Center Bond Reserve	600,000	0	0	0	600,000	0	600,000
Detention Center Prin & Interest	84,177	0	80,400	72,894	91,683	0	91,683
Trust Funds							
Conceal & Carry	1,385	0	0	921	464	0	464
Gifts	1,938	0	0	0	1,938	0	1,938
Registered Offenders	1,180	0	900	1,120	960	0	960
Heritage Trust	480	0	2,088	2,121	447	0	447
Park Bridge Escrow	122,090	0	0	0	122,090	0	122,090
Crime Prevention	21,993	0	11,961	4,002	29,952	0	29,952
Prosecuting Atty Training	14,200	0	1,279	0	15,479	0	15,479
Prosecuting Attorney	2,112	0	0	0	2,112	0	2,112
Court Trustees	2,510	0	0	0	2,510	0	2,510
County Attorney	4,878	0	1,478	500	5,856	0	5,856
Domestic Violence	1,200	0	100	0	1,300	0	1,300
Juvenile Probation	1,226	0	120	0	1,346	0	1,346
Motor Vehicle Operating	4,333	0	27,319	24,688	6,964	116	7,080
County Atty Worthless Check	516	0	0	0	516	0	516
Total Reporting Entity(Excluding Agency Funds Schedule 3)	\$ 4,774,300	\$ 0	\$ 7,462,030	\$ 6,317,409	\$ 5,918,921	\$ 154,664	\$ 6,073,585

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

CHASE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

Composition of Cash Balance:	
Cash & checks on hand-County Treasurer	\$ 7,138
Cash & checks on hand - Detention	796
Checking accounts	
Cottonwood Valley - Treasurer	141,535
Citizens State - Treasurer	1,643,207
Citizens State - 911	146,524
Citizens State - Detention	22,791
Citizens State & CVB - County Attorney	516
Citizens State - Law Library	56,798
Citizens State - District Court	16,133
PMIB - Kansas Money Investment Portfolio	
Kansas Money Investment Portfolio-Overnight	4,886,262
Kansas Money Investment Portfolio - 90 day pool	2,500,000
Certificates of Deposit	
Cottonwood Valley	770,878
Citizens State	859,289
Total Cash Balance	<u>11,051,867</u>
Less: Agency Funds per Schedule 3	<u>(4,978,282)</u>
Total Reporting Entity	<u><u>\$ 6,073,585</u></u>

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

CHASE COUNTY, KANSAS

Notes to the Financial Statement
December 31, 2018

Note 1 – Summary of Significant Accounting Policies

Financial Reporting Entity

Chase County, Kansas is a municipal corporation governed by an elected three-member commission. Chase County provides the following services as authorized by Kansas statutes: assessment, collection and distribution of property taxes for itself and other governmental entities within the county, public safety, highway and roads, health and social services, culture, recreation, public improvements, planning and zoning, and general administrative services. This regulatory financial statement presents Chase County, Kansas as a primary government. The County has not included any related municipal entities in this financial statement.

Regulatory Basis Fund Types

The accounts of the County are organized and operated on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, revenues and expenditures. The types of funds maintained by the County are as follows:

General Fund – the chief operating fund of the County. It is used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt

Trust Fund – used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds – used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures of the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables or any other assets, liabilities or deferred inflows, other than those mentioned above.

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied,

CHASE COUNTY, KANSAS

Notes to the Financial Statement
December 31, 2018

Note 1 – Summary of Significant Accounting Policies (Cont.)

Property Taxes (Cont)

with the balance to be paid on or before May 10 of the following year. In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the following year's operations.

Budgetary information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interests funds, and business funds. Although directory rather than mandatory, 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 regulatory receipts 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. The County amended its Detention and County Health Funds this year increasing its expenditure authority from \$1,926,100 and \$84,550 to \$2,076,100 and \$94,550 respectively.

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 schedules 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 regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received, and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and certain other special purpose funds as noted in the presentation of the appropriate Schedule 2.

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

NOTE 2 – Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports and legal representatives of the municipality.

K.S.A. 9-1402 and 9-1405 require that the county deposits be adequately secured at all times during the year. Deposits were not adequately secured during 2018.

K.S.A. 79-2935 requires that no indebtedness is created in excess of budgeted amounts. The Road & Bridge Fund exceeded its' budgeted authority.

CHASE COUNTY, KANSAS

Notes to the Financial Statement
December 31, 2018

NOTE 2 – Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

Management is not aware of any other items of noncompliance with Kansas Statutes

Note 3 – 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, or in an adjoining county if such institution has been designated as an official depository, 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. Chase County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. Chase County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk. State statutes place no limit on the amount the Government may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's investments are all held by the Kansas Municipal Investment Pool.

Custodial Credit Risk – Deposits. Custodial credit risk is in 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%. All deposits were legally secured at December 31, 2018.

At December 31, 2018, the County's carrying account of deposits was \$3,657,671 and the bank balance was \$3,852,692. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$627,511 was covered by the federal depository insurance, \$3,225,181 was collateralized with securities held by the pledging financial institutions' agents in Chase County's name.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counter party, the Government 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.

As of December 31, 2018, the County had the following investment:

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$7,386,262	\$7,386,262	N/A

The Municipal Investment Pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the Kansas State Treasurer and four additional members appointed by the Kansas State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

CHASE COUNTY, KANSAS

Notes to the Financial Statement
December 31, 2018

Note 4 – Transfers

During 2018, the County transferred monies between funds as allowed by applicable Kansas statutes. The following schedule details transfers made.

Transferred from:	Transferred to:	Statute	Amount
Fire District No. 1	Fire Dist No. 1 - Equipment	19-119	\$ 20,000
Fire District No. 1	Fire Dist No. 1 - Building	19-120	20,000
Detention Center	Detention P&I	Res 2006-6	80,400
Road & Bridge	Road Machinery & Bridge Bldg	19-119	311,647
Special Bridge	Road Machinery & Bridge Bldg	19-119	100,700
Special Road	Road Machinery & Bridge Bldg	19-119	46,825

Note 5 – Defined Benefit Pension Plan

Plan Description- Chase County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, Ks. 66603) or by calling 1-888-275-5737.

Contributions – K.S.A.74-4919 and 74-4919, 210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009. KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee rate of 6% of covered salary for KPERS1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rate for KPERS 1, KPERS 2, and KPERS 3 to be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal ended December 31, 2018. Contributions to the pension plan from the Chase County were \$192,834 for the year ended December 31, 2018.

Net Pension Liability – At December 31, 2018, Chase County's proportionate share of the collective net pension liability reported by KPERS was \$1,661,021. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. Chase County's proportion of the net pension liability was based on the ratio of Chase County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

CHASE COUNTY, KANSAS

Notes to the Financial Statement
December 31, 2018

Note 6 – Long-Term Debt

General Obligation Bonds

General Obligation bonds, payable from future property tax revenues and special assessments, are serial bonds to be retired through calendar year 2032. At December 31, 2018, the bonds consisted of the following:

On March 21, 2013 the County issued General Obligation bonds to refinance Detention Center General Obligation bonds. These series 2016 bonds carry interest rates between 2.0% and 3.00%. Semi-annual interest payments began starting June 1, 2013. The bonds mature annually starting June 1, 2014 with the last bond maturing December 1, 2032. In January 2019, the County paid these bonds in full.

Lease Agreements

The County entered into a lease agreement for the purchase of a Caterpillar excavator on July 20, 2015. Five annual payments of \$33,540 were scheduled. The first payment was made in July 2016. The lease terminates in any budgeted year in which insufficient appropriated funds exist to meet the lease obligation, and the County must return the leased equipment to the lessor. Payments were made from the Road & Bridge Fund.

The County entered into a lease agreement for the purchase of 2016 12M3 Caterpillar motor graders on November 2, 2016. Two annual payments of \$113,131 were scheduled. The first payment was scheduled on April 1, 2018. The lease terminates in any budgeted year in which insufficient appropriated funds exist to meet the lease obligation, and the County must return the leased equipment to the lessor. Payments were made from the Road & Bridge Fund.

The County entered into a lease agreement for the purchase of a 2016 12M3 Caterpillar motor grader on November 2, 2016. Two annual, payments of \$60,327 were scheduled. The first payment was scheduled on April 1, 2018. The lease terminates in any budgeted year in which insufficient appropriated funds exist to meet the lease obligation, and the County must return the leased equipment to the lessor. Payments were made from the Road & Bridge Fund.

CHASE COUNTY, KANSAS

Notes to the Financial Statement
December 31, 2018

Note 6 – Long-Term Debt (Cont.)

Changes in long-term liabilities for the County for the year ended December 31, 2018 are as follows:

	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Due January 1</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance Due December 31</u>	<u>Interest Paid</u>
Series 2013A	2-3%	3/21/2013	1,145,000	12/1/2032	\$ 895,000	\$ 0	\$ 50,000	\$ 845,000	\$ 22,894
Capital Leases:									
320 EL Cat excavator	3.20%	7/20/2015	124,080	7/20/2019	63,994	0	31,493	32,501	2,048
2016 12M3 Cat graders	1.99%	11/2/2016	217,936	4/1/2019	217,936	0	107,012	110,924	6,119
2016 12M3 Cat grader	1.99%	11/2/2016	116,214	4/1/2019	116,214	0	57,064	59,150	3,263
Total Contractual Indebtedness					<u>\$ 1,293,144</u>	<u>\$ 0</u>	<u>\$ 245,569</u>	<u>\$ 1,047,575</u>	<u>\$ 34,324</u>

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
Principal				
Series 2013A	\$ 845,000	\$ 0	\$ 0	\$ 845,000
320 EL Cat excavator	32,501	0	0	32,501
2016 12M3 Cat graders	110,924	0	0	110,924
2016 12M3 Cat grader	59,150	0	0	59,150
Total Principal	<u>1,047,575</u>	<u>0</u>	<u>0</u>	<u>1,047,575</u>
Interest				
Series 2013A	2,365	0	0	2,365
320 EL Cat excavator	1,040	0	0	1,040
2016 12M3 Cat graders	2,207	0	0	2,207
2016 12M3 Cat grader	1,177	0	0	1,177
Total Interest	<u>6,789</u>	<u>0</u>	<u>0</u>	<u>6,789</u>
Total Principal & Interest	<u>\$ 1,054,364</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,054,364</u>

CHASE COUNTY, KANSAS

Notes to the Financial Statement
December 31, 2018

Note 7 - Other Long-Term Obligations

Compensated Absences

The County's policies regarding sick pay, permits employees to accumulate eight hours sick pay per month and a maximum accumulation of 480 hours sick pay. At the end of each year, employees who have accumulated in excess of 480 hours sick leave are paid for those excess hours at one-third of the employee's standard rate. There is no payment upon termination for any accumulated sick leave up to the 480-hour maximum.

The County's policies regarding vacation pay, permits employees to accumulate between 8 and 12 hours per month depending upon their length of service. Employees hired before January 1, 1994 may carry over a maximum of 192 hours to the next year and employees hired after that date may carry over a maximum of 144 hours to the next year. Upon termination of employment, employees who have worked for at least 12 months, will be paid at their regular rate of pay from any unused vacation time. Any employee who transfers from a hired position to an elected or appointed position shall be compensated for any vacation time accrued up to the date of election or appointment. Under no other circumstances will accrued but unused vacation time be paid.

Other Post-Employment Benefits

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

Note 8 – Risk Management

The County is exposed to various risks of loss related to torts; theft of; damage to; or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County manages these risks of loss through the purchase of various insurance policies.

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. The County has been unable to obtain workmen's compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the state to participate in the KWORC risk pools currently operating as a common risk management and insurance program for the KWORC participating members. Chase County joined the Kansas Workers Risk Cooperative for Counties (KWORC) municipal group funded pools in 2018 under the authority of the Kansas Municipal Group-Funded Pool Act K.S.A 75-2616, et seq., as amended, the Interlocal Cooperation Act, K.S.A.12-290, et seq., as amended, and the Kansas Tort Claims Act, K.S.A. 75-6101, et seq., as amended.

The County pays an annual premium to KWORC for its workmen's compensation insurance. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for excess claim levels per insured event. KWORC carries specific excess insurance, which pays all amounts exceeding \$350,000. In addition, KWORC carries aggregate excess insurance, which provides coverage should the pool experience losses in excess of the 125% of the audited premium during a policy year. The County may be required to make contributions in addition to the annual member contribution from time to time to keep the pools financially sound, if total claims for the pools are different than what has been anticipated by the pool's management. The County would only be responsible for additional contributions to the pool to cover claims, which were incurred in years in which the County was a member of the pool and expenses related thereto. KWORC has not assessed any amounts in addition to the annual contribution from member counties since its inception in 1992.

Note 9 – Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date that the financial statement was available to be issued.

Regulatory - Required
Supplemental Information

CHASE COUNTY, KANSAS

Schedule 1

Summary of Expenditures-Actual and Budget
Regulatory Basis
Budgeted Funds Only
For the Year Ended December 31, 2018

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 3,021,880	\$ 0	\$ 3,021,880	\$ 2,026,963	\$ (994,917)
Special Purpose Funds					
Detention Facility	2,076,100	0	2,076,100	2,073,474	(2,626)
Courthouse Preservation	291,997	0	291,997	2,771	(289,226)
Fire District #1	128,000	0	128,000	111,125	(16,875)
County Health	94,550	0	94,550	93,109	(1,441)
Service Program for Elderly	123,400	0	123,400	122,814	(586)
Road & Bridge	1,282,760	0	1,282,760	1,324,057	41,297
Special Bridge	402,800	0	402,800	213,511	(189,289)
Special Road & Bridge	187,300	0	187,300	89,724	(97,576)
County Fair Building	1,550	0	1,550	1,550	0
Mental Health	3,000	0	3,000	3,000	0
Special Parks & Recreation	9,032	0	9,032	650	(8,382)
Special Alcohol Program	3,844	0	3,844	0	(3,844)
Tourism, Convention, & Promotion	12,547	0	12,547	12,547	0
Emergency Telephone Service	209,182	0	209,182	57,391	(151,791)
Bond & Interest Fund					
Courthouse Debt	902	0	902	0	(902)
Bond & Interest	8,590	0	8,590	0	(8,590)
Detention Center P&I	72,994	0	72,994	72,894	(100)

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2A

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

GENERAL FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem	\$ 1,791,625	\$ 1,870,075	\$ 1,901,356	\$ (31,281)
Neighborhood Revitalization Rebates	(12,511)	(11,767)	(8,173)	(3,594)
Delinquent	25,567	72,804	0	72,804
Commercial Vehicle	4,555	4,947	4,838	109
Motor Vehicle	97,403	108,487	104,939	3,548
Recreational Vehicle	2,239	2,284	1,701	583
Countywide Sales Tax	173,112	195,770	150,000	45,770
Penalty and Interest	38,166	3,660	10,000	(6,340)
Total Taxes	<u>2,120,156</u>	<u>2,246,260</u>	<u>2,164,661</u>	<u>81,599</u>
Intergovernmental				
Local Alcoholic Liquor	912	926	0	926
Sheriff contracts-Cities	9,000	6,000	0	6,000
Total Intergovernmental	<u>9,912</u>	<u>6,926</u>	<u>0</u>	<u>6,926</u>
Licenses & fees				
Fees	92,539	89,341	40,000	49,341
Ambulance Service	64,201	100,376	71,000	29,376
Total Licenses & fees	<u>156,740</u>	<u>189,717</u>	<u>111,000</u>	<u>78,717</u>
Use of Money & Property				
Interest on Investments	34,712	78,245	9,000	69,245
Total Use of Money & Prop	<u>34,712</u>	<u>78,245</u>	<u>9,000</u>	<u>69,245</u>
Other Reimbursements & misc	44,555	43,227	7,000	36,227
Total Receipts	<u>\$ 2,366,075</u>	<u>\$ 2,564,375</u>	<u>\$ 2,291,661</u>	<u>\$ 272,714</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2A

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

Expenditures	GENERAL FUND			
	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Ambulance				
Personal Services	\$ 131,233	\$ 134,724	\$ 133,091	\$ 1,633
Contractual Services	17,072	16,506	17,000	(494)
Commodities	20,800	18,219	27,500	(9,281)
Capital Outlay	0	0	0	0
Total Ambulance	<u>169,105</u>	<u>169,449</u>	<u>177,591</u>	<u>(8,142)</u>
Clerk				
Personal Services	57,400	48,610	56,065	(7,455)
Contractual Services	7,145	4,092	6,000	(1,908)
Commodities	501	1,882	2,000	(118)
Capital Outlay	0	0	0	0
Total Clerk	<u>65,046</u>	<u>54,584</u>	<u>64,065</u>	<u>(9,481)</u>
Commission				
Personal Services	42,561	43,939	43,939	0
Contractual Services	2,913	4,498	4,000	498
Commodities	83	111	1,000	(889)
Capital Outlay	0	0	0	0
Total Commissioners	<u>45,557</u>	<u>48,548</u>	<u>48,939</u>	<u>(391)</u>
County Attorney				
Personal Services	78,088	76,449	70,520	5,929
Contractual Services	13,633	5,555	10,000	(4,445)
Commodities	2,193	4,035	5,000	(965)
Capital Outlay	0	0	0	0
Total County Attorney	<u>93,914</u>	<u>86,039</u>	<u>85,520</u>	<u>519</u>
Courthouse - General Expense				
Personal Services	3,991	3,022	3,823	(801)
Contractual Services	266,390	279,629	287,000	(7,371)
Commodities	21,678	10,383	10,000	383
Capital Outlay	11,080	0	515,745	(515,745)
Total Courthouse-Gen	<u>303,139</u>	<u>293,034</u>	<u>816,568</u>	<u>(523,534)</u>
Courthouse Maintenance				
Personal Services	46,070	47,769	44,000	3,769
Contractual Services	6,201	7,381	5,000	2,381
Commodities	2,168	2,572	5,000	(2,428)
Capital Outlay	0	0	0	0
Total Courthouse-Maintenance	<u>54,439</u>	<u>57,722</u>	<u>54,000</u>	<u>3,722</u>
Total Expenditures-Forward	<u>\$ 731,200</u>	<u>\$ 709,376</u>	<u>\$ 1,246,683</u>	<u>\$ (537,307)</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2A

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

GENERAL FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures-Forward	\$ 731,200	\$ 709,376	\$ 1,246,683	\$ (537,307)
District Court				
Contractual Services	49,711	51,911	65,300	(13,389)
Commodities	1,025	1,426	2,000	(574)
Capital Outlay	5,611	737	1,700	(963)
Total District Court	<u>56,347</u>	<u>54,074</u>	<u>69,000</u>	<u>(14,926)</u>
Election				
Personal Services	6,858	14,022	13,856	166
Contractual Services	9,163	10,806	16,000	(5,194)
Commodities	1,863	8,782	3,500	5,282
Capital Outlay	0	0	0	0
Total Election	<u>17,884</u>	<u>33,610</u>	<u>33,356</u>	<u>254</u>
Emergency Preparedness				
Personal Services	11,310	14,721	8,361	6,360
Contractual Services	1,952	2,426	5,500	(3,074)
Commodities	140	573	2,500	(1,927)
Capital Outlay	0	0	0	0
Total Emergency Prep	<u>13,402</u>	<u>17,720</u>	<u>16,361</u>	<u>1,359</u>
Employee Benefits				
KPERS	116,467	122,998	160,000	(37,002)
Social Security	112,575	110,805	117,000	(6,195)
Health Insurance	213,231	204,941	270,000	(65,059)
Unemployment	938	5,044	8,000	(2,956)
Workmen's Comp	17,694	17,755	40,000	(22,245)
Other Employee Benefits	62	0	0	0
Total Employee Ben	<u>460,967</u>	<u>461,543</u>	<u>595,000</u>	<u>(133,457)</u>
Museum				
Personal Services	7,865	7,796	7,349	447
Contractual Services	3,220	2,659	4,000	(1,341)
Commodities	0	0	0	0
Capital Outlay	0	0	0	0
Total Museum	<u>11,085</u>	<u>10,455</u>	<u>11,349</u>	<u>(894)</u>
Noxious Weed				
Personal Services	29,577	30,095	37,255	(7,160)
Contractual Services	4,447	3,566	5,600	(2,034)
Commodities	29,627	41,517	31,000	10,517
Capital Outlay	0	0	0	0
Total Noxious Weed	<u>63,651</u>	<u>75,178</u>	<u>73,855</u>	<u>1,323</u>
Reappraisal				
Personal Services	38,020	53,729	61,380	(7,651)
Contractual Services	50,837	34,462	31,080	3,382
Commodities	2,037	2,313	2,700	(387)
Capital Outlay	0	0	0	0
Total Reappraisal	<u>90,894</u>	<u>90,504</u>	<u>95,160</u>	<u>(4,656)</u>
Total Expenditures-Forward	<u>\$ 1,445,430</u>	<u>\$ 1,452,460</u>	<u>\$ 2,140,764</u>	<u>\$ (688,304)</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2A

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

With Comparative Actual Totals for the Prior Year Ended December 31, 2017

GENERAL

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures-Forward	\$ 1,445,430	\$ 1,452,460	\$ 2,140,764	\$ (688,304)
Recycle				
Personal Services	0	0	0	0
Contractual Services	0	0	8,300	(8,300)
Commodities	3,078	0	2,000	(2,000)
Total Recycle	<u>3,078</u>	<u>0</u>	<u>10,300</u>	<u>(10,300)</u>
Register of Deeds				
Personal Services	42,003	44,022	43,320	702
Contractual Services	5,664	4,228	5,360	(1,132)
Commodities	1,077	1,863	2,000	(137)
Total Register of Deeds	<u>48,744</u>	<u>50,113</u>	<u>50,680</u>	<u>(567)</u>
Sheriff				
Personal Services	338,229	329,408	335,729	(6,321)
Contractual Services	17,723	11,707	15,000	(3,293)
Commodities	48,534	39,805	55,000	(15,195)
Capital Outlay	0	0	0	0
Total Sheriff	<u>404,486</u>	<u>380,920</u>	<u>405,729</u>	<u>(24,809)</u>
Treasurer				
Personal Services	55,589	54,878	56,897	(2,019)
Contractual Services	4,219	2,760	3,640	(880)
Commodities	2,890	3,425	3,300	125
Total Treasurer	<u>62,698</u>	<u>61,063</u>	<u>63,837</u>	<u>(2,774)</u>
Appropriations				
Soil Conservation	17,000	17,000	17,000	0
Kansas Legal	3,000	3,000	3,000	0
SOS	3,000	3,000	3,000	0
Fair	7,000	7,000	7,000	0
Corner House	4,000	4,000	4,000	0
Historical Society	22,000	22,000	22,000	0
Total Appropriations	<u>56,000</u>	<u>56,000</u>	<u>56,000</u>	<u>0</u>
Other				
Extension	7,588	3,731	7,500	(3,769)
Equipment	15,864	22,676	0	22,676
Total Other	<u>23,452</u>	<u>26,407</u>	<u>7,500</u>	<u>18,907</u>
Transfers				
Transfers out	0	0	287,070	(287,070)
Total Transfers	<u>0</u>	<u>0</u>	<u>287,070</u>	<u>(287,070)</u>
Adjustments for Qualifying Budget Credits	0	0	0	0
Total Expenditures	<u>\$ 2,043,888</u>	<u>\$ 2,026,963</u>	<u>\$ 3,021,880</u>	<u>\$ (994,917)</u>
Receipts Over (Under) Expenditures	322,187	537,412	\$ (730,219)	\$ 1,267,631
Unencumbered Cash, January 1	1,423,747	1,745,934		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, December 31	<u>\$ 1,745,934</u>	<u>\$ 2,283,346</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2B

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

DETENTION FACILITY

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Prisoner Housing	\$ 1,714,972	\$ 2,264,215	\$ 1,699,000	\$ 565,215
Commissary	128,473	141,301	91,000	50,301
Telephone	30,616	43,722	26,000	17,722
Other	10,516	4,825	0	4,825
Total Receipts	<u>1,884,577</u>	<u>2,454,063</u>	<u>1,816,000</u>	<u>638,063</u>
Expenditures				
Administration				
Personal Services	82,820	69,976	74,000	(4,024)
Contractual Services	48,492	58,431	48,000	10,431
Commodities	3,007	2,143	10,000	(7,857)
Capital Outlay	4,966	0	3,000	(3,000)
Total Administration	<u>139,285</u>	<u>130,550</u>	<u>135,000</u>	<u>(4,450)</u>
Commissary	82,947	91,761	94,000	(2,239)
Employee Benefits	239,431	289,883	342,000	(52,117)
Food Service				
Personal Services	86,908	136,115	113,000	23,115
Contractual Services	3,265	2,076	5,000	(2,924)
Commodities	229,251	263,318	250,000	13,318
Capital Outlay	1,383	847	10,000	(9,153)
Total Food Service	<u>320,807</u>	<u>402,356</u>	<u>378,000</u>	<u>24,356</u>
Laundry				
Personal Services	0	0	0	0
Contractual Services	0	1,022	2,000	(978)
Commodities	5,151	5,348	6,000	(652)
Capital Outlay	346	0	2,500	(2,500)
Total Laundry	<u>5,497</u>	<u>6,370</u>	<u>10,500</u>	<u>(4,130)</u>
Maintenance & Operations				
Personal Services	21,074	20,923	32,600	(11,677)
Contractual Services	206,883	198,915	160,000	38,915
Commodities	71,091	35,008	45,000	(9,992)
Capital Outlay	33,354	38,702	10,000	28,702
Total Maint & Operations	<u>332,402</u>	<u>293,548</u>	<u>247,600</u>	<u>45,948</u>
Medical & Hygiene				
Personal Services	53,175	57,946	74,000	(16,054)
Contractual Services	26,755	29,438	20,000	9,438
Commodities	18,309	15,018	15,000	18
Capital Outlay	0	0	0	0
Total Medical & Hygiene	<u>98,239</u>	<u>102,402</u>	<u>109,000</u>	<u>(6,598)</u>
Total Expenditures-Forward	<u>1,218,608</u>	<u>1,316,870</u>	<u>1,316,100</u>	<u>770</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2B

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

DETENTION FACILITY

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Total Expenditures - Forward	<u>\$ 1,218,608</u>	<u>\$ 1,316,870</u>	<u>\$ 1,316,100</u>	<u>\$ 770</u>
Security				
Personal Services	445,615	530,764	508,000	22,764
Contractual Services	6,823	20,740	7,500	13,240
Commodities	21,042	11,917	25,000	(13,083)
Capital Outlay	14,883	5,331	10,000	(4,669)
Total Security	<u>488,363</u>	<u>568,752</u>	<u>550,500</u>	<u>18,252</u>
Transportation				
Personal Services	104,455	88,797	110,000	(21,203)
Contractual Services	2,788	3,713	2,500	1,213
Commodities	17,095	14,400	18,000	(3,600)
Capital Outlay	87	542	2,000	(1,458)
Total Transportation	<u>124,425</u>	<u>107,452</u>	<u>132,500</u>	<u>(25,048)</u>
Operating Transfers				
Transfer to Detention P&I	80,400	80,400	77,000	3,400
Transfer to Detention Bond Res	0	0	0	0
Total Operating Transfers	<u>80,400</u>	<u>80,400</u>	<u>77,000</u>	<u>3,400</u>
Total Expenditures	<u>1,911,796</u>	<u>2,073,474</u>	<u>2,076,100</u>	<u>(2,626)</u>
Receipts Over (Under) Expenditures	(27,219)	380,589	<u>\$ (260,100)</u>	<u>\$ 640,689</u>
Unencumbered Cash, January 1	<u>559,736</u>	<u>532,517</u>		
Unencumbered Cash, December 31	<u>\$ 532,517</u>	<u>\$ 913,106</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2C

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

COURTHOUSE PRESERVATION

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Donations	\$ 474	\$ 332	\$ 500	\$ (168)
Other receipts	0	0	0	0
Total Receipts	<u>474</u>	<u>332</u>	<u>500</u>	<u>(168)</u>
Expenditures				
Contractual Services	0	2,771	291,997	(289,226)
Commodities	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>0</u>	<u>2,771</u>	<u>291,997</u>	<u>(289,226)</u>
Receipts Over (Under) Expenditures	474	(2,439)	<u>\$ (291,497)</u>	<u>\$ 289,058</u>
Unencumbered Cash, January 1	<u>283,231</u>	<u>283,705</u>		
Unencumbered Cash, December 31	<u>\$ 283,705</u>	<u>\$ 281,266</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2D

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

TREASURER TECHNOLOGY

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Fees	\$ 1,021	\$ 1,048
Other receipts	0	0
Total Receipts	<u>1,021</u>	<u>1,048</u>
 Expenditures		
Technology equipment	2,195	484
Other	0	0
Total Expenditures	<u>2,195</u>	<u>484</u>
 Receipts Over (Under) Expenditures	(1,174)	564
 Unencumbered Cash, January 1	<u>1,515</u>	<u>341</u>
 Unencumbered Cash, December 31	<u>\$ 341</u>	<u>\$ 905</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2E

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

DISTRICT COURT TECHNOLOGY

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Fees	\$ 844	\$ 1,201
Other receipts	0	0
Total Receipts	<u> 844</u>	<u> 1,201</u>
 Expenditures		
Technology equipment	2,130	1,531
Other	0	0
Total Expenditures	<u> 2,130</u>	<u> 1,531</u>
 Receipts Over (Under) Expenditures	(1,286)	(330)
 Unencumbered Cash, January 1	<u> 5,293</u>	<u> 4,007</u>
 Unencumbered Cash, December 31	<u> \$ 4,007</u>	<u> \$ 3,677</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2F

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

CLERK TECHNOLOGY

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Fees	\$ 1,025	\$ 1,061
Other receipts	0	0
Total Receipts	<u>1,025</u>	<u>1,061</u>
 Expenditures		
Technology equipment	602	0
Other	0	0
Total Expenditures	<u>602</u>	<u>0</u>
 Receipts Over (Under) Expenditures	423	1,061
 Unencumbered Cash, January 1	<u>1,827</u>	<u>2,250</u>
 Unencumbered Cash, December 31	<u>\$ 2,250</u>	<u>\$ 3,311</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2G

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

REGISTER OF DEEDS TECHNOLOGY

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Fees	\$ 4,095	\$ 4,207
Other receipts	0	0
Total Receipts	<u>4,095</u>	<u>4,207</u>
 Expenditures		
Technology equipment	7,318	4,648
Other	0	0
Total Expenditures	<u>7,318</u>	<u>4,648</u>
 Receipts Over (Under) Expenditures	(3,223)	(441)
 Unencumbered Cash, January 1	<u>9,321</u>	<u>6,098</u>
 Unencumbered Cash, December 31	<u>\$ 6,098</u>	<u>\$ 5,657</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2H

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

SPECIAL AMBULANCE EQUIPMENT

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Transfers In	\$ 0	\$ 0
Other receipts	0	0
Total Receipts	<u> 0</u>	<u> 0</u>
 Expenditures		
Equipment	0	0
Other	0	0
Total Expenditures	<u> 0</u>	<u> 0</u>
 Receipts Over (Under) Expenditures	 0	 0
 Unencumbered Cash, January 1	 <u> 477</u>	 <u> 477</u>
 Unencumbered Cash, December 31	 <u><u> 477</u></u>	 <u><u> 477</u></u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 21

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

FIRE DISTRICT NO. 1

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 116,691	\$ 118,544	\$ 120,518	\$ (1,974)
Delinquent	1,353	3,421	0	3,421
Commercial Vehicle	323	337	329	8
Motor Vehicle	6,931	7,388	7,029	359
Recreational Vehicle	160	156	116	40
Other Receipts	200	200	0	200
Total Receipts	<u>125,658</u>	<u>130,046</u>	<u>127,992</u>	<u>2,054</u>
Expenditures				
Personal Services	20,329	22,682	26,000	(3,318)
Contractual Services	18,954	23,878	27,000	(3,122)
Commodities	19,719	19,624	30,000	(10,376)
Capital Outlay	21,708	4,941	5,000	(59)
Transfers out	40,000	40,000	40,000	0
Total Expenditures	<u>120,710</u>	<u>111,125</u>	<u>128,000</u>	<u>(16,875)</u>
Receipts Over (Under) Expenditures	4,948	18,921	<u>\$ (8)</u>	<u>\$ 18,929</u>
Unencumbered Cash, January 1	<u>20,466</u>	<u>25,414</u>		
Unencumbered Cash, December 31	<u>\$ 25,414</u>	<u>\$ 44,335</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2J

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

FIRE DISTRICT NO. 1 - EQUIPMENT RESERVE

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Transfers In	\$ 20,000	\$ 20,000
Other receipts	7,872	0
Total Receipts	<u>27,872</u>	<u>20,000</u>
 Expenditures		
Equipment	0	7,628
Other	0	0
Total Expenditures	<u>0</u>	<u>7,628</u>
 Receipts Over (Under) Expenditures	27,872	12,372
 Unencumbered Cash, January 1	<u>45,410</u>	<u>73,282</u>
 Unencumbered Cash, December 31	<u>\$ 73,282</u>	<u>\$ 85,654</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2K

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

FIRE DISTRICT NO. 1 - BUILDING

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 20,000	\$ 20,000
Other receipts	0	0
Total Receipts	<u>20,000</u>	<u>20,000</u>
Expenditures		
Buildings	1,733	500
Other	0	0
Total Expenditures	<u>1,733</u>	<u>500</u>
Receipts Over (Under) Expenditures	18,267	19,500
Unencumbered Cash, January 1	<u>124,405</u>	<u>142,672</u>
Unencumbered Cash, December 31	<u>\$ 142,672</u>	<u>\$ 162,172</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2L

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

COUNTY HEALTH

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 47,091	\$ 50,518	\$ 51,345	\$ (827)
Neighborhood Revitalization Rebates	(332)	(323)	(221)	(102)
Delinquent	806	2,240	0	2,240
Commercial Vehicle	128	130	127	3
Motor Vehicle	2,796	2,893	2,753	140
Recreational Vehicle	64	61	45	16
Fees & Donations	43,171	49,980	31,000	18,980
Total Receipts	<u>93,724</u>	<u>105,499</u>	<u>85,049</u>	<u>20,450</u>
Expenditures				
Personal Services	81,110	85,012	85,550	(538)
Contractual Services	12,913	6,990	6,000	990
Commodities	1,955	1,107	3,000	(1,893)
Total Expenditures	<u>95,978</u>	<u>93,109</u>	<u>94,550</u>	<u>(1,441)</u>
Receipts Over (Under) Expenditures	(2,254)	12,390	<u>\$ (9,501)</u>	<u>\$ 21,891</u>
Unencumbered Cash, January 1	<u>(1,804)</u>	<u>(4,058)</u>		
Unencumbered Cash, December 31	<u>\$ (4,058)</u>	<u>\$ 8,332</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2M

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

SERVICE PROGRAM FOR THE ELDERLY

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 70,896	\$ 48,372	\$ 48,833	\$ (461)
Neighborhood Revitalization Rebates	(497)	(306)	(209)	(97)
Delinquent	1,364	3,399	0	3,399
Commercial Vehicle	290	197	190	7
Motor Vehicle	6,365	4,858	4,125	733
Recreational Vehicle	145	99	67	32
Fees & Donations	33,864	34,704	26,000	8,704
Total Receipts	<u>112,427</u>	<u>91,323</u>	<u>79,006</u>	<u>12,317</u>
Expenditures				
Personal Services	77,799	100,024	101,800	(1,776)
Contractual Services	20,219	17,091	15,000	2,091
Commodities	7,085	5,699	6,600	(901)
Total Expenditures	<u>105,103</u>	<u>122,814</u>	<u>123,400</u>	<u>(586)</u>
Receipts Over (Under) Expenditures	7,324	(31,491)	<u>\$ (44,394)</u>	<u>\$ 12,903</u>
Unencumbered Cash, January 1	<u>86,115</u>	<u>93,439</u>		
Unencumbered Cash, December 31	<u>\$ 93,439</u>	<u>\$ 61,948</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2N

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

ROAD AND BRIDGE

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 619,669	\$ 826,263	\$ 839,781	\$ (13,518)
Neighborhood Revitalization Rebates	(4,362)	(5,294)	(3,616)	(1,678)
Delinquent	10,074	28,172	0	28,172
Commercial Vehicle	1,713	1,711	1,670	41
Motor Vehicle	37,824	38,190	36,225	1,965
Recreational Vehicle	861	800	587	213
State of KS-City and County Highway	219,123	229,532	220,034	9,498
Other Receipts	12,231	1,783	0	1,783
Total Receipts	<u>897,133</u>	<u>1,121,157</u>	<u>1,094,681</u>	<u>26,476</u>
Expenditures				
Personal Services	395,961	336,678	410,111	(73,433)
Contractual Services	12,311	23,675	24,000	(325)
Commodities	370,118	445,058	641,649	(196,591)
Lease payments	0	206,999	207,000	(1)
Transfer out	140,000	311,647	0	311,647
Total Expenditures	<u>918,390</u>	<u>1,324,057</u>	<u>1,282,760</u>	<u>41,297</u>
Receipts Over (Under) Expenditures	(21,257)	(202,900)	<u>\$ (188,079)</u>	<u>\$ (14,821)</u>
Unencumbered Cash, January 1	<u>251,559</u>	<u>230,302</u>		
Unencumbered Cash, December 31	<u>\$ 230,302</u>	<u>\$ 27,402</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 20

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

SPECIAL BRIDGE

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 210,158	\$ 96,584	\$ 98,177	\$ (1,593)
Neighborhood Revitalization Rebates	(1,480)	(612)	(418)	(194)
Delinquent	2,444	6,680	0	6,680
Commercial Vehicle	508	579	567	12
Motor Vehicle	11,452	12,568	12,291	277
Recreational Vehicle	259	265	199	66
Other Receipts	0	790	0	790
Total Receipts	<u>223,341</u>	<u>116,854</u>	<u>110,816</u>	<u>6,038</u>
Expenditures				
Bridge projects	118,316	112,811	402,800	(289,989)
Transfer out	0	100,700	0	100,700
Total Expenditures	<u>118,316</u>	<u>213,511</u>	<u>402,800</u>	<u>(189,289)</u>
Receipts Over (Under) Expenditures	105,025	(96,657)	<u>\$ (291,984)</u>	<u>\$ 195,327</u>
Unencumbered Cash, January 1	<u>131,531</u>	<u>236,556</u>		
Unencumbered Cash, December 31	<u>\$ 236,556</u>	<u>\$ 139,899</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2P

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

SPECIAL ROAD & BRIDGE

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 191,877	\$ 96,636	\$ 98,030	\$ (1,394)
Neighborhood Revitalization Rebates	(1,351)	(612)	(418)	(194)
Delinquent	3,041	8,097	0	8,097
Commercial Vehicle	530	530	517	13
Motor Vehicle	11,692	11,826	11,218	608
Recreational Vehicle	266	248	182	66
Other Receipts	17,527	0	0	0
Total Receipts	<u>223,582</u>	<u>116,725</u>	<u>109,529</u>	<u>7,196</u>
Expenditures				
Roads	157,875	42,899	187,300	(144,401)
Transfer out	0	46,825	0	46,825
Total Expenditures	<u>157,875</u>	<u>89,724</u>	<u>187,300</u>	<u>(97,576)</u>
Receipts Over (Under) Expenditures	65,707	27,001	<u>\$ (77,771)</u>	<u>\$ 104,772</u>
Unencumbered Cash, January 1	<u>70,248</u>	<u>135,955</u>		
Unencumbered Cash, December 31	<u>\$ 135,955</u>	<u>\$ 162,956</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2Q

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

ROAD MACHINERY & BRIDGE BUILDING

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 140,000	\$ 459,172
Other receipts	0	42,051
Total Receipts	<u>140,000</u>	<u>501,223</u>
Expenditures		
Equipment	153,664	63,015
Other	0	0
Total Expenditures	<u>153,664</u>	<u>63,015</u>
Receipts Over (Under) Expenditures	(13,664)	438,208
Unencumbered Cash, January 1	<u>127,826</u>	<u>114,162</u>
Unencumbered Cash, December 31	<u>\$ 114,162</u>	<u>\$ 552,370</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2R

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

COUNTY FAIR BUILDING

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 1,439	\$ 1,436	\$ 1,447	\$ (11)
Neighborhood Revitalization Rebates	(10)	(9)	(6)	(3)
Delinquent	22	62	0	62
Commercial Vehicle	4	4	4	0
Motor Vehicle	86	88	83	5
Recreational Vehicle	2	2	1	1
Other Receipts	0	0	0	0
Total Receipts	<u>1,543</u>	<u>1,583</u>	<u>1,529</u>	<u>54</u>
Expenditures				
Appropriation	<u>1,550</u>	<u>1,550</u>	<u>1,550</u>	<u>0</u>
Total Expenditures	<u>1,550</u>	<u>1,550</u>	<u>1,550</u>	<u>0</u>
Receipts Over (Under) Expenditures	(7)	33	<u>\$ (21)</u>	<u>\$ 54</u>
Unencumbered Cash, January 1	<u>78</u>	<u>71</u>		
Unencumbered Cash, December 31	<u>\$ 71</u>	<u>\$ 104</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2S

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

MENTAL HEALTH

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 2,689	\$ 2,729	\$ 2,770	\$ (41)
Neighborhood Revitalization Rebates	(19)	(17)	(12)	(5)
Delinquent	50	134	0	134
Commercial Vehicle	8	7	7	0
Motor Vehicle	172	167	158	9
Recreational Vehicle	4	3	3	0
Other Receipts	0	0	0	0
Total Receipts	<u>2,904</u>	<u>3,023</u>	<u>2,926</u>	<u>97</u>
Expenditures				
Mental Health	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>
Total Expenditures	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	(96)	23	<u>\$ (74)</u>	<u>\$ 97</u>
Unencumbered Cash, January 1	<u>125</u>	<u>29</u>		
Unencumbered Cash, December 31	<u>\$ 29</u>	<u>\$ 52</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2T

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

BRIDGE BUILDING

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Grants	\$ 45,705	\$ 0
Other receipts	0	0
Total Receipts	<u>45,705</u>	<u>0</u>
 Expenditures		
Bridges	105,471	0
Other	0	0
Total Expenditures	<u>105,471</u>	<u>0</u>
 Receipts Over (Under) Expenditures	(59,766)	0
 Unencumbered Cash, January 1	<u>59,766</u>	<u>0</u>
 Unencumbered Cash, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2U

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

SPECIAL PARKS & RECREATION

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Liquor Tax	\$ 913	\$ 925	\$ 1,000	\$ (75)
Other	0	0	0	0
Total Receipts	<u>913</u>	<u>925</u>	<u>1,000</u>	<u>(75)</u>
Expenditures				
Parks & Recreation	0	650	9,032	(8,382)
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>650</u>	<u>9,032</u>	<u>(8,382)</u>
Receipts Over (Under) Expenditures	913	275	<u>\$ (8,032)</u>	<u>\$ 8,307</u>
Unencumbered Cash, January 1	<u>7,282</u>	<u>8,195</u>		
Unencumbered Cash, December 31	<u>\$ 8,195</u>	<u>\$ 8,470</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2V

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

SPECIAL ALCOHOL

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Liquor Tax	\$ 1,747	\$ 1,778	\$ 2,000	\$ (222)
Other	0	0	0	0
Total Receipts	<u>1,747</u>	<u>1,778</u>	<u>2,000</u>	<u>(222)</u>
Expenditures				
Contractual Services	2,400	0	3,844	(3,844)
Other	0	0	0	0
Total Expenditures	<u>2,400</u>	<u>0</u>	<u>3,844</u>	<u>(3,844)</u>
Receipts Over (Under) Expenditures	(653)	1,778	<u>\$ (1,844)</u>	<u>\$ 3,622</u>
Unencumbered Cash, January 1	<u>2,244</u>	<u>1,591</u>		
Unencumbered Cash, December 31	<u>\$ 1,591</u>	<u>\$ 3,369</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2W

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

TOURISM, CONVENTION, & PROMOTION

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Guest Tax	\$ 15,909	\$ 25,717	\$ 11,000	\$ 14,717
Other	0	0	0	0
Total Receipts	<u>15,909</u>	<u>25,717</u>	<u>11,000</u>	<u>14,717</u>
Expenditures				
Contractual Services	15,500	12,547	12,547	0
Other	0	0	0	0
Total Expenditures	<u>15,500</u>	<u>12,547</u>	<u>12,547</u>	<u>0</u>
Receipts Over (Under) Expenditures	409	13,170	<u>\$ (1,547)</u>	<u>\$ 14,717</u>
Unencumbered Cash, January 1	<u>547</u>	<u>956</u>		
Unencumbered Cash, December 31	<u>\$ 956</u>	<u>\$ 14,126</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2X

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

SPECIAL EQUIPMENT RESERVE

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Transfers in	\$ 0	\$ 0
Other receipts	1,825	73
Total Receipts	<u> 1,825</u>	<u> 73</u>
 Expenditures		
Equipment	21,918	671
Other	0	0
Total Expenditures	<u> 21,918</u>	<u> 671</u>
 Receipts Over (Under) Expenditures	(20,093)	(598)
 Unencumbered Cash, January 1	<u> 34,269</u>	<u> 14,176</u>
 Unencumbered Cash, December 31	<u> \$ 14,176</u>	<u> \$ 13,578</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2Y

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

CAPITAL IMPROVEMENT RESERVE

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Transfers in	\$ 0	\$ 0
Other receipts	184	535
Total Receipts	<u> 184</u>	<u> 535</u>
 Expenditures		
Capital Improvements	0	0
Other	<u> 0</u>	<u> 0</u>
Total Expenditures	<u> 0</u>	<u> 0</u>
 Receipts Over (Under) Expenditures	184	535
 Unencumbered Cash, January 1	<u> 100,267</u>	<u> 100,451</u>
 Unencumbered Cash, December 31	<u> \$ 100,451</u>	<u> \$ 100,986</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2Z

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

EMERGENCY TELEPHONE SERVICE

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Licenses & Fees	\$ 51,350	\$ 52,670	\$ 50,000	\$ 2,670
Other	12	0	0	0
Total Receipts	<u>51,362</u>	<u>52,670</u>	<u>50,000</u>	<u>2,670</u>
Expenditures				
911 Services	54,844	57,391	209,182	(151,791)
Other	0	0	0	0
Total Expenditures	<u>54,844</u>	<u>57,391</u>	<u>209,182</u>	<u>(151,791)</u>
Receipts Over (Under) Expenditures	(3,482)	(4,721)	<u>\$ (159,182)</u>	<u>\$ 154,461</u>
Unencumbered Cash, January 1	<u>154,182</u>	<u>150,700</u>		
Unencumbered Cash, December 31	<u>\$ 150,700</u>	<u>\$ 145,979</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AA

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

SPECIAL LAW

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Transfers in	\$ 0	\$ 0
Other receipts	0	0
Total Receipts	<u> 0</u>	<u> 0</u>
 Expenditures		
Equipment	0	0
Other	0	0
Total Expenditures	<u> 0</u>	<u> 0</u>
 Receipts Over (Under) Expenditures	 0	 0
 Unencumbered Cash, January 1	 <u> 956</u>	 <u> 956</u>
 Unencumbered Cash, December 31	 <u><u> 956</u></u>	 <u><u> 956</u></u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule AB

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

COURTHOUSE DEBT

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 0	\$ 0	\$ 0	\$ 0
Delinquent	0	0	0	0
Other	0	0	0	0
Total Receipts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Interest	0	0	0	0
Principal	0	0	0	0
Transfer to General	0	0	902	(902)
Total Expenditures	<u>0</u>	<u>0</u>	<u>902</u>	<u>(902)</u>
Receipts Over (Under) Expenditures	0	0	<u>\$ (902)</u>	<u>\$ 902</u>
Unencumbered Cash, January 1	<u>902</u>	<u>902</u>		
Unencumbered Cash, December 31	<u>\$ 902</u>	<u>\$ 902</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AC

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

BOND AND INTEREST

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Delinquent	\$ 412	\$ 967	\$ 0	\$ 967
Other	0	0	0	0
Total Receipts	<u>412</u>	<u>967</u>	<u>0</u>	<u>967</u>
Expenditures				
Interest	0	0	0	0
Principal	0	0	8,590	(8,590)
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>8,590</u>	<u>(8,590)</u>
Receipts Over (Under) Expenditures	412	967	<u>\$ (8,590)</u>	<u>\$ 9,557</u>
Unencumbered Cash, January 1	<u>8,590</u>	<u>9,002</u>		
Unencumbered Cash, December 31	<u>\$ 9,002</u>	<u>\$ 9,969</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AD

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

DETENTION CENTER BOND RESERVE

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Transfers in	\$ 0	\$ 0
Other receipts	0	0
Total Receipts	<u> 0</u>	<u> 0</u>
 Expenditures		
Equipment	0	0
Other	0	0
Total Expenditures	<u> 0</u>	<u> 0</u>
 Receipts Over (Under) Expenditures	 0	 0
 Unencumbered Cash, January 1	 <u> 600,000</u>	 <u> 600,000</u>
 Unencumbered Cash, December 31	 <u><u> \$ 600,000</u></u>	 <u><u> \$ 600,000</u></u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AE

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

DETENTION CENTER PRINCIPAL & INTEREST

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers in	\$ 80,400	\$ 80,400	\$ 74,000	\$ 6,400
Other	0	0	0	0
Total Receipts	<u>80,400</u>	<u>80,400</u>	<u>74,000</u>	<u>6,400</u>
Expenditures				
Principal	50,000	50,000	50,000	0
Interest	23,894	22,894	22,994	(100)
Other	0	0	0	0
Total Expenditures	<u>73,894</u>	<u>72,894</u>	<u>72,994</u>	<u>(100)</u>
Receipts Over (Under) Expenditures	6,506	7,506	<u>\$ 1,006</u>	<u>\$ 6,500</u>
Unencumbered Cash, January 1	<u>77,671</u>	<u>84,177</u>		
Unencumbered Cash, December 31	<u>\$ 84,177</u>	<u>\$ 91,683</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AF

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

TRUST FUNDS

	Conceal Carry Permit	Gifts	Registered Offender	Heritage Trust	Park Bridge Escrow	Crime Prevention	Prosecuting Attorney Training
Receipts							
State of Kansas	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other fees	0	0	900	2,088	0	11,961	1,279
Total Receipts	0	0	900	2,088	0	11,961	1,279
Expenditures							
Program Expenditures	921	0	1,120	2,121	0	4,002	0
Other	0	0	0	0	0	0	0
Total Expenditures	921	0	1,120	2,121	0	4,002	0
Receipts Over (Under) Expenditures	(921)	0	(220)	(33)	0	7,959	1,279
Unencumbered Cash, January 1	1,385	1,938	1,180	480	122,090	21,993	14,200
Unencumbered Cash, December 31	\$ 464	\$ 1,938	\$ 960	\$ 447	\$ 122,090	\$ 29,952	\$ 15,479

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AF

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

TRUST FUNDS

	Prosecuting Attorney Trust	Court Trustee	County Attorney Trust	Domestic Violence	Juvenile Probation	Motor Vehicle Operating	County Attorney Worthless Ck
Receipts							
State of Kansas	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other fees	0	0	1,478	100	120	27,319	0
Total Receipts	0	0	1,478	100	120	27,319	0
Expenditures							
Program Expenditures	0	0	500	0	0	24,688	0
Other	0	0	0	0	0	0	0
Total Expenditures	0	0	500	0	0	24,688	0
Receipts Over (Under) Expenditures	0	0	978	100	120	2,631	0
Unencumbered Cash, January 1	2,112	2,510	4,878	1,200	1,226	4,333	516
Unencumbered Cash, December 31	\$ 2,112	\$ 2,510	\$ 5,856	\$ 1,300	\$ 1,346	\$ 6,964	\$ 516

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 3

Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2018

AGENCY FUNDS

Fund	Cash Balance Beginning	Cash Receipts	Cash Disbursements	Cash Balance Ending
Cities	\$ 0	\$ 541,124	\$ 541,124	\$ 0
Stray Animal	382	0	0	382
ROD Escrow	6,338	0	224	6,114
Payroll Clearing	0	237	237	0
Drug Free	750	14,250	15,000	0
Oil & Gas	1,598	0	0	1,598
Jail Commissary Sales Tax	0	11,780	11,780	0
Game Licenses	984	2,868	3,682	170
Motor Vehicle Licenses	0	246,991	246,991	0
Sales Tax	4,348	111,512	115,860	0
Driver License Fees	0	3,834	3,834	0
Detention Facility	16,020	328,878	321,311	23,587
District Court	12,281	357,486	353,634	16,133
Law Library	52,862	7,616	3,680	56,798
Other Districts	0	222,877	221,854	1,023
Schools	0	3,556,286	3,556,296	(10)
State	29	79,440	79,469	0
State Library	0	65,184	65,184	0
Taxes	5,042,763	7,831,284	8,002,570	4,871,477
Townships	0	78,706	78,706	0
Watershed Districts	2,014	49,137	50,141	1,010
Total	<u>\$ 5,140,369</u>	<u>\$ 13,509,490</u>	<u>\$ 13,671,577</u>	<u>\$ 4,978,282</u>

CHASE COUNTY, KANSAS

Schedule 4

Reconciled 2017 Tax Roll
For the Year Ended December 31, 2018

Original Tax Roll Abstract		
Ad Valorem	\$	7,322,048
16/20M		41,490
Watercraft		6,142
Subsequent Adjustments		
Added Tax		960
Abated Tax		(17,748)
Tax Sale		
	\$	<u>7,352,892</u>
Tax Roll Collections		
2017 Collections	\$	4,738,805
2018 Collections		2,474,411
Uncollected Tax		
Personal Property Tax Warrants		23,509
Real Estate Redemptions		111,563
Uncollected		4,604
	\$	<u>7,352,892</u>

See Accompanying Auditor's Report.