

Chase County, Kansas

**Independent Auditors' Report and Regulatory Basis Financial Statement
For the Year Ended December 31, 2017**

**Cindy Jensen, CPA
Certified Public Accountant
Council Grove, KS 66846**

Chase County, Kansas

Regulatory Basis Financial Statement
For the Year Ended December 31, 2017

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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, 2017 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, 2017, or the changes in its financial position or cash flows for the year then ended.

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, 2017, 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 2016 Tax Roll is presented for analysis and is not a required part of the basic financial statement. 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.



Cindy Jensen, CPA
Certified Public Accountant
August 14, 2018

CHASE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2017

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	\$ 1,423,747	\$ 0	\$ 2,366,075	\$ 2,043,888	\$ 1,745,934	\$ 39,029	\$ 1,784,963
Special Purpose Funds							
Detention Facility	559,736	0	1,884,577	1,911,796	532,517	32,007	564,524
Courthouse Preservation	283,231	0	474	0	283,705	0	283,705
Treasurer Technology	1,515	0	1,021	2,195	341	0	341
District Court Tech	5,293	0	844	2,130	4,007	0	4,007
Clerk Technology	1,827	0	1,025	602	2,250	0	2,250
Register of Deeds Tech	9,321	0	4,095	7,318	6,098	0	6,098
Special Ambulance Equip	477	0	0	0	477	0	477
Fire District No. 1	20,466	0	125,658	120,710	25,414	2,632	28,046
Fire District No. 1 - Equipment	45,410	0	27,872	0	73,282	0	73,282
Fire District No. 1 - Building	124,405	0	20,000	1,733	142,672	0	142,672
County Health	(1,804)	0	93,724	95,978	(4,058)	1,898	(2,160)
Service Program for Elderly	86,115	0	112,427	105,103	93,439	2,273	95,712
Road & Bridge	251,559	0	897,133	918,390	230,302	9,693	239,995
Special Bridge	131,531	0	223,341	118,316	236,556	0	236,556
Special Road & Bridge	70,248	0	223,582	157,875	135,955	7,622	143,577
Road Machinery & Bridge Building	127,826	0	140,000	153,664	114,162	0	114,162
County Fair Building	78	0	1,543	1,550	71	0	71
Mental Health	125	0	2,904	3,000	29	0	29
Bridge Building	59,766	0	45,705	105,471	0	0	0
Special Parks & Recreation	7,282	0	913	0	8,195	0	8,195
Special Alcohol	2,244	0	1,747	2,400	1,591	0	1,591
Tourism, Convention, & Promotion	547	0	15,909	15,500	956	0	956
Special Equipment Reserve	34,269	0	1,825	21,918	14,176	1,870	16,046
Capital Improvement Reserve	100,267	0	184	0	100,451	0	100,451
Emergency Telephone Service	154,182	0	51,362	54,844	150,700	0	150,700
Special Law	956	0	0	0	956	0	956
Bond & Interest Fund							
Courthouse Debt	902	0	0	0	902	0	902
Bond & Interest	8,590	0	412	0	9,002	0	9,002
Detention Center Bond Reserve	600,000	0	0	0	600,000	0	600,000
Detention Center Prin & Interest	77,671	0	80,400	73,894	84,177	0	84,177
Trust Funds							
Conceal & Carry	1,385	0	0	0	1,385	0	1,385
Gifts	1,938	0	0	0	1,938	0	1,938
Registered Offenders	600	0	580	0	1,180	0	1,180
Heritage Trust	607	0	2,040	2,167	480	0	480
Park Bridge Escrow	121,847	0	243	0	122,090	0	122,090
Crime Prevention	24,704	0	17,319	20,030	21,993	0	21,993
Prosecuting Atty Training	11,808	0	2,798	406	14,200	0	14,200
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	3,584	0	53,708	52,414	4,878	0	4,878
Domestic Violence	1,200	0	0	0	1,200	0	1,200
Juvenile Probation	1,206	0	20	0	1,226	0	1,226
Motor Vehicle Operating	5,071	0	26,676	27,414	4,333	828	5,161
County Atty Worthless Check	531	0	0	15	516	0	516
Total Reporting Entity(Excluding Agency Funds Schedule 3)	\$ 4,366,885	\$ 0	\$ 6,428,136	\$ 6,020,721	\$ 4,774,300	\$ 97,852	\$ 4,872,152

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, 2017

Composition of Cash Balance:	
Cash & checks on hand-County Treasurer	\$ 5,463
Cash & checks on hand - Detention	2,331
Checking accounts	
Cottonwood Valley - Treasurer	47,986
Citizens State - Treasurer	982,422
Citizens State - 911	156,813
Citizens State - Detention	13,689
Citizens State - County Attorney	516
Citizens State - Law Library	52,861
Citizens State - District Court	12,281
PMIB - Kansas Money Investment Portfolio	
Kansas Money Investment Portfolio-Overnight	6,247,944
Kansas Money Investment Portfolio - 180 day pool	122,479
Kansas Money Investment Portfolio - 365 day pool	1,008,460
Certificates of Deposit	
Cottonwood Valley	512,784
Citizens State	846,492
Total Cash Balance	<u>10,012,521</u>
Less: Agency Funds per Schedule 3	<u>(5,140,369)</u>
Total Reporting Entity	<u><u>\$ 4,872,152</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, 2017

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 Fund – 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 Fund – 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 Fund – 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, 2017

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. There were no such budget amendments for this year.

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 the following special purpose funds: Treasurer Tech, District Court Tech, Clerk Tech, Register of Deeds Tech, Ambulance Equipment Fund, Fire Equipment Fund, Fire Building Fund, Road Machinery and Bridge Building Fund, Bridge Building Fund, Equipment Reserve Fund, Capital Improvement Reserve Fund, Special Law Fund, and the Detention Center Bond Reserve Fund.

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 2017.

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

CHASE COUNTY, KANSAS

Notes to the Financial Statement
December 31, 2017

NOTE 2 – Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

K.S.A 10-1113 requires that no indebtedness is created in a fund in excess of available monies in the fund. The County Health Fund carried a negative balance of \$4,058 at December 31, 2017.

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, 2017.

At December 31, 2017, the County's carrying account of deposits was \$2,625,844 and the bank balance was \$2,994,073. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$646,592 was covered by the federal depository insurance, \$2,347,481 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, 2017, 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	\$7,378,883	\$7,378,883	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

CHASE COUNTY, KANSAS

Notes to the Financial Statement
December 31, 2017

invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 4 – Transfers

During 2017, 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

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 with a 0% moratorium from the period of January 1, 2017 through September 30,2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal ended December 31, 2017. Contributions to the pension plan from the Chase County were \$170,166 for the year ended December 31, 2017.

Net Pension Liability – At December 31, 2017, Chase County's proportionate share of the collective net pension liability reported by KPERs was \$1,542,113. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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, 2017

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, 2017, 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.

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 Machinery and Building 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.

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.

The County entered into a lease agreement for the purchase of two 2016 12M3 Caterpillar motor graders on April 30, 2015. Two annual, payments of \$105,600 were scheduled. The first payment was scheduled on March 31, 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. The final payment was made in 2017. Payments were made from the Road Machinery and Building Fund.

CHASE COUNTY, KANSAS

Notes to the Financial Statement
December 31, 2017

Note 6 – Long-Term Debt (Cont.)

Changes in long-term liabilities for the County for the year ended December 31, 2017 are as follows:

	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Due January 1	Additions	Reductions/ Payments	Balance Due December 31	Interest Paid
Series 2013A	2-3%	3/21/2013	1,145,000	12/1/2032	\$ 945,000	\$ 0	\$ 50,000	\$ 895,000	\$ 23,894
Capital Leases:									
320 EL Cat excavator	3.20%	7/20/2015	124,080	7/20/2019	94,510	0	30,516	63,994	3,024
2016 12M3 Cat graders	1.99%	11/2/2016	217,936	4/1/2019	217,936	0	0	217,936	0
2016 12M3 Cat grader	1.99%	11/2/2016	116,214	4/1/2019	116,214	0	0	116,214	0
2016 12M3 Cat graders	2.70%	4/30/2015	203,371	3/31/2017	102,826	0	102,826	0	2,776
Total Contractual Indebtedness					<u>\$ 1,476,486</u>	<u>\$ 0</u>	<u>\$ 183,342</u>	<u>\$ 1,293,144</u>	<u>\$ 29,694</u>

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

	2018	2019	2020	2021	2022	2023-2027	2028-2032	Total
Principal								
Series 2013A	\$ 50,000	\$ 50,000	\$ 50,000	\$ 55,000	\$ 55,000	\$ 295,000	\$ 340,000	\$ 895,000
320 EL Cat excavator	31,493	32,501	0	0	0	0	0	63,994
2016 12M3 Cat graders	107,012	110,924	0	0	0	0	0	217,936
2016 12M3 Cat grader	57,064	59,150	0	0	0	0	0	116,214
Total Principal	<u>245,569</u>	<u>252,575</u>	<u>50,000</u>	<u>55,000</u>	<u>55,000</u>	<u>295,000</u>	<u>340,000</u>	<u>1,293,144</u>
Interest								
Series 2013A	22,894	21,831	20,769	19,706	18,538	73,544	31,050	208,332
320 EL Cat excavator	2,048	1,040	0	0	0	0	0	3,088
2016 12M3 Cat graders	6,119	2,207	0	0	0	0	0	8,326
2016 12M3 Cat grader	3,263	1,177	0	0	0	0	0	4,440
Total Interest	<u>34,324</u>	<u>26,255</u>	<u>20,769</u>	<u>19,706</u>	<u>18,538</u>	<u>73,544</u>	<u>31,050</u>	<u>224,186</u>
Total Principal & Interest	<u>\$ 279,893</u>	<u>\$ 278,830</u>	<u>\$ 70,769</u>	<u>\$ 74,706</u>	<u>\$ 73,538</u>	<u>\$ 368,544</u>	<u>\$ 371,050</u>	<u>\$ 1,517,330</u>

CHASE COUNTY, KANSAS

Notes to the Financial Statement
December 31, 2017

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.

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, 2017

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 2,887,776	\$ 0	\$ 2,887,776	\$ 2,043,888	\$ (843,888)
Special Purpose Funds					
Detention Facility	1,998,500	0	1,998,500	1,911,796	(86,704)
Courthouse Preservation	293,976	0	293,976	0	(293,976)
Fire District #1	149,000	0	149,000	120,710	(28,290)
County Health	98,564	0	98,564	95,978	(2,586)
Service Program for Elderly	121,840	0	121,840	105,103	(16,737)
Road & Bridge	942,000	0	942,000	918,390	(23,610)
Special Bridge	360,000	0	360,000	118,316	(241,684)
Special Road & Bridge	244,600	0	244,600	157,875	(86,725)
County Fair Building	1,550	0	1,550	1,550	0
Mental Health	3,000	0	3,000	3,000	0
Special Parks & Recreation	7,912	0	7,912	0	(7,912)
Special Alcohol Program	4,158	0	4,158	2,400	(1,758)
Tourism, Convention, & Promotion	13,240	0	13,240	15,500	2,260
Emergency Telephone Service	246,458	0	246,458	54,844	(191,614)
Bond & Interest Fund					
Courthouse Debt	0	0	0	0	0
Bond & Interest	0	0	0	0	0
Detention Center P&I	74,100	0	74,100	73,894	(206)

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, 2017

GENERAL FUND

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Ad Valorem	\$ 1,791,625	\$ 1,781,323	\$ 10,302
Neighborhood Revitalization Rebates	(12,511)	(11,500)	(1,011)
Delinquent	25,567	16,565	9,002
Commercial Vehicle	4,555	3,819	736
Motor Vehicle	97,403	104,444	(7,041)
Recreational Vehicle	2,239	1,603	636
Mineral	0	1,360	(1,360)
Countywide Sales Tax	173,112	150,000	23,112
Penalty and Interest	38,166	10,500	27,666
Total Taxes	<u>2,120,156</u>	<u>2,058,114</u>	<u>62,042</u>
Intergovernmental			
Local Alcoholic Liquor	912	750	162
Sheriff contracts-Cities	9,000	11,250	(2,250)
Total Intergovernmental	<u>9,912</u>	<u>12,000</u>	<u>(2,088)</u>
Licenses & fees			
Mortgage Registration Fees	20,170	8,000	12,170
Other fees	72,369	20,000	52,369
Ambulance Service	64,201	71,000	(6,799)
Total Licenses & fees	<u>156,740</u>	<u>99,000</u>	<u>57,740</u>
Use of Money & Property			
Interest on Investments	34,712	8,775	25,937
Total Use of Money & Prop	<u>34,712</u>	<u>8,775</u>	<u>25,937</u>
Other Reimbursements & misc	44,555	8,000	36,555
Total Receipts	<u>\$ 2,366,075</u>	<u>\$ 2,185,889</u>	<u>\$ 180,186</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, 2017

GENERAL FUND

	Current Year		Variance Over (Under)
	Actual	Budget	
Expenditures			
Ambulance			
Personal Services	\$ 131,233	\$ 140,000	\$ (8,767)
Contractual Services	17,072	16,000	1,072
Commodities	20,800	25,500	(4,700)
Capital Outlay	0	0	0
Total Ambulance	<u>169,105</u>	<u>181,500</u>	<u>(12,395)</u>
Clerk			
Personal Services	57,400	56,860	540
Contractual Services	7,145	6,000	1,145
Commodities	501	2,000	(1,499)
Capital Outlay	0	0	0
Total Clerk	<u>65,046</u>	<u>64,860</u>	<u>186</u>
Commission			
Personal Services	42,561	39,000	3,561
Contractual Services	2,913	4,000	(1,087)
Commodities	83	1,000	(917)
Capital Outlay	0	0	0
Total Commissioners	<u>45,557</u>	<u>44,000</u>	<u>1,557</u>
County Attorney			
Personal Services	78,088	70,000	8,088
Contractual Services	13,633	10,000	3,633
Commodities	2,193	5,000	(2,807)
Capital Outlay	0	0	0
Total County Attorney	<u>93,914</u>	<u>85,000</u>	<u>8,914</u>
Courthouse - General Expense			
Personal Services	3,991	10,000	(6,009)
Contractual Services	266,390	286,000	(19,610)
Commodities	21,678	8,000	13,678
Capital Outlay	11,080	524,245	(513,165)
Total Courthouse-Gen	<u>303,139</u>	<u>828,245</u>	<u>(525,106)</u>
Courthouse Maintenance			
Personal Services	46,070	40,640	5,430
Contractual Services	6,201	5,000	1,201
Commodities	2,168	5,800	(3,632)
Capital Outlay	0	0	0
Total Courthouse-Maintenance	<u>54,439</u>	<u>51,440</u>	<u>2,999</u>
Total Expenditures-Forward	<u>\$ 731,200</u>	<u>\$ 1,255,045</u>	<u>\$ (523,845)</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, 2017

GENERAL FUND

	Current Year		Variance Over (Under)
	Actual	Budget	
Expenditures-Forward	\$ 731,200	\$ 1,255,045	\$ (523,845)
District Court			
Contractual Services	49,711	61,250	(11,539)
Commodities	1,025	2,000	(975)
Capital Outlay	5,611	6,700	(1,089)
Total District Court	<u>56,347</u>	<u>69,950</u>	<u>(13,603)</u>
Election			
Personal Services	6,858	8,500	(1,642)
Contractual Services	9,163	19,000	(9,837)
Commodities	1,863	3,500	(1,637)
Capital Outlay	0	0	0
Total Election	<u>17,884</u>	<u>31,000</u>	<u>(13,116)</u>
Emergency Preparedness			
Personal Services	11,310	8,500	2,810
Contractual Services	1,952	5,500	(3,548)
Commodities	140	2,500	(2,360)
Capital Outlay	0	0	0
Total Emergency Prep	<u>13,402</u>	<u>16,500</u>	<u>(3,098)</u>
Employee Benefits			
KPERs	116,467	161,000	(44,533)
Social Security	112,575	117,000	(4,425)
Health Insurance	213,231	270,000	(56,769)
Unemployment	938	8,000	(7,062)
Workmen's Comp	17,694	40,000	(22,306)
Other Employee Benefits	62	60,000	(59,938)
Total Employee Ben	<u>460,967</u>	<u>656,000</u>	<u>(195,033)</u>
Museum			
Personal Services	7,865	8,300	(435)
Contractual Services	3,220	2,000	1,220
Commodities	0	0	0
Capital Outlay	0	0	0
Total Museum	<u>11,085</u>	<u>10,300</u>	<u>785</u>
Noxious Weed			
Personal Services	29,577	36,252	(6,675)
Contractual Services	4,447	5,600	(1,153)
Commodities	29,627	30,980	(1,353)
Capital Outlay	0	0	0
Total Noxious Weed	<u>63,651</u>	<u>72,832</u>	<u>(9,181)</u>
Reappraisal			
Personal Services	38,020	39,680	(1,660)
Contractual Services	50,837	49,145	1,692
Commodities	2,037	4,500	(2,463)
Capital Outlay	0	0	0
Total Reappraisal	<u>90,894</u>	<u>93,325</u>	<u>(2,431)</u>
Total Expenditures-Forward	<u>\$ 1,445,430</u>	<u>\$ 2,204,952</u>	<u>\$ (759,522)</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, 2017

GENERAL

	Current Year		Variance Over (Under)
	Actual	Budget	
Expenditures-Forward	\$ 1,445,430	\$ 2,204,952	\$ (759,522)
Recycle			
Personal Services	0	0	0
Contractual Services	0	8,300	(8,300)
Commodities	3,078	2,000	1,078
Total Recycle	<u>3,078</u>	<u>10,300</u>	<u>(7,222)</u>
Register of Deeds			
Personal Services	42,003	43,000	(997)
Contractual Services	5,664	4,500	1,164
Commodities	1,077	2,000	(923)
Total Register of Deeds	<u>48,744</u>	<u>49,500</u>	<u>(756)</u>
Sheriff			
Personal Services	338,229	336,000	2,229
Contractual Services	17,723	10,000	7,723
Commodities	48,534	55,000	(6,466)
Capital Outlay	0	0	0
Total Sheriff	<u>404,486</u>	<u>401,000</u>	<u>3,486</u>
Treasurer			
Personal Services	55,589	41,584	14,005
Contractual Services	4,219	3,640	579
Commodities	2,890	3,300	(410)
Total Treasurer	<u>62,698</u>	<u>48,524</u>	<u>14,174</u>
Appropriations			
Soil Conservation	17,000	17,000	0
Kansas Legal	3,000	3,000	0
SOS	3,000	3,000	0
Fair	7,000	7,000	0
Corner House	4,000	4,000	0
Historical Society	22,000	22,000	0
Total Appropriations	<u>56,000</u>	<u>56,000</u>	<u>0</u>
Other			
Extension	7,588	7,500	88
Equipment	15,864	0	15,864
Juvenile Detention	0	10,000	(10,000)
Total Other	<u>23,452</u>	<u>17,500</u>	<u>5,952</u>
Transfers			
Transfer to Equipment Reserve	0	100,000	(100,000)
Total Transfers	<u>0</u>	<u>100,000</u>	<u>(100,000)</u>
Adjustments for Qualifying Budget Credits	0	0	0
Total Expenditures	<u>\$ 2,043,888</u>	<u>\$ 2,887,776</u>	<u>\$ (843,888)</u>
Receipts Over (Under) Expenditures	322,187	<u>\$ (701,887)</u>	<u>\$ 1,024,074</u>
Unencumbered Cash, January 1	1,423,747		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, December 31	<u>\$ 1,745,934</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, 2017

DETENTION FACILITY

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts			
Prisoner Housing	\$ 437,397	\$ 1,150,000	\$ (712,603)
Immigration	1,277,575	670,000	607,575
Commissary	128,473	106,000	22,473
Telephone	30,616	35,000	(4,384)
Other	10,516	9,172	1,344
Total Receipts	<u>1,884,577</u>	<u>1,970,172</u>	<u>(85,595)</u>
Expenditures			
Administration			
Personal Services	82,820	40,000	42,820
Contractual Services	48,492	51,000	(2,508)
Commodities	3,007	10,000	(6,993)
Capital Outlay	4,966	3,000	1,966
Total Administration	<u>139,285</u>	<u>104,000</u>	<u>35,285</u>
Commissary	<u>82,947</u>	<u>81,000</u>	<u>1,947</u>
Employee Benefits	<u>239,431</u>	<u>330,000</u>	<u>(90,569)</u>
Food Service			
Personal Services	86,908	115,000	(28,092)
Contractual Services	3,265	5,000	(1,735)
Commodities	229,251	275,000	(45,749)
Capital Outlay	1,383	5,000	(3,617)
Total Food Service	<u>320,807</u>	<u>400,000</u>	<u>(79,193)</u>
Laundry			
Personal Services	0	0	0
Contractual Services	0	5,000	(5,000)
Commodities	5,151	6,000	(849)
Capital Outlay	346	5,000	(4,654)
Total Laundry	<u>5,497</u>	<u>16,000</u>	<u>(10,503)</u>
Maintenance & Operations			
Personal Services	21,074	26,000	(4,926)
Contractual Services	206,883	160,000	46,883
Commodities	71,091	50,000	21,091
Capital Outlay	33,354	5,000	28,354
Total Maint & Operations	<u>332,402</u>	<u>241,000</u>	<u>91,402</u>
Medical & Hygiene			
Personal Services	53,175	50,000	3,175
Contractual Services	26,755	30,000	(3,245)
Commodities	18,309	15,000	3,309
Capital Outlay	0	0	0
Total Medical & Hygiene	<u>98,239</u>	<u>95,000</u>	<u>3,239</u>
Total Expenditures-Forward	<u>1,218,608</u>	<u>1,267,000</u>	<u>(48,392)</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, 2017

DETENTION FACILITY

	Current Year		Variance Over (Under)
	Actual	Budget	
Total Expenditures - Forward	<u>\$ 1,218,608</u>	<u>\$ 1,267,000</u>	<u>\$ (48,392)</u>
Security			
Personal Services	445,615	450,000	(4,385)
Contractual Services	6,823	10,000	(3,177)
Commodities	21,042	30,000	(8,958)
Capital Outlay	14,883	10,000	4,883
Total Security	<u>488,363</u>	<u>500,000</u>	<u>(11,637)</u>
Transportation			
Personal Services	104,455	90,000	14,455
Contractual Services	2,788	12,500	(9,712)
Commodities	17,095	30,000	(12,905)
Capital Outlay	87	25,000	(24,913)
Total Transportation	<u>124,425</u>	<u>157,500</u>	<u>(33,075)</u>
Operating Transfers			
Transfer to Detention P&I	80,400	74,000	6,400
Transfer to Detention Bond Res	0	0	0
Total Operating Transfers	<u>80,400</u>	<u>74,000</u>	<u>6,400</u>
Total Expenditures	<u>1,911,796</u>	<u>1,998,500</u>	<u>(86,704)</u>
Receipts Over (Under) Expenditures	(27,219)	<u>\$ (28,328)</u>	<u>\$ 1,109</u>
Unencumbered Cash, January 1	<u>559,736</u>		
Unencumbered Cash, December 31	<u>\$ 532,517</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, 2017

COURTHOUSE PRESERVATION

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts			
Donations	\$ 474	\$ 415	\$ 59
Other receipts	0	0	0
Total Receipts	<u>474</u>	<u>415</u>	<u>59</u>
Expenditures			
Contractual Services	0	293,976	(293,976)
Commodities	0	0	0
Capital Outlay	0	0	0
Total Expenditures	<u>0</u>	<u>293,976</u>	<u>(293,976)</u>
Receipts Over (Under) Expenditures	474	<u>\$ (293,561)</u>	<u>\$ 294,035</u>
Unencumbered Cash, January 1	<u>283,231</u>		
Unencumbered Cash, December 31	<u>\$ 283,705</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2D

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

TREASURER TECHNOLOGY

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

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2E

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

DISTRICT COURT TECHNOLOGY

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

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2F

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

CLERK TECHNOLOGY

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

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2G

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

REGISTER OF DEEDS TECHNOLOGY

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

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2H

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

SPECIAL AMBULANCE EQUIPMENT

	Current Year Actual
Receipts	
Transfers In	\$ 0
Other receipts	0
Total Receipts	<u>0</u>
Expenditures	
Equipment	0
Other	0
Total Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	0
Unencumbered Cash, January 1	<u>477</u>
Unencumbered Cash, December 31	<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, 2017

FIRE DISTRICT NO. 1

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts			
Ad Valorem	\$ 116,691	\$ 115,582	\$ 1,109
Delinquent	1,353	1,145	208
Commercial Vehicle	323	271	52
Motor Vehicle	6,931	7,236	(305)
Recreational Vehicle	160	114	46
Other Receipts	200	0	200
Total Receipts	<u>125,658</u>	<u>124,348</u>	<u>1,310</u>
Expenditures			
Personal Services	20,329	26,000	(5,671)
Contractual Services	18,954	27,000	(8,046)
Commodities	19,719	30,000	(10,281)
Capital Outlay	21,708	26,000	(4,292)
Transfers out	40,000	40,000	0
Total Expenditures	<u>120,710</u>	<u>149,000</u>	<u>(28,290)</u>
Receipts Over (Under) Expenditures	4,948	<u>\$ (24,652)</u>	<u>\$ 29,600</u>
Unencumbered Cash, January 1	<u>20,466</u>		
Unencumbered Cash, December 31	<u>\$ 25,414</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2J

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017

FIRE DISTRICT NO. 1 - EQUIPMENT RESERVE

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

CHASE COUNTY, KANSAS

Schedule 2K

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

FIRE DISTRICT NO. 1 - BUILDING

	<u>Current Year Actual</u>
Receipts	
Transfers In	\$ 20,000
Other receipts	0
Total Receipts	<u>20,000</u>
Expenditures	
Buildings	1,733
Other	0
Total Expenditures	<u>1,733</u>
Receipts Over (Under) Expenditures	18,267
Unencumbered Cash, January 1	<u>124,405</u>
Unencumbered Cash, December 31	<u><u>\$ 142,672</u></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, 2017

COUNTY HEALTH

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts			
Ad Valorem	\$ 47,091	\$ 46,766	\$ 325
Neighborhood Revitalization Rebates	(332)	0	(332)
Delinquent	806	466	340
Commercial Vehicle	128	107	21
Motor Vehicle	2,796	2,936	(140)
Recreational Vehicle	64	45	19
Fees & Donations	43,171	38,500	4,671
Total Receipts	<u>93,724</u>	<u>88,820</u>	<u>4,904</u>
Expenditures			
Personal Services	81,110	80,000	1,110
Contractual Services	12,913	12,000	913
Commodities	1,955	6,564	(4,609)
Total Expenditures	<u>95,978</u>	<u>98,564</u>	<u>(2,586)</u>
Receipts Over (Under) Expenditures	(2,254)	<u>\$ (9,744)</u>	<u>\$ 7,490</u>
Unencumbered Cash, January 1	<u>(1,804)</u>		
Unencumbered Cash, December 31	<u>\$ (4,058)</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, 2017

SERVICE PROGRAM FOR THE ELDERLY

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts			
Ad Valorem	\$ 70,896	\$ 70,369	\$ 527
Neighborhood Revitalization Rebates	(497)	(854)	357
Delinquent	1,364	1,054	310
Commercial Vehicle	290	243	47
Motor Vehicle	6,365	6,645	(280)
Recreational Vehicle	145	102	43
Fees & Donations	33,864	0	33,864
Total Receipts	<u>112,427</u>	<u>77,559</u>	<u>34,868</u>
Expenditures			
Personal Services	77,799	100,240	(22,441)
Contractual Services	20,219	15,000	5,219
Commodities	7,085	6,600	485
Total Expenditures	<u>105,103</u>	<u>121,840</u>	<u>(16,737)</u>
Receipts Over (Under) Expenditures	7,324	<u>\$ (44,281)</u>	<u>\$ 51,605</u>
Unencumbered Cash, January 1	<u>86,115</u>		
Unencumbered Cash, December 31	<u>\$ 93,439</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, 2017

ROAD AND BRIDGE

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts			
Ad Valorem	\$ 619,669	\$ 615,357	\$ 4,312
Neighborhood Revitalization Rebates	(4,362)	(5,196)	834
Delinquent	10,074	6,222	3,852
Commercial Vehicle	1,713	1,434	279
Motor Vehicle	37,824	39,233	(1,409)
Recreational Vehicle	861	602	259
State of KS-City and County Highway	219,123	214,787	4,336
Other Receipts	12,231	0	12,231
Total Receipts	<u>897,133</u>	<u>872,439</u>	<u>24,694</u>
Expenditures			
Personal Services	395,961	400,000	(4,039)
Contractual Services	12,311	24,000	(11,689)
Commodities	370,118	378,000	(7,882)
Transfer out	140,000	140,000	0
Total Expenditures	<u>918,390</u>	<u>942,000</u>	<u>(23,610)</u>
Receipts Over (Under) Expenditures	(21,257)	<u>\$ (69,561)</u>	<u>\$ 48,304</u>
Unencumbered Cash, January 1	<u>251,559</u>		
Unencumbered Cash, December 31	<u>\$ 230,302</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, 2017

SPECIAL BRIDGE

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts			
Ad Valorem	\$ 210,158	\$ 208,553	\$ 1,605
Neighborhood Revitalization Rebates	(1,480)	(1,687)	207
Delinquent	2,444	1,845	599
Commercial Vehicle	508	425	83
Motor Vehicle	11,452	11,635	(183)
Recreational Vehicle	259	179	80
Other Receipts	0	0	0
Total Receipts	<u>223,341</u>	<u>220,950</u>	<u>2,391</u>
Expenditures			
Bridge projects	118,316	360,000	(241,684)
Transfer out	0	0	0
Total Expenditures	<u>118,316</u>	<u>360,000</u>	<u>(241,684)</u>
Receipts Over (Under) Expenditures	105,025	<u>\$ (139,050)</u>	<u>\$ 244,075</u>
Unencumbered Cash, January 1	<u>131,531</u>		
Unencumbered Cash, December 31	<u>\$ 236,556</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, 2017

SPECIAL ROAD & BRIDGE

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts			
Ad Valorem	\$ 191,877	\$ 190,562	\$ 1,315
Neighborhood Revitalization Rebates	(1,351)	(1,597)	246
Delinquent	3,041	1,926	1,115
Commercial Vehicle	530	444	86
Motor Vehicle	11,692	12,147	(455)
Recreational Vehicle	266	186	80
Other Receipts	17,527	0	17,527
Total Receipts	<u>223,582</u>	<u>203,668</u>	<u>19,914</u>
Expenditures			
Roads	157,875	244,600	(86,725)
Transfer out	0	0	0
Total Expenditures	<u>157,875</u>	<u>244,600</u>	<u>(86,725)</u>
Receipts Over (Under) Expenditures	65,707	<u>\$ (40,932)</u>	<u>\$ 106,639</u>
Unencumbered Cash, January 1	<u>70,248</u>		
Unencumbered Cash, December 31	<u>\$ 135,955</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2Q

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

ROAD MACHINERY & BRIDGE BUILDING

	Current Year Actual
Receipts	
Transfers In	\$ 140,000
Other receipts	0
Total Receipts	<u>140,000</u>
Expenditures	
Equipment	153,664
Other	0
Total Expenditures	<u>153,664</u>
Receipts Over (Under) Expenditures	(13,664)
Unencumbered Cash, January 1	<u>127,826</u>
Unencumbered Cash, December 31	<u><u>\$ 114,162</u></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, 2017

COUNTY FAIR BUILDING

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts			
Ad Valorem	\$ 1,439	\$ 1,407	\$ 32
Neighborhood Revitalization Rebates	(10)	0	(10)
Delinquent	22	14	8
Commercial Vehicle	4	3	1
Motor Vehicle	86	90	(4)
Recreational Vehicle	2	1	1
Other Receipts	0	0	0
Total Receipts	<u>1,543</u>	<u>1,515</u>	<u>28</u>
Expenditures			
Appropriation	<u>1,550</u>	<u>1,550</u>	<u>0</u>
Total Expenditures	<u>1,550</u>	<u>1,550</u>	<u>0</u>
Receipts Over (Under) Expenditures	(7)	<u>\$ (35)</u>	<u>\$ 28</u>
Unencumbered Cash, January 1	<u>78</u>		
Unencumbered Cash, December 31	<u>\$ 71</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, 2017

MENTAL HEALTH

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts			
Ad Valorem	\$ 2,689	\$ 2,681	\$ 8
Neighborhood Revitalization Rebates	(19)	0	(19)
Delinquent	50	28	22
Commercial Vehicle	8	6	2
Motor Vehicle	172	177	(5)
Recreational Vehicle	4	3	1
Other Receipts	0	0	0
Total Receipts	<u>2,904</u>	<u>2,895</u>	<u>9</u>
Expenditures			
Mental Health	<u>3,000</u>	<u>3,000</u>	<u>0</u>
Total Expenditures	<u>3,000</u>	<u>3,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	(96)	<u>\$ (105)</u>	<u>\$ 9</u>
Unencumbered Cash, January 1	<u>125</u>		
Unencumbered Cash, December 31	<u>\$ 29</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2T

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

BRIDGE BUILDING

	Current Year Actual
Receipts	
Grants	\$ 45,705
Other receipts	0
Total Receipts	<u>45,705</u>
Expenditures	
Bridges	105,471
Other	0
Total Expenditures	<u>105,471</u>
Receipts Over (Under) Expenditures	(59,766)
Unencumbered Cash, January 1	<u>59,766</u>
Unencumbered Cash, December 31	<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, 2017

SPECIAL PARKS & RECREATION

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts			
Liquor Tax	\$ 913	\$ 750	\$ 163
Other	0	0	0
Total Receipts	<u>913</u>	<u>750</u>	<u>163</u>
Expenditures			
Parks & Recreation	0	7,912	(7,912)
Other	0	0	0
Total Expenditures	<u>0</u>	<u>7,912</u>	<u>(7,912)</u>
Receipts Over (Under) Expenditures	913	<u>\$ (7,162)</u>	<u>\$ 8,075</u>
Unencumbered Cash, January 1	<u>7,282</u>		
Unencumbered Cash, December 31	<u>\$ 8,195</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, 2017

SPECIAL ALCOHOL

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts			
Liquor Tax	\$ 1,747	\$ 1,500	\$ 247
Other	0	0	0
Total Receipts	<u>1,747</u>	<u>1,500</u>	<u>247</u>
Expenditures			
Contractual Services	2,400	4,158	(1,758)
Other	0	0	0
Total Expenditures	<u>2,400</u>	<u>4,158</u>	<u>(1,758)</u>
Receipts Over (Under) Expenditures	(653)	<u>\$ (2,658)</u>	<u>\$ 2,005</u>
Unencumbered Cash, January 1	<u>2,244</u>		
Unencumbered Cash, December 31	<u>\$ 1,591</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, 2017

TOURISM, CONVENTION, & PROMOTION

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts			
Guest Tax	\$ 15,909	\$ 11,000	\$ 4,909
Other	0	0	0
Total Receipts	<u>15,909</u>	<u>11,000</u>	<u>4,909</u>
Expenditures			
Contractual Services	15,500	13,240	2,260
Other	0	0	0
Total Expenditures	<u>15,500</u>	<u>13,240</u>	<u>2,260</u>
Receipts Over (Under) Expenditures	409	<u>\$ (2,240)</u>	<u>\$ 2,649</u>
Unencumbered Cash, January 1	<u>547</u>		
Unencumbered Cash, December 31	<u>\$ 956</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2X

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

SPECIAL EQUIPMENT RESERVE

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

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2Y

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

CAPITAL IMPROVEMENT RESERVE

	Current Year Actual
Receipts	
Transfers in	\$ 0
Other receipts	184
Total Receipts	<u>184</u>
Expenditures	
Capital Improvements	0
Other	0
Total Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	184
Unencumbered Cash, January 1	<u>100,267</u>
Unencumbered Cash, December 31	<u><u>\$ 100,451</u></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, 2017

EMERGENCY TELEPHONE SERVICE

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts			
Licenses & Fees	\$ 51,350	\$ 45,000	\$ 6,350
Other	12	0	12
Total Receipts	<u>51,362</u>	<u>45,000</u>	<u>6,362</u>
Expenditures			
911 Services	54,844	246,458	(191,614)
Other	0	0	0
Total Expenditures	<u>54,844</u>	<u>246,458</u>	<u>(191,614)</u>
Receipts Over (Under) Expenditures	(3,482)	<u>\$ (201,458)</u>	<u>\$ 197,976</u>
Unencumbered Cash, January 1	<u>154,182</u>		
Unencumbered Cash, December 31	<u>\$ 150,700</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AA

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

SPECIAL LAW

	<u>Current Year Actual</u>
Receipts	
Transfers in	\$ 0
Other receipts	0
Total Receipts	<u>0</u>
 Expenditures	
Equipment	0
Other	0
Total Expenditures	<u>0</u>
 Receipts Over (Under) Expenditures	0
 Unencumbered Cash, January 1	<u>956</u>
 Unencumbered Cash, December 31	<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, 2017

COURTHOUSE DEBT

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts			
Ad Valorem	\$ 0	\$ 0	\$ 0
Delinquent	0	0	0
Other	0	0	0
Total Receipts	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures			
Interest	0	0	0
Principal	0	0	0
Transfer to General	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	<u>\$ 0</u>	<u>\$ 0</u>
Unencumbered Cash, January 1	<u>902</u>		
Unencumbered Cash, December 31	<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, 2017

BOND AND INTEREST

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

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AD

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

DETENTION CENTER BOND RESERVE

	<u>Current Year Actual</u>
Receipts	
Transfers in	\$ 0
Other receipts	0
Total Receipts	<u>0</u>
Expenditures	
Equipment	0
Other	0
Total Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	0
Unencumbered Cash, January 1	<u>600,000</u>
Unencumbered Cash, December 31	<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, 2017

DETENTION CENTER PRINCIPAL & INTEREST

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts			
Transfers in	\$ 80,400	\$ 74,000	\$ 6,400
Other	0	0	0
Total Receipts	<u>80,400</u>	<u>74,000</u>	<u>6,400</u>
Expenditures			
Principal	50,000	50,000	0
Interest	23,894	24,100	(206)
Other	0	0	0
Total Expenditures	<u>73,894</u>	<u>74,100</u>	<u>(206)</u>
Receipts Over (Under) Expenditures	6,506	<u>\$ (100)</u>	<u>\$ 6,606</u>
Unencumbered Cash, January 1	<u>77,671</u>		
Unencumbered Cash, December 31	<u>\$ 84,177</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AF

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

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	580	2,040	243	17,319	2,798
Total Receipts	0	0	580	2,040	243	17,319	2,798
Expenditures							
Program Expenditures	0	0	0	2,167	0	20,030	406
Other	0	0	0	0	0	0	0
Total Expenditures	0	0	0	2,167	0	20,030	406
Receipts Over (Under) Expenditures	0	0	580	(127)	243	(2,711)	2,392
Unencumbered Cash, January 1	1,385	1,938	600	607	121,847	24,704	11,808
Unencumbered Cash, December 31	\$ 1,385	\$ 1,938	\$ 1,180	\$ 480	\$ 122,090	\$ 21,993	\$ 14,200

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AF

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

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	53,708	0	20	26,676	0
Total Receipts	0	0	53,708	0	20	26,676	0
Expenditures							
Program Expenditures	0	0	52,414	0	0	27,414	15
Other	0	0	0	0	0	0	0
Total Expenditures	0	0	52,414	0	0	27,414	15
Receipts Over (Under) Expenditures	0	0	1,294	0	20	(738)	(15)
Unencumbered Cash, January 1	2,112	2,510	3,584	1,200	1,206	5,071	531
Unencumbered Cash, December 31	\$ 2,112	\$ 2,510	\$ 4,878	\$ 1,200	\$ 1,226	\$ 4,333	\$ 516

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 3

Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2017

AGENCY FUNDS

Fund	Cash	Cash	Cash	Cash
	Balance Jan 1, 2017	Receipts	Disbursements	Balance Dec 31, 2017
Cities	\$ 0	\$ 478,177	\$ 478,177	\$ 0
Stray Animal	382	0	0	382
ROD Escrow	0	6,338	0	6,338
Payroll Clearing	0	1,302,297	1,302,297	0
Drug Free	0	750	0	750
Oil & Gas	1,598	0	0	1,598
Jail Commissary Sales Tax	0	10,758	10,758	0
Game Licenses	1,646	4,831	5,493	984
Motor Vehicle Licenses	(30)	238,652	238,622	0
Sales Tax	4,001	111,971	111,624	4,348
Driver License Fees	437	5,496	5,933	0
Detention Facility	12,456	640,437	636,873	16,020
District Court	2,393	345,409	335,521	12,281
Law Library	60,698	8,535	16,371	52,862
Other Districts	0	239,397	239,397	0
Schools	0	2,571,788	2,571,788	0
State	29	77,354	77,354	29
State Library	0	66,880	66,880	0
Taxes	4,220,542	7,631,293	6,809,072	5,042,763
Townships	0	87,677	87,677	0
Watershed Districts	5,469	46,490	49,945	2,014
Total	<u>\$ 4,309,621</u>	<u>\$ 13,874,530</u>	<u>\$ 13,043,782</u>	<u>\$ 5,140,369</u>

CHASE COUNTY, KANSAS

Schedule 4

Reconciled 2016 Tax Roll
For the Year Ended December 31, 2017

Original Tax Roll Abstract		
Ad Valorem	\$	6,337,776
16/20M		41,883
Watercraft		6,765
Subsequent Adjustments		
Added Tax		220
Abated Tax		(2,539)
Tax Sale		
	\$	<u>6,384,105</u>
Tax Roll Collections		
2016 Collections	\$	4,039,525
2017 Collections		2,220,055
Collected Undistributed		9,399
Uncollected Tax		
Personal Property Tax Warrants		5,460
Real Estate Redemptions		109,666
	\$	<u>6,384,105</u>

See Accompanying Auditor's Report.