

**Chase County, Kansas**

**Independent Auditors' Report and  
Regulatory Basis Financial Statement  
For the Year Ended December 31, 2019**

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

Chase County, Kansas

Regulatory Basis Financial Statement  
For the Year Ended December 31, 2019

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# Cindy Jensen

## Certified Public Accountant

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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, 2019 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, 2019, 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, 2019, 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 2018 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, 2018 (not presented herein), and have issued my report dated August 9, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 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 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2019 (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 2018 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 2018 basic financial statement. The 2018 comparative information has been subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 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, 2018, on the basis of accounting described in Note 1.



Cindy Jensen, CPA  
Certified Public Accountant  
July 6, 2020

CHASE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2019

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	\$ 2,283,346	\$ 0	\$ 2,404,769	\$ 2,505,749	\$ 2,182,366	\$ 76,632	\$ 2,258,998
Special Purpose Funds							
Detention Facility	913,106	0	2,695,668	2,356,179	1,252,595	41,679	1,294,274
Courthouse Preservation	281,266	0	221	36,465	245,022	0	245,022
Treasurer Technology	905	0	1,075	1,033	947	0	947
District Court Tech	3,677	0	1,498	0	5,175	0	5,175
Clerk Technology	3,311	0	1,133	0	4,444	0	4,444
Register of Deeds Tech	5,657	0	4,362	2,962	7,057	0	7,057
VIN	0	0	1,220	230	990	0	990
Special Ambulance Equip	477	0	0	0	477	0	477
Fire District No. 1	44,335	0	131,960	151,771	24,524	17,702	42,226
Fire District No. 1 - Equipment	85,654	0	20,140	6,000	99,794	0	99,794
Fire District No. 1 - Building	162,172	0	28,990	8,420	182,742	0	182,742
County Health	8,332	0	94,584	90,904	12,012	586	12,598
Service Program for Elderly	61,948	0	95,312	130,979	26,281	2,268	28,549
Road & Bridge	27,402	0	1,340,787	1,281,005	87,184	25,762	112,946
Special Bridge	139,899	0	114,426	254,325	0	0	0
Special Road & Bridge	162,956	0	113,946	272,533	4,369	0	4,369
Road Machinery & Bridge Building	552,370	0	130,891	470,797	212,464	8,000	220,464
County Fair Building	104	0	1,562	1,550	116	0	116
Mental Health	52	0	4,449	4,421	80	0	80
Special Parks & Recreation	8,470	0	919	0	9,389	0	9,389
Special Alcohol	3,369	0	1,765	0	5,134	0	5,134
Tourism, Convention, & Promotion	14,126	0	26,168	15,000	25,294	0	25,294
Special Equipment Reserve	13,578	0	200,583	1,497	212,664	0	212,664
Capital Improvement Reserve	100,986	0	202,315	0	303,301	0	303,301
Emergency Telephone Service	145,979	0	52,727	85,261	113,445	0	113,445
Special Law	956	0	0	0	956	0	956
Detention Excess	0	0	80,400	0	80,400	0	80,400
Bond & Interest Fund							
Courthouse Debt	902	0	0	0	902	0	902
Bond & Interest	9,969	0	1	0	9,970	0	9,970
Detention Center Bond Reserve	600,000	0	0	600,000	0	0	0
Detention Center Prin & Interest	91,683	0	0	91,683	0	0	0
Trust Funds							
Conceal & Carry	464	0	65	285	244	0	244
Gifts	1,938	0	0	0	1,938	0	1,938
Registered Offenders	960	0	900	296	1,564	0	1,564
Heritage Trust	447	0	2,115	1,981	581	0	581
Park Bridge Escrow	122,090	0	0	0	122,090	0	122,090
Crime Prevention	29,952	0	13,067	4,153	38,866	0	38,866
Prosecuting Atty Training	15,479	0	1,789	140	17,128	0	17,128
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	5,856	0	0	0	5,856	0	5,856
Domestic Violence	1,300	0	460	0	1,760	0	1,760
Juvenile Probation	1,346	0	0	0	1,346	0	1,346
Motor Vehicle Operating	6,964	0	19,901	18,249	8,616	206	8,822
County Atty Worthless Check	516	0	0	0	516	0	516
Total Reporting Entity(Excluding Agency Funds Schedule 3)	\$ 5,918,921	\$ 0	\$ 7,790,168	\$ 8,393,868	\$ 5,315,221	\$ 172,835	\$ 5,488,056

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, 2019

Composition of Cash Balance:

Cash & checks on hand-County Treasurer	\$ 36,416
Cash & checks on hand - Detention	440
Checking accounts	
Cottonwood Valley - Treasurer	181,761
Citizens State - Treasurer	1,351,983
Citizens State - 911	113,445
Citizens State - Detention	18,036
Citizens State & CVB - County Attorney	516
Citizens State - Law Library	60,545
Citizens State - District Court	3,002
PMIB - Kansas Money Investment Portfolio	
Kansas Money Investment Portfolio-Overnight	7,222,283
Certificates of Deposit	
Cottonwood Valley	786,229
Citizens State	873,627
Total Cash Balance	<u>10,648,283</u>
Less: Agency Funds per Schedule 3	<u>(5,160,227)</u>
Total Reporting Entity	<u><u>\$ 5,488,056</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, 2019

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 1<sup>st</sup> 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, 2019

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 1<sup>st</sup>.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5<sup>th</sup>.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

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, County Health, Services for the Elderly, and Detention Center Bond Funds this year increasing its expenditure authority from \$2,110,600, \$85,734, \$128,800, and \$71,831 to \$2,410,600, \$95,716, \$133,800 and \$91,683 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 at all times during 2019.



CHASE COUNTY, KANSAS

Notes to the Financial Statement  
December 31, 2019

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, 2019.

At December 31, 2019, the County's carrying account of deposits was \$3,389,144 and the bank balance was \$3,710,724. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$785,030 was covered by the federal depository insurance, \$2,925,694 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, 2019, 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	\$7,222,283	\$7,222,283	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, 2019

Note 4 – Transfers

During 2019, 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	28,990
Detention Center	Detention Excess	Res 2019-03	80,400
Road & Bridge	Road Machinery & Bridge Bldg	19-119	100,000
Special Road	Road Machinery & Bridge Bldg	19-119	20,000
General	Equipment Reserve	19-119	200,000
General	Capital Improvement Reserve	19-120	200,000

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](http://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 74-49,210 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 8.89% for the fiscal ended December 31, 2019. Contributions to the pension plan from the Chase County were \$215,972 for the year ended December 31, 2019.

Net Pension Liability – At December 31, 2019, Chase County's proportionate share of the collective net pension liability reported by KPERS was \$1,581,867. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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](http://www.kpers.org) or can be obtained as described above.

CHASE COUNTY, KANSAS

Notes to the Financial Statement  
December 31, 2019

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, 2019

Note 6 – Long-Term Debt (Cont.)

Changes in long-term liabilities for the County for the year ended December 31, 2019 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	\$ 845,000	\$ 0	\$ 845,000	\$ 0	\$ 2,365
Capital Leases:									
320 EL Cat excavator	3.20%	7/20/2015	124,080	7/20/2019	32,501	0	32,501	0	1,040
2016 12M3 Cat graders	1.99%	11/2/2016	217,936	4/1/2019	110,924	0	110,924	0	2,207
2016 12M3 Cat grader	1.99%	11/2/2016	116,214	4/1/2019	59,150	0	59,150	0	1,177
Total Contractual Indebtedness					<u>\$ 1,047,575</u>	<u>\$ 0</u>	<u>\$ 1,047,575</u>	<u>\$ 0</u>	<u>\$ 6,789</u>

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.

Death and Disability Other Post Employment Benefits – As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2020.

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.

CHASE COUNTY, KANSAS

Notes to the Financial Statement  
December 31, 2019

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; inmate claims, 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 – Chase County Health Department

During 2019, Chase County contracted with the Morris County Hospital to provide its' health department services.

Note 10 – 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, 2019

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 3,153,042	\$ 0	\$ 3,153,042	\$ 2,505,749	\$ (647,293)
Special Purpose Funds					
Detention Facility	2,410,600	0	2,410,600	2,356,179	(54,421)
Courthouse Preservation	284,705	0	284,705	36,465	(248,240)
VIN	0	0	0	230	230
Fire District #1	157,990	0	157,990	151,771	(6,219)
County Health	95,716	0	95,716	90,904	(4,812)
Service Program for Elderly	133,800	0	133,800	130,979	(2,821)
Road & Bridge	1,289,761	0	1,289,761	1,281,005	(8,756)
Special Bridge	379,907	0	379,907	254,325	(125,582)
Special Road & Bridge	357,161	0	357,161	272,533	(84,628)
County Fair Building	1,550	0	1,550	1,550	0
Mental Health	4,421	0	4,421	4,421	0
Special Parks & Recreation	10,195	0	10,195	0	(10,195)
Special Alcohol Program	3,590	0	3,590	0	(3,590)
Tourism, Convention, & Promotion	15,000	0	15,000	15,000	0
Emergency Telephone Service	150,700	0	150,700	85,261	(65,439)
Detention Excess	0	0	0	0	0
Bond & Interest Fund					
Courthouse Debt	902	0	902	0	(902)
Bond & Interest	9,002	0	9,002	0	(9,002)
Detention Center P&I	91,683	0	91,683	91,683	0

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, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

GENERAL FUND

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem	\$ 1,870,075	\$ 1,748,029	\$ 1,778,062	\$ (30,033)
Neighborhood Revitalization Rebates	(11,767)	(12,283)	(12,397)	114
Delinquent	72,804	16,270	0	16,270
Commercial Vehicle	4,947	4,492	5,036	(544)
Motor Vehicle	108,487	118,178	110,854	7,324
Recreational Vehicle	2,284	2,475	2,294	181
Countywide Sales Tax	195,770	190,747	160,000	30,747
Penalty and Interest	3,660	10,457	15,000	(4,543)
Total Taxes	<u>2,246,260</u>	<u>2,078,365</u>	<u>2,058,849</u>	<u>19,516</u>
Intergovernmental				
Local Alcoholic Liquor	926	919	900	19
Sheriff contracts-Cities	6,000	15,010	0	15,010
Total Intergovernmental	<u>6,926</u>	<u>15,929</u>	<u>900</u>	<u>15,029</u>
Licenses & fees				
Fees	89,341	89,497	60,000	29,497
Ambulance Service	100,376	82,456	80,000	2,456
Total Licenses & fees	<u>189,717</u>	<u>171,953</u>	<u>140,000</u>	<u>31,953</u>
Use of Money & Property				
Interest on Investments	78,245	109,041	15,000	94,041
Total Use of Money & Prop	<u>78,245</u>	<u>109,041</u>	<u>15,000</u>	<u>94,041</u>
Other Reimbursements & misc	43,227	29,481	9,500	19,981
Total Receipts	<u>\$ 2,564,375</u>	<u>\$ 2,404,769</u>	<u>\$ 2,224,249</u>	<u>\$ 180,520</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, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

	GENERAL FUND			
	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	(Under)
Expenditures				
Ambulance				
Personal Services	\$ 134,724	\$ 136,799	\$ 138,091	\$ (1,292)
Contractual Services	16,506	17,733	21,986	(4,253)
Commodities	18,219	20,840	20,000	840
Capital Outlay	0	0	0	0
Total Ambulance	<u>169,449</u>	<u>175,372</u>	<u>180,077</u>	<u>(4,705)</u>
Clerk				
Personal Services	48,610	52,446	59,000	(6,554)
Contractual Services	4,092	3,771	6,000	(2,229)
Commodities	1,882	1,140	2,000	(860)
Capital Outlay	0	0	0	0
Total Clerk	<u>54,584</u>	<u>57,357</u>	<u>67,000</u>	<u>(9,643)</u>
Commission				
Personal Services	43,939	44,735	43,939	796
Contractual Services	4,498	2,198	4,000	(1,802)
Commodities	111	112	1,000	(888)
Capital Outlay	0	0	0	0
Total Commissioners	<u>48,548</u>	<u>47,045</u>	<u>48,939</u>	<u>(1,894)</u>
County Attorney				
Personal Services	76,449	78,380	70,520	7,860
Contractual Services	5,555	5,311	10,000	(4,689)
Commodities	4,035	2,752	5,000	(2,248)
Capital Outlay	0	0	0	0
Total County Attorney	<u>86,039</u>	<u>86,443</u>	<u>85,520</u>	<u>923</u>
Courthouse - General Expense				
Personal Services	3,022	3,923	3,800	123
Contractual Services	279,629	271,873	292,000	(20,127)
Commodities	10,383	7,581	10,000	(2,419)
Capital Outlay	0	0	75,000	(75,000)
Total Courthouse-Gen	<u>293,034</u>	<u>283,377</u>	<u>380,800</u>	<u>(97,423)</u>
Courthouse Maintenance				
Personal Services	47,769	37,856	47,000	(9,144)
Contractual Services	7,381	6,253	7,000	(747)
Commodities	2,572	3,532	5,000	(1,468)
Capital Outlay	0	0	0	0
Total Courthouse-Maintenance	<u>57,722</u>	<u>47,641</u>	<u>59,000</u>	<u>(11,359)</u>
Total Expenditures-Forward	<u>\$ 709,376</u>	<u>\$ 697,235</u>	<u>\$ 821,336</u>	<u>\$ (124,101)</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, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

GENERAL FUND

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Expenditures-Forward	\$ 709,376	\$ 697,235	\$ 821,336	\$ (124,101)
District Court				
Contractual Services	51,911	53,671	65,300	(11,629)
Commodities	1,426	1,841	2,000	(159)
Capital Outlay	737	3,842	1,700	2,142
Total District Court	<u>54,074</u>	<u>59,354</u>	<u>69,000</u>	<u>(9,646)</u>
Election				
Personal Services	14,022	13,864	14,688	(824)
Contractual Services	10,806	9,800	16,000	(6,200)
Commodities	8,782	2,217	5,000	(2,783)
Capital Outlay	0	0	0	0
Total Election	<u>33,610</u>	<u>25,881</u>	<u>35,688</u>	<u>(9,807)</u>
Emergency Preparedness				
Personal Services	14,721	16,794	16,500	294
Contractual Services	2,426	3,705	5,000	(1,295)
Commodities	573	560	2,000	(1,440)
Total Emergency Prep	<u>17,720</u>	<u>21,059</u>	<u>23,500</u>	<u>(2,441)</u>
Employee Benefits				
KPERs	122,998	133,822	160,000	(26,178)
Social Security	110,805	115,269	117,000	(1,731)
Health Insurance	204,941	228,500	270,000	(41,500)
Unemployment	5,044	1,244	8,000	(6,756)
Workmen's Comp	17,755	12,727	40,000	(27,273)
Total Employee Ben	<u>461,543</u>	<u>491,562</u>	<u>595,000</u>	<u>(103,438)</u>
Museum				
Personal Services	7,796	8,073	8,000	73
Contractual Services	2,659	2,667	4,000	(1,333)
Commodities	0	0	0	0
Total Museum	<u>10,455</u>	<u>10,740</u>	<u>12,000</u>	<u>(1,260)</u>
Noxious Weed				
Personal Services	30,095	33,345	37,255	(3,910)
Contractual Services	3,566	2,939	5,600	(2,661)
Commodities	41,517	29,061	31,000	(1,939)
Capital Outlay	0	0	0	0
Total Noxious Weed	<u>75,178</u>	<u>65,345</u>	<u>73,855</u>	<u>(8,510)</u>
Reappraisal				
Personal Services	53,729	67,197	65,020	2,177
Contractual Services	34,462	30,662	28,770	1,892
Commodities	2,313	1,657	2,700	(1,043)
Capital Outlay	0	0	0	0
Total Reappraisal	<u>90,504</u>	<u>99,516</u>	<u>96,490</u>	<u>3,026</u>
Total Expenditures-Forward	<u>\$ 1,452,460</u>	<u>\$ 1,470,692</u>	<u>\$ 1,726,869</u>	<u>\$ (256,177)</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, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

GENERAL

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures-Forward	\$ 1,452,460	\$ 1,470,692	\$ 1,726,869	\$ (256,177)
Recycle				
Contractual Services	0	0	8,300	(8,300)
Commodities	0	60	2,000	(1,940)
Total Recycle	0	60	10,300	(10,240)
Register of Deeds				
Personal Services	44,022	46,009	45,999	10
Contractual Services	4,228	4,874	5,360	(486)
Commodities	1,863	1,501	2,000	(499)
Total Register of Deeds	50,113	52,384	53,359	(975)
Sheriff				
Personal Services	329,408	346,422	350,000	(3,578)
Contractual Services	11,707	13,150	18,000	(4,850)
Commodities	39,805	31,043	43,409	(12,366)
Capital Outlay	0	0	0	0
Total Sheriff	380,920	390,615	411,409	(20,794)
Treasurer				
Personal Services	54,878	58,311	57,694	617
Contractual Services	2,760	3,657	3,691	(34)
Commodities	3,425	3,331	3,346	(15)
Total Treasurer	61,063	65,299	64,731	568
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	23,000	23,000	0
Hetlinger	0	2,500	2,500	0
Total Appropriations	56,000	59,500	59,500	0
Other				
Extension	3,731	3,926	7,500	(3,574)
Equipment	22,676	63,273	0	63,273
Total Other	26,407	67,199	7,500	59,699
Transfers				
Transfers out	0	400,000	819,374	(419,374)
Total Transfers	0	400,000	819,374	(419,374)
Adjustments for Qualifying Budget Credits	0	0	0	0
Total Expenditures	\$ 2,026,963	\$ 2,505,749	\$ 3,153,042	\$ (647,293)
Receipts Over (Under) Expenditures	537,412	(100,980)	\$ (928,793)	\$ 827,813
Unencumbered Cash, January 1	1,745,934	2,283,346		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, December 31	\$ 2,283,346	\$ 2,182,366		

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, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

DETENTION FACILITY

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Prisoner Housing	\$ 2,264,215	\$ 2,513,351	\$ 1,985,000	\$ 528,351
Commissary	141,301	131,470	120,000	11,470
Telephone	43,722	49,249	30,000	19,249
Other	4,825	1,598		1,598
Total Receipts	<u>2,454,063</u>	<u>2,695,668</u>	<u>2,135,000</u>	<u>560,668</u>
<b>Expenditures</b>				
<b>Administration</b>				
Personal Services	69,976	72,087	73,000	(913)
Contractual Services	58,431	47,932	49,000	(1,068)
Commodities	2,143	2,744	8,000	(5,256)
Capital Outlay	0	6,704	10,000	(3,296)
Total Administration	<u>130,550</u>	<u>129,467</u>	<u>140,000</u>	<u>(10,533)</u>
Commissary	<u>91,761</u>	<u>89,908</u>	<u>94,500</u>	<u>(4,592)</u>
Employee Benefits	<u>289,883</u>	<u>307,338</u>	<u>340,600</u>	<u>(33,262)</u>
<b>Food Service</b>				
Personal Services	136,115	133,487	140,000	(6,513)
Contractual Services	2,076	3,674	5,000	(1,326)
Commodities	263,318	279,864	280,000	(136)
Capital Outlay	847	32,702	65,000	(32,298)
Total Food Service	<u>402,356</u>	<u>449,727</u>	<u>490,000</u>	<u>(40,273)</u>
<b>Laundry</b>				
Personal Services	0	0	0	0
Contractual Services	1,022	0	2,500	(2,500)
Commodities	5,348	5,626	6,000	(374)
Capital Outlay	0	0	6,000	(6,000)
Total Laundry	<u>6,370</u>	<u>5,626</u>	<u>14,500</u>	<u>(8,874)</u>
<b>Maintenance &amp; Operations</b>				
Personal Services	20,923	33,487	50,000	(16,513)
Contractual Services	198,915	152,626	170,000	(17,374)
Commodities	35,008	30,706	35,000	(4,294)
Capital Outlay	38,702	39,326	125,000	(85,674)
Total Maint & Operations	<u>293,548</u>	<u>256,145</u>	<u>380,000</u>	<u>(123,855)</u>
<b>Medical &amp; Hygiene</b>				
Personal Services	57,946	71,320	74,000	(2,680)
Contractual Services	29,438	26,156	26,000	156
Commodities	15,018	15,537	15,000	537
Capital Outlay	0	0	5,000	(5,000)
Total Medical & Hygiene	<u>102,402</u>	<u>113,013</u>	<u>120,000</u>	<u>(6,987)</u>
Total Expenditures-Forward	<u>1,316,870</u>	<u>1,351,224</u>	<u>1,579,600</u>	<u>(228,376)</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, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

DETENTION FACILITY

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Total Expenditures - Forward	<u>\$ 1,316,870</u>	<u>\$ 1,351,224</u>	<u>\$ 1,579,600</u>	<u>\$ (228,376)</u>
Security				
Personal Services	530,764	585,377	580,000	5,377
Contractual Services	20,740	59,288	7,500	51,788
Commodities	11,917	16,067	25,000	(8,933)
Capital Outlay	5,331	5,044	10,000	(4,956)
Total Security	<u>568,752</u>	<u>665,776</u>	<u>622,500</u>	<u>43,276</u>
Transportation				
Personal Services	88,797	81,650	110,000	(28,350)
Contractual Services	3,713	2,748	2,500	248
Commodities	14,400	10,111	18,000	(7,889)
Capital Outlay	542	8,588	5,000	3,588
Total Transportation	<u>107,452</u>	<u>103,097</u>	<u>135,500</u>	<u>(32,403)</u>
Bond payment	<u>0</u>	<u>155,682</u>	<u>0</u>	<u>155,682</u>
Operating Transfers				
Transfer to Detention P&I	80,400	0	73,000	(73,000)
Transfer to Detention Excess	0	80,400	0	80,400
Total Operating Transfers	<u>80,400</u>	<u>80,400</u>	<u>73,000</u>	<u>7,400</u>
Total Expenditures	<u>2,073,474</u>	<u>2,356,179</u>	<u>2,410,600</u>	<u>(54,421)</u>
Receipts Over (Under) Expenditures	380,589	339,489	<u>\$ (275,600)</u>	<u>\$ 615,089</u>
Unencumbered Cash, January 1	<u>532,517</u>	<u>913,106</u>		
Unencumbered Cash, December 31	<u>\$ 913,106</u>	<u>\$ 1,252,595</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, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

COURTHOUSE PRESERVATION

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Donations	\$ 332	\$ 221	\$ 500	\$ (279)
Other receipts	0	0	0	0
Total Receipts	<u>332</u>	<u>221</u>	<u>500</u>	<u>(279)</u>
Expenditures				
Contractual Services	2,771	36,465	284,705	(248,240)
Commodities	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>2,771</u>	<u>36,465</u>	<u>284,705</u>	<u>(248,240)</u>
Receipts Over (Under) Expenditures	(2,439)	(36,244)	<u>\$ (284,205)</u>	<u>\$ 247,961</u>
Unencumbered Cash, January 1	<u>283,705</u>	<u>281,266</u>		
Unencumbered Cash, December 31	<u>\$ 281,266</u>	<u>\$ 245,022</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2D

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

TREASURER TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 1,048	\$ 1,075
Other receipts	0	0
Total Receipts	<u>1,048</u>	<u>1,075</u>
Expenditures		
Technology equipment	484	1,033
Other	0	0
Total Expenditures	<u>484</u>	<u>1,033</u>
Receipts Over (Under) Expenditures	564	42
Unencumbered Cash, January 1	<u>341</u>	<u>905</u>
Unencumbered Cash, December 31	<u>\$ 905</u>	<u>\$ 947</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2E

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

DISTRICT COURT TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 1,201	\$ 1,498
Other receipts	0	0
Total Receipts	<u>1,201</u>	<u>1,498</u>
Expenditures		
Technology equipment	1,531	0
Other	0	0
Total Expenditures	<u>1,531</u>	<u>0</u>
Receipts Over (Under) Expenditures	(330)	1,498
Unencumbered Cash, January 1	<u>4,007</u>	<u>3,677</u>
Unencumbered Cash, December 31	<u>\$ 3,677</u>	<u>\$ 5,175</u>

See Accompanying Auditor's Report.



CHASE COUNTY, KANSAS

Schedule 2F

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

CLERK TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 1,061	\$ 1,133
Other receipts	0	0
Total Receipts	<u>1,061</u>	<u>1,133</u>
Expenditures		
Technology equipment	0	0
Other	0	0
Total Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	1,061	1,133
Unencumbered Cash, January 1	<u>2,250</u>	<u>3,311</u>
Unencumbered Cash, December 31	<u>\$ 3,311</u>	<u>\$ 4,444</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2G

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

REGISTER OF DEEDS TECHNOLOGY

	Prior Year Actual	Current Year Actual
	<u>          </u>	<u>          </u>
Receipts		
Fees	\$      4,207	\$      4,362
Other receipts	0	0
Total Receipts	<u>          4,207</u>	<u>          4,362</u>
 Expenditures		
Technology equipment	4,648	2,962
Other	0	0
Total Expenditures	<u>          4,648</u>	<u>          2,962</u>
 Receipts Over (Under) Expenditures	(441)	1,400
 Unencumbered Cash, January 1	<u>          6,098</u>	<u>          5,657</u>
 Unencumbered Cash, December 31	<u><u>          \$      5,657</u></u>	<u><u>          \$      7,057</u></u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2H

Schedule of Receipts and Expenditures-Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

	VIN			
	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Sheriff VIN	\$ 0	\$ 1,220	\$ 0	\$ 1,220
Other receipts	0	0	0	0
Total Receipts	<u>0</u>	<u>1,220</u>	<u>0</u>	<u>1,220</u>
Expenditures				
VIN Expenditures	0	230	0	230
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>230</u>	<u>0</u>	<u>230</u>
Receipts Over (Under) Expenditures	0	990	<u>\$ 0</u>	<u>\$ 990</u>
Unencumbered Cash, January 1	<u>0</u>	<u>0</u>		
Unencumbered Cash, December 31	<u>\$ 0</u>	<u>\$ 990</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 21

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

SPECIAL AMBULANCE EQUIPMENT

	Prior Year Actual	Current Year Actual
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>\$ 477</u>	<u>\$ 477</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2J

Schedule of Receipts and Expenditures-Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

FIRE DISTRICT NO. 1

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts</b>				
Ad Valorem	\$ 118,544	\$ 122,558	\$ 124,641	\$ (2,083)
Delinquent	3,421	1,058	0	1,058
Commercial Vehicle	337	299	334	(35)
Motor Vehicle	7,388	7,812	7,288	524
Recreational Vehicle	156	165	152	13
Other Receipts	200	68	0	68
Total Receipts	<u>130,046</u>	<u>131,960</u>	<u>132,415</u>	<u>(455)</u>
<b>Expenditures</b>				
Personal Services	22,682	22,416	26,000	(3,584)
Contractual Services	23,878	26,648	27,000	(352)
Commodities	19,624	28,172	30,000	(1,828)
Capital Outlay	4,941	25,545	26,000	(455)
Transfers out	40,000	48,990	48,990	0
Total Expenditures	<u>111,125</u>	<u>151,771</u>	<u>157,990</u>	<u>(6,219)</u>
Receipts Over (Under) Expenditures	18,921	(19,811)	<u>\$ (25,575)</u>	<u>\$ 5,764</u>
Unencumbered Cash, January 1	<u>25,414</u>	<u>44,335</u>		
Unencumbered Cash, December 31	<u>\$ 44,335</u>	<u>\$ 24,524</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2K

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

FIRE DISTRICT NO. 1 - EQUIPMENT RESERVE

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 20,000	\$ 20,000
Other receipts	0	140
Total Receipts	<u>20,000</u>	<u>20,140</u>
Expenditures		
Equipment	7,628	6,000
Other	0	0
Total Expenditures	<u>7,628</u>	<u>6,000</u>
Receipts Over (Under) Expenditures	12,372	14,140
Unencumbered Cash, January 1	<u>73,282</u>	<u>85,654</u>
Unencumbered Cash, December 31	<u>\$ 85,654</u>	<u>\$ 99,794</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2L

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

FIRE DISTRICT NO. 1 - BUILDING

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 20,000	\$ 28,990
Other receipts	0	0
Total Receipts	<u>20,000</u>	<u>28,990</u>
Expenditures		
Buildings	500	8,420
Other	0	0
Total Expenditures	<u>500</u>	<u>8,420</u>
Receipts Over (Under) Expenditures	19,500	20,570
Unencumbered Cash, January 1	<u>142,672</u>	<u>162,172</u>
Unencumbered Cash, December 31	<u>\$ 162,172</u>	<u>\$ 182,742</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, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

COUNTY HEALTH

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Ad Valorem	\$ 50,518	\$ 53,432	\$ 54,345	\$ (913)
Neighborhood Revitalization Rebates	(323)	(381)	(379)	(2)
Delinquent	2,240	448	0	448
Commercial Vehicle	130	121	0	121
Motor Vehicle	2,893	3,170	2,994	176
Recreational Vehicle	61	66	62	4
Fees & Donations	49,980	37,728	41,000	(3,272)
Total Receipts	<u>105,499</u>	<u>94,584</u>	<u>98,022</u>	<u>(3,438)</u>
<b>Expenditures</b>				
Personal Services	85,012	46,376	41,000	5,376
Contractual Services	6,990	43,897	51,674	(7,777)
Commodities	1,107	631	3,042	(2,411)
Total Expenditures	<u>93,109</u>	<u>90,904</u>	<u>95,716</u>	<u>(4,812)</u>
Receipts Over (Under) Expenditures	12,390	3,680	<u>\$ 2,306</u>	<u>\$ 1,374</u>
Unencumbered Cash, January 1	<u>(4,058)</u>	<u>8,332</u>		
Unencumbered Cash, December 31	<u>\$ 8,332</u>	<u>\$ 12,012</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, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

SERVICE PROGRAM FOR THE ELDERLY

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 48,372	\$ 52,472	\$ 52,918	\$ (446)
Neighborhood Revitalization Rebates	(306)	(373)	(371)	(2)
Delinquent	3,399	622	0	622
Commercial Vehicle	197	117	129	(12)
Motor Vehicle	4,858	3,407	2,836	571
Recreational Vehicle	99	71	59	12
Fees & Donations	34,704	38,996	31,000	7,996
Total Receipts	<u>91,323</u>	<u>95,312</u>	<u>86,571</u>	<u>8,741</u>
Expenditures				
Personal Services	100,024	105,145	106,300	(1,155)
Contractual Services	17,091	16,840	18,000	(1,160)
Commodities	5,699	8,994	9,500	(506)
Total Expenditures	<u>122,814</u>	<u>130,979</u>	<u>133,800</u>	<u>(2,821)</u>
Receipts Over (Under) Expenditures	(31,491)	(35,667)	<u>\$ (47,229)</u>	<u>\$ 11,562</u>
Unencumbered Cash, January 1	<u>93,439</u>	<u>61,948</u>		
Unencumbered Cash, December 31	<u>\$ 61,948</u>	<u>\$ 26,281</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, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

ROAD AND BRIDGE

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Ad Valorem	\$ 826,263	\$ 996,386	\$ 1,015,198	\$ (18,812)
Neighborhood Revitalization Rebates	(5,294)	(7,125)	(7,090)	(35)
Delinquent	28,172	6,765	0	6,765
Commercial Vehicle	1,711	1,976	2,228	(252)
Motor Vehicle	38,190	49,561	49,042	519
Recreational Vehicle	800	1,039	1,015	24
State of KS	229,532	284,195	230,000	54,195
Other Receipts	1,783	7,990	0	7,990
Total Receipts	<u>1,121,157</u>	<u>1,340,787</u>	<u>1,290,393</u>	<u>50,394</u>
<b>Expenditures</b>				
Personal Services	336,678	384,400	410,111	(25,711)
Contractual Services	23,675	18,325	24,000	(5,675)
Commodities	445,058	571,280	641,650	(70,370)
Lease payments	206,999	207,000	214,000	(7,000)
Transfer out	311,647	100,000	0	100,000
Total Expenditures	<u>1,324,057</u>	<u>1,281,005</u>	<u>1,289,761</u>	<u>(8,756)</u>
Receipts Over (Under) Expenditures	(202,900)	59,782	<u>\$ 632</u>	<u>\$ 59,150</u>
Unencumbered Cash, January 1	<u>230,302</u>	<u>27,402</u>		
Unencumbered Cash, December 31	<u>\$ 27,402</u>	<u>\$ 87,184</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, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

SPECIAL BRIDGE

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 96,584	\$ 105,481	\$ 106,376	\$ (895)
Neighborhood Revitalization Rebates	(612)	(746)	(742)	(4)
Delinquent	6,680	1,398	0	1,398
Commercial Vehicle	579	237	257	(20)
Motor Vehicle	12,568	7,892	5,669	2,223
Recreational Vehicle	265	164	117	47
Other Receipts	790	0	0	0
Total Receipts	<u>116,854</u>	<u>114,426</u>	<u>111,677</u>	<u>2,749</u>
Expenditures				
Bridge projects	112,811	254,325	379,907	(125,582)
Transfer out	100,700	0	0	0
Total Expenditures	<u>213,511</u>	<u>254,325</u>	<u>379,907</u>	<u>(125,582)</u>
Receipts Over (Under) Expenditures	(96,657)	(139,899)	<u>\$ (268,230)</u>	<u>\$ 128,331</u>
Unencumbered Cash, January 1	<u>236,556</u>	<u>139,899</u>		
Unencumbered Cash, December 31	<u>\$ 139,899</u>	<u>\$ 0</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2Q

Schedule of Receipts and Expenditures-Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

SPECIAL ROAD & BRIDGE

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Ad Valorem	\$ 96,636	\$ 105,338	\$ 106,376	\$ (1,038)
Neighborhood Revitalization Rebates	(612)	(746)	(742)	(4)
Delinquent	8,097	1,354	0	1,354
Commercial Vehicle	530	236	257	(21)
Motor Vehicle	11,826	7,605	5,669	1,936
Recreational Vehicle	248	159	117	42
Other Receipts	0	0	0	0
Total Receipts	<u>116,725</u>	<u>113,946</u>	<u>111,677</u>	<u>2,269</u>
Expenditures				
Roads	42,899	252,533	357,161	(104,628)
Transfer out	46,825	20,000	0	20,000
Total Expenditures	<u>89,724</u>	<u>272,533</u>	<u>357,161</u>	<u>(84,628)</u>
Receipts Over (Under) Expenditures	27,001	(158,587)	<u>\$ (245,484)</u>	<u>\$ 86,897</u>
Unencumbered Cash, January 1	<u>135,955</u>	<u>162,956</u>		
Unencumbered Cash, December 31	<u>\$ 162,956</u>	<u>\$ 4,369</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2R

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

ROAD MACHINERY & BRIDGE BUILDING

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 459,172	\$ 120,000
Other receipts	42,051	10,891
Total Receipts	<u>501,223</u>	<u>130,891</u>
Expenditures		
Equipment	63,015	470,797
Other	0	0
Total Expenditures	<u>63,015</u>	<u>470,797</u>
Receipts Over (Under) Expenditures	438,208	(339,906)
Unencumbered Cash, January 1	<u>114,162</u>	<u>552,370</u>
Unencumbered Cash, December 31	<u>\$ 552,370</u>	<u>\$ 212,464</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, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

COUNTY FAIR BUILDING

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 1,436	\$ 1,554	\$ 1,470	\$ 84
Neighborhood Revitalization Rebates	(9)	(10)	(10)	0
Delinquent	62	13	0	13
Commercial Vehicle	4	3	4	(1)
Motor Vehicle	88	0	84	(84)
Recreational Vehicle	2	2	2	0
Other Receipts	0	0	0	0
Total Receipts	<u>1,583</u>	<u>1,562</u>	<u>1,550</u>	<u>12</u>
Expenditures				
Appropriation	1,550	1,550	1,550	0
Total Expenditures	<u>1,550</u>	<u>1,550</u>	<u>1,550</u>	<u>0</u>
Receipts Over (Under) Expenditures	33	12	<u>\$ 0</u>	<u>\$ 12</u>
Unencumbered Cash, January 1	<u>71</u>	<u>104</u>		
Unencumbered Cash, December 31	<u>\$ 104</u>	<u>\$ 116</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2T

Schedule of Receipts and Expenditures-Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

MENTAL HEALTH

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 2,729	\$ 4,269	\$ 4,325	\$ (56)
Neighborhood Revitalization Rebates	(17)	(31)	(30)	(1)
Delinquent	134	27	0	27
Commercial Vehicle	7	7	7	0
Motor Vehicle	167	173	161	12
Recreational Vehicle	3	4	3	1
Other Receipts	0	0	0	0
Total Receipts	<u>3,023</u>	<u>4,449</u>	<u>4,466</u>	<u>(17)</u>
Expenditures				
Mental Health	<u>3,000</u>	<u>4,421</u>	<u>4,421</u>	<u>0</u>
Total Expenditures	<u>3,000</u>	<u>4,421</u>	<u>4,421</u>	<u>0</u>
Receipts Over (Under) Expenditures	23	28	<u>\$ 45</u>	<u>\$ (17)</u>
Unencumbered Cash, January 1	<u>29</u>	<u>52</u>		
Unencumbered Cash, December 31	<u>\$ 52</u>	<u>\$ 80</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, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

SPECIAL PARKS & RECREATION

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Liquor Tax	\$ 925	\$ 919	\$ 1,000	\$ (81)
Other	0	0	0	0
Total Receipts	<u>925</u>	<u>919</u>	<u>1,000</u>	<u>(81)</u>
Expenditures				
Parks & Recreation	650	0	10,195	(10,195)
Other	0	0	0	0
Total Expenditures	<u>650</u>	<u>0</u>	<u>10,195</u>	<u>(10,195)</u>
Receipts Over (Under) Expenditures	275	919	<u>\$ (9,195)</u>	<u>\$ 10,114</u>
Unencumbered Cash, January 1	<u>8,195</u>	<u>8,470</u>		
Unencumbered Cash, December 31	<u>\$ 8,470</u>	<u>\$ 9,389</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, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

SPECIAL ALCOHOL

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Liquor Tax	\$ 1,778	\$ 1,765	\$ 2,000	\$ (235)
Other	0	0	0	0
Total Receipts	<u>1,778</u>	<u>1,765</u>	<u>2,000</u>	<u>(235)</u>
Expenditures				
Contractual Services	0	0	3,590	(3,590)
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>3,590</u>	<u>(3,590)</u>
Receipts Over (Under) Expenditures	1,778	1,765	<u>\$ (1,590)</u>	<u>\$ 3,355</u>
Unencumbered Cash, January 1	<u>1,591</u>	<u>3,369</u>		
Unencumbered Cash, December 31	<u>\$ 3,369</u>	<u>\$ 5,134</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, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

TOURISM, CONVENTION, & PROMOTION

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Guest Tax	\$ 25,717	\$ 26,168	\$ 15,000	\$ 11,168
Other	0	0	0	0
Total Receipts	<u>25,717</u>	<u>26,168</u>	<u>15,000</u>	<u>11,168</u>
Expenditures				
Contractual Services	12,547	15,000	15,000	0
Other	0	0	0	0
Total Expenditures	<u>12,547</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	13,170	11,168	<u>\$ 0</u>	<u>\$ 11,168</u>
Unencumbered Cash, January 1	<u>956</u>	<u>14,126</u>		
Unencumbered Cash, December 31	<u>\$ 14,126</u>	<u>\$ 25,294</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2X

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

SPECIAL EQUIPMENT RESERVE

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	\$ 0	\$ 200,000
Other receipts	73	583
Total Receipts	<u>73</u>	<u>200,583</u>
Expenditures		
Equipment	671	1,497
Other	0	0
Total Expenditures	<u>671</u>	<u>1,497</u>
Receipts Over (Under) Expenditures	(598)	199,086
Unencumbered Cash, January 1	<u>14,176</u>	<u>13,578</u>
Unencumbered Cash, December 31	<u>\$ 13,578</u>	<u>\$ 212,664</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2Y

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

CAPITAL IMPROVEMENT RESERVE

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	\$ 0	\$ 200,000
Other receipts	535	2,315
Total Receipts	<u>535</u>	<u>202,315</u>
Expenditures		
Capital Improvements	0	0
Other	0	0
Total Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	535	202,315
Unencumbered Cash, January 1	<u>100,451</u>	<u>100,986</u>
Unencumbered Cash, December 31	<u>\$ 100,986</u>	<u>\$ 303,301</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, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

EMERGENCY TELEPHONE SERVICE

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Licenses & Fees	\$ 52,670	\$ 52,727	\$ 50,000	\$ 2,727
Other	0	0	0	0
Total Receipts	<u>52,670</u>	<u>52,727</u>	<u>50,000</u>	<u>2,727</u>
Expenditures				
911 Services	57,391	85,261	150,700	(65,439)
Other	0	0	0	0
Total Expenditures	<u>57,391</u>	<u>85,261</u>	<u>150,700</u>	<u>(65,439)</u>
Receipts Over (Under) Expenditures	(4,721)	(32,534)	<u>\$ (100,700)</u>	<u>\$ 68,166</u>
Unencumbered Cash, January 1	<u>150,700</u>	<u>145,979</u>		
Unencumbered Cash, December 31	<u>\$ 145,979</u>	<u>\$ 113,445</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AA

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

SPECIAL LAW

	Prior Year Actual	Current Year Actual
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>\$ 956</u>	<u>\$ 956</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AB

Schedule of Receipts and Expenditures-Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

DETENTION EXCESS

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfer from Detention	\$ 0	\$ 80,400	\$ 0	\$ 80,400
Other	0	0	0	0
Total Receipts	<u>0</u>	<u>80,400</u>	<u>0</u>	<u>80,400</u>
Expenditures				
Transfers out by Commissioners	0	0	0	0
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	80,400	<u>\$ 0</u>	<u>\$ 80,400</u>
Unencumbered Cash, January 1	<u>0</u>	<u>0</u>		
Unencumbered Cash, December 31	<u>\$ 0</u>	<u>\$ 80,400</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule AC

Schedule of Receipts and Expenditures-Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

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 2AD

Schedule of Receipts and Expenditures-Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

BOND AND INTEREST

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Delinquent	\$ 967	\$ 1	\$ 0	\$ 1
Other	0	0	0	0
Total Receipts	<u>967</u>	<u>1</u>	<u>0</u>	<u>1</u>
Expenditures				
Principal & Interest	0	0	9,002	(9,002)
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>9,002</u>	<u>(9,002)</u>
Receipts Over (Under) Expenditures	967	1	<u>\$ (9,002)</u>	<u>\$ 9,003</u>
Unencumbered Cash, January 1	<u>9,002</u>	<u>9,969</u>		
Unencumbered Cash, December 31	<u>\$ 9,969</u>	<u>\$ 9,970</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AE

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

DETENTION CENTER BOND RESERVE

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

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AF

Schedule of Receipts and Expenditures-Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

DETENTION CENTER PRINCIPAL & INTEREST

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Transfers in	\$ 80,400	\$ 0	\$ 91,683	\$ (91,683)
Other	0	0	0	0
Total Receipts	<u>80,400</u>	<u>0</u>	<u>91,683</u>	<u>(91,683)</u>
Expenditures				
Principal	50,000	50,000	50,000	0
Interest	22,894	41,683	41,683	0
Other	0	0	0	0
Total Expenditures	<u>72,894</u>	<u>91,683</u>	<u>91,683</u>	<u>0</u>
Receipts Over (Under) Expenditures	7,506	(91,683)	<u>\$ 0</u>	<u>\$ (91,683)</u>
Unencumbered Cash, January 1	<u>84,177</u>	<u>91,683</u>		
Unencumbered Cash, December 31	<u>\$ 91,683</u>	<u>\$ 0</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AF

Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019

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	65	0	900	2,115	0	13,067	1,789
Total Receipts	<u>65</u>	<u>0</u>	<u>900</u>	<u>2,115</u>	<u>0</u>	<u>13,067</u>	<u>1,789</u>
Expenditures							
Program Expenditures	285	0	296	1,981	0	4,153	140
Other	0	0	0	0	0	0	0
Total Expenditures	<u>285</u>	<u>0</u>	<u>296</u>	<u>1,981</u>	<u>0</u>	<u>4,153</u>	<u>140</u>
Receipts Over (Under) Expenditures	(220)	0	604	134	0	8,914	1,649
Unencumbered Cash, January 1	<u>464</u>	<u>1,938</u>	<u>960</u>	<u>447</u>	<u>122,090</u>	<u>29,952</u>	<u>15,479</u>
Unencumbered Cash, December 31	<u>\$ 244</u>	<u>\$ 1,938</u>	<u>\$ 1,564</u>	<u>\$ 581</u>	<u>\$ 122,090</u>	<u>\$ 38,866</u>	<u>\$ 17,128</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AG

Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019

TRUST FUNDS

	Prosecuting Attorney Trust	Court Trustee	County Attorney Trust	Domestic Violence	Juvenile Probation	Motor Vehicle Operating	County Attorney Worthless Ck
<b>Receipts</b>							
State of Kansas	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other fees	0	0	0	460	0	19,901	0
Total Receipts	<u>0</u>	<u>0</u>	<u>0</u>	<u>460</u>	<u>0</u>	<u>19,901</u>	<u>0</u>
<b>Expenditures</b>							
Program Expenditures	0	0	0	0	0	18,249	0
Other	0	0	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,249</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0	0	460	0	1,652	0
Unencumbered Cash, January 1	<u>2,112</u>	<u>2,510</u>	<u>5,856</u>	<u>1,300</u>	<u>1,346</u>	<u>6,964</u>	<u>516</u>
Unencumbered Cash, December 31	<u>\$ 2,112</u>	<u>\$ 2,510</u>	<u>\$ 5,856</u>	<u>\$ 1,760</u>	<u>\$ 1,346</u>	<u>\$ 8,616</u>	<u>\$ 516</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 3

Schedule of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2019

AGENCY FUNDS

Fund	Cash Balance Beginning	Cash Receipts	Cash Disbursements	Cash Balance Ending
Cities	\$ 0	\$ 497,811	\$ 497,811	\$ 0
Stray Animal	382	0	0	382
ROD Escrow	6,114	798	0	6,912
Oil & Gas	1,598	0	0	1,598
Jail Commissary Sales Tax	0	11,024	11,023	1
Game Licenses	170	3,873	4,060	(17)
Motor Vehicle Licenses	0	251,282	251,261	21
Sales Tax	0	109,120	109,120	0
Driver License Fees	0	5,660	5,680	(20)
Detention Facility	23,587	327,390	332,501	18,476
District Court	16,133	292,650	305,781	3,002
Law Library	56,798	6,963	3,216	60,545
Other Districts	1,023	239,353	240,376	0
Schools	(10)	3,628,258	3,628,248	0
State	0	83,797	83,797	0
State Library	0	66,631	66,631	0
Taxes	4,871,477	8,225,400	8,028,900	5,067,977
Townships	0	81,511	82,045	(534)
Watershed Districts	1,010	49,240	48,366	1,884
Total	<u>\$ 4,978,282</u>	<u>\$ 13,880,761</u>	<u>\$ 13,698,816</u>	<u>\$ 5,160,227</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 4

Reconciled 2018 Tax Roll  
For the Year Ended December 31, 2019

Original Tax Roll Abstract		
Ad Valorem	\$	7,529,063
16/20M		40,901
Watercraft		6,370
Subsequent Adjustments		
Added Tax		350
Abated Tax		(17,615)
	\$	<u>7,559,069</u>
Tax Roll Collections		
2018 Collections	\$	4,735,107
2019 Collections		2,674,085
Uncollected Tax		
Personal Property Tax Warrants		12,922
Real Estate Redemptions		136,267
Uncollected		688
	\$	<u>7,559,069</u>

See Accompanying Auditor's Report.