

Chase County, Kansas

**Independent Auditors' Report and
Regulatory Basis Financial Statement
For the Year Ended December 31, 2020**

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

Chase County, Kansas

Regulatory Basis Financial Statement
For the Year Ended December 31, 2020

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Cindy Jensen

Certified Public Accountant

218 W Main
Council Grove, KS 66846

620-767-5064
c.jensen@tctelco.net

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, a municipality, as of the year ended December 31, 2020 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, 2020, 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, 2020, 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 2019 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, 2019 (not presented herein), and have issued my report dated July 6, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 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 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2020 (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 2019 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 2019 basic financial statement. The 2019 comparative information has been subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.



Cindy Jensen, CPA
Certified Public Accountant
August 19, 2021

CHASE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	\$ 2,182,366	\$ 0	\$ 2,280,019	\$ 2,532,819	\$ 1,929,566	\$ 51,415	\$ 1,980,981
Special Purpose Funds							
Detention Facility	1,252,595	0	1,847,293	2,365,542	734,346	35,066	769,412
Courthouse Preservation	245,022	0	35	118,925	126,132	0	126,132
Treasurer Technology	947	0	1,214	100	2,061	0	2,061
District Court Tech	5,175	0	1,693	0	6,868	0	6,868
Clerk Technology	4,444	0	1,235	0	5,679	0	5,679
Register of Deeds Tech	7,057	0	5,636	7,282	5,411	732	6,143
VIN	990	0	2,765	2,037	1,718	0	1,718
Special Ambulance Equip	477	0	0	0	477	0	477
Fire District No. 1	24,524	0	136,363	151,982	8,905	2,396	11,301
Fire District No. 1 - Equipment	99,794	0	40,725	0	140,519	0	140,519
Fire District No. 1 - Building	182,742	0	26,233	85,785	123,190	25,365	148,555
County Health	12,012	0	81,594	93,558	48	0	48
Service Program for Elderly	26,281	0	141,326	134,046	33,561	2,571	36,132
Road & Bridge	87,184	0	1,487,773	1,441,329	133,628	10,892	144,520
Special Bridge	0	0	117,331	107,049	10,282	2,831	13,113
Special Road & Bridge	4,369	0	159,257	160,677	2,949	0	2,949
Road Machinery & Bridge Building	212,464	0	403,400	117,175	498,689	0	498,689
County Fair Building	116	0	1,477	1,550	43	0	43
Mental Health	80	0	6,534	6,600	14	0	14
Special Parks & Recreation	9,389	0	674	0	10,063	0	10,063
Special Alcohol	5,134	0	1,332	0	6,466	0	6,466
Tourism, Convention, & Promotion	25,294	0	25,065	30,000	20,359	0	20,359
Special Equipment Reserve	212,664	0	100,443	5,580	307,527	0	307,527
Capital Improvement Reserve	303,301	0	200,632	0	503,933	0	503,933
Emergency Telephone Service	113,445	0	60,261	41,127	132,579	560	133,139
Special Law	956	0	0	0	956	0	956
Detention Excess	80,400	0	144,000	0	224,400	0	224,400
SPARK	0	0	548,247	542,920	5,327	10,714	16,041
Bond & Interest Fund							
Courthouse Debt	902	0	0	0	902	0	902
Bond & Interest	9,970	0	0	0	9,970	0	9,970
Trust Funds							
Conceal & Carry	244	0	130	0	374	0	374
Gifts	1,938	0	0	0	1,938	0	1,938
Registered Offenders	1,564	0	800	0	2,364	0	2,364
Heritage Trust	581	0	2,451	2,428	604	0	604
Park Bridge Escrow	122,090	0	0	0	122,090	0	122,090
Crime Prevention	38,866	0	12,190	15,974	35,082	0	35,082
Prosecuting Atty Training	17,128	0	838	0	17,966	0	17,966
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	1,760	0	200	0	1,960	0	1,960
Juvenile Probation	1,346	0	120	0	1,466	0	1,466
Motor Vehicle Operating	8,616	0	17,832	18,679	7,769	0	7,769
County Atty Worthless Check	516	0	0	0	516	0	516
Total Reporting Entity(Excluding Agency Funds Schedule 3)	\$ 5,315,221	\$ 0	\$ 7,857,118	\$ 7,983,164	\$ 5,189,175	\$ 142,542	\$ 5,331,717

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, 2020

Composition of Cash Balance:	
Cash & checks on hand-County Treasurer	\$ 1,563
Cash & checks on hand - Detention	50
Checking accounts	
Cottonwood Valley - Treasurer	198,864
Citizens State - Treasurer	1,257,051
Citizens State - 911	133,139
Citizens State - Detention	9,197
Citizens State & CVB - County Attorney	516
Citizens State - Law Library	59,974
PMIB - Kansas Money Investment Portfolio	
Kansas Money Investment Portfolio-Overnight	7,259,624
Certificates of Deposit	
Cottonwood Valley	794,319
Citizens State	890,458
Total Cash Balance	<u>10,604,755</u>
Less: Agency Funds per Schedule 3	(5,273,038)
Total Reporting Entity	<u><u>\$ 5,331,717</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, 2020

Note 1 – Summary of Significant Accounting Policies

Financial Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

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

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

Property Taxes

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

CHASE COUNTY, KANSAS

Notes to the Financial Statement
December 31, 2020

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 amendments.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison 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 60-1111 requires the County to take a surety bond on contracts exceeding \$100,000. The County did not receive a bond on the fire station project.

K.S.A. 79-2935 requires the County not exceed its' budgeted expenditure authority. The County Health and VIN funds exceeded their budget in 2020.

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

CHASE COUNTY, KANSAS

Notes to the Financial Statement
December 31, 2020

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, 2020.

At December 31, 2020, the County's carrying account of deposits was \$3,343,518 and the bank balance was \$3,730,061. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$778,921 was covered by the federal depository insurance, \$2,951,140 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, 2020, 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	\$7,259,624	\$7,259,624	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, 2020

Note 4 – Transfers

During 2020, 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	\$ 40,000
Fire District No. 1	Fire Dist No. 1 - Building	19-120	26,233
Detention Center	Detention Excess	Res 2019-03	144,000
Road & Bridge	Road Machinery & Bridge Bldg	68-141g	325,000
Special Bridge	Road Machinery & Bridge Bldg	68-141g	28,500
Special Road	Road Machinery & Bridge Bldg	68-141g	40,073
General	Equipment Reserve	19-119	100,000
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 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 8.61% for the fiscal ended December 31, 2020. Contributions to the pension plan from the Chase County were \$230,280 for the year ended December 31, 2020.

Net Pension Liability – At December 31, 2020, Chase County's proportionate share of the collective net pension liability reported by KPERs was \$2,149,454. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020

Note 6 – Long-Term Debt

Lease Agreements

The County entered into a lease agreement for the purchase of a Caterpillar excavator on June 14, 2021. Two annual payments of \$43,720 were scheduled. The first payment is due December 15, 2021. 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 are scheduled from the Road & Bridge Fund.

The County has ordered two motor graders to be financed with a lease purchase. At this time, they anticipate financing \$177,430 for these purchases at a 1.98% interest rate.

Changes in long-term liabilities for the County for the year ended December 31, 2020 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>
Capital Leases:									
2021 Caterpillar	1.98%	6/14/2021	85,735	12/15/2022	0	0	0	0	0
					0	0	0	0	0
Total Contractual Indebtedness					<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026-2030</u>	<u>Total</u>
Principal							
Lease purchases:							
2021 Caterpillar	\$ 42,864	\$ 42,871	\$ 0	\$ 0	\$ 0	\$ 0	\$ 85,735
							0
Total Principal	<u>42,864</u>	<u>42,871</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>85,735</u>
Interest							
Lease purchases:							
2021 Caterpillar	856	849	0	0	0	0	1,705
							0
Total Interest	<u>856</u>	<u>849</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,705</u>
Total Principal & Interest	<u>\$ 43,720</u>	<u>\$ 43,720</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 87,440</u>

CHASE COUNTY, KANSAS

Notes to the Financial Statement
December 31, 2020

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 December 31, 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.

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.

CHASE COUNTY, KANSAS

Notes to the Financial Statement
December 31, 2020

Note 8 – Risk Management (Cont)

The County participates in Federal and State programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulation, the County may be required to reimburse the grantor government. Any disallowed claim resulting from such audit could become a liability of the County. However, in the opinion of management, any such disallowed claim would not have a material effect on the financial statements of the County at December 31, 2020.

Note 9 – Chase County Health Department

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

Note 10 – Contingencies

The County is party to various claims, none of which is expected to have a material financial impact to the County.

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Municipality’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity.

Note 11 – CARES Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK’s first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$548,245 during 2020. The County was encouraged to share the CRF with cities, school districts and local businesses within the County. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

Note 12 – American Rescue Plan Act

On March 11, 2021, the American Rescue Plan Act of 2021 (ARPA) was signed by the President. ARPA is a \$1.9 trillion economic stimulus plan which allocates to the State of Kansas \$5 billion in funds. Included in those funds are \$514,343 available to Chase County. In 2021, the County received \$257,172. The remaining funds are scheduled to be received no earlier than one year later. The County’s uses of these funds are currently being planned based on developing federal guidance.

Note 13 – 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, 2020

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 3,210,836	\$ 0	\$ 3,210,836	\$ 2,532,819	\$ (678,017)
Special Purpose Funds					
Detention Facility	2,370,400	0	2,370,400	2,365,542	(4,858)
Courthouse Preservation	282,266	0	282,266	118,925	(163,341)
VIN	0	0	0	2,037	2,037
Fire District #1	155,233	0	155,233	151,982	(3,251)
County Health	30,400	49,238	79,638	93,558	13,920
Service Program for Elderly	142,800	0	142,800	134,046	(8,754)
Road & Bridge	1,444,178	0	1,444,178	1,441,329	(2,849)
Special Bridge	114,021	0	114,021	107,049	(6,972)
Special Road & Bridge	188,654	0	188,654	160,677	(27,977)
County Fair Building	1,550	0	1,550	1,550	0
Mental Health	6,600	0	6,600	6,600	0
Special Parks & Recreation	10,470	0	10,470	0	(10,470)
Special Alcohol Program	7,369	0	7,369	0	(7,369)
Tourism, Convention, & Promotion	30,000	0	30,000	30,000	0
Emergency Telephone Service	185,979	0	185,979	41,127	(144,852)
Detention Excess	0	0	0	0	0
Bond & Interest Fund					
Courthouse Debt	0	0	0	0	0
Bond & Interest	9,968	0	9,968	0	(9,968)

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, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

GENERAL FUND

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem	\$ 1,748,029	\$ 1,609,644	\$ 1,632,513	\$ (22,869)
Neighborhood Revitalization Rebates	(12,283)	(10,402)	(10,585)	183
Delinquent	16,270	25,806	0	25,806
Commercial Vehicle	4,492	3,728	2,522	1,206
Motor Vehicle	118,178	109,502	56,220	53,282
Recreational Vehicle	2,475	2,263	1,212	1,051
Countywide Sales Tax	190,747	236,150	160,000	76,150
Penalty and Interest	10,457	13,590	3,000	10,590
Total Taxes	<u>2,078,365</u>	<u>1,990,281</u>	<u>1,844,882</u>	<u>145,399</u>
Intergovernmental				
Local Alcoholic Liquor	919	674	900	(226)
Other	0	0	0	0
Total Intergovernmental	<u>919</u>	<u>674</u>	<u>900</u>	<u>(226)</u>
Licenses & fees				
Fees	104,507	122,391	80,000	42,391
Ambulance Service	82,456	79,297	60,000	19,297
Total Licenses & fees	<u>186,963</u>	<u>201,688</u>	<u>140,000</u>	<u>61,688</u>
Use of Money & Property				
Interest on Investments	109,041	36,868	15,000	21,868
Total Use of Money & Prop	<u>109,041</u>	<u>36,868</u>	<u>15,000</u>	<u>21,868</u>
Other Reimbursements & misc	29,481	50,508	7,500	43,008
Total Receipts	<u>\$ 2,404,769</u>	<u>\$ 2,280,019</u>	<u>\$ 2,008,282</u>	<u>\$ 271,737</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, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

	GENERAL FUND			
	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	(Under)
Expenditures				
Ambulance				
Personal Services	\$ 136,799	\$ 135,935	\$ 143,509	\$ (7,574)
Contractual Services	17,733	11,930	26,986	(15,056)
Commodities	20,840	24,339	26,500	(2,161)
Capital Outlay	0	0	25,000	(25,000)
Total Ambulance	<u>175,372</u>	<u>172,204</u>	<u>221,995</u>	<u>(49,791)</u>
Clerk				
Personal Services	52,446	54,172	65,000	(10,828)
Contractual Services	3,771	2,112	7,000	(4,888)
Commodities	1,140	1,029	3,000	(1,971)
Capital Outlay	0	0	0	0
Total Clerk	<u>57,357</u>	<u>57,313</u>	<u>75,000</u>	<u>(17,687)</u>
Commission				
Personal Services	44,735	44,015	43,939	76
Contractual Services	2,198	2,927	4,000	(1,073)
Commodities	112	106	1,000	(894)
Capital Outlay	0	0	0	0
Total Commission	<u>47,045</u>	<u>47,048</u>	<u>48,939</u>	<u>(1,891)</u>
County Attorney				
Personal Services	78,380	80,592	78,000	2,592
Contractual Services	5,311	5,668	7,000	(1,332)
Commodities	2,752	3,413	5,000	(1,587)
Capital Outlay	0	0	0	0
Total County Attorney	<u>86,443</u>	<u>89,673</u>	<u>90,000</u>	<u>(327)</u>
Courthouse - General Expense				
Personal Services	3,923	5,288	5,316	(28)
Contractual Services	271,873	313,443	309,000	4,443
Commodities	7,581	18,859	12,000	6,859
Capital Outlay	0	0	0	0
Total Courthouse-Gen	<u>283,377</u>	<u>337,590</u>	<u>326,316</u>	<u>11,274</u>
Courthouse Maintenance				
Personal Services	37,856	32,363	40,000	(7,637)
Contractual Services	6,253	6,544	8,000	(1,456)
Commodities	3,532	5,380	6,000	(620)
Capital Outlay	0	0	0	0
Total Courthouse-Maintenance	<u>47,641</u>	<u>44,287</u>	<u>54,000</u>	<u>(9,713)</u>
Total Expenditures-Forward	<u>\$ 697,235</u>	<u>\$ 748,115</u>	<u>\$ 816,250</u>	<u>\$ (68,135)</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, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

GENERAL FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures-Forward	\$ 697,235	\$ 748,115	\$ 816,250	\$ (68,135)
District Court				
Contractual Services	53,671	44,613	65,300	(20,687)
Commodities	1,841	1,439	2,000	(561)
Capital Outlay	3,842	1,454	1,700	(246)
Total District Court	59,354	47,506	69,000	(21,494)
Election				
Personal Services	13,864	13,635	17,000	(3,365)
Contractual Services	9,800	22,887	17,000	5,887
Commodities	2,217	3,806	9,000	(5,194)
Total Election	25,881	40,328	43,000	(2,672)
Emergency Preparedness				
Personal Services	16,794	4,015	32,000	(27,985)
Contractual Services	3,705	2,273	3,500	(1,227)
Commodities	560	1,193	1,500	(307)
Total Emergency Prep	21,059	7,481	37,000	(29,519)
Employee Benefits				
KPERs	133,822	137,232	160,000	(22,768)
Social Security	115,269	120,263	117,000	3,263
Health Insurance	228,500	256,969	270,000	(13,031)
Unemployment	1,244	1,279	8,000	(6,721)
Workmen's Comp	12,727	14,591	20,000	(5,409)
Total Employee Ben	491,562	530,334	575,000	(44,666)
Health Department				
Personal Services	0	20,994	30,000	(9,006)
Total Health Department	0	20,994	30,000	(9,006)
Museum				
Personal Services	8,073	5,837	8,000	(2,163)
Contractual Services	2,667	2,816	4,000	(1,184)
Commodities	0	0	0	0
Total Museum	10,740	8,653	12,000	(3,347)
Noxious Weed				
Personal Services	33,345	37,858	37,255	603
Contractual Services	2,939	3,350	5,600	(2,250)
Commodities	29,061	64,382	35,000	29,382
Capital Outlay	0	0	0	0
Total Noxious Weed	65,345	105,590	77,855	27,735
Reappraisal				
Personal Services	67,197	69,080	68,290	790
Contractual Services	30,662	24,471	29,270	(4,799)
Commodities	1,657	634	2,300	(1,666)
Total Reappraisal	99,516	94,185	99,860	(5,675)
Total Expenditures-Forward	\$ 1,470,692	\$ 1,603,186	\$ 1,759,965	\$ (156,779)

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, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

GENERAL

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures-Forward	\$ 1,470,692	\$ 1,603,186	\$ 1,759,965	\$ (156,779)
Recycle				
Contractual Services	0	85	8,300	(8,215)
Commodities	60	2,410	2,000	410
Total Recycle	60	2,495	10,300	(7,805)
Register of Deeds				
Personal Services	46,009	48,357	47,476	881
Contractual Services	4,874	2,511	6,880	(4,369)
Commodities	1,501	1,627	2,000	(373)
Total Register of Deeds	52,384	52,495	56,356	(3,861)
Sheriff				
Personal Services	346,422	350,863	360,000	(9,137)
Contractual Services	13,150	16,504	18,000	(1,496)
Commodities	31,043	47,886	44,000	3,886
Capital Outlay	0	21,000	0	21,000
Total Sheriff	390,615	436,253	422,000	14,253
Treasurer				
Personal Services	58,311	60,052	65,100	(5,048)
Contractual Services	3,657	5,188	6,691	(1,503)
Commodities	3,331	2,916	3,350	(434)
Total Treasurer	65,299	68,156	75,141	(6,985)
Appropriations				
Soil Conservation	17,000	17,000	17,000	0
Kansas Legal	3,000	3,500	3,500	0
SOS	3,000	3,200	3,200	0
Fair	7,000	7,000	7,000	0
Corner House	4,000	4,000	4,000	0
Historical Society	23,000	23,000	23,000	0
Hetlinger	2,500	2,500	2,500	0
Total Appropriations	59,500	60,200	60,200	0
Other				
Extension	3,926	4,628	7,500	(2,872)
Equipment	63,273	5,406	0	5,406
Total Other	67,199	10,034	7,500	2,534
Transfers				
Transfers out	400,000	300,000	819,374	(519,374)
Total Transfers	400,000	300,000	819,374	(519,374)
Adjustments for Qualifying Budget Credits	0	0	0	0
Total Expenditures	\$ 2,505,749	\$ 2,532,819	\$ 3,210,836	\$ (678,017)
Receipts Over (Under) Expenditures	(100,980)	(252,800)	\$ (1,202,554)	\$ 949,754
Unencumbered Cash, January 1	2,283,346	2,182,366		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, December 31	\$ 2,182,366	\$ 1,929,566		

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, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

DETENTION FACILITY

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Prisoner Housing	\$ 2,513,351	\$ 1,697,939	\$ 2,150,000	\$ (452,061)
Commissary	131,470	74,867	100,000	(25,133)
Telephone	49,249	43,141	26,000	17,141
Other	1,598	31,346	0	31,346
Total Receipts	2,695,668	1,847,293	2,276,000	(428,707)
Expenditures				
Administration				
Personal Services	72,087	72,580	72,000	580
Contractual Services	47,932	54,782	48,000	6,782
Commodities	2,744	3,362	8,000	(4,638)
Capital Outlay	6,704	1,890	3,000	(1,110)
Total Administration	129,467	132,614	131,000	1,614
Commissary	89,908	60,797	100,000	(39,203)
Employee Benefits	307,338	354,497	355,000	(503)
Food Service				
Personal Services	133,487	154,341	125,000	29,341
Contractual Services	3,674	3,178	10,000	(6,822)
Commodities	279,864	214,563	330,000	(115,437)
Capital Outlay	32,702	3,869	40,000	(36,131)
Total Food Service	449,727	375,951	505,000	(129,049)
Laundry				
Personal Services	0	0	0	0
Contractual Services	0	822	2,000	(1,178)
Commodities	5,626	4,721	6,000	(1,279)
Capital Outlay	0	0	8,000	(8,000)
Total Laundry	5,626	5,543	16,000	(10,457)
Maintenance & Operations				
Personal Services	33,487	31,645	41,000	(9,355)
Contractual Services	152,626	144,203	160,000	(15,797)
Commodities	30,706	45,965	35,000	10,965
Capital Outlay	39,326	37,542	20,000	17,542
Total Maint & Operations	256,145	259,355	256,000	3,355
Medical & Hygiene				
Personal Services	71,320	53,679	94,000	(40,321)
Contractual Services	26,156	21,017	25,000	(3,983)
Commodities	15,537	10,339	15,000	(4,661)
Capital Outlay	0	305	5,000	(4,695)
Total Medical & Hygiene	113,013	85,340	139,000	(53,660)
Total Expenditures-Forward	1,351,224	1,274,097	1,502,000	(227,903)

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, 2020
With Comparative Actual Totals for the Prior Year Ended December 31, 2019

DETENTION FACILITY

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Total Expenditures - Forward	<u>\$ 1,351,224</u>	<u>\$ 1,274,097</u>	<u>\$ 1,502,000</u>	<u>\$ (227,903)</u>
Security				
Personal Services	585,377	710,541	600,000	110,541
Contractual Services	59,288	49,518	25,000	24,518
Commodities	16,067	46,209	7,500	38,709
Capital Outlay	5,044	9,012	10,000	(988)
Total Security	<u>665,776</u>	<u>815,280</u>	<u>642,500</u>	<u>172,780</u>
Transportation				
Personal Services	81,650	80,538	80,000	538
Contractual Services	2,748	3,125	2,500	625
Commodities	10,111	7,442	18,000	(10,558)
Capital Outlay	8,588	41,060	45,000	(3,940)
Total Transportation	<u>103,097</u>	<u>132,165</u>	<u>145,500</u>	<u>(13,335)</u>
Bond payment	<u>155,682</u>	<u>0</u>	<u>0</u>	<u>0</u>
Operating Transfers				
Transfer to Detention Excess	<u>80,400</u>	<u>144,000</u>	<u>80,400</u>	<u>63,600</u>
Total Operating Transfers	<u>80,400</u>	<u>144,000</u>	<u>80,400</u>	<u>63,600</u>
Total Expenditures	<u>2,356,179</u>	<u>2,365,542</u>	<u>2,370,400</u>	<u>(4,858)</u>
Receipts Over (Under) Expenditures	339,489	(518,249)	<u>\$ (94,400)</u>	<u>\$ (423,849)</u>
Unencumbered Cash, January 1	<u>913,106</u>	<u>1,252,595</u>		
Unencumbered Cash, December 31	<u>\$ 1,252,595</u>	<u>\$ 734,346</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, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

COURTHOUSE PRESERVATION

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Donations	\$ 221	\$ 35	\$ 0	\$ 35
Other receipts	0	0	0	0
Total Receipts	<u>221</u>	<u>35</u>	<u>0</u>	<u>35</u>
Expenditures				
Contractual Services	36,465	118,925	282,266	(163,341)
Commodities	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>36,465</u>	<u>118,925</u>	<u>282,266</u>	<u>(163,341)</u>
Receipts Over (Under) Expenditures	(36,244)	(118,890)	<u>\$ (282,266)</u>	<u>\$ 163,376</u>
Unencumbered Cash, January 1	<u>281,266</u>	<u>245,022</u>		
Unencumbered Cash, December 31	<u>\$ 245,022</u>	<u>\$ 126,132</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2D

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

TREASURER TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 1,075	\$ 1,214
Other receipts	0	0
Total Receipts	<u>1,075</u>	<u>1,214</u>
Expenditures		
Technology equipment	1,033	100
Other	0	0
Total Expenditures	<u>1,033</u>	<u>100</u>
Receipts Over (Under) Expenditures	42	1,114
Unencumbered Cash, January 1	<u>905</u>	<u>947</u>
Unencumbered Cash, December 31	<u>\$ 947</u>	<u>\$ 2,061</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2E

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

DISTRICT COURT TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 1,498	\$ 1,693
Other receipts	0	0
Total Receipts	<u>1,498</u>	<u>1,693</u>
Expenditures		
Technology equipment	0	0
Other	0	0
Total Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	1,498	1,693
Unencumbered Cash, January 1	<u>3,677</u>	<u>5,175</u>
Unencumbered Cash, December 31	<u>\$ 5,175</u>	<u>\$ 6,868</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2F

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

CLERK TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 1,133	\$ 1,235
Other receipts	0	0
Total Receipts	<u>1,133</u>	<u>1,235</u>
Expenditures		
Technology equipment	0	0
Other	0	0
Total Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	1,133	1,235
Unencumbered Cash, January 1	<u>3,311</u>	<u>4,444</u>
Unencumbered Cash, December 31	<u>\$ 4,444</u>	<u>\$ 5,679</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2G

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

REGISTER OF DEEDS TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 4,362	\$ 5,636
Other receipts	0	0
Total Receipts	<u>4,362</u>	<u>5,636</u>
Expenditures		
Technology equipment	2,962	7,282
Other	0	0
Total Expenditures	<u>2,962</u>	<u>7,282</u>
Receipts Over (Under) Expenditures	1,400	(1,646)
Unencumbered Cash, January 1	<u>5,657</u>	<u>7,057</u>
Unencumbered Cash, December 31	<u>\$ 7,057</u>	<u>\$ 5,411</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, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

	VIN			
	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Sheriff VIN	\$ 1,220	\$ 2,765	\$ 0	\$ 2,765
Other receipts	0	0	0	0
Total Receipts	<u>1,220</u>	<u>2,765</u>	<u>0</u>	<u>2,765</u>
Expenditures				
VIN Expenditures	230	2,037	0	2,037
Other	0	0	0	0
Total Expenditures	<u>230</u>	<u>2,037</u>	<u>0</u>	<u>2,037</u>
Receipts Over (Under) Expenditures	990	728	<u>\$ 0</u>	<u>\$ 728</u>
Unencumbered Cash, January 1	<u>0</u>	<u>990</u>		
Unencumbered Cash, December 31	<u>\$ 990</u>	<u>\$ 1,718</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 21

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

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, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

FIRE DISTRICT NO. 1

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Ad Valorem	\$ 122,558	\$ 126,515	\$ 128,825	\$ (2,310)
Delinquent	1,058	1,661	0	1,661
Commercial Vehicle	299	272	324	(52)
Motor Vehicle	7,812	7,752	7,168	584
Recreational Vehicle	165	163	156	7
Other Receipts	68	0	0	0
Total Receipts	<u>131,960</u>	<u>136,363</u>	<u>136,473</u>	<u>(110)</u>
Expenditures				
Personal Services	22,416	24,618	26,000	(1,382)
Contractual Services	26,648	21,388	27,000	(5,612)
Commodities	28,172	27,260	30,000	(2,740)
Capital Outlay	25,545	12,483	26,000	(13,517)
Transfers out	48,990	66,233	46,233	20,000
Total Expenditures	<u>151,771</u>	<u>151,982</u>	<u>155,233</u>	<u>(3,251)</u>
Receipts Over (Under) Expenditures	(19,811)	(15,619)	<u>\$ (18,760)</u>	<u>\$ 3,141</u>
Unencumbered Cash, January 1	<u>44,335</u>	<u>24,524</u>		
Unencumbered Cash, December 31	<u>\$ 24,524</u>	<u>\$ 8,905</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2K

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

FIRE DISTRICT NO. 1 - EQUIPMENT RESERVE

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 20,000	\$ 40,000
Other receipts	140	725
Total Receipts	<u>20,140</u>	<u>40,725</u>
Expenditures		
Equipment	6,000	0
Other	0	0
Total Expenditures	<u>6,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	14,140	40,725
Unencumbered Cash, January 1	<u>85,654</u>	<u>99,794</u>
Unencumbered Cash, December 31	<u>\$ 99,794</u>	<u>\$ 140,519</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2L

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

FIRE DISTRICT NO. 1 - BUILDING

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 28,990	\$ 26,233
Other receipts	0	0
Total Receipts	<u>28,990</u>	<u>26,233</u>
Expenditures		
Buildings	8,420	85,785
Other	0	0
Total Expenditures	<u>8,420</u>	<u>85,785</u>
Receipts Over (Under) Expenditures	20,570	(59,552)
Unencumbered Cash, January 1	<u>162,172</u>	<u>182,742</u>
Unencumbered Cash, December 31	<u>\$ 182,742</u>	<u>\$ 123,190</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, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

COUNTY HEALTH

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 53,432	\$ 28,378	\$ 28,752	\$ (374)
Neighborhood Revitalization Rebates	(381)	(185)	(186)	1
Delinquent	448	745	0	745
Commercial Vehicle	121	114	77	37
Motor Vehicle	3,170	3,236	1,720	1,516
Recreational Vehicle	66	68	0	68
Fees & Donations	37,728	49,238	0	49,238
Total Receipts	94,584	81,594	30,363	51,231
Expenditures				
Personal Services	46,376	9,728	0	9,728
Contractual Services	43,897	83,674	30,400	53,274
Commodities	631	156	0	156
Adjustment for budget credits	0	0	49,238	(49,238)
Total Expenditures	90,904	93,558	79,638	13,920
Receipts Over (Under) Expenditures	3,680	(11,964)	<u>\$ (49,275)</u>	<u>\$ 37,311</u>
Unencumbered Cash, January 1	<u>8,332</u>	<u>12,012</u>		
Unencumbered Cash, December 31	<u>\$ 12,012</u>	<u>\$ 48</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, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

SERVICE PROGRAM FOR THE ELDERLY

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Ad Valorem	\$ 52,472	\$ 85,153	\$ 86,579	\$ (1,426)
Neighborhood Revitalization Rebates	(373)	(561)	(563)	2
Delinquent	622	915	0	915
Commercial Vehicle	117	111	75	36
Motor Vehicle	3,407	3,139	1,684	1,455
Recreational Vehicle	71	66	36	30
Fees & Donations	38,996	52,503	33,000	19,503
Total Receipts	<u>95,312</u>	<u>141,326</u>	<u>120,811</u>	<u>20,515</u>
Expenditures				
Personal Services	105,145	110,564	114,800	(4,236)
Contractual Services	16,840	15,917	18,000	(2,083)
Commodities	8,994	7,565	10,000	(2,435)
Total Expenditures	<u>130,979</u>	<u>134,046</u>	<u>142,800</u>	<u>(8,754)</u>
Receipts Over (Under) Expenditures	(35,667)	7,280	<u>\$ (21,989)</u>	<u>\$ 29,269</u>
Unencumbered Cash, January 1	<u>61,948</u>	<u>26,281</u>		
Unencumbered Cash, December 31	<u>\$ 26,281</u>	<u>\$ 33,561</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, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

ROAD AND BRIDGE

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Ad Valorem	\$ 996,386	\$ 1,189,898	\$ 1,209,708	\$ (19,810)
Neighborhood Revitalization Rebates	(7,125)	(7,828)	(7,853)	25
Delinquent	6,765	12,515	0	12,515
Commercial Vehicle	1,976	2,118	1,442	676
Motor Vehicle	49,561	58,480	32,153	26,327
Recreational Vehicle	1,039	1,243	694	549
State of KS	284,195	230,602	230,000	602
Other Receipts	7,990	745	0	745
Total Receipts	<u>1,340,787</u>	<u>1,487,773</u>	<u>1,466,144</u>	<u>21,629</u>
Expenditures				
Personal Services	384,400	432,570	412,000	20,570
Contractual Services	18,325	134,383	25,000	109,383
Commodities	571,280	547,774	793,178	(245,404)
Capital outlay	207,000	1,602	214,000	(212,398)
Transfer out	100,000	325,000	0	325,000
Total Expenditures	<u>1,281,005</u>	<u>1,441,329</u>	<u>1,444,178</u>	<u>(2,849)</u>
Receipts Over (Under) Expenditures	59,782	46,444	<u>\$ 21,966</u>	<u>\$ 24,478</u>
Unencumbered Cash, January 1	<u>27,402</u>	<u>87,184</u>		
Unencumbered Cash, December 31	<u>\$ 87,184</u>	<u>\$ 133,628</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, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

SPECIAL BRIDGE

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 105,481	\$ 109,435	\$ 111,151	\$ (1,716)
Neighborhood Revitalization Rebates	(746)	(719)	(712)	(7)
Delinquent	1,398	1,982	0	1,982
Commercial Vehicle	237	222	151	71
Motor Vehicle	7,892	6,279	3,367	2,912
Recreational Vehicle	164	132	73	59
Other Receipts	0	0	0	0
Total Receipts	<u>114,426</u>	<u>117,331</u>	<u>114,030</u>	<u>3,301</u>
Expenditures				
Bridge projects	254,325	78,549	114,021	(35,472)
Transfer out	0	28,500	0	28,500
Total Expenditures	<u>254,325</u>	<u>107,049</u>	<u>114,021</u>	<u>(6,972)</u>
Receipts Over (Under) Expenditures	(139,899)	10,282	<u>\$ 9</u>	<u>\$ 10,273</u>
Unencumbered Cash, January 1	<u>139,899</u>	<u>0</u>		
Unencumbered Cash, December 31	<u>\$ 0</u>	<u>\$ 10,282</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, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

SPECIAL ROAD

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 105,338	\$ 109,435	\$ 111,151	\$ (1,716)
Neighborhood Revitalization Rebates	(746)	(719)	(721)	2
Delinquent	1,354	1,933	0	1,933
Commercial Vehicle	236	222	151	71
Motor Vehicle	7,605	6,279	3,367	2,912
Recreational Vehicle	159	132	73	59
State of Kansas	0	40,073	0	40,073
Other	0	1,902	0	1,902
Total Receipts	<u>113,946</u>	<u>159,257</u>	<u>114,021</u>	<u>45,236</u>
Expenditures				
Roads	252,533	120,604	188,654	(68,050)
Transfer out	20,000	40,073	0	40,073
Total Expenditures	<u>272,533</u>	<u>160,677</u>	<u>188,654</u>	<u>(27,977)</u>
Receipts Over (Under) Expenditures	(158,587)	(1,420)	<u>\$ (74,633)</u>	<u>\$ 73,213</u>
Unencumbered Cash, January 1	<u>162,956</u>	<u>4,369</u>		
Unencumbered Cash, December 31	<u>\$ 4,369</u>	<u>\$ 2,949</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2R

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

ROAD MACHINERY & BRIDGE BUILDING

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 120,000	\$ 393,573
Other receipts	10,891	9,827
Total Receipts	<u>130,891</u>	<u>403,400</u>
Expenditures		
Equipment & bridge	470,797	117,175
Other	0	0
Total Expenditures	<u>470,797</u>	<u>117,175</u>
Receipts Over (Under) Expenditures	(339,906)	286,225
Unencumbered Cash, January 1	<u>552,370</u>	<u>212,464</u>
Unencumbered Cash, December 31	<u>\$ 212,464</u>	<u>\$ 498,689</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, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

COUNTY FAIR BUILDING

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 1,554	\$ 1,370	\$ 1,405	\$ (35)
Neighborhood Revitalization Rebates	(10)	(9)	(9)	0
Delinquent	13	22	0	22
Commercial Vehicle	3	3	2	1
Motor Vehicle	0	89	47	42
Recreational Vehicle	2	2	1	1
Other Receipts	0	0	0	0
Total Receipts	<u>1,562</u>	<u>1,477</u>	<u>1,446</u>	<u>31</u>
Expenditures				
Appropriation	<u>1,550</u>	<u>1,550</u>	<u>1,550</u>	<u>0</u>
Total Expenditures	<u>1,550</u>	<u>1,550</u>	<u>1,550</u>	<u>0</u>
Receipts Over (Under) Expenditures	12	(73)	<u>\$ (104)</u>	<u>\$ 31</u>
Unencumbered Cash, January 1	<u>104</u>	<u>116</u>		
Unencumbered Cash, December 31	<u>\$ 116</u>	<u>\$ 43</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, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

MENTAL HEALTH

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 4,269	\$ 6,272	\$ 6,399	\$ (127)
Neighborhood Revitalization Rebates	(31)	(41)	(42)	1
Delinquent	27	52	0	52
Commercial Vehicle	7	9	6	3
Motor Vehicle	173	237	137	100
Recreational Vehicle	4	5	3	2
Other Receipts	0	0	0	0
Total Receipts	<u>4,449</u>	<u>6,534</u>	<u>6,503</u>	<u>31</u>
Expenditures				
Mental Health	<u>4,421</u>	<u>6,600</u>	<u>6,600</u>	<u>0</u>
Total Expenditures	<u>4,421</u>	<u>6,600</u>	<u>6,600</u>	<u>0</u>
Receipts Over (Under) Expenditures	28	(66)	<u>\$ (97)</u>	<u>\$ 31</u>
Unencumbered Cash, January 1	<u>52</u>	<u>80</u>		
Unencumbered Cash, December 31	<u>\$ 80</u>	<u>\$ 14</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, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

SPECIAL PARKS & RECREATION

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Liquor Tax	\$ 919	\$ 674	\$ 1,000	\$ (326)
Other	0	0	0	0
Total Receipts	<u>919</u>	<u>674</u>	<u>1,000</u>	<u>(326)</u>
Expenditures				
Parks & Recreation	0	0	10,470	(10,470)
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>10,470</u>	<u>(10,470)</u>
Receipts Over (Under) Expenditures	919	674	<u>\$ (9,470)</u>	<u>\$ 10,144</u>
Unencumbered Cash, January 1	<u>8,470</u>	<u>9,389</u>		
Unencumbered Cash, December 31	<u>\$ 9,389</u>	<u>\$ 10,063</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, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

SPECIAL ALCOHOL

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Liquor Tax	\$ 1,765	\$ 1,332	\$ 2,000	\$ (668)
Other	0	0	0	0
Total Receipts	<u>1,765</u>	<u>1,332</u>	<u>2,000</u>	<u>(668)</u>
Expenditures				
Contractual Services	0	0	7,369	(7,369)
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>7,369</u>	<u>(7,369)</u>
Receipts Over (Under) Expenditures	1,765	1,332	<u>\$ (5,369)</u>	<u>\$ 6,701</u>
Unencumbered Cash, January 1	<u>3,369</u>	<u>5,134</u>		
Unencumbered Cash, December 31	<u>\$ 5,134</u>	<u>\$ 6,466</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, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

TOURISM, CONVENTION, & PROMOTION

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Guest Tax	\$ 26,168	\$ 25,065	\$ 25,000	\$ 65
Other	0	0	0	0
Total Receipts	<u>26,168</u>	<u>25,065</u>	<u>25,000</u>	<u>65</u>
Expenditures				
Contractual Services	15,000	30,000	30,000	0
Other	0	0	0	0
Total Expenditures	<u>15,000</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	11,168	(4,935)	<u>\$ (5,000)</u>	<u>\$ 65</u>
Unencumbered Cash, January 1	<u>14,126</u>	<u>25,294</u>		
Unencumbered Cash, December 31	<u>\$ 25,294</u>	<u>\$ 20,359</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2X

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

SPECIAL EQUIPMENT RESERVE

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	\$ 200,000	\$ 100,000
Other receipts	583	443
Total Receipts	<u>200,583</u>	<u>100,443</u>
Expenditures		
Equipment	1,497	5,580
Other	0	0
Total Expenditures	<u>1,497</u>	<u>5,580</u>
Receipts Over (Under) Expenditures	199,086	94,863
Unencumbered Cash, January 1	<u>13,578</u>	<u>212,664</u>
Unencumbered Cash, December 31	<u>\$ 212,664</u>	<u>\$ 307,527</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2Y

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

CAPITAL IMPROVEMENT RESERVE

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Transfers in	\$ 200,000	\$ 200,000
Other receipts	2,315	632
Total Receipts	<u>202,315</u>	<u>200,632</u>
Expenditures		
Capital Improvements	0	0
Other	0	0
Total Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	202,315	200,632
Unencumbered Cash, January 1	<u>100,986</u>	<u>303,301</u>
Unencumbered Cash, December 31	<u>\$ 303,301</u>	<u>\$ 503,933</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, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

EMERGENCY TELEPHONE SERVICE

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Licenses & Fees	\$ 52,727	\$ 60,261	\$ 50,000	\$ 10,261
Other	0	0	0	0
Total Receipts	<u>52,727</u>	<u>60,261</u>	<u>50,000</u>	<u>10,261</u>
Expenditures				
911 Services	85,261	41,127	185,979	(144,852)
Other	0	0	0	0
Total Expenditures	<u>85,261</u>	<u>41,127</u>	<u>185,979</u>	<u>(144,852)</u>
Receipts Over (Under) Expenditures	(32,534)	19,134	<u>\$ (135,979)</u>	<u>\$ 155,113</u>
Unencumbered Cash, January 1	<u>145,979</u>	<u>113,445</u>		
Unencumbered Cash, December 31	<u>\$ 113,445</u>	<u>\$ 132,579</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AA

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

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, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

DETENTION EXCESS

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfer from Detention	\$ 80,400	\$ 144,000	\$ 0	\$ 144,000
Other	0	0	0	0
Total Receipts	<u>80,400</u>	<u>144,000</u>	<u>0</u>	<u>144,000</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	80,400	144,000	<u>\$ 0</u>	<u>\$ 144,000</u>
Unencumbered Cash, January 1	<u>0</u>	<u>80,400</u>		
Unencumbered Cash, December 31	<u>\$ 80,400</u>	<u>\$ 224,400</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AC

Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2020

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

SPARK

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
State of Kansas	\$ 0	\$ 548,245
Other receipts	0	2
Total Receipts	<u>0</u>	<u>548,247</u>
Expenditures		
Program expenditures	0	542,920
Other	0	0
Total Expenditures	<u>0</u>	<u>542,920</u>
Receipts Over (Under) Expenditures	0	5,327
Unencumbered Cash, January 1	<u>0</u>	<u>0</u>
Unencumbered Cash, December 31	<u>\$ 0</u>	<u>\$ 5,327</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule AD

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

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				
Principal & Interest	0	0	0	0
Transfer to General	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0	<u>\$ 0</u>	<u>\$ 0</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 2AE

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Totals for the Prior Year Ended December 31, 2019

BOND AND INTEREST

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Delinquent	\$ 1	\$ 0	\$ 0	\$ 0
Other	0	0	0	0
Total Receipts	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Principal & Interest	0	0	9,968	(9,968)
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>9,968</u>	<u>(9,968)</u>
Receipts Over (Under) Expenditures	1	0	<u>\$ (9,968)</u>	<u>\$ 9,968</u>
Unencumbered Cash, January 1	<u>9,969</u>	<u>9,970</u>		
Unencumbered Cash, December 31	<u>\$ 9,970</u>	<u>\$ 9,970</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AF

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

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	130	0	800	2,451	0	12,190	838
Total Receipts	<u>130</u>	<u>0</u>	<u>800</u>	<u>2,451</u>	<u>0</u>	<u>12,190</u>	<u>838</u>
Expenditures							
Program Expenditures	0	0	0	2,428	0	15,974	0
Other	0	0	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,428</u>	<u>0</u>	<u>15,974</u>	<u>0</u>
Receipts Over (Under) Expenditures	130	0	800	23	0	(3,784)	838
Unencumbered Cash, January 1	<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>
Unencumbered Cash, December 31	<u>\$ 374</u>	<u>\$ 1,938</u>	<u>\$ 2,364</u>	<u>\$ 604</u>	<u>\$ 122,090</u>	<u>\$ 35,082</u>	<u>\$ 17,966</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AG

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

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	0	200	120	17,832	0
Total Receipts	<u>0</u>	<u>0</u>	<u>0</u>	<u>200</u>	<u>120</u>	<u>17,832</u>	<u>0</u>
Expenditures							
Program Expenditures	0	0	0	0	0	18,679	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>18,679</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0	0	200	120	(847)	0
Unencumbered Cash, January 1	<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>
Unencumbered Cash, December 31	<u>\$ 2,112</u>	<u>\$ 2,510</u>	<u>\$ 5,856</u>	<u>\$ 1,960</u>	<u>\$ 1,466</u>	<u>\$ 7,769</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, 2020

AGENCY FUNDS

Fund	Cash Balance Beginning	Cash Receipts	Cash Disbursements	Cash Balance Ending
Cities	\$ 0	\$ 503,240	\$ 503,242	\$ (2)
Stray Animal	382	0	0	382
ROD Escrow	6,912	0	5,279	1,633
Oil & Gas	1,598	0	0	1,598
Jail Commissary Sales Tax	1	5,956	5,957	0
Game Licenses	(17)	4,422	4,354	51
Motor Vehicle Licenses	21	255,444	255,465	0
Sales Tax	0	133,009	133,009	0
Driver License Fees	(20)	5,012	4,992	0
Detention Facility	18,476	230,772	240,001	9,247
District Court	3,002	140,837	143,839	0
Law Library	60,545	3,425	3,996	59,974
Other Districts	0	283,202	283,202	0
Schools	0	3,679,349	3,679,349	0
State	0	88,141	88,141	0
State Library	0	69,169	69,169	0
Taxes	5,067,977	8,344,952	8,213,105	5,199,824
Townships	(534)	94,565	94,031	0
Watershed Districts	1,884	48,609	50,162	331
Total	<u>\$ 5,160,227</u>	<u>\$ 13,890,104</u>	<u>\$ 13,777,293</u>	<u>\$ 5,273,038</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 4

Reconciled 2019 Tax Roll
For the Year Ended December 31, 2020

Original Tax Roll Abstract		
Ad Valorem	\$	7,696,208
16/20M		51,043
Watercraft		5,532
Subsequent Adjustments		
Added Tax		1,657
Abated Tax		(12,437)
	\$	<u>7,742,003</u>
Tax Roll Collections		
2019 Collections	\$	4,866,591
2020 Collections		2,696,800
Uncollected Tax		
Personal Property Tax Warrants		14,326
Real Estate Redemptions		165,151
Uncollected/collected undistributed/other		(865)
	\$	<u>7,742,003</u>

See Accompanying Auditor's Report.