

Chase County, Kansas

**Independent Auditors' Report and
Regulatory Basis Financial Statement
For the Year Ended December 31, 2022**

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

Chase County, Kansas

Regulatory Basis Financial Statement
For the Year Ended December 31, 2022

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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

Adverse and Unmodified Opinions

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 and for the year ended December 31, 2022 and the related notes to the financial statement.

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 and Unmodified Opinion section of my report, 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, 2022, 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, 2022, 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.

Basis for Adverse Opinion and Unmodified Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the Kansas Municipal Audit and Accounting Guide. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. I am required to be independent of Chase County, Kansas, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for my adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles As discussed in Note 1 of the financial statement, the financial statement is prepared by Chase County, 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.

Responsibilities of Management 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Chase County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statement

My objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit 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 Chase County's" internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Chase County's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

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 2021 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, 2021 (not presented herein), and have issued my report dated July July 19, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for analysis and is not a required part of the basic financial statement. Such 2021 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 2021 basic financial statement. The 2021 comparative information has been subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.



Cindy Jensen, CPA
Certified Public Accountant
July 28, 2023

CHASE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

| | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Outstanding Encumbrances & Accounts Payable | Ending Cash Balance |
|--|---|---|---------------|---------------|--|--|------------------------|
| General Fund | \$ 1,677,760 | \$ 0 | \$ 2,453,080 | \$ 2,777,914 | \$ 1,352,926 | \$ 53,612 | \$ 1,406,538 |
| Special Purpose Funds | | | | | | | |
| Detention Facility | 202,944 | 0 | 4,578,158 | 3,644,738 | 1,136,364 | 70,125 | 1,206,489 |
| Courthouse Preservation | 162,006 | 0 | 172 | 2,500 | 159,678 | 0 | 159,678 |
| Treasurer Technology | 3,255 | 0 | 980 | 145 | 4,090 | 145 | 4,235 |
| District Court Tech | 7,072 | 0 | 1,308 | 0 | 8,380 | 0 | 8,380 |
| Clerk Technology | 5,644 | 0 | 981 | 2,238 | 4,387 | 0 | 4,387 |
| Register of Deeds Tech | 6,830 | 0 | 4,706 | 2,572 | 8,964 | 544 | 9,508 |
| VIN | 2,793 | 0 | 2,940 | 3,540 | 2,193 | 0 | 2,193 |
| Special Ambulance Equip | 5,736 | 0 | 77,100 | 39,858 | 42,978 | 0 | 42,978 |
| Fire District No. 1 | 4,580 | 0 | 141,112 | 141,056 | 4,636 | 10,842 | 15,478 |
| Fire District No. 1 - Equipment | 34,379 | 0 | 20,115 | 9,740 | 44,754 | 0 | 44,754 |
| Fire District No. 1 - Building | 108,404 | 0 | 23,100 | 3,350 | 128,154 | 0 | 128,154 |
| County Health | 19,040 | 0 | 156,222 | 152,083 | 23,179 | 0 | 23,179 |
| Service Program for Elderly | 39,389 | 0 | 139,775 | 164,896 | 14,268 | 5,441 | 19,709 |
| Road & Bridge | 160,269 | 0 | 1,878,964 | 1,667,398 | 371,835 | 120,192 | 492,027 |
| Special Bridge | 16,321 | 0 | 120,952 | 123,400 | 13,873 | 0 | 13,873 |
| Special Road & Bridge | 7,894 | 0 | 180,969 | 105,099 | 83,764 | 0 | 83,764 |
| Road Machinery & Bridge Building | 538,003 | 0 | 379,926 | 514,886 | 403,043 | 0 | 403,043 |
| County Fair Building | 41 | 0 | 1,513 | 1,550 | 4 | 0 | 4 |
| Mental Health | (3) | 0 | 6,925 | 7,000 | (78) | 0 | (78) |
| Special Parks & Recreation | 11,179 | 0 | 1,252 | 9,300 | 3,131 | 0 | 3,131 |
| Special Alcohol | 8,611 | 0 | 2,405 | 0 | 11,016 | 0 | 11,016 |
| Tourism, Convention, & Promotion | 32,612 | 0 | 37,807 | 30,000 | 40,419 | 0 | 40,419 |
| Special Equipment Reserve | 504,507 | 0 | 100,000 | 109,020 | 495,487 | 40,023 | 535,510 |
| Capital Improvement Reserve | 535,573 | 0 | 100,000 | 73,395 | 562,178 | 0 | 562,178 |
| Emergency Telephone Service | 146,886 | 0 | 60,130 | 120,639 | 86,377 | 21,195 | 107,572 |
| Special Law | 956 | 0 | 0 | 0 | 956 | 0 | 956 |
| Detention Excess | 298,988 | 0 | 144,000 | 22,826 | 420,162 | 0 | 420,162 |
| ARPA | 239,468 | 0 | 257,172 | 261,145 | 235,495 | 40,000 | 275,495 |
| LATCF | 0 | 0 | 50,000 | 0 | 50,000 | 0 | 50,000 |
| Kansas Fights Addiction | 0 | 0 | 484 | 0 | 484 | 0 | 484 |
| Chase County Housing | 0 | 0 | 25,077 | 7,754 | 17,323 | 0 | 17,323 |
| Bond & Interest Fund | | | | | | | |
| Bond & Interest | 9,970 | 0 | 3 | 0 | 9,973 | 0 | 9,973 |
| Trust Funds | | | | | | | |
| Conceal & Carry | 36 | 0 | 0 | 0 | 36 | 0 | 36 |
| Gifts | 1,938 | 0 | 0 | 1,200 | 738 | 0 | 738 |
| Registered Offenders | 2,754 | 0 | 840 | 1,008 | 2,586 | 0 | 2,586 |
| Heritage Trust | 473 | 0 | 1,961 | 2,016 | 418 | 0 | 418 |
| Park Bridge Escrow | 122,090 | 0 | 0 | 0 | 122,090 | 0 | 122,090 |
| Crime Prevention | 36,917 | 0 | 7,092 | 36,589 | 7,420 | 801 | 8,221 |
| Prosecuting Atty Training | 18,959 | 0 | 1,479 | 931 | 19,507 | 0 | 19,507 |
| 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 | 66 | 0 | 5,922 | 0 | 5,922 |
| Domestic Violence | 460 | 0 | 0 | 0 | 460 | 0 | 460 |
| Juvenile Probation | 1,466 | 0 | 0 | 0 | 1,466 | 0 | 1,466 |
| Motor Vehicle Operating | 8,990 | 0 | 17,518 | 20,129 | 6,379 | 622 | 7,001 |
| County Atty Worthless Check | 491 | 0 | 0 | 26 | 465 | 0 | 465 |
| Sesquicentennial | 0 | 0 | 5,000 | 21 | 4,979 | 0 | 4,979 |
| Total Reporting Entity(Excluding Agency Funds Schedule 3) | \$ 4,996,159 | \$ 0 | \$ 10,981,284 | \$ 10,059,962 | \$ 5,917,481 | \$ 363,542 | \$ 6,281,023 |

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, 2022

| | |
|---|----------------------------|
| Composition of Cash Balance: | |
| Cash & checks on hand-County Treasurer | \$ 1,613 |
| Checking accounts | |
| Cottonwood Valley - Treasurer | 198,864 |
| Citizens State - Treasurer | 1,305,890 |
| Citizens State - 911 | 107,572 |
| Citizens State - Detention | 31,859 |
| Citizens State & CVB - County Attorney | 465 |
| Citizens State - Law Library | 63,255 |
| Citizens State - Sesquicentennial | 4,979 |
| PMIB - Kansas Money Investment Portfolio | |
| Kansas Money Investment Portfolio-Overnight | 8,980,173 |
| Certificates of Deposit | |
| Cottonwood Valley | 795,432 |
| Citizens State | 906,730 |
| Total Cash Balance | <u>12,396,832</u> |
| Less: Agency Funds per Schedule 3 | (6,115,809) |
| Total Reporting Entity | <u><u>\$ 6,281,023</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, 2022

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, 2022

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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for this year.

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 Detention Facility and Services for the Elderly funds were amended to increase their budgeted expenditure authority from \$2,957,000 and \$3,757,000 to \$143,500 and \$162,500 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. 79-2935 requires the County not exceed its' budgeted expenditure authority. The Detention Excess fund exceeded it's budget in 2022.

K.S.A. 79-2935 requires the County to remain within it's budgeted limits. The Services for the Elderly fund exceeded it's budget.

CHASE COUNTY, KANSAS

Notes to the Financial Statement
December 31, 2022

NOTE 2 – Stewardship, Compliance and Accountability (Cont)

Compliance with Kansas Statutes (Cont)

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, 2022.

At December 31, 2022, the County's carrying account of deposits was \$3,415,046 and the bank balance was \$3,709,302. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$799,412 was covered by the federal depository insurance, \$2,909,890 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, 2022, 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 | \$8,980,173 | \$8,980,173 | 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, 2022

Note 4 – Transfers

During 2022, the County transferred monies between funds as allowed by applicable Kansas statutes. The following schedule details transfers made.

| Transferred from: | Transferred to: | Statute | Amount |
|-------------------------|------------------------------|-------------|-----------|
| Fire District No. 1 | Fire Dist No. 1 - Equipment | 19-119 | \$ 20,000 |
| Fire District No. 1 | Fire Dist No. 1 - Building | 19-120 | 20,000 |
| Detention Center | Detention Excess | Res 2019-03 | 144,000 |
| Road & Bridge | Road Machinery & Bridge Bldg | 68-141g | 250,000 |
| Motor Vehicle Operating | General | 8-145 | 7,769 |
| Detention Excess | Equipment Reserve | 19-119 | 9,183 |
| General | Equipment Reserve | 19-119 | 100,000 |
| General | Capital Improvement Reserve | 19-120 | 100,000 |

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 8.90% for the fiscal ended December 31, 2022. Contributions to the pension plan from the Chase County were \$295,478 for the year ended December 31, 2022.

Net Pension Liability – At December 31, 2022, Chase County's proportionate share of the collective net pension liability reported by KPERS was \$2,839,166. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022

Note 6 – Long-Term Debt

Lease Agreements

The County entered into a lease agreement for the purchase of a Caterpillar wheel loader on May 11, 2020. Three annual payments of \$46,240 were scheduled. The first payment was due May 11, 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 and Road Machinery & Building Funds.

The County entered into a lease agreement for the purchase of a Caterpillar excavator on June 30, 2021. Two annual payments of \$43,682 were scheduled. The first payment was 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 and Road Machinery & Building Funds.

The County entered into a lease agreement for the purchase of 2 Caterpillar motor graders on October 29, 2021. Two annual payments of \$91,587 were scheduled. The first payment was due December 15, 2022. 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 and Road Machinery & Building Funds.

The County entered into a lease agreement for the purchase of a Caterpillar excavator on August 22, 2022. Three annual payments of \$37,105 were scheduled. The first payment is due September 1, 2023. 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 and Road Machinery & Building Funds.

The County entered into a lease agreement for the purchase of 2 motor graders on March 1, 2023. Three annual payments of \$118,581 were scheduled. The first payment is due March 1, 2024. 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 and Road Machinery & Building Funds.

Changes in long-term liabilities for the County for the year ended December 31, 2022 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% | 5/11/2020 | 131,250 | 5/1/2023 | \$ 88,711 | \$ 0 | \$ 43,739 | \$ 44,972 | \$ 2,501 |
| 2021 Caterpillar | 1.98% | 6/30/2021 | 85,735 | 12/15/2022 | 42,834 | 0 | 42,834 | 0 | 843 |
| 2-2021 Cat Motor Graders | 1.98% | 10/29/2021 | 177,430 | 12/15/2023 | 177,430 | 0 | 87,621 | 89,809 | 3,966 |
| 2 Cat Motor Graders | 5.42% | 3/1/2023 | 321,344 | 3/1/2026 | 0 | 0 | 0 | 0 | 0 |
| 2022 Cat Excavator | 3.25% | 9/15/2022 | 104,266 | 9/15/2025 | 0 | 104,266 | 0 | 104,266 | 0 |
| Total Contractual Indebtedness | | | | | <u>\$ 308,975</u> | <u>\$ 104,266</u> | <u>\$ 174,194</u> | <u>\$ 239,047</u> | <u>\$ 7,310</u> |

CHASE COUNTY, KANSAS

Notes to the Financial Statement
December 31, 2022

Note 6 – Long-Term Debt (Cont)

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

| | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------------|------------|------------|------------|------------|------|------------|
| Principal | | | | | | |
| Lease purchases: | | | | | | |
| 2018 Cat Wheel loader | 44,972 | 0 | \$ 0 | \$ 0 | \$ 0 | \$ 44,972 |
| 2-2021 Cat Motor Graders | 89,809 | 0 | 0 | 0 | 0 | 89,809 |
| 2 Cat Motor Graders | 0 | 101,513 | 107,015 | 112,816 | 0 | 321,344 |
| 2022 Cat Excavator | 33,575 | 34,769 | 35,922 | 0 | 0 | 104,266 |
| Total Principal | 168,356 | 136,282 | 142,937 | 112,816 | 0 | 560,391 |
| Interest | | | | | | |
| Lease purchases: | | | | | | |
| 2018 Cat Wheel loader | 1,268 | 0 | 0 | 0 | 0 | 1,268 |
| 2-2021 Cat Motor Graders | 1,778 | 0 | 0 | 0 | 0 | 1,778 |
| 2 Cat Motor Graders | 0 | 17,417 | 11,915 | 6,114 | 0 | 35,446 |
| 2022 Cat Excavator | 3,530 | 2,336 | 1,183 | 0 | 0 | 7,049 |
| Total Interest | 6,576 | 19,753 | 13,098 | 6,114 | 0 | 45,541 |
| Total Principal & Interest | \$ 174,932 | \$ 156,035 | \$ 156,035 | \$ 118,930 | \$ 0 | \$ 605,932 |

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.

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, 2021.

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, 2022

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.

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, 2022.

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.

Note 11 – 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 \$257,171 and in 2022 they received the remaining \$257,172. The County's uses of these funds are currently being planned based on federal guidance.

Note 12 – 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, 2022

| FUNDS | Certified Budget | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|----------------------------------|---------------------|--|-----------------------------------|---|-----------------------------|
| General Fund | \$ 3,167,631 | \$ 0 | \$ 3,167,631 | \$ 2,777,914 | \$ (389,717) |
| Special Purpose Funds | | | | | |
| Detention Facility | 3,757,000 | 0 | 3,757,000 | 3,644,738 | (112,262) |
| Courthouse Preservation | 127,132 | 0 | 127,132 | 2,500 | (124,632) |
| VIN | 7,719 | 0 | 7,719 | 3,540 | (4,179) |
| Fire District #1 | 143,854 | 0 | 143,854 | 141,056 | (2,798) |
| County Health | 30,400 | 131,371 | 161,771 | 152,083 | (9,688) |
| Service Program for Elderly | 162,500 | 0 | 162,500 | 164,896 | 2,396 |
| Road & Bridge | 1,750,000 | 0 | 1,750,000 | 1,667,398 | (82,602) |
| Special Bridge | 131,669 | 0 | 131,669 | 123,400 | (8,269) |
| Special Road & Bridge | 124,336 | 0 | 124,336 | 105,099 | (19,237) |
| County Fair Building | 1,550 | 0 | 1,550 | 1,550 | 0 |
| Mental Health | 7,000 | 0 | 7,000 | 7,000 | 0 |
| Special Parks & Recreation | 12,063 | 0 | 12,063 | 9,300 | (2,763) |
| Special Alcohol Program | 10,466 | 0 | 10,466 | 0 | (10,466) |
| Tourism, Convention, & Promotion | 30,000 | 0 | 30,000 | 30,000 | 0 |
| Emergency Telephone Service | 187,579 | 0 | 187,579 | 120,639 | (66,940) |
| Detention Excess | 0 | 0 | 0 | 22,826 | 22,826 |
| Bond & Interest Fund | | | | | |
| Bond & Interest | 9,969 | 0 | 9,969 | 0 | (9,969) |

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, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

GENERAL FUND

| | Prior Year Actual | Current Year | | Variance Over Under |
|-------------------------------------|-------------------------|---------------------|---------------------|---------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes | | | | |
| Ad Valorem | \$ 1,655,735 | \$ 1,681,060 | \$ 1,698,851 | \$ (17,791) |
| Neighborhood Revitalization Rebates | (9,435) | (7,714) | 0 | (7,714) |
| Delinquent | 15,030 | 17,956 | 0 | 17,956 |
| Commercial Vehicle | 3,272 | 3,566 | 3,346 | 220 |
| Motor Vehicle | 94,116 | 86,925 | 89,320 | (2,395) |
| Recreational Vehicle | 2,315 | 2,571 | 1,651 | 920 |
| Countywide Sales Tax | 292,681 | 368,512 | 180,000 | 188,512 |
| Penalty and Interest | 22,776 | 17,221 | 6,000 | 11,221 |
| Total Taxes | <u>2,076,490</u> | <u>2,170,097</u> | <u>1,979,168</u> | <u>190,929</u> |
| Intergovernmental | | | | |
| Local Alcoholic Liquor | 1,116 | 1,252 | 900 | 352 |
| Other | 0 | 0 | 0 | 0 |
| Total Intergovernmental | <u>1,116</u> | <u>1,252</u> | <u>900</u> | <u>352</u> |
| Licenses & fees | | | | |
| Fees | 72,749 | 81,174 | 80,000 | 1,174 |
| Ambulance Service | 70,878 | 94,173 | 60,000 | 34,173 |
| Total Licenses & fees | <u>143,627</u> | <u>175,347</u> | <u>140,000</u> | <u>35,347</u> |
| Use of Money & Property | | | | |
| Interest on Investments | 12,631 | 48,692 | 20,000 | 28,692 |
| Total Use of Money & Prop | <u>12,631</u> | <u>48,692</u> | <u>20,000</u> | <u>28,692</u> |
| Transfers In | 7,769 | 9,183 | 0 | 9,183 |
| Other Reimbursements & misc | 42,325 | 48,509 | 7,500 | 41,009 |
| Total Receipts | <u>\$ 2,283,958</u> | <u>\$ 2,453,080</u> | <u>\$ 2,147,568</u> | <u>\$ 305,512</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, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

GENERAL FUND

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|---------------------|-----------------------|-----------------------------|
| | | Actual | Budget | |
| Expenditures | | | | |
| Ambulance | \$ 180,929 | \$ 188,766 | \$ 219,039 | \$ (30,273) |
| Transfer out | 0 | 75,000 | 0 | 75,000 |
| Clerk | 63,425 | 69,166 | 77,000 | (7,834) |
| Commission | 48,367 | 50,946 | 50,406 | 540 |
| County Attorney | 92,091 | 96,004 | 98,620 | (2,616) |
| Courthouse - General Expense | 295,787 | 371,245 | 324,000 | 47,245 |
| Courthouse Maintenance | 47,850 | 43,308 | 55,000 | (11,692) |
| District Court | 50,688 | 49,538 | 82,200 | (32,662) |
| Election | 31,246 | 39,291 | 44,400 | (5,109) |
| Emergency Preparedness | 18,428 | 22,016 | 25,000 | (2,984) |
| Employee Benefits | 579,071 | 595,865 | 651,000 | (55,135) |
| Health Department | 48,550 | 37,094 | 40,000 | (2,906) |
| Museum | 10,470 | 11,578 | 12,200 | (622) |
| Noxious Weed | 98,872 | 109,934 | 89,000 | 20,934 |
| Reappraisal | 102,257 | 104,645 | 103,300 | 1,345 |
| Recycle | 10,300 | 0 | 10,300 | (10,300) |
| Register of Deeds | 56,996 | 62,237 | 82,709 | (20,472) |
| Sheriff | 423,486 | 496,772 | 473,000 | 23,772 |
| Treasurer | 74,586 | 83,316 | 82,020 | 1,296 |
| Appropriations | | | | |
| Soil Conservation | 17,000 | 17,000 | 17,000 | 0 |
| Kansas Legal | 3,500 | 3,500 | 3,500 | 0 |
| SOS | 3,200 | 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 | 28,215 | 28,215 | 0 |
| Hetlinger | 2,500 | 2,500 | 2,500 | 0 |
| Total Appropriations | <u>60,200</u> | <u>65,415</u> | <u>65,415</u> | <u>0</u> |
| Other | | | | |
| Extension | 5,232 | 5,778 | 7,500 | (1,722) |
| Other | 0 | 0 | 300,522 | (300,522) |
| Total Other | <u>5,232</u> | <u>5,778</u> | <u>308,022</u> | <u>(302,244)</u> |
| Transfers | | | | |
| Transfers out | 236,933 | 200,000 | 275,000 | (75,000) |
| Total Transfers | <u>236,933</u> | <u>200,000</u> | <u>275,000</u> | <u>(75,000)</u> |
| Adjustments for Qualifying Budget Credits | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>\$ 2,535,764</u> | <u>\$ 2,777,914</u> | <u>\$ 3,167,631</u> | <u>\$ (389,717)</u> |
| Receipts Over (Under) Expenditures | (251,806) | (324,834) | <u>\$ (1,020,063)</u> | <u>\$ 695,229</u> |
| Unencumbered Cash, January 1 | 1,929,566 | 1,677,760 | | |
| Prior Year Cancelled Encumbrances | 0 | 0 | | |
| Unencumbered Cash, December 31 | <u>\$ 1,677,760</u> | <u>\$ 1,352,926</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, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

DETENTION FACILITY

| | Prior Year Actual | Current Year | | Variance Over Under |
|------------------------------------|-------------------------|---------------------|-----------------------|---------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Prisoner Housing | \$ 1,764,093 | \$ 4,227,691 | \$ 2,300,000 | \$ 1,927,691 |
| Commissary | 70,088 | 274,531 | 125,000 | 149,531 |
| Telephone | 71,436 | 75,936 | 43,500 | 32,436 |
| Other | 1,036 | 0 | 15,155 | (15,155) |
| Total Receipts | <u>1,906,653</u> | <u>4,578,158</u> | <u>2,483,655</u> | <u>2,094,503</u> |
| Expenditures | | | | |
| Administration | 128,779 | 155,932 | 144,500 | 11,432 |
| Phone cards | 105,388 | 65,272 | 0 | 65,272 |
| Commissary | 74,922 | 179,600 | 90,000 | 89,600 |
| Employee Benefits | 393,964 | 515,425 | 500,000 | 15,425 |
| Food Service | 397,891 | 649,294 | 736,000 | (86,706) |
| Laundry | 7,667 | 5,935 | 12,000 | (6,065) |
| Maintenance & Operations | 203,519 | 287,434 | 328,000 | (40,566) |
| Medical & Hygiene | 98,769 | 173,474 | 184,000 | (10,526) |
| Security | 823,907 | 1,229,705 | 1,485,000 | (255,295) |
| Transportation | 119,249 | 238,667 | 277,500 | (38,833) |
| Operating Transfers | 84,000 | 144,000 | 0 | 144,000 |
| Total Expenditures | <u>2,438,055</u> | <u>3,644,738</u> | <u>3,757,000</u> | <u>(112,262)</u> |
| Receipts Over (Under) Expenditures | (531,402) | 933,420 | <u>\$ (1,273,345)</u> | <u>\$ 2,206,765</u> |
| Unencumbered Cash, January 1 | <u>734,346</u> | <u>202,944</u> | | |
| Unencumbered Cash, December 31 | <u>\$ 202,944</u> | <u>\$ 1,136,364</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, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

COURTHOUSE PRESERVATION

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|------------------------------------|-------------------------|-------------------|---------------------|-----------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Donations & grants | \$ 36,174 | \$ 172 | \$ 500 | \$ (328) |
| Other receipts | 0 | 0 | 0 | 0 |
| Total Receipts | <u>36,174</u> | <u>172</u> | <u>500</u> | <u>(328)</u> |
| Expenditures | | | | |
| Contractual Services | 300 | 2,500 | 127,132 | (124,632) |
| Commodities | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>300</u> | <u>2,500</u> | <u>127,132</u> | <u>(124,632)</u> |
| Receipts Over (Under) Expenditures | 35,874 | (2,328) | <u>\$ (126,632)</u> | <u>\$ 124,304</u> |
| Unencumbered Cash, January 1 | <u>126,132</u> | <u>162,006</u> | | |
| Unencumbered Cash, December 31 | <u>\$ 162,006</u> | <u>\$ 159,678</u> | | |

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2D

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

TREASURER TECHNOLOGY

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Fees | \$ 1,228 | \$ 980 |
| Other receipts | 0 | 0 |
| Total Receipts | <u>1,228</u> | <u>980</u> |
| Expenditures | | |
| Technology equipment | 34 | 145 |
| Other | 0 | 0 |
| Total Expenditures | <u>34</u> | <u>145</u> |
| Receipts Over (Under) Expenditures | 1,194 | 835 |
| Unencumbered Cash, January 1 | <u>2,061</u> | <u>3,255</u> |
| Unencumbered Cash, December 31 | <u>\$ 3,255</u> | <u>\$ 4,090</u> |

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2E

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

DISTRICT COURT TECHNOLOGY

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Fees | \$ 1,904 | \$ 1,308 |
| Other receipts | 0 | 0 |
| Total Receipts | <u>1,904</u> | <u>1,308</u> |
| Expenditures | | |
| Technology equipment | 1,700 | 0 |
| Other | 0 | 0 |
| Total Expenditures | <u>1,700</u> | <u>0</u> |
| Receipts Over (Under) Expenditures | 204 | 1,308 |
| Unencumbered Cash, January 1 | <u>6,868</u> | <u>7,072</u> |
| Unencumbered Cash, December 31 | <u>\$ 7,072</u> | <u>\$ 8,380</u> |

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2F

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

CLERK TECHNOLOGY

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Fees | \$ 1,228 | \$ 981 |
| Other receipts | 0 | 0 |
| Total Receipts | <u>1,228</u> | <u>981</u> |
| Expenditures | | |
| Technology equipment | 1,263 | 2,238 |
| Other | 0 | 0 |
| Total Expenditures | <u>1,263</u> | <u>2,238</u> |
| Receipts Over (Under) Expenditures | (35) | (1,257) |
| Unencumbered Cash, January 1 | <u>5,679</u> | <u>5,644</u> |
| Unencumbered Cash, December 31 | <u>\$ 5,644</u> | <u>\$ 4,387</u> |

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2G

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

REGISTER OF DEEDS TECHNOLOGY

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Fees | \$ 5,556 | \$ 4,706 |
| Other receipts | 0 | 0 |
| Total Receipts | <u>5,556</u> | <u>4,706</u> |
| Expenditures | | |
| Technology equipment | 4,137 | 2,572 |
| Other | 0 | 0 |
| Total Expenditures | <u>4,137</u> | <u>2,572</u> |
| Receipts Over (Under) Expenditures | 1,419 | 2,134 |
| Unencumbered Cash, January 1 | <u>5,411</u> | <u>6,830</u> |
| Unencumbered Cash, December 31 | <u><u>\$ 6,830</u></u> | <u><u>\$ 8,964</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, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

| | VIN | | | |
|------------------------------------|-------------------------|-----------------|-------------------|---------------------------|
| | Prior Year Actual | Current Year | | Variance Over Under |
| | | Actual | Budget | (Under) |
| Receipts | | | | |
| Sheriff VIN | \$ 3,900 | \$ 2,940 | \$ 4,000 | \$ (1,060) |
| Other receipts | 0 | 0 | 0 | 0 |
| Total Receipts | <u>3,900</u> | <u>2,940</u> | <u>4,000</u> | <u>(1,060)</u> |
| Expenditures | | | | |
| VIN Expenditures | 2,825 | 3,540 | 7,719 | (4,179) |
| Other | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>2,825</u> | <u>3,540</u> | <u>7,719</u> | <u>(4,179)</u> |
| Receipts Over (Under) Expenditures | 1,075 | (600) | <u>\$ (3,719)</u> | <u>\$ 3,119</u> |
| Unencumbered Cash, January 1 | <u>1,718</u> | <u>2,793</u> | | |
| Unencumbered Cash, December 31 | <u>\$ 2,793</u> | <u>\$ 2,193</u> | | |

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 21

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

SPECIAL AMBULANCE EQUIPMENT

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Transfers In | \$ 0 | \$ 75,000 |
| Other receipts | 5,259 | 2,100 |
| Total Receipts | <u>5,259</u> | <u>77,100</u> |
| Expenditures | | |
| Equipment | 0 | 39,858 |
| Other | 0 | 0 |
| Total Expenditures | <u>0</u> | <u>39,858</u> |
| Receipts Over (Under) Expenditures | 5,259 | 37,242 |
| Unencumbered Cash, January 1 | <u>477</u> | <u>5,736</u> |
| Unencumbered Cash, December 31 | <u>\$ 5,736</u> | <u>\$ 42,978</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, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

FIRE DISTRICT NO. 1

| | Prior Year Actual | Current Year | | Variance Over Over (Under) |
|------------------------------------|-------------------------|-----------------|-------------------|-------------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Ad Valorem | \$ 129,987 | \$ 131,659 | \$ 133,091 | \$ (1,432) |
| Delinquent | 1,051 | 1,330 | 0 | 1,330 |
| Commercial Vehicle | 268 | 292 | 274 | 18 |
| Motor Vehicle | 7,416 | 7,020 | 7,214 | (194) |
| Recreational Vehicle | 187 | 211 | 135 | 76 |
| Other Receipts | 131 | 600 | 0 | 600 |
| Total Receipts | <u>139,040</u> | <u>141,112</u> | <u>140,714</u> | <u>398</u> |
| Expenditures | | | | |
| Personal Services | 32,057 | 27,590 | 27,354 | 236 |
| Contractual Services | 24,647 | 24,872 | 23,000 | 1,872 |
| Commodities | 40,605 | 39,230 | 27,500 | 11,730 |
| Capital Outlay | 6,056 | 9,364 | 26,000 | (16,636) |
| Other | 0 | 0 | 10,000 | (10,000) |
| Transfers out | 40,000 | 40,000 | 30,000 | 10,000 |
| Total Expenditures | <u>143,365</u> | <u>141,056</u> | <u>143,854</u> | <u>(2,798)</u> |
| Receipts Over (Under) Expenditures | (4,325) | 56 | <u>\$ (3,140)</u> | <u>\$ 3,196</u> |
| Unencumbered Cash, January 1 | <u>8,905</u> | <u>4,580</u> | | |
| Unencumbered Cash, December 31 | <u>\$ 4,580</u> | <u>\$ 4,636</u> | | |

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2K

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

FIRE DISTRICT NO. 1 - EQUIPMENT RESERVE

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Transfers In | \$ 20,000 | \$ 20,000 |
| Other receipts | 3,860 | 115 |
| Total Receipts | <u>23,860</u> | <u>20,115</u> |
| Expenditures | | |
| Equipment | 130,000 | 9,740 |
| Other | 0 | 0 |
| Total Expenditures | <u>130,000</u> | <u>9,740</u> |
| Receipts Over (Under) Expenditures | (106,140) | 10,375 |
| Unencumbered Cash, January 1 | <u>140,519</u> | <u>34,379</u> |
| Unencumbered Cash, December 31 | <u>\$ 34,379</u> | <u>\$ 44,754</u> |

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2L

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

FIRE DISTRICT NO. 1 - BUILDING

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Transfers In | \$ 20,000 | \$ 20,000 |
| Other receipts | 0 | 3,100 |
| Total Receipts | <u>20,000</u> | <u>23,100</u> |
| Expenditures | | |
| Buildings | 34,786 | 3,350 |
| Other | 0 | 0 |
| Total Expenditures | <u>34,786</u> | <u>3,350</u> |
| Receipts Over (Under) Expenditures | (14,786) | 19,750 |
| Unencumbered Cash, January 1 | <u>123,190</u> | <u>108,404</u> |
| Unencumbered Cash, December 31 | <u>\$ 108,404</u> | <u>\$ 128,154</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, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

COUNTY HEALTH

| | Prior Year Actual | Current Year | | Variance Over Under |
|-------------------------------------|-------------------------|------------------|---------------------|---------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Ad Valorem | \$ 29,897 | \$ 22,914 | \$ 23,163 | \$ (249) |
| Neighborhood Revitalization Rebates | (172) | (106) | 0 | (106) |
| Delinquent | 351 | 378 | 0 | 378 |
| Commercial Vehicle | 58 | 64 | 60 | 4 |
| Motor Vehicle | 1,971 | 1,555 | 1,607 | (52) |
| Recreational Vehicle | 46 | 46 | 30 | 16 |
| Fees & Donations | 104,344 | 131,371 | 0 | 131,371 |
| Total Receipts | <u>136,495</u> | <u>156,222</u> | <u>24,860</u> | <u>131,362</u> |
| Expenditures | | | | |
| Personal Services | 0 | 0 | 0 | 0 |
| Contractual Services | 113,238 | 152,083 | 30,400 | 121,683 |
| Commodities | 4,265 | 0 | 0 | 0 |
| Adjustment for budget credits | 0 | 0 | 131,371 | (131,371) |
| Total Expenditures | <u>117,503</u> | <u>152,083</u> | <u>161,771</u> | <u>(9,688)</u> |
| Receipts Over (Under) Expenditures | 18,992 | 4,139 | <u>\$ (136,911)</u> | <u>\$ 141,050</u> |
| Unencumbered Cash, January 1 | <u>48</u> | <u>19,040</u> | | |
| Unencumbered Cash, December 31 | <u>\$ 19,040</u> | <u>\$ 23,179</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, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

SERVICE PROGRAM FOR THE ELDERLY

| | Prior Year Actual | Current Year | | Variance Over Over (Under) |
|-------------------------------------|-------------------------|------------------|--------------------|-------------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Ad Valorem | \$ 84,182 | \$ 86,110 | \$ 87,012 | \$ (902) |
| Neighborhood Revitalization Rebates | (487) | (401) | 0 | (401) |
| Delinquent | 603 | 858 | 0 | 858 |
| Commercial Vehicle | 172 | 182 | 171 | 11 |
| Motor Vehicle | 4,434 | 4,478 | 4,551 | (73) |
| Recreational Vehicle | 114 | 132 | 84 | 48 |
| Fees & Donations | 54,188 | 48,416 | 38,000 | 10,416 |
| Total Receipts | <u>143,206</u> | <u>139,775</u> | <u>129,818</u> | <u>9,957</u> |
| Expenditures | | | | |
| Personal Services | 112,496 | 134,354 | 134,000 | 354 |
| Contractual Services | 18,107 | 16,723 | 16,000 | 723 |
| Commodities | 6,775 | 13,149 | 12,500 | 649 |
| Capital Outlay | 0 | 670 | 0 | 670 |
| Other | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>137,378</u> | <u>164,896</u> | <u>162,500</u> | <u>2,396</u> |
| Receipts Over (Under) Expenditures | 5,828 | (25,121) | <u>\$ (32,682)</u> | <u>\$ 7,561</u> |
| Unencumbered Cash, January 1 | <u>33,561</u> | <u>39,389</u> | | |
| Unencumbered Cash, December 31 | <u>\$ 39,389</u> | <u>\$ 14,268</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, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

ROAD AND BRIDGE

| | Prior Year Actual | Current Year | | Variance Over Under |
|-------------------------------------|-------------------------|-------------------|--------------------|---------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Ad Valorem | \$ 1,224,221 | \$ 1,365,589 | \$ 1,379,939 | \$ (14,350) |
| Neighborhood Revitalization Rebates | (7,078) | (6,371) | 0 | (6,371) |
| Delinquent | 9,076 | 11,630 | 0 | 11,630 |
| Commercial Vehicle | 2,415 | 2,640 | 2,478 | 162 |
| Motor Vehicle | 65,658 | 64,417 | 66,129 | (1,712) |
| Recreational Vehicle | 1,650 | 1,904 | 1,222 | 682 |
| Other Receipts | 280,386 | 439,155 | 225,754 | 213,401 |
| Total Receipts | <u>1,576,328</u> | <u>1,878,964</u> | <u>1,675,522</u> | <u>203,442</u> |
| Expenditures | | | | |
| Personal Services | 457,651 | 433,354 | 515,000 | (81,646) |
| Contractual Services | 67,479 | 279,749 | 30,000 | 249,749 |
| Commodities | 617,317 | 658,055 | 805,000 | (146,945) |
| Capital outlay | 46,240 | 46,240 | 300,000 | (253,760) |
| Transfer out | 361,000 | 250,000 | 100,000 | 150,000 |
| Total Expenditures | <u>1,549,687</u> | <u>1,667,398</u> | <u>1,750,000</u> | <u>(82,602)</u> |
| Receipts Over (Under) Expenditures | 26,641 | 211,566 | <u>\$ (74,478)</u> | <u>\$ 286,044</u> |
| Unencumbered Cash, January 1 | <u>133,628</u> | <u>160,269</u> | | |
| Unencumbered Cash, December 31 | <u>\$ 160,269</u> | <u>\$ 371,835</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, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

SPECIAL BRIDGE

| | Prior Year Actual | Current Year | | Variance Over Over (Under) |
|-------------------------------------|-------------------------|------------------|--------------------|-------------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Ad Valorem | \$ 112,227 | \$ 113,811 | \$ 114,989 | \$ (1,178) |
| Neighborhood Revitalization Rebates | (648) | (531) | 0 | (531) |
| Delinquent | 976 | 1,350 | 0 | 1,350 |
| Commercial Vehicle | 222 | 242 | 227 | 15 |
| Motor Vehicle | 6,211 | 5,905 | 6,059 | (154) |
| Recreational Vehicle | 155 | 175 | 112 | 63 |
| Other Receipts | 0 | 0 | 0 | 0 |
| Total Receipts | <u>119,143</u> | <u>120,952</u> | <u>121,387</u> | <u>(435)</u> |
| Expenditures | | | | |
| Bridge projects | 113,104 | 123,400 | 131,669 | (8,269) |
| Transfer out | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>113,104</u> | <u>123,400</u> | <u>131,669</u> | <u>(8,269)</u> |
| Receipts Over (Under) Expenditures | 6,039 | (2,448) | <u>\$ (10,282)</u> | <u>\$ 7,834</u> |
| Unencumbered Cash, January 1 | <u>10,282</u> | <u>16,321</u> | | |
| Unencumbered Cash, December 31 | <u>\$ 16,321</u> | <u>\$ 13,873</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, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

SPECIAL ROAD

| | Prior Year Actual | Current Year | | Variance Over Over (Under) |
|-------------------------------------|-------------------------|------------------|-------------------|-------------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Ad Valorem | \$ 112,227 | \$ 113,814 | \$ 114,989 | \$ (1,175) |
| Neighborhood Revitalization Rebates | (648) | (531) | 0 | (531) |
| Delinquent | 967 | 1,339 | 0 | 1,339 |
| Commercial Vehicle | 222 | 242 | 227 | 15 |
| Motor Vehicle | 6,211 | 5,905 | 6,059 | (154) |
| Recreational Vehicle | 155 | 174 | 112 | 62 |
| State of Kansas | 40,264 | 41,981 | 0 | 41,981 |
| Other | 0 | 18,045 | 0 | 18,045 |
| Total Receipts | <u>159,398</u> | <u>180,969</u> | <u>121,387</u> | <u>59,582</u> |
| Expenditures | | | | |
| Roads | 114,953 | 105,099 | 124,336 | (19,237) |
| Transfer out | 39,500 | 0 | 0 | 0 |
| Total Expenditures | <u>154,453</u> | <u>105,099</u> | <u>124,336</u> | <u>(19,237)</u> |
| Receipts Over (Under) Expenditures | 4,945 | 75,870 | <u>\$ (2,949)</u> | <u>\$ 78,819</u> |
| Unencumbered Cash, January 1 | <u>2,949</u> | <u>7,894</u> | | |
| Unencumbered Cash, December 31 | <u>\$ 7,894</u> | <u>\$ 83,764</u> | | |

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2R

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

ROAD MACHINERY & BRIDGE BUILDING

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Transfers In | \$ 400,500 | \$ 250,000 |
| Other receipts | 59,468 | 129,926 |
| Total Receipts | <u>459,968</u> | <u>379,926</u> |
| Expenditures | | |
| Equipment & bridge | 420,654 | 514,886 |
| Other | 0 | 0 |
| Total Expenditures | <u>420,654</u> | <u>514,886</u> |
| Receipts Over (Under) Expenditures | 39,314 | (134,960) |
| Unencumbered Cash, January 1 | <u>498,689</u> | <u>538,003</u> |
| Unencumbered Cash, December 31 | <u>\$ 538,003</u> | <u>\$ 403,043</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, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

COUNTY FAIR BUILDING

| | Prior Year Actual | Current Year | | Variance Over Over (Under) |
|-------------------------------------|-------------------------|--------------|----------------|-------------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Ad Valorem | \$ 1,460 | \$ 1,423 | \$ 1,446 | \$ (23) |
| Neighborhood Revitalization Rebates | (8) | (6) | 0 | (6) |
| Delinquent | 11 | 15 | 0 | 15 |
| Commercial Vehicle | 3 | 3 | 3 | 0 |
| Motor Vehicle | 80 | 76 | 78 | (2) |
| Recreational Vehicle | 2 | 2 | 1 | 1 |
| Other Receipts | 0 | 0 | 0 | 0 |
| Total Receipts | <u>1,548</u> | <u>1,513</u> | <u>1,528</u> | <u>(15)</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 | (2) | (37) | <u>\$ (22)</u> | <u>\$ (15)</u> |
| Unencumbered Cash, January 1 | <u>43</u> | <u>41</u> | | |
| Unencumbered Cash, December 31 | <u>\$ 41</u> | <u>\$ 4</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, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

MENTAL HEALTH

| | Prior Year Actual | Current Year | | Variance Over Over (Under) |
|-------------------------------------|-------------------------|----------------|----------------|-------------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Ad Valorem | \$ 6,223 | \$ 6,544 | \$ 6,630 | \$ (86) |
| Neighborhood Revitalization Rebates | (36) | (30) | 0 | (30) |
| Delinquent | 42 | 57 | 0 | 57 |
| Commercial Vehicle | 13 | 13 | 13 | 0 |
| Motor Vehicle | 333 | 331 | 337 | (6) |
| Recreational Vehicle | 8 | 10 | 6 | 4 |
| Other Receipts | 0 | 0 | 0 | 0 |
| Total Receipts | <u>6,583</u> | <u>6,925</u> | <u>6,986</u> | <u>(61)</u> |
| Expenditures | | | | |
| Mental Health | <u>6,600</u> | <u>7,000</u> | <u>7,000</u> | <u>0</u> |
| Total Expenditures | <u>6,600</u> | <u>7,000</u> | <u>7,000</u> | <u>0</u> |
| Receipts Over (Under) Expenditures | (17) | (75) | <u>\$ (14)</u> | <u>\$ (61)</u> |
| Unencumbered Cash, January 1 | <u>14</u> | <u>(3)</u> | | |
| Unencumbered Cash, December 31 | <u>\$ (3)</u> | <u>\$ (78)</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, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

SPECIAL PARKS & RECREATION

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|------------------------------------|-------------------------|-----------------|--------------------|-----------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Liquor Tax | \$ 1,116 | \$ 1,252 | \$ 1,000 | \$ 252 |
| Other | 0 | 0 | 0 | 0 |
| Total Receipts | <u>1,116</u> | <u>1,252</u> | <u>1,000</u> | <u>252</u> |
| Expenditures | | | | |
| Parks & Recreation | 0 | 9,300 | 12,063 | (2,763) |
| Other | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>0</u> | <u>9,300</u> | <u>12,063</u> | <u>(2,763)</u> |
| Receipts Over (Under) Expenditures | 1,116 | (8,048) | <u>\$ (11,063)</u> | <u>\$ 3,015</u> |
| Unencumbered Cash, January 1 | <u>10,063</u> | <u>11,179</u> | | |
| Unencumbered Cash, December 31 | <u>\$ 11,179</u> | <u>\$ 3,131</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, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

SPECIAL ALCOHOL

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|------------------------------------|-------------------------|------------------|-------------------|-----------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Liquor Tax | \$ 2,145 | \$ 2,405 | \$ 2,000 | \$ 405 |
| Other | 0 | 0 | 0 | 0 |
| Total Receipts | <u>2,145</u> | <u>2,405</u> | <u>2,000</u> | <u>405</u> |
| Expenditures | | | | |
| Contractual Services | 0 | 0 | 10,466 | (10,466) |
| Other | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>10,466</u> | <u>(10,466)</u> |
| Receipts Over (Under) Expenditures | 2,145 | 2,405 | <u>\$ (8,466)</u> | <u>\$ 10,871</u> |
| Unencumbered Cash, January 1 | <u>6,466</u> | <u>8,611</u> | | |
| Unencumbered Cash, December 31 | <u>\$ 8,611</u> | <u>\$ 11,016</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, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

TOURISM, CONVENTION, & PROMOTION

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|------------------------------------|-------------------------|------------------|-------------------|-----------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Guest Tax | \$ 42,253 | \$ 37,807 | \$ 25,000 | \$ 12,807 |
| Other | 0 | 0 | 0 | 0 |
| Total Receipts | <u>42,253</u> | <u>37,807</u> | <u>25,000</u> | <u>12,807</u> |
| Expenditures | | | | |
| Contractual Services | 30,000 | 30,000 | 30,000 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>30,000</u> | <u>30,000</u> | <u>30,000</u> | <u>0</u> |
| Receipts Over (Under) Expenditures | 12,253 | 7,807 | <u>\$ (5,000)</u> | <u>\$ 12,807</u> |
| Unencumbered Cash, January 1 | <u>20,359</u> | <u>32,612</u> | | |
| Unencumbered Cash, December 31 | <u>\$ 32,612</u> | <u>\$ 40,419</u> | | |

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2X

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

SPECIAL EQUIPMENT RESERVE

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Transfers in | \$ 214,705 | \$ 100,000 |
| Other receipts | 0 | 0 |
| Total Receipts | <u>214,705</u> | <u>100,000</u> |
| Expenditures | | |
| Equipment | 17,725 | 109,020 |
| Other | 0 | 0 |
| Total Expenditures | <u>17,725</u> | <u>109,020</u> |
| Receipts Over (Under) Expenditures | 196,980 | (9,020) |
| Unencumbered Cash, January 1 | <u>307,527</u> | <u>504,507</u> |
| Unencumbered Cash, December 31 | <u>\$ 504,507</u> | <u>\$ 495,487</u> |

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2Y

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

CAPITAL IMPROVEMENT RESERVE

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Transfers in | \$ 31,640 | \$ 100,000 |
| Other receipts | 0 | 0 |
| Total Receipts | <u>31,640</u> | <u>100,000</u> |
| Expenditures | | |
| Capital Improvements | 0 | 73,395 |
| Other | 0 | 0 |
| Total Expenditures | <u>0</u> | <u>73,395</u> |
| Receipts Over (Under) Expenditures | 31,640 | 26,605 |
| Unencumbered Cash, January 1 | <u>503,933</u> | <u>535,573</u> |
| Unencumbered Cash, December 31 | <u>\$ 535,573</u> | <u>\$ 562,178</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, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

EMERGENCY TELEPHONE SERVICE

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|------------------------------------|-------------------------|------------------|---------------------|-----------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Licenses & Fees | \$ 59,643 | \$ 60,130 | \$ 55,000 | \$ 5,130 |
| Other | 0 | 0 | 0 | 0 |
| Total Receipts | <u>59,643</u> | <u>60,130</u> | <u>55,000</u> | <u>5,130</u> |
| Expenditures | | | | |
| 911 Services | 45,336 | 120,639 | 187,579 | (66,940) |
| Other | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>45,336</u> | <u>120,639</u> | <u>187,579</u> | <u>(66,940)</u> |
| Receipts Over (Under) Expenditures | 14,307 | (60,509) | <u>\$ (132,579)</u> | <u>\$ 72,070</u> |
| Unencumbered Cash, January 1 | <u>132,579</u> | <u>146,886</u> | | |
| Unencumbered Cash, December 31 | <u>\$ 146,886</u> | <u>\$ 86,377</u> | | |

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AA

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

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, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

DETENTION EXCESS

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|------------------------------------|-------------------------|-------------------|-------------|-----------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Transfer from Detention | \$ 84,000 | \$ 144,000 | \$ 0 | \$ 144,000 |
| Other | 0 | 0 | 0 | 0 |
| Total Receipts | <u>84,000</u> | <u>144,000</u> | <u>0</u> | <u>144,000</u> |
| Expenditures | | | | |
| Transfers out by Commissioners | 9,412 | 0 | 0 | 0 |
| Other | 0 | 22,826 | 0 | 22,826 |
| Total Expenditures | <u>9,412</u> | <u>22,826</u> | <u>0</u> | <u>22,826</u> |
| Receipts Over (Under) Expenditures | 74,588 | 121,174 | <u>\$ 0</u> | <u>\$ 121,174</u> |
| Unencumbered Cash, January 1 | <u>224,400</u> | <u>298,988</u> | | |
| Unencumbered Cash, December 31 | <u>\$ 298,988</u> | <u>\$ 420,162</u> | | |

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AC

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022

| | GRANT FUNDS | | | |
|------------------------------------|-----------------------------------|------------------------------------|---|--|
| | ARPA Current Year Actual | LATCF Current Year Actual | Kansas Fights Addiction Current Year Actual | Chase Co Housing Current Year Actual |
| Receipts | | | | |
| Program receipts | \$ 257,172 | \$ 50,000 | \$ 484 | \$ 25,077 |
| Other reimbursements | 0 | 0 | 0 | 0 |
| Total Receipts | <u>257,172</u> | <u>50,000</u> | <u>484</u> | <u>25,077</u> |
| Expenditures | | | | |
| Program expenditures | 261,145 | 0 | 0 | 7,754 |
| Other | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>261,145</u> | <u>0</u> | <u>0</u> | <u>7,754</u> |
| Receipts Over (Under) Expenditures | (3,973) | 50,000 | 484 | 17,323 |
| Unencumbered Cash, January 1 | <u>239,468</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Unencumbered Cash, December 31 | <u>\$ 235,495</u> | <u>\$ 50,000</u> | <u>\$ 484</u> | <u>\$ 17,323</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, 2022
 With Comparative Actual Totals for the Prior Year Ended December 31, 2021

BOND AND INTEREST

| | Prior Year Actual | Current Year | | Variance Over Under |
|------------------------------------|-------------------------|-----------------|-------------------|---------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Delinquent | \$ 0 | \$ 3 | \$ 0 | \$ 3 |
| Other | 0 | 0 | 0 | 0 |
| Total Receipts | <u>0</u> | <u>3</u> | <u>0</u> | <u>3</u> |
| Expenditures | | | | |
| Principal & Interest | 0 | 0 | 9,969 | (9,969) |
| Other | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>9,969</u> | <u>(9,969)</u> |
| Receipts Over (Under) Expenditures | 0 | 3 | <u>\$ (9,969)</u> | <u>\$ 9,972</u> |
| Unencumbered Cash, January 1 | <u>9,970</u> | <u>9,970</u> | | |
| Unencumbered Cash, December 31 | <u>\$ 9,970</u> | <u>\$ 9,973</u> | | |

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AE

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

TRUST FUNDS

| | Conceal Carry Permit | Gifts | Registered Offender | Heritage Trust | Park Bridge Escrow | Crime Prevention | Prosecuting Attorney Training |
|------------------------------------|----------------------------|---------------|------------------------|-------------------|--------------------------|---------------------|-------------------------------------|
| Receipts | | | | | | | |
| State of Kansas | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Other fees | 0 | 0 | 840 | 1,961 | 0 | 7,092 | 1,479 |
| Total Receipts | <u>0</u> | <u>0</u> | <u>840</u> | <u>1,961</u> | <u>0</u> | <u>7,092</u> | <u>1,479</u> |
| Expenditures | | | | | | | |
| Program Expenditures | 0 | 1,200 | 1,008 | 2,016 | 0 | 36,589 | 931 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>0</u> | <u>1,200</u> | <u>1,008</u> | <u>2,016</u> | <u>0</u> | <u>36,589</u> | <u>931</u> |
| Receipts Over (Under) Expenditures | 0 | (1,200) | (168) | (55) | 0 | (29,497) | 548 |
| Unencumbered Cash, January 1 | <u>36</u> | <u>1,938</u> | <u>2,754</u> | <u>473</u> | <u>122,090</u> | <u>36,917</u> | <u>18,959</u> |
| Unencumbered Cash, December 31 | <u>\$ 36</u> | <u>\$ 738</u> | <u>\$ 2,586</u> | <u>\$ 418</u> | <u>\$ 122,090</u> | <u>\$ 7,420</u> | <u>\$ 19,507</u> |

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AF

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

TRUST FUNDS

| | Prosecuting Attorney Trust | Court Trustee | County Attorney Trust | Domestic Violence | Juvenile Probation | Motor Vehicle Operating | County Attorney Worthless Ck | Sesqui- centennial |
|--------------------------------|----------------------------------|------------------|-----------------------------|----------------------|-----------------------|-------------------------------|------------------------------------|-----------------------|
| Receipts | | | | | | | | |
| State of Kansas | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Other fees | 0 | 0 | 66 | 0 | 0 | 17,518 | 0 | 5,000 |
| Total Receipts | <u>0</u> | <u>0</u> | <u>66</u> | <u>0</u> | <u>0</u> | <u>17,518</u> | <u>0</u> | <u>5,000</u> |
| Expenditures | | | | | | | | |
| Program Expenditures | 0 | 0 | 0 | 0 | 0 | 10,946 | 26 | 21 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer out | 0 | 0 | 0 | 0 | 0 | 9,183 | 0 | 0 |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>20,129</u> | <u>26</u> | <u>21</u> |
| Receipts Over (Under) Expendit | 0 | 0 | 66 | 0 | 0 | (2,611) | (26) | 4,979 |
| Unencumbered Cash, January 1 | <u>2,112</u> | <u>2,510</u> | <u>5,856</u> | <u>460</u> | <u>1,466</u> | <u>8,990</u> | <u>491</u> | <u>0</u> |
| Unencumbered Cash, Decembe | <u>\$ 2,112</u> | <u>\$ 2,510</u> | <u>\$ 5,922</u> | <u>\$ 460</u> | <u>\$ 1,466</u> | <u>\$ 6,379</u> | <u>\$ 465</u> | <u>\$ 4,979</u> |

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 3

Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

AGENCY FUNDS

| Fund | Cash Balance Beginning | Cash Receipts | Cash Disbursements | Cash Balance Ending |
|---------------------------|------------------------------|----------------------|-----------------------|---------------------------|
| Cities | \$ (121) | \$ 513,564 | \$ 513,443 | \$ 0 |
| Stray Animal | 382 | 0 | 0 | 382 |
| ROD Escrow | 2,865 | 205 | 0 | 3,070 |
| Oil & Gas | 1,598 | 0 | 0 | 1,598 |
| Jail Commissary Sales Tax | 0 | 22,517 | 22,517 | 0 |
| Game Licenses | (30) | 4,479 | 4,579 | (130) |
| Motor Vehicle Licenses | 0 | 263,196 | 263,196 | 0 |
| Sales Tax | 0 | 157,518 | 157,518 | 0 |
| Driver License Fees | 0 | 6,530 | 6,530 | 0 |
| Detention Facility | 37,050 | 491,355 | 496,546 | 31,859 |
| District Court | 0 | | | 0 |
| Law Library | 60,589 | 5,256 | 2,590 | 63,255 |
| Other Districts | 0 | 261,083 | 259,753 | 1,330 |
| Schools | 0 | 3,864,536 | 3,864,536 | 0 |
| State | 0 | 90,961 | 90,961 | 0 |
| State Library | 0 | 66,748 | 66,748 | 0 |
| Taxes | 5,874,056 | 8,757,375 | 8,624,442 | 6,006,989 |
| Townships | 0 | 100,215 | 100,215 | 0 |
| Watershed Districts | 6,051 | 59,680 | 58,275 | 7,456 |
| Total | <u>\$ 5,982,440</u> | <u>\$ 14,665,218</u> | <u>\$ 14,531,849</u> | <u>\$ 6,115,809</u> |

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 4

Reconciled 2021 Tax Roll
For the Year Ended December 31, 2022

| | | |
|---|----|------------------|
| Original Tax Roll Abstract | | |
| Ad Valorem | \$ | 8,107,896 |
| 16/20M | | 37,002 |
| Watercraft | | 7,027 |
| Subsequent Adjustments | | |
| Added Tax | | 1,978 |
| Abated Tax | | (14,731) |
| | \$ | <u>8,139,172</u> |
| Tax Roll Collections | | |
| 2021 Collections | \$ | 5,741,755 |
| 2022 Collections | | 2,301,180 |
| Uncollected Tax | | |
| Personal Property Tax Warrants | | 6,620 |
| Real Estate Redemptions | | 89,396 |
| Uncollected/collected undistributed/other | | 221 |
| | \$ | <u>8,139,172</u> |

See Accompanying Auditor's Report.