

**Chase County, Kansas**

**Independent Auditors' Report and  
Regulatory Basis Financial Statement  
For the Year Ended December 31, 2023**

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

Chase County, Kansas

Regulatory Basis Financial Statement  
For the Year Ended December 31, 2023

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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, 2023 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, 2023, 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, 2023, 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 2022 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, 2022 (not presented herein), and have issued my report dated July 28, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information has been subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.



Cindy Jensen, CPA  
Certified Public Accountant  
August 13, 2024

CHASE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash

Regulatory Basis

For the Year Ended December 31, 2023

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	\$ 1,352,926	\$ 0	\$ 2,665,790	\$ 2,888,424	\$ 1,130,292	\$ 48,385	\$ 1,178,677
Special Purpose Funds							
Detention Facility	1,136,364	0	4,642,856	4,534,972	1,244,248	414,886	1,659,134
Courthouse Preservation	159,678	0	505	91,683	68,500	0	68,500
Treasurer Technology	4,090	0	967	1,009	4,048	0	4,048
District Court Tech	8,380	0	0	0	8,380	0	8,380
Clerk Technology	4,387	0	982	0	5,369	0	5,369
Register of Deeds Tech	8,964	0	4,213	1,832	11,345	0	11,345
VIN	2,193	0	3,320	5,047	466	0	466
Special Ambulance Equip	42,978	0	25,000	0	67,978	0	67,978
Fire District No. 1	4,636	0	157,146	160,145	1,637	14,511	16,148
Fire District No. 1 - Equipment	44,754	0	20,250	17,847	47,157	359	47,516
Fire District No. 1 - Building	128,154	0	20,000	30,000	118,154	0	118,154
County Health	23,179	0	145,200	180,112	(11,733)	6,518	(5,215)
Service Program for Elderly	14,268	0	176,727	179,738	11,257	4,892	16,149
Road & Bridge	371,835	0	1,895,491	1,946,436	320,890	19,559	340,449
Special Bridge	13,873	0	125,979	131,685	8,167	18,898	27,065
Special Road & Bridge	83,764	0	165,886	126,354	123,296	0	123,296
Road Machinery & Bridge Building	403,043	0	12,015	279,487	135,571	0	135,571
County Fair Building	4	0	1,517	1,550	(29)	0	(29)
Mental Health	(78)	0	8,067	8,000	(11)	0	(11)
Special Parks & Recreation	3,131	0	1,200	0	4,331	0	4,331
Special Alcohol	11,016	0	2,306	2,500	10,822	0	10,822
Tourism, Convention, & Promotion	40,419	0	34,492	35,000	39,911	0	39,911
Special Equipment Reserve	495,487	0	120,540	223,310	392,717	40,500	433,217
Capital Improvement Reserve	562,178	0	20,445	15,000	567,623	0	567,623
Emergency Telephone Service	86,377	0	60,011	71,659	74,729	298	75,027
Special Law	956	0	14,000	247	14,709	15	14,724
Detention Excess	420,162	0	144,000	223,288	340,874	0	340,874
Grants Funds	303,302	0	77,590	19,842	361,050	0	361,050
Bond & Interest Fund							
Bond & Interest	9,973	0	0	0	9,973	0	9,973
Trust Funds							
Conceal & Carry	36	0	260	0	296	0	296
Gifts	738	0	0	738	0	0	0
Registered Offenders	2,586	0	1,000	1,860	1,726	0	1,726
Heritage Trust	418	0	1,655	1,793	280	0	280
Park Bridge Escrow	122,090	0	4,550	0	126,640	0	126,640
Crime Prevention	7,420	0	13,860	8,410	12,870	0	12,870
Prosecuting Atty Training	19,507	0	1,979	106	21,380	0	21,380
Forfeiture Funds	0	0	12,903	8,167	4,736	0	4,736
Prosecuting Attorney	2,112	0	0	121	1,991	0	1,991
Court Trustees	2,510	0	0	0	2,510	0	2,510
County Attorney	5,922	0	0	0	5,922	0	5,922
Domestic Violence	460	0	0	0	460	0	460
Juvenile Probation	1,466	0	25	0	1,491	0	1,491
Motor Vehicle Operating	6,379	0	20,683	23,853	3,209	93	3,302
County Atty Worthless Check	465	0	0	0	465	0	465
Sesquicentennial	4,979	0	9,600	13,032	1,547	0	1,547
Total Reporting Entity(Excluding Agency Funds Schedule 3)	\$ 5,917,481	\$ 0	\$ 10,613,010	\$ 11,233,247	\$ 5,297,244	\$ 568,914	\$ 5,866,158

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, 2023

Composition of Cash Balance:	
Cash & checks on hand-County Treasurer	\$ 7,823
Checking accounts	
Cottonwood Valley - Treasurer	462,107
Citizens State - Treasurer	2,630,258
Citizens State - 911	75,027
Citizens State - Detention	33,815
Citizens State & CVB - County Attorney	465
Citizens State - Law Library	66,881
Citizens State - Sesquicentennial	1,547
PMIB - Kansas Money Investment Portfolio	
Kansas Money Investment Portfolio-Overnight	7,820,566
Certificates of Deposit	
Cottonwood Valley	536,855
Citizens State	631,761
Total Cash Balance	<u>12,267,105</u>
Less: Agency Funds per Schedule 3	<u>(6,400,947)</u>
Total Reporting Entity	<u><u>\$ 5,866,158</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, 2023

#### Note 1 – Summary of Significant Accounting Policies

##### Financial Reporting Entity

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

##### Regulatory Basis Fund Types

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

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

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

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

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

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

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

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

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

##### Property Taxes

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

CHASE COUNTY, KANSAS

Notes to the Financial Statement  
December 31, 2023

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

Property Taxes (Cont)

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

Budgetary information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interests funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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 20<sup>th</sup>. 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 Road & Bridge, Detention Facility and Services for the Elderly funds were amended to increase their budgeted expenditure authority from \$1,885,691, \$3,929,500 and \$161,187 to \$1,960,691, \$4,513,000 and \$192,500 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. 10-1113 requires the County to limit its' expenditures to the amounts of funds in a fund. The County Health fund contained a negative balance at December 31.



CHASE COUNTY, KANSAS

Notes to the Financial Statement  
December 31, 2023

Note 2 – Stewardship, Compliance and Accountability (Cont)

Compliance with Kansas Statutes (Cont)

K.S.A. 79-2935 requires the County to remain within its' budgeted limits. The Detention and County Health funds exceeded their budget.

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, 2023.

At December 31, 2023, the County's carrying account of deposits was \$4,438,716 and the bank balance was \$4,835,176. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$840,014 was covered by the federal depository insurance, \$3,995,162 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, 2023, 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	\$7,820,566	\$7,820,566	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, 2023

Note 4 – Transfers

During 2023, 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
General	Special Ambulance	19-119	25,000

Note 5 – Defined Benefit Pension Plan

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

Contributions – K.S.A.74-4919 and 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009. KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee rate of 6% of covered salary for KPERS1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rate for KPERS 1, KPERS 2, and KPERS 3 to be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal ended December 31, 2023. Contributions to the pension plan from the Chase County were \$359,408 for the year ended December 31, 2023.

Net Pension Liability – At December 31, 2023, Chase County's proportionate share of the collective net pension liability reported by KPERS was \$3,538,431. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. Chase County's proportion of the net pension liability was based on the ratio of Chase County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

CHASE COUNTY, KANSAS

Notes to the Financial Statement  
December 31, 2023

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 were 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 were 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.

The County entered into a lease agreement for the purchase of 2 Kenworth T880 dump trucks on January 8, 2024. Five annual payments of \$107,733 were scheduled. The first payment is due December 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, 2023 are as follows:

	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Due January 1	Additions	Reductions/ Payments	Balance Due December 31	Interest Paid
Financing Leases:									
2021 Caterpillar	1.98%	5/11/2020	131,250	5/1/2023	\$ 44,972	\$ 0	\$ 44,972	\$ 0	\$ 1,268
2-2021 Cat Motor Graders	1.98%	10/29/2021	177,430	12/15/2023	89,809	0	89,809	0	1,778
2022 Cat Excavator	3.25%	8/22/2022	104,266	9/15/2025	104,266	0	33,575	70,691	3,530
2- 2023 Cat Motor Graders	5.42%	3/1/2023	321,344	3/1/2026	0	321,344	0	321,344	0
2-2024 KW T880	5.89%	1/8/2024	457,742	12/1/2028	0	457,742	0	457,742	0
Total Contractual Indebtedness					<u>\$ 239,047</u>	<u>\$ 779,086</u>	<u>\$ 168,356</u>	<u>\$ 849,777</u>	<u>\$ 6,576</u>

CHASE COUNTY, KANSAS

Notes to the Financial Statement  
December 31, 2023

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:

	2024	2025	2026	2027	2028	Total
Principal						
Financing Leases:						
2022 Cat Excavator	34,769	35,922	\$ 0	\$ 0	\$ 0	\$ 70,691
2- 2023 Cat Motor Graders	101,513	107,015	112,816	0	0	321,344
2-2024 KW T880	83,505	85,691	90,738	96,083	101,725	457,742
	0	0	0	0	0	0
Total Principal	219,787	228,628	203,554	96,083	101,725	849,777
Interest						
Financing Leases:						
2022 Cat Excavator	2,336	1,183	0	0	0	3,519
2- 2023 Cat Motor Graders	17,417	11,915	6,114	0	0	35,446
2-2024 KW T880	24,228	22,042	16,995	11,650	6,008	80,923
	0	0	0	0	0	0
Total Interest	43,981	35,140	23,109	11,650	6,008	119,888
Total Principal & Interest	\$ 263,768	\$ 263,768	\$ 226,663	\$ 107,733	\$ 107,733	\$ 969,665

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, 2023

#### 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, 2023.

#### 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.

#### 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, 2023

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 3,156,071	\$ 0	\$ 3,156,071	\$ 2,888,424	\$ (267,647)
Special Purpose Funds					
Detention Facility	4,513,000	0	4,513,000	4,534,972	21,972
Courthouse Preservation	163,506	0	163,506	91,683	(71,823)
VIN	10,793	0	10,793	5,047	(5,746)
Fire District #1	166,000	0	166,000	160,145	(5,855)
County Health	30,400	128,137	158,537	180,112	21,575
Service Program for Elderly	192,500	0	192,500	179,738	(12,762)
Road & Bridge	1,960,691	0	1,960,691	1,946,436	(14,255)
Special Bridge	132,576	0	132,576	131,685	(891)
Special Road & Bridge	131,482	0	131,482	126,354	(5,128)
County Fair Building	1,550	0	1,550	1,550	0
Mental Health	8,000	0	8,000	8,000	0
Special Parks & Recreation	13,179	0	13,179	0	(13,179)
Special Alcohol Program	12,611	0	12,611	2,500	(10,111)
Tourism, Convention, & Promotion	87,018	0	87,018	35,000	(52,018)
Emergency Telephone Service	210,818	0	210,818	71,659	(139,159)
Detention Excess	442,587	0	442,587	223,288	(219,299)
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, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

GENERAL FUND

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem	\$ 1,681,060	\$ 1,729,728	\$ 1,750,182	\$ (20,454)
Neighborhood Revitalization Rebates	(7,714)	(11,313)	0	(11,313)
Delinquent	17,956	10,245	0	10,245
Commercial Vehicle	3,566	2,959	2,671	288
Motor Vehicle	86,925	95,744	73,880	21,864
Recreational Vehicle	2,571	2,439	1,819	620
Countywide Sales Tax	368,512	360,153	200,000	160,153
Penalty and Interest	17,221	10,382	10,000	382
Total Taxes	<u>2,170,097</u>	<u>2,200,337</u>	<u>2,038,552</u>	<u>161,785</u>
Intergovernmental				
Local Alcoholic Liquor	1,252	1,200	900	300
Other	0	0	0	0
Total Intergovernmental	<u>1,252</u>	<u>1,200</u>	<u>900</u>	<u>300</u>
Licenses & fees				
Fees	81,174	79,430	70,000	9,430
Ambulance Service	94,173	106,445	70,000	36,445
Total Licenses & fees	<u>175,347</u>	<u>185,875</u>	<u>140,000</u>	<u>45,875</u>
Use of Money & Property				
Interest on Investments	48,692	125,112	0	125,112
Total Use of Money & Prop	<u>48,692</u>	<u>125,112</u>	<u>0</u>	<u>125,112</u>
Transfers In	9,183	0	0	0
Other Reimbursements & misc	48,509	153,266	20,000	133,266
Total Receipts	<u>\$ 2,453,080</u>	<u>\$ 2,665,790</u>	<u>\$ 2,199,452</u>	<u>\$ 466,338</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, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

Expenditures	GENERAL FUND			
	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Ambulance	\$ 188,766	\$ 192,717	\$ 316,350	\$ (123,633)
Clerk	69,166	78,843	89,040	(10,197)
Commission	50,946	52,518	54,612	(2,094)
County Attorney	96,004	106,495	105,878	617
Courthouse - General Expense	371,245	358,421	355,000	3,421
Courthouse Maintenance	43,308	65,107	57,000	8,107
District Court	49,538	61,620	87,400	(25,780)
Election	39,291	30,466	47,302	(16,836)
Emergency Preparedness	22,016	24,426	25,200	(774)
Employee Benefits	595,865	732,565	644,000	88,565
Health Department	37,094	40,552	43,000	(2,448)
Museum	11,578	13,923	13,000	923
Noxious Weed	109,934	194,163	101,500	92,663
Reappraisal	104,645	113,941	110,900	3,041
Recycle	0	310	10,300	(9,990)
Register of Deeds	62,237	73,096	77,240	(4,144)
Sheriff	496,772	559,795	528,000	31,795
Treasurer	83,316	92,250	89,000	3,250
Appropriations				
Soil Conservation	17,000	17,000	17,000	0
Kansas Legal	3,500	4,000	4,000	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	28,215	28,215	28,215	0
Hetlinger	2,500	2,500	2,500	0
Total Appropriations	<u>65,415</u>	<u>65,915</u>	<u>65,915</u>	<u>0</u>
Other				
Extension	5,778	6,301	7,500	(1,199)
Other	0	0	302,934	(302,934)
Total Other	<u>5,778</u>	<u>6,301</u>	<u>310,434</u>	<u>(304,133)</u>
Transfers				
Transfers out	275,000	25,000	25,000	0
Total Transfers	<u>275,000</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Adjustments for Qualifying Budget Credits	0	0	0	0
Total Expenditures	<u>\$ 2,777,914</u>	<u>\$ 2,888,424</u>	<u>\$ 3,156,071</u>	<u>\$ (267,647)</u>
Receipts Over (Under) Expenditures	(324,834)	(222,634)	\$ (956,619)	\$ 733,985
Unencumbered Cash, January 1	1,677,760	1,352,926		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, December 31	<u>\$ 1,352,926</u>	<u>\$ 1,130,292</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, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

DETENTION FACILITY

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts</b>				
Prisoner Housing	\$ 4,227,691	\$ 4,309,144	\$ 3,900,000	\$ 409,144
Commissary	274,531	262,643	125,000	137,643
Telephone	75,936	71,069	43,500	27,569
Other	0	0	15,155	(15,155)
<b>Total Receipts</b>	<u>4,578,158</u>	<u>4,642,856</u>	<u>4,083,655</u>	<u>559,201</u>
<b>Expenditures</b>				
Administration	155,932	176,578	244,500	(67,922)
Phone cards	65,272	58,319	0	58,319
Commissary	179,600	184,428	90,000	94,428
Employee Benefits	515,425	534,697	556,000	(21,303)
Food Service	649,294	675,416	836,000	(160,584)
Laundry	5,935	31,746	112,000	(80,254)
Maintenance & Operations	287,434	366,341	428,000	(61,659)
Medical & Hygiene	173,474	230,014	284,000	(53,986)
Security	1,229,705	1,734,164	1,585,000	149,164
Transportation	238,667	399,269	377,500	21,769
Operating Transfers	144,000	144,000	0	144,000
<b>Total Expenditures</b>	<u>3,644,738</u>	<u>4,534,972</u>	<u>4,513,000</u>	<u>21,972</u>
<b>Receipts Over (Under) Expenditures</b>	933,420	107,884	<u>\$ (429,345)</u>	<u>\$ 537,229</u>
<b>Unencumbered Cash, January 1</b>	<u>202,944</u>	<u>1,136,364</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 1,136,364</u>	<u>\$ 1,244,248</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, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

COURTHOUSE PRESERVATION

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Donations & grants	\$ 172	\$ 505	\$ 1,000	\$ (495)
Other receipts	0	0	0	0
Total Receipts	<u>172</u>	<u>505</u>	<u>1,000</u>	<u>(495)</u>
Expenditures				
Contractual Services	2,500	91,683	163,506	(71,823)
Commodities	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>2,500</u>	<u>91,683</u>	<u>163,506</u>	<u>(71,823)</u>
Receipts Over (Under) Expenditures	(2,328)	(91,178)	<u>\$ (162,506)</u>	<u>\$ 71,328</u>
Unencumbered Cash, January 1	<u>162,006</u>	<u>159,678</u>		
Unencumbered Cash, December 31	<u>\$ 159,678</u>	<u>\$ 68,500</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2D

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

TREASURER TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 980	\$ 967
Other receipts	0	0
Total Receipts	<u>980</u>	<u>967</u>
Expenditures		
Technology equipment	145	1,009
Other	0	0
Total Expenditures	<u>145</u>	<u>1,009</u>
Receipts Over (Under) Expenditures	835	(42)
Unencumbered Cash, January 1	<u>3,255</u>	<u>4,090</u>
Unencumbered Cash, December 31	<u>\$ 4,090</u>	<u>\$ 4,048</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2E

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

DISTRICT COURT TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 1,308	\$ 0
Other receipts	0	0
Total Receipts	<u>1,308</u>	<u>0</u>
Expenditures		
Technology equipment	0	0
Other	0	0
Total Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	1,308	0
Unencumbered Cash, January 1	<u>7,072</u>	<u>8,380</u>
Unencumbered Cash, December 31	<u>\$ 8,380</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, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

CLERK TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 981	\$ 982
Other receipts	0	0
Total Receipts	<u>981</u>	<u>982</u>
Expenditures		
Technology equipment	2,238	0
Other	0	0
Total Expenditures	<u>2,238</u>	<u>0</u>
Receipts Over (Under) Expenditures	(1,257)	982
Unencumbered Cash, January 1	<u>5,644</u>	<u>4,387</u>
Unencumbered Cash, December 31	<u>\$ 4,387</u>	<u>\$ 5,369</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2G

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

REGISTER OF DEEDS TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 4,706	\$ 4,213
Other receipts	0	0
Total Receipts	<u>4,706</u>	<u>4,213</u>
Expenditures		
Technology equipment	2,572	1,832
Other	0	0
Total Expenditures	<u>2,572</u>	<u>1,832</u>
Receipts Over (Under) Expenditures	2,134	2,381
Unencumbered Cash, January 1	<u>6,830</u>	<u>8,964</u>
Unencumbered Cash, December 31	<u>\$ 8,964</u>	<u>\$ 11,345</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, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	VIN			
	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Sheriff VIN	\$ 2,940	\$ 3,320	\$ 4,000	\$ (680)
Other receipts	0	0	0	0
Total Receipts	<u>2,940</u>	<u>3,320</u>	<u>4,000</u>	<u>(680)</u>
Expenditures				
VIN Expenditures	3,540	5,047	10,793	(5,746)
Other	0	0	0	0
Total Expenditures	<u>3,540</u>	<u>5,047</u>	<u>10,793</u>	<u>(5,746)</u>
Receipts Over (Under) Expenditures	(600)	(1,727)	<u>\$ (6,793)</u>	<u>\$ 5,066</u>
Unencumbered Cash, January 1	<u>2,793</u>	<u>2,193</u>		
Unencumbered Cash, December 31	<u>\$ 2,193</u>	<u>\$ 466</u>		

See Accompanying Auditor's Report.



CHASE COUNTY, KANSAS

Schedule 21

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

SPECIAL AMBULANCE EQUIPMENT

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 75,000	\$ 25,000
Other receipts	2,100	0
Total Receipts	<u>77,100</u>	<u>25,000</u>
Expenditures		
Equipment	39,858	0
Other	0	0
Total Expenditures	<u>39,858</u>	<u>0</u>
Receipts Over (Under) Expenditures	37,242	25,000
Unencumbered Cash, January 1	<u>5,736</u>	<u>42,978</u>
Unencumbered Cash, December 31	<u>\$ 42,978</u>	<u>\$ 67,978</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, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

FIRE DISTRICT NO. 1

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Ad Valorem	\$ 131,659	\$ 146,066	\$ 147,822	\$ (1,756)
Delinquent	1,330	753	0	753
Commercial Vehicle	292	242	219	23
Motor Vehicle	7,020	7,176	5,955	1,221
Recreational Vehicle	211	198	149	49
Other Receipts	600	2,711	0	2,711
<b>Total Receipts</b>	<u>141,112</u>	<u>157,146</u>	<u>154,145</u>	<u>3,001</u>
<b>Expenditures</b>				
Personal Services	27,590	28,104	30,000	(1,896)
Contractual Services	24,872	31,480	25,000	6,480
Commodities	39,230	33,413	45,000	(11,587)
Capital Outlay	9,364	27,148	26,000	1,148
Other	0	0	0	0
Transfers out	40,000	40,000	40,000	0
<b>Total Expenditures</b>	<u>141,056</u>	<u>160,145</u>	<u>166,000</u>	<u>(5,855)</u>
<b>Receipts Over (Under) Expenditures</b>	56	(2,999)	<u>\$ (11,855)</u>	<u>\$ 8,856</u>
<b>Unencumbered Cash, January 1</b>	<u>4,580</u>	<u>4,636</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 4,636</u>	<u>\$ 1,637</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2K

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

FIRE DISTRICT NO. 1 - EQUIPMENT RESERVE

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 20,000	\$ 20,000
Other receipts	115	250
Total Receipts	<u>20,115</u>	<u>20,250</u>
Expenditures		
Equipment	9,740	17,847
Other	0	0
Total Expenditures	<u>9,740</u>	<u>17,847</u>
Receipts Over (Under) Expenditures	10,375	2,403
Unencumbered Cash, January 1	<u>34,379</u>	<u>44,754</u>
Unencumbered Cash, December 31	<u>\$ 44,754</u>	<u>\$ 47,157</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2L

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

FIRE DISTRICT NO. 1 - BUILDING

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 20,000	\$ 20,000
Other receipts	3,100	0
Total Receipts	<u>23,100</u>	<u>20,000</u>
Expenditures		
Buildings	3,350	30,000
Other	0	0
Total Expenditures	<u>3,350</u>	<u>30,000</u>
Receipts Over (Under) Expenditures	19,750	(10,000)
Unencumbered Cash, January 1	<u>108,404</u>	<u>128,154</u>
Unencumbered Cash, December 31	<u>\$ 128,154</u>	<u>\$ 118,154</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, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

COUNTY HEALTH

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts</b>				
Ad Valorem	\$ 22,914	\$ 15,652	\$ 15,834	\$ (182)
Neighborhood Revitalization Rebates	(106)	(115)	0	(115)
Delinquent	378	152	0	152
Commercial Vehicle	64	41	36	5
Motor Vehicle	1,555	1,299	1,005	294
Recreational Vehicle	46	34	25	9
Fees & Donations	131,371	128,137	0	128,137
<b>Total Receipts</b>	<b>156,222</b>	<b>145,200</b>	<b>16,900</b>	<b>128,300</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Contractual Services	152,083	180,112	30,400	149,712
Commodities	0	0	0	0
Adjustment for budget credits	0	0	128,137	(128,137)
<b>Total Expenditures</b>	<b>152,083</b>	<b>180,112</b>	<b>158,537</b>	<b>21,575</b>
Receipts Over (Under) Expenditures	4,139	(34,912)	\$ (141,637)	\$ 106,725
Unencumbered Cash, January 1	19,040	23,179		
Unencumbered Cash, December 31	\$ 23,179	\$ (11,733)		

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, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

SERVICE PROGRAM FOR THE ELDERLY

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts</b>				
Ad Valorem	\$ 86,110	\$ 89,850	\$ 87,012	\$ 2,838
Neighborhood Revitalization Rebates	(401)	(661)	0	(661)
Delinquent	858	506	0	506
Commercial Vehicle	182	151	171	(20)
Motor Vehicle	4,478	4,540	4,551	(11)
Recreational Vehicle	132	125	84	41
Fees & Donations	48,416	52,216	57,000	(4,784)
Transfers in	0	30,000	30,000	0
<b>Total Receipts</b>	<u>139,775</u>	<u>176,727</u>	<u>178,818</u>	<u>(2,091)</u>
<b>Expenditures</b>				
Personal Services	134,354	154,983	144,000	10,983
Contractual Services	16,723	14,375	26,000	(11,625)
Commodities	13,149	10,380	22,500	(12,120)
Capital Outlay	670	0	0	0
Other	0	0	0	0
<b>Total Expenditures</b>	<u>164,896</u>	<u>179,738</u>	<u>192,500</u>	<u>(12,762)</u>
Receipts Over (Under) Expenditures	(25,121)	(3,011)	<u>\$ (13,682)</u>	<u>\$ 10,671</u>
Unencumbered Cash, January 1	<u>39,389</u>	<u>14,268</u>		
Unencumbered Cash, December 31	<u>\$ 14,268</u>	<u>\$ 11,257</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, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

ROAD AND BRIDGE

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts</b>				
Ad Valorem	\$ 1,365,589	\$ 1,344,770	\$ 1,361,327	\$ (16,557)
Neighborhood Revitalization Rebates	(6,371)	(9,888)	0	(9,888)
Delinquent	11,630	7,887	0	7,887
Commercial Vehicle	2,640	2,401	2,170	231
Motor Vehicle	64,417	70,615	60,044	10,571
Recreational Vehicle	1,904	1,959	1,478	481
Other Receipts	439,155	477,747	322,947	154,800
<b>Total Receipts</b>	<u>1,878,964</u>	<u>1,895,491</u>	<u>1,747,966</u>	<u>147,525</u>
<b>Expenditures</b>				
Personal Services	433,354	604,550	566,500	38,050
Contractual Services	279,749	585,803	205,000	380,803
Commodities	658,055	602,438	885,500	(283,062)
Capital outlay	46,240	153,645	300,000	(146,355)
Transfer out	250,000	0	0	0
Other	0	0	3,691	(3,691)
<b>Total Expenditures</b>	<u>1,667,398</u>	<u>1,946,436</u>	<u>1,960,691</u>	<u>(14,255)</u>
<b>Receipts Over (Under) Expenditures</b>	211,566	(50,945)	<u>\$ (212,725)</u>	<u>\$ 161,780</u>
<b>Unencumbered Cash, January 1</b>	<u>160,269</u>	<u>371,835</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 371,835</u>	<u>\$ 320,890</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, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

SPECIAL BRIDGE

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts</b>				
Ad Valorem	\$ 113,811	\$ 119,799	\$ 121,232	\$ (1,433)
Neighborhood Revitalization Rebates	(531)	(881)	0	(881)
Delinquent	1,350	685	0	685
Commercial Vehicle	242	200	181	19
Motor Vehicle	5,905	6,011	5,001	1,010
Recreational Vehicle	175	165	123	42
Other Receipts	0	0	0	0
<b>Total Receipts</b>	<u>120,952</u>	<u>125,979</u>	<u>126,537</u>	<u>(558)</u>
<b>Expenditures</b>				
Bridge projects	123,400	131,685	132,576	(891)
Transfer out	0	0	0	0
<b>Total Expenditures</b>	<u>123,400</u>	<u>131,685</u>	<u>132,576</u>	<u>(891)</u>
Receipts Over (Under) Expenditures	(2,448)	(5,706)	<u>\$ (6,039)</u>	<u>\$ 333</u>
Unencumbered Cash, January 1	<u>16,321</u>	<u>13,873</u>		
Unencumbered Cash, December 31	<u>\$ 13,873</u>	<u>\$ 8,167</u>		



CHASE COUNTY, KANSAS

Schedule 2Q

Schedule of Receipts and Expenditures-Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

SPECIAL ROAD

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Ad Valorem	\$ 113,814	\$ 119,799	\$ 121,232	\$ (1,433)
Neighborhood Revitalization Rebates	(531)	(881)	0	(881)
Delinquent	1,339	685	0	685
Commercial Vehicle	242	200	181	19
Motor Vehicle	5,905	6,011	5,001	1,010
Recreational Vehicle	174	165	123	42
State of Kansas	41,981	39,907	0	39,907
Other	18,045	0	0	0
<b>Total Receipts</b>	<u>180,969</u>	<u>165,886</u>	<u>126,537</u>	<u>39,349</u>
<b>Expenditures</b>				
Roads	105,099	126,354	131,482	(5,128)
Transfer out	0	0	0	0
<b>Total Expenditures</b>	<u>105,099</u>	<u>126,354</u>	<u>131,482</u>	<u>(5,128)</u>
<b>Receipts Over (Under) Expenditures</b>	75,870	39,532	<u>\$ (4,945)</u>	<u>\$ 44,477</u>
<b>Unencumbered Cash, January 1</b>	<u>7,894</u>	<u>83,764</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 83,764</u>	<u>\$ 123,296</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2R

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

ROAD MACHINERY & BRIDGE BUILDING

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 250,000	\$ 0
Other receipts	129,926	12,015
Total Receipts	<u>379,926</u>	<u>12,015</u>
Expenditures		
Equipment & bridge	514,886	279,487
Other	0	0
Total Expenditures	<u>514,886</u>	<u>279,487</u>
Receipts Over (Under) Expenditures	(134,960)	(267,472)
Unencumbered Cash, January 1	<u>538,003</u>	<u>403,043</u>
Unencumbered Cash, December 31	<u>\$ 403,043</u>	<u>\$ 135,571</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, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

COUNTY FAIR BUILDING

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Ad Valorem	\$ 1,423	\$ 1,438	\$ 1,464	\$ (26)
Neighborhood Revitalization Rebates	(6)	(11)	0	(11)
Delinquent	15	9	0	9
Commercial Vehicle	3	3	2	1
Motor Vehicle	76	76	63	13
Recreational Vehicle	2	2	2	0
Other Receipts	0	0	0	0
Total Receipts	<u>1,513</u>	<u>1,517</u>	<u>1,531</u>	<u>(14)</u>
<b>Expenditures</b>				
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	(37)	(33)	<u>\$ (19)</u>	<u>\$ (14)</u>
Unencumbered Cash, January 1	<u>41</u>	<u>4</u>		
Unencumbered Cash, December 31	<u>\$ 4</u>	<u>\$ (29)</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, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

MENTAL HEALTH

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Ad Valorem	\$ 6,544	\$ 7,722	\$ 7,795	\$ (73)
Neighborhood Revitalization Rebates	(30)	(57)	0	(57)
Delinquent	57	39	0	39
Commercial Vehicle	13	11	10	1
Motor Vehicle	331	343	288	55
Recreational Vehicle	10	9	7	2
Other Receipts	0	0	0	0
Total Receipts	<u>6,925</u>	<u>8,067</u>	<u>8,100</u>	<u>(33)</u>
<b>Expenditures</b>				
Mental Health	<u>7,000</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>
Total Expenditures	<u>7,000</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	(75)	67	<u>\$ 100</u>	<u>\$ (33)</u>
Unencumbered Cash, January 1	<u>(3)</u>	<u>(78)</u>		
Unencumbered Cash, December 31	<u>\$ (78)</u>	<u>\$ (11)</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, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

SPECIAL PARKS & RECREATION

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Liquor Tax	\$ 1,252	\$ 1,200	\$ 1,000	\$ 200
Other	0	0	0	0
Total Receipts	<u>1,252</u>	<u>1,200</u>	<u>1,000</u>	<u>200</u>
Expenditures				
Parks & Recreation	9,300	0	13,179	(13,179)
Other	0	0	0	0
Total Expenditures	<u>9,300</u>	<u>0</u>	<u>13,179</u>	<u>(13,179)</u>
Receipts Over (Under) Expenditures	(8,048)	1,200	<u>\$ (12,179)</u>	<u>\$ 13,379</u>
Unencumbered Cash, January 1	<u>11,179</u>	<u>3,131</u>		
Unencumbered Cash, December 31	<u>\$ 3,131</u>	<u>\$ 4,331</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, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

SPECIAL ALCOHOL

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Liquor Tax	\$ 2,405	\$ 2,306	\$ 2,000	\$ 306
Other	0	0	0	0
Total Receipts	<u>2,405</u>	<u>2,306</u>	<u>2,000</u>	<u>306</u>
<b>Expenditures</b>				
Contractual Services	0	2,500	12,611	(10,111)
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>2,500</u>	<u>12,611</u>	<u>(10,111)</u>
Receipts Over (Under) Expenditures	2,405	(194)	<u>\$ (10,611)</u>	<u>\$ 10,417</u>
Unencumbered Cash, January 1	<u>8,611</u>	<u>11,016</u>		
Unencumbered Cash, December 31	<u>\$ 11,016</u>	<u>\$ 10,822</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, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

TOURISM, CONVENTION, & PROMOTION

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Guest Tax	\$ 37,807	\$ 34,492	\$ 40,000	\$ (5,508)
Other	0	0	0	0
Total Receipts	<u>37,807</u>	<u>34,492</u>	<u>40,000</u>	<u>(5,508)</u>
Expenditures				
Contractual Services	30,000	35,000	87,018	(52,018)
Other	0	0	0	0
Total Expenditures	<u>30,000</u>	<u>35,000</u>	<u>87,018</u>	<u>(52,018)</u>
Receipts Over (Under) Expenditures	7,807	(508)	<u>\$ (47,018)</u>	<u>\$ 46,510</u>
Unencumbered Cash, January 1	<u>32,612</u>	<u>40,419</u>		
Unencumbered Cash, December 31	<u>\$ 40,419</u>	<u>\$ 39,911</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2X

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

SPECIAL EQUIPMENT RESERVE

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	\$ 100,000	\$ 0
Other receipts	0	120,540
Total Receipts	<u>100,000</u>	<u>120,540</u>
Expenditures		
Equipment	109,020	223,310
Other	0	0
Total Expenditures	<u>109,020</u>	<u>223,310</u>
Receipts Over (Under) Expenditures	(9,020)	(102,770)
Unencumbered Cash, January 1	<u>504,507</u>	<u>495,487</u>
Unencumbered Cash, December 31	<u>\$ 495,487</u>	<u>\$ 392,717</u>

See Accompanying Auditor's Report.



CHASE COUNTY, KANSAS

Schedule 2Y

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

CAPITAL IMPROVEMENT RESERVE

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	\$ 100,000	\$ 0
Other receipts	0	20,445
Total Receipts	<u>100,000</u>	<u>20,445</u>
Expenditures		
Capital Improvements	73,395	15,000
Other	0	0
Total Expenditures	<u>73,395</u>	<u>15,000</u>
Receipts Over (Under) Expenditures	26,605	5,445
Unencumbered Cash, January 1	<u>535,573</u>	<u>562,178</u>
Unencumbered Cash, December 31	<u>\$ 562,178</u>	<u>\$ 567,623</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 22

Schedule of Receipts and Expenditures-Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

EMERGENCY TELEPHONE SERVICE

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Licenses & Fees	\$ 60,130	\$ 60,011	\$ 59,000	\$ 1,011
Other	0	0	0	0
Total Receipts	<u>60,130</u>	<u>60,011</u>	<u>59,000</u>	<u>1,011</u>
<b>Expenditures</b>				
911 Services	120,639	71,659	210,818	(139,159)
Other	0	0	0	0
Total Expenditures	<u>120,639</u>	<u>71,659</u>	<u>210,818</u>	<u>(139,159)</u>
Receipts Over (Under) Expenditures	(60,509)	(11,648)	<u>\$ (151,818)</u>	<u>\$ 140,170</u>
Unencumbered Cash, January 1	<u>146,886</u>	<u>86,377</u>		
Unencumbered Cash, December 31	<u>\$ 86,377</u>	<u>\$ 74,729</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AA

Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

SPECIAL LAW

	Prior Year Actual	Current Year Actual
	<u>          </u>	<u>          </u>
Receipts		
Transfers in	\$          0	\$          0
Other receipts	<u>          0</u>	<u>      14,000</u>
Total Receipts	<u>          0</u>	<u>      14,000</u>
 Expenditures		
Equipment	0	247
Other	<u>          0</u>	<u>          0</u>
Total Expenditures	<u>          0</u>	<u>          247</u>
 Receipts Over (Under) Expenditures	0	13,753
 Unencumbered Cash, January 1	<u>          956</u>	<u>          956</u>
 Unencumbered Cash, December 31	<u><u>          \$ 956</u></u>	<u><u>          \$ 14,709</u></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, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

DETENTION EXCESS

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts</b>				
Transfer from Detention	\$ 144,000	\$ 144,000	\$ 144,000	\$ 0
Other	0	0	0	0
Total Receipts	<u>144,000</u>	<u>144,000</u>	<u>144,000</u>	<u>0</u>
<b>Expenditures</b>				
Transfers out by Commissioners	0	0	0	0
Other	22,826	223,288	442,587	(219,299)
Total Expenditures	<u>22,826</u>	<u>223,288</u>	<u>442,587</u>	<u>(219,299)</u>
Receipts Over (Under) Expenditures	121,174	(79,288)	<u>\$ (298,587)</u>	<u>\$ 219,299</u>
Unencumbered Cash, January 1	<u>298,988</u>	<u>420,162</u>		
Unencumbered Cash, December 31	<u>\$ 420,162</u>	<u>\$ 340,874</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AC

Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2023

GRANT FUNDS

	ARPA Current Year Actual	LSSE Current Year Actual	PILT Current Year Actual	LATCF Current Year Actual	Kansas Fights Addiction Current Year Actual	Chase Co Housing Current Year Actual	Grant Fund Total
Receipts							
Program receipts	\$ 19,826	3,200	101	\$ 50,000	\$ 4,463	\$ 0	\$ 77,590
Other reimbursements	0	0	0	0	0	0	0
Total Receipts	<u>19,826</u>	<u>3,200</u>	<u>101</u>	<u>50,000</u>	<u>4,463</u>	<u>0</u>	<u>77,590</u>
Expenditures							
Program expenditures	10,953	0	0	8,789	0	100	19,842
Other	0	0	0	0	0	0	0
Total Expenditures	<u>10,953</u>	<u>0</u>	<u>0</u>	<u>8,789</u>	<u>0</u>	<u>100</u>	<u>19,842</u>
Receipts Over (Under) Expenditures	8,873	3,200	101	41,211	4,463	(100)	57,748
Unencumbered Cash, January 1	<u>235,495</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>484</u>	<u>17,323</u>	<u>303,302</u>
Unencumbered Cash, December 31	<u>\$ 244,368</u>	<u>\$ 3,200</u>	<u>\$ 101</u>	<u>\$ 91,211</u>	<u>\$ 4,947</u>	<u>\$ 17,223</u>	<u>\$ 361,050</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, 2023  
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

BOND AND INTEREST

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Delinquent	\$ 3	\$ 0	\$ 0	\$ 0
Other	0	0	0	0
Total Receipts	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</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	3	0	<u>\$ (9,969)</u>	<u>\$ 9,969</u>
Unencumbered Cash, January 1	<u>9,970</u>	<u>9,973</u>		
Unencumbered Cash, December 31	<u>\$ 9,973</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, 2023

TRUST FUNDS

	Conceal Carry Permit	Gifts	Registered Offender	Heritage Trust	Park Bridge Escrow	Crime Prevention	Prosecuting Attorney Training	Forfeiture Funds
<b>Receipts</b>								
State of Kansas	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other fees	260	0	1,000	1,655	4,550	13,860	1,979	12,903
Total Receipts	<u>260</u>	<u>0</u>	<u>1,000</u>	<u>1,655</u>	<u>4,550</u>	<u>13,860</u>	<u>1,979</u>	<u>12,903</u>
<b>Expenditures</b>								
Program Expenditures	0	738	1,860	1,793	0	8,410	106	0
Other	0	0	0	0	0	0	0	8,167
Total Expenditures	<u>0</u>	<u>738</u>	<u>1,860</u>	<u>1,793</u>	<u>0</u>	<u>8,410</u>	<u>106</u>	<u>8,167</u>
Receipts Over (Under) Expenditures	260	(738)	(860)	(138)	4,550	5,450	1,873	4,736
Unencumbered Cash, January 1	<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>	<u>0</u>
Unencumbered Cash, December 31	<u>\$ 296</u>	<u>\$ 0</u>	<u>\$ 1,726</u>	<u>\$ 280</u>	<u>\$ 126,640</u>	<u>\$ 12,870</u>	<u>\$ 21,380</u>	<u>\$ 4,736</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AF

Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2023

TRUST FUNDS

	Prosecuting Attorney Trust	Court Trustee	County Attorney Trust	Domestic Violence	Juvenile Probation	Motor Vehicle Operating	County Attorney Worthless Ck	Sesqui- centennial
<b>Receipts</b>								
State of Kansas	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other fees	0	0	0	0	25	20,683	0	9,600
Total Receipts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25</u>	<u>20,683</u>	<u>0</u>	<u>9,600</u>
<b>Expenditures</b>								
Program Expenditures	121	0	0	0	0	23,853	0	13,032
Other	0	0	0	0	0	0	0	0
Transfer out	0	0	0	0	0	0	0	0
Total Expenditures	<u>121</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,853</u>	<u>0</u>	<u>13,032</u>
Receipts Over (Under) Expenditure:	(121)	0	0	0	25	(3,170)	0	(3,432)
Unencumbered Cash, January 1	<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>
Unencumbered Cash, December 31	<u>\$ 1,991</u>	<u>\$ 2,510</u>	<u>\$ 5,922</u>	<u>\$ 460</u>	<u>\$ 1,491</u>	<u>\$ 3,209</u>	<u>\$ 465</u>	<u>\$ 1,547</u>

See Accompanying Auditor's Report.



CHASE COUNTY, KANSAS

Schedule 3

Schedule of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2023

AGENCY FUNDS

Fund	Cash Balance Beginning	Cash Receipts	Cash Disbursements	Cash Balance Ending
Cities	\$ 0	\$ 518,844	\$ 518,844	\$ 0
Stray Animal	382	0	0	382
ROD Escrow	3,070	0	193	2,877
Oil & Gas	1,598	0	0	1,598
Jail Commissary Sales Tax	0	20,783	20,783	0
Game Licenses	(130)	2,601	2,680	(209)
Motor Vehicle Licenses	0	265,859	270,041	(4,182)
Sales Tax	0	203,680	199,498	4,182
Driver License Fees	0	6,509	6,509	0
Detention Facility	31,859	553,872	551,916	33,815
District Court	0			0
Law Library	63,255	7,445	3,818	66,882
Other Districts	1,330	257,045	258,376	(1)
Schools	0	3,892,709	3,892,709	0
State	0	95,147	95,147	0
State Library	0	65,988	65,988	0
Taxes	6,006,989	9,013,695	8,735,045	6,285,639
Townships	0	104,896	104,896	0
Watershed Districts	7,456	59,121	56,613	9,964
<b>Total</b>	<b>\$ 6,115,809</b>	<b>\$ 15,068,194</b>	<b>\$ 14,783,056</b>	<b>\$ 6,400,947</b>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 4

Reconciled 2022 Tax Roll  
For the Year Ended December 31, 2023

Original Tax Roll Abstract	
Ad Valorem	\$ 8,281,236
16/20M	37,475
Watercraft	6,335
Subsequent Adjustments	
Added Tax	7,405
Abated Tax	(68,493)
	<u>\$ 8,263,958</u>
Tax Roll Collections	
2022 Collections	\$ 5,895,892
2023 Collections	2,253,852
Uncollected Tax	
Personal Property Tax Warrants	7,451
Real Estate Redemptions	102,064
Uncollected/collected undistributed/other	4,699
	<u>\$ 8,263,958</u>

See Accompanying Auditor's Report.