

CHASE COUNTY, KANSAS

INDEPENDENT AUDITORS' REPORT AND
REGULATORY BASIS FINANCIAL STATEMENT

Year Ended December 31, 2016

ALDRICH AND COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS
COUNCIL GROVE, KANSAS

CHASE COUNTY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended December 31, 2016

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Independent Auditors' Report

Board of Commissioners
Chase County, Kansas
Cottonwood Falls, KS 66845

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Chase County, Kansas as of and for the year ended December 31, 2016 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Kansas Municipal Audit and Accounting Guide. Those standards and the Kansas Municipal Audit and Accounting Guide require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on the U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, Chase County, Kansas prepared this financial statement to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on the U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on the U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Chase County, Kansas, as of December 31, 2016, or the changes in its financial position or cash flows for the year then ended.

Opinion on Regulatory Basis of Accounting

In our 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, 2016, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our 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 2015 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 our 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.

Aldrich & Company, LLC

Aldrich & Company LLC
Certified Public Accountants
October 31, 2017

CHASE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2016

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund	\$ 1,245,483	\$ 0	\$ 2,231,190	\$ 2,052,926	\$ 1,423,747	\$ 50,735	\$ 1,474,482
Special Purpose Funds							
Detention Facility	582,515		1,682,177	1,704,956	559,736	23,873	583,609
Courthouse Preservation	293,145		476	10,390	283,231	7,850	291,081
Treasurer Technology	901		926	312	1,515	0	1,515
District Court Technology	3,110		2,183	0	5,293	0	5,293
Clerk Technology	901		926	0	1,827	0	1,827
Register of Deeds Technology	8,392		3,723	2,794	9,321	724	10,045
Special Ambulance Equipment	477		0	0	477	0	477
Fire District No. 1	23,325		122,523	125,382	20,466	6,783	27,249
Fire District #1 Equipment	57,005		25,600	37,195	45,410	3,000	48,410
Fire District #1 Building	106,933		20,000	2,528	124,405	0	124,405
County Health	15,150		80,590	97,544	(1,804)	2,108	304
Service Program for the Elderly	48,462		141,541	103,888	86,115	2,104	88,219
Road and Bridge	119,250		1,047,553	915,244	251,559	13,066	264,625
Special Bridge	290,972		200,748	360,189	131,531	162,659	294,190
Special Road and Bridge	37,762		223,171	190,685	70,248	0	70,248
Road Machinery & Bridge Building	126,966		140,000	139,140	127,826	408,604	536,430
County Fair Building	(7)		1,585	1,500	78	0	78
Mental Health	54		3,071	3,000	125	0	125
Bridge Building - KDOT Exchange Pr	503,534		48,462	492,230	59,766	0	59,766
Special Parks and Recreation	6,453		829	0	7,282	0	7,282
Special Alcohol Program	3,058		1,586	2,400	2,244	0	2,244
Tourism, Convention, & Promotion	240		12,807	12,500	547	0	547
Special Equipment Reserve	58,919		7,250	31,900	34,269	0	34,269
Capital Improvement Reserve	100,267		0	0	100,267	0	100,267
Emergency Telephone Service	175,458		50,164	71,440	154,182	6,198	160,380
Special Law Enforcement	956		0	0	956	0	956
Bond and Interest Funds							
Courthouse Debt	902		0	0	902	0	902
Bond and Interest	8,367		223	0	8,590	0	8,590
Detention Center Bond Reserve	300,000		300,000	0	600,000	0	600,000
Detention Center Principal and Intere	72,164		80,400	74,893	77,671	0	77,671

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, 2016

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Trust Funds							
Conceal and Carry	1,222		163	0	1,385	0	1,385
Gifts	1,938		0	0	1,938	0	1,938
Registered Offenders	904		360	664	600	0	600
Heritage Trust	570		1,863	1,826	607	0	607
Park Bridge Escrow	121,520		327	0	121,847	0	121,847
Crime Prevention	14,338		12,910	2,544	24,704	37	24,741
Prosecuting Attorney Training	9,954		2,075	221	11,808	0	11,808
Prosecuting Attorney	2,112		0	0	2,112	0	2,112
Court Trustees	2,510		0	0	2,510	0	2,510
County Attorney	3,554		30	0	3,584	0	3,584
Domestic Violence	1,100		100	0	1,200	0	1,200
Juvenile Probation	1,176		30	0	1,206	0	1,206
Motor Vehicle Operating	2,170		35,210	32,309	5,071	732	5,803
Cournty Attorney Worthless Check	0	0	894	363	531	0	531
Total Reporting Entity (Excluding Agency Funds Schedule 3)	<u>\$ 4,354,181</u>	<u>\$ 0</u>	<u>\$ 6,483,664</u>	<u>\$ 6,470,963</u>	<u>\$ 4,366,883</u>	<u>\$ 688,473</u>	<u>\$ 5,055,356</u>

Composition of Cash Balance:

Cash on Hand	
County Treasurer	\$ 13,306
Checking accounts	
Cottonwood Valley-Treasurer	88,363
Citizens State-Treasurer	1,131,570
Citizens State-Detention	12,456
Citizens State-County Attorney	531
Citizens State-Law Library	60,698
Citizens State-District Court	2,393
State of Kansas Pooled Money Investment Portfolio - Overnight Pool	5,580,293
Investments	
State of Kansas Municipal Investment Pool	1,124,990
Cottonwood Valley	511,760
Citizens State	838,617
Total Cash Balance	9,364,977
Less: Agency Funds per Schedule 3	(4,309,621)
Total Reporting Entity(Excluding Agency Funds)	<u>\$ 5,055,356</u>

The notes to the financial statement are an integral part of this statement.

CHASE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

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

Trust Fun - : Funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

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

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

The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for 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 or outflows, 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, with the balance to be paid on or before May 10 of the ensuing 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.

CHASE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

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 interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Treasurer Tech, District Court Tech, Clerk Tech, Register of Deeds Tech, Ambulance Equipment Fund, Fire Equipment Fund, Fire Building Fund, Road Machinery and Bridge Building Fund, Bridge Building Fund, Equipment Reserve Fund, Capital Improvements Reserve Fund, Special Law Fund, and the Detention Center Reserve Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other Kansas statutes, or by use of internal spending limits established by the governing body.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and legal representatives of the municipality.

K.S.A 9-1402 and 9-1405 require that the county deposits be adequately secured at all times during the year. Deposits were not adequately secured for a short period during 2016.

K.S.A 79-2935 requires that no indebtedness is created in excess of budgeted amounts. The Fire District #1 Fund, Tourism, Convention & Promotion Fund, and the Special Bridge Fund exceeded their budgeted authority.

Management is not aware of any other items of noncompliance with Kansas statutes.

CHASE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2016

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 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, 2016.

At December 31, 2016, the County's carrying amount of deposits was \$2,646,388 and the bank balance was \$2,970,073. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$602,514 was covered by federal depository insurance, \$2,367,559 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 counterparty, the County 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, 2016, the County had invested \$6,705,283 in the State's municipal investment pool. The Pool carries a Standard & Poor's rating of AAAf/S1+. 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 US 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.

NOTE 4 – TRANSFERS

During 2016, the County transferred monies between funds as allowed by applicable Kansas statutes. The following schedule details transfers made.

Transferred from:	Transferred to:	Statute	Amount
Rural Fire	Fire Equipment Reserve	19-119	\$ 20,000
Rural Fire	Fire Capital Improvement Reserve	19-120	20,000
Road & Bridge	Road Machinery & Bldg	68-141g	140,000
Detention Center	Detention P&I	Res 2006-6	80,400
Detention Center	Detention Bond Reserve	Res 2006-6	300,000

CHASE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2016

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, and 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 contribution rate at 6% of covered salary for KPERs 1, 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 rates for KPERs 1 and KPERs 2 and KPERs 3 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 1.00% contribution rate through March 31, 2016 with a 0% moratorium until June 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 9.18% for the fiscal year ended December 31, 2016. Contributions to the pension plan from Chase County were \$163,039 for the year ended December 31, 2016.

Net Pension Liability - At December 31, 2016, Chase County's proportionate share of the collective net pension liability reported by KPERs was \$1,657,982. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. 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, 2016

NOTE 6 – LONG-TERM DEBT

General Obligation Bonds

General obligation bonds, payable from future property tax revenues and special assessments, are serial bonds to be retired through calendar year 2032. At December 31, 2016, the bonds consisted of the following:

On March 21, 2013, the County issued general obligation bonds to refinance Detention Center general obligation bonds. These Series 2016 bonds carry interest rates between 2.0 to 3.00%. Semi-annual interest payments began starting June 1, 2013. The bonds mature annually starting June 1, 2014 with the last bond maturing on December 1, 2032.

Lease Agreements

The county entered into a lease agreement for the purchase of a Caterpillar excavator on July 20, 2015. Five annual payments of \$33,540 were scheduled. The first payment was made in July 2016. The lease terminates in any budgeted year in which insufficient appropriated funds exist to meet the lease obligation, and the County must return the leased equipment to the lessor. Payments were made from the Road Machinery and Building fund.

The county entered into a lease agreement for the purchase of 2016 12M3 Caterpillar motor graders on November 2, 2016. Two annual payments of \$113,131 were scheduled. The first payment was scheduled on April 1, 2018. The lease terminates in any budgeted year in which insufficient appropriated funds exist to meet the lease obligation, and the County must return the leased equipment to the lessor.

The county entered into a lease agreement for the purchase of 2016 12M3 Caterpillar motor grader on November 2, 2016. Two annual payments of \$60,327 were scheduled. The first payment was scheduled on April 1, 2018. The lease terminates in any budgeted year in which insufficient appropriated funds exist to meet the lease obligation, and the County must return the leased equipment to the lessor.

The county entered into a lease agreement for the purchase of 12M3 Caterpillar motor graders on April 30, 2015. Two annual payments of \$105,600 were scheduled. The first payment was scheduled on March 31, 2016. The lease terminates in any budgeted year in which insufficient appropriated funds exist to meet the lease obligation, and the County must return the leased equipment to the lessor. Payments were made from the Road Machinery and Building fund.

The county entered into a lease agreement for the purchase of a 2013 ambulance on May 30, 2013. A down payment of \$20,000 was paid in 2013. Three annual payments of \$36,715 were scheduled. The first payment was scheduled on May 28, 2014. The lease terminates in any budgeted year in which insufficient appropriated funds exist to meet the lease obligation, and the County must return the leased equipment to the lessor. Payments were made from the general fund.

CHASE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2016

NOTE 6 – LONG-TERM DEBT (CONT)

Changes in long term liabilities for the County for the year ended December 31, 2016 are as follows:

	Interest Rate	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance Payable December 31	Interest Paid
General Obligation Bonds									
Paid by Tax Levies:									
Series 2013A	2-3%	3/21/2013	1,145,000	10/1/2032	995,000	0	50,000	945,000	25,894
Capital Lease									
320 EL Caterpillar excavator	3.20%	7/20/2015	124,080	7/20/2019	124,080	0	29,570	94,510	3,970
2016 12M3 Caterpillar graders	1.99%	11/2/2016	217,936	4/1/2019	0	217,936	0	217,936	0
2016 12M3 Caterpillar graders	1.99%	11/2/2016	116,214	4/1/2019	0	116,214	0	116,214	0
12M3 Caterpillar grader	2.70%	4/30/2015	203,371	3/31/2017	203,371	0	100,545	102,826	5,055
Ambulance	2.44%	5/30/2013	104,980	5/30/2016	35,839	0	35,839	0	877
Total Contractual Indebtedness					\$ 1,358,290	\$ 334,150	\$ 215,954	\$ 1,476,486	\$ 35,796

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

	2017	2018	2019	2020	2021	2022-2026	2027-2031	2032	Total
Principal									
General Obligation Bonds									
Series 2013A	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 55,000	\$ 285,000	\$ 335,000	\$ 70,000	\$ 945,000
Capital Lease									
320 EL Caterpillar excavator	30,516	31,493	32,501	0	0	0	0	0	94,510
2016 12M3 Caterpillar graders	0	107,012	110,924	0	0	0	0	0	217,936
2016 12M3 Caterpillar graders	0	57,064	59,150	0	0	0	0	0	116,214
12M3 Caterpillar graders	102,826	0	0	0	0	0	0	0	102,826
Ambulance	0	0	0	0	0	0	0	0	0
Total Principal	183,342	245,569	252,575	50,000	55,000	285,000	335,000	70,000	1,476,486
Interest									
General Obligation Bonds									
Series 2013A	23,894	22,894	21,831	20,769	19,706	80,256	40,775	2,100	232,225
Capital Lease									
320 EL Caterpillar excavator	3,024	2,048	1,040	0	0	0	0	0	6,112
2016 12M3 Caterpillar graders	0	6,119	2,207	0	0	0	0	0	8,326
2016 12M3 Caterpillar graders	0	3,263	1,177	0	0	0	0	0	4,440
12M3 Caterpillar graders	2,776	0	0	0	0	0	0	0	2,776
Ambulance	0	0	0	0	0	0	0	0	0
Total Interest	29,694	34,324	26,255	20,769	19,706	80,256	40,775	2,100	253,879
Total Principal and Interest	\$ 213,036	\$ 279,893	\$ 278,830	\$ 70,769	\$ 74,706	\$ 365,256	\$ 375,775	\$ 72,100	\$ 1,730,365

CHASE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2016

NOTE 7 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Compensated Absences

The County's policies regarding sick pay permits employees to accumulate eight hours sick pay per month and a maximum accumulation of 480 hours sick pay. At the end of each year, employees who have accumulated in excess of 480 hours sick leave are paid for those excess hours at one third of the employee's standard rate. There is no payment upon termination for any accumulated sick leave up to the 480 hour maximum.

The County's policies regarding vacation pay permits employees to accumulate between 8 and 12 hours per month depending upon their length of service. Employees hired before January 1, 1994 may carry over a maximum of 192 hours to the next year and employees hired after that date may carry over a maximum of 144 hours to the next year. Upon termination of employment, employees who have worked for at least 12 months, will be paid at their regular rate of pay for 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 be paid.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

NOTE 8 – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County manages these risks of loss through the purchase of various insurance policies.

REGULATORY-REQUIRED

SUPPLEMENTARY INFORMATION

CHASE COUNTY, KANSAS

Schedule 1

Summary of Expenditures-Actual and Budget
Regulatory Basis
Budgeted Funds Only
For the Year Ended December 31, 2016

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 2,724,548		\$ 2,724,548	\$ 2,052,926	\$ (671,622)
Special Purpose Funds:					
Detention Facility	2,003,900		2,003,900	1,704,956	(298,944)
Courthouse Preservation	293,500		293,500	10,390	(283,110)
Fire District No. 1	120,871		120,871	125,382	4,511
County Health	109,000		109,000	97,544	(11,456)
Service Program for the Elderly	119,840		119,840	103,888	(15,952)
Road and Bridge	940,000		940,000	915,244	(24,756)
Special Bridge	352,000		352,000	360,189	8,189
Special Road & Bridge	205,000		205,000	190,685	(14,315)
County Fair Building	1,500		1,500	1,500	0
Mental Health	3,000		3,000	3,000	0
Special Park and Recreation	7,200		7,200	0	(7,200)
Special Alcohol Program	6,900		6,900	2,400	(4,500)
Tourism, Convention, & Promotion	11,000		11,000	12,500	1,500
Emergency Telephone Service	200,000		200,000	71,440	(128,560)
Debt Service					
Courthouse Debt Service	902		902	0	(902)
Bond and Interest	7,383		7,383	0	(7,383)

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2A

General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Ad Valorem Property Tax	\$ 1,674,326	\$ 1,594,376	\$ 79,950
Neighborhood Revitalization Rebates	(13,731)	(10,000)	(3,731)
Delinquent Tax	15,561	38,547	(22,986)
Commercial Vehicle Tax	4,404	2,687	1,717
Motor Vehicle Tax	97,867	92,220	5,647
Recreational Vehicle Tax	1,557	1,482	75
Mineral Production Tax	0	0	0
16/20M Vehicle Tax	0	9,618	(9,618)
Countywide Sales Tax	176,759	165,000	11,759
Intangibles	0	0	0
Penalty and Interest	15,305	12,500	2,805
Total Taxes	<u>1,972,048</u>	<u>1,906,430</u>	<u>65,618</u>
Intergovernmental Receipts			
Federal Financial Assistance	0	3,500	(3,500)
Local Alcoholic Liquor Tax	829	750	79
Contracts with Other Governments	9,000	18,000	(9,000)
Total Intergovernmental Receipts	<u>9,829</u>	<u>22,250</u>	<u>(12,421)</u>
Licenses and Fees			
Mortgage Registration Fees	13,112	8,000	5,112
Other fees	58,520	20,000	38,520
Insurance reimbursement-sheriff pickup	27,185	0	27,185
Ambulance Service	75,807	85,000	(9,193)
Total Licenses and Fees	<u>174,624</u>	<u>113,000</u>	<u>61,624</u>
Use of Money and Property			
Interest on Investments	14,134	8,000	6,134
Other Receipts	60,555	8,000	52,555
Total Use of Money and Property	<u>74,689</u>	<u>16,000</u>	<u>58,689</u>
Total Receipts	<u>\$ 2,231,190</u>	<u>\$ 2,057,680</u>	<u>\$ 173,510</u>

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2A

General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year		Variance Over (Under)
	Actual	Budget	
Expenditures			
County Commission			
Personal Services	\$ 43,591	\$ 39,000	\$ 4,591
Commodities	19	1,000	(981)
Contractual Services	2,702	4,000	(1,298)
Total County Commission	46,312	44,000	2,312
County Clerk			
Personal Services	59,745	59,860	(115)
Commodities	1,060	2,000	(940)
Contractual Services	8,101	6,000	2,101
Total County Clerk	68,906	67,860	1,046
County Treasurer			
Personal Services	55,362	52,584	2,778
Commodities	2,483	3,300	(817)
Contractual Services	3,200	3,640	(440)
Total County Treasurer	61,045	59,524	1,521
County Attorney			
Personal Services	75,024	70,000	5,024
Commodities	2,154	5,000	(2,846)
Contractual Services	5,894	10,000	(4,106)
Total County Attorney	83,072	85,000	(1,928)
Register of Deeds			
Personal Services	42,255	43,000	(745)
Commodities	430	2,000	(1,570)
Contractual Services	5,165	4,500	665
Capital Outlay	0	0	0
Total Register of Deeds	47,850	49,500	(1,650)
District Court			
Commodities	1,236	2,000	(764)
Contractual Services	50,233	61,250	(11,017)
Capital Outlay	5,226	2,700	2,526
Total District Court	56,695	65,950	(9,255)
Courthouse - General Expense			
Personal Services	3,791	10,000	(6,209)
Commodities	3,730	5,000	(1,270)
Contractual Services	111,746	105,000	6,746
Liability Insurance	105,305	100,000	5,305
Capital Outlay	5,358	475,000	(469,642)
Total Courthouse - General	229,930	695,000	(465,070)
Balance Forward	\$ 593,810	\$ 1,066,834	\$ (473,024)

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2A

General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year		Variance Over (Under)
	Actual	Budget	
Expenditures - Balance Forward	\$ 593,810	\$ 1,066,834	\$ (473,024)
Election			
Personal Services	8,849	8,500	349
Commodities	7,407	3,500	3,907
Contractual Services	15,548	19,000	(3,452)
Capital Outlay	0	0	0
Total Election	31,804	31,000	804
Employee Benefits			
Health Insurance	245,102	270,000	(24,898)
KPERs	124,668	145,000	(20,332)
Social Security	113,412	117,000	(3,588)
Unemployment	1,199	8,000	(6,801)
Workmen's Compensation	22,753	40,000	(17,247)
Other Employee Benefits	0	60,000	(60,000)
Total Employee Benefits	507,134	640,000	(132,866)
Reappraisal			
Personal Services	23,709	29,750	(6,041)
Commodities	1,555	4,500	(2,945)
Contractual Services	61,253	57,750	3,503
Total Reappraisal	86,517	92,000	(5,483)
County Building Maintenance			
Personal Services	44,748	40,640	4,108
Commodities	3,524	5,800	(2,276)
Contractual Services	3,051	5,000	(1,949)
Capital Outlay	0	0	0
Total County Building Maintenance	51,323	51,440	(117)
Sheriff			
Personal Services	329,150	318,000	11,150
Commodities	51,840	55,000	(3,160)
Contractual Services	13,512	8,000	5,512
Capital Outlay	31,155	0	31,155
Total Sheriff	425,657	381,000	44,657
Emergency Preparedness			
Personal Services	8,277	8,500	(223)
Commodities	768	1,500	(732)
Contractual Services	6,398	3,000	3,398
Capital Outlay	0	0	0
Total Emergency Preparedness	15,443	13,000	2,443
Balance Forward	\$ 1,711,688	\$ 2,275,274	\$ (563,586)

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2A

General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year		Variance Over (Under)
	Actual	Budget	
Expenditures - Balance Forward	\$ 1,711,688	\$ 2,275,274	\$ (563,586)
Ambulance Service			
Personal Services	130,580	140,000	(9,420)
Commodities	21,716	25,500	(3,784)
Contractual Services	12,690	16,000	(3,310)
Capital Outlay	37,186	39,715	(2,529)
Total Ambulance Service	202,172	221,215	(19,043)
Noxious Weed			
Personal Services	36,729	35,554	1,175
Commodities	26,423	29,505	(3,082)
Contractual Services	5,690	5,400	290
Total Noxious Weed	68,842	70,459	(1,617)
Appropriations			
Extension Council	6,240	5,000	1,240
Fair	7,000	7,000	0
Conservation	17,000	17,000	0
Corner House	0	0	0
Kansas Legal Services	3,000	3,000	0
Hetlinger	0	3,000	(3,000)
SOS	3,000	0	3,000
Historical Society Appropriation	22,000	22,000	0
Total Appropriations	58,240	57,000	1,240
Museum			
Personal Services	7,227	8,300	(1,073)
Contractual Services	3,162	2,000	1,162
Total Musuem	10,389	10,300	89
Recycling			
Personal Services	518		518
Commodities	1,077	2,000	(923)
Contractual Services	0	8,300	(8,300)
Total Recycling	1,595	10,300	(8,705)
Transfers			
Transfer to Equipment Reserve	0	80,000	(80,000)
Total Transfers	0	80,000	(80,000)
Total Expenditures	2,052,926	2,724,548	(671,622)
Receipts Over (Under) Expenditures	178,264	\$ (666,868)	\$ 845,132
Unencumbered Cash, January 1	1,245,483		
Prior year cancelled encumbrances	0		
Unencumbered Cash, December 31	\$ 1,423,747		

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2B

Detention Facility Fund
 Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual	Budget	Variance Over (Under)
Receipts			
Prisoner housing	\$ 608,590	\$ 1,750,000	\$ (1,141,410)
Commissary	91,928	106,000	(14,072)
Immigration	949,551	490,000	459,551
Telephone	26,707	35,000	(8,293)
Other receipts	5,401	8,000	(2,599)
Total Receipts	<u>1,682,177</u>	<u>2,389,000</u>	<u>(706,823)</u>
Expenditures			
Administration			
Personal Services	43,049	40,000	3,049
Commodities	1,160	10,000	(8,840)
Contractual Services	6,960	11,000	(4,040)
Capital Outlay	1,452	3,000	(1,548)
Liability Insurance	41,588	40,000	1,588
Total Administration	<u>94,209</u>	<u>104,000</u>	<u>(9,791)</u>
Commissary			
Commodities	59,682	80,000	(20,318)
Employee Benefits	204,128	330,000	(125,872)
Food Service			
Personal Services	79,058	115,000	(35,942)
Commodities	202,173	275,000	(72,827)
Contractual Services	2,918	5,000	(2,082)
Capital Outlay	100	5,000	(4,900)
Total Food Services	<u>284,249</u>	<u>400,000</u>	<u>(115,751)</u>
Laundry			
Contractual Services	0	5,000	(5,000)
Commodities	4,068	6,000	(1,932)
Capital Outlay	185	5,000	(4,815)
Total Laundry	<u>4,253</u>	<u>16,000</u>	<u>(11,747)</u>
Maintenance and Operations			
Personal Services	18,990	26,000	(7,010)
Commodities	23,471	50,000	(26,529)
Contractual Services	139,996	160,000	(20,004)
Capital Outlay	0	5,000	(5,000)
Total Maintenance and Operations	<u>182,457</u>	<u>241,000</u>	<u>(58,543)</u>
Medical and Hygiene			
Personal Services	53,009	50,000	3,009
Commodities	10,097	15,000	(4,903)
Contractual Services	9,600	30,000	(20,400)
Total Medical and Hygiene	<u>72,706</u>	<u>95,000</u>	<u>(22,294)</u>

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2B

Detention Facility Fund
 Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual	Budget	Variance Over (Under)
Security			
Personal Services	307,647	450,000	(142,353)
Commodities	7,503	30,000	(22,497)
Contractual Services	1,407	10,000	(8,593)
Capital Outlay	2,279	10,000	(7,721)
Total Security	<u>318,836</u>	<u>500,000</u>	<u>(181,164)</u>
Transportation			
Personal Services	89,775	100,000	(10,225)
Commodities	12,878	30,000	(17,122)
Contractual Services	1,053	2,500	(1,447)
Capital Outlay	330	25,000	(24,670)
Total Transportation	<u>104,036</u>	<u>157,500</u>	<u>(53,464)</u>
Operating Transfers Out			
To Detention P&I	80,400	80,400	0
To Detention Bond Reserve	300,000	0	300,000
Total Operating Transfers Out	<u>380,400</u>	<u>80,400</u>	<u>300,000</u>
 Total Expenditures	 <u>1,704,956</u>	 <u>2,003,900</u>	 <u>(298,944)</u>
Receipts Over (Under) Expenditures	(22,779)	<u>\$ 385,100</u>	<u>\$ (407,879)</u>
Unencumbered Cash, January 1	<u>582,515</u>		
Unencumbered Cash, December 31	<u>\$ 559,736</u>		

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2C

Courthouse Preservation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual	Budget	Variance Over (Under)
Receipts			
Cash Receipts	\$ 476	\$ 0	\$ 476
Expenditures			
Contractual Services	10,390	293,500	(283,110)
Receipts Over (Under) Expenditures	(9,914)	\$ (293,500)	\$ 283,586
Unencumbered Cash, January 1	293,145		
Prior year cancelled encumbrances	0		
Unencumbered Cash, December 31	<u>\$ 283,231</u>		

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2D

Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Current Year Actual</u>
Receipts	
Treasurer Technology Fees	\$ 926
Total Cash Receipts	<u>926</u>
Expenditures	
Technology Equipment	<u>312</u>
Receipts Over (Under) Expenditures	614
Unencumbered Cash, January 1	<u>901</u>
Unencumbered Cash, December 31	<u>\$ 1,515</u>

CHASE COUNTY, KANSAS

Schedule 2E

District Court Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual
Receipts	
District Court Technology Fees	\$ 2,183
Total Cash Receipts	<u>2,183</u>
Expenditures	
Technology Equipment	<u>0</u>
Receipts Over (Under) Expenditures	2,183
Unencumbered Cash, January 1	<u>3,110</u>
Unencumbered Cash, December 31	<u>\$ 5,293</u>

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2F

Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Current Year Actual</u>
Receipts	
Clerk Technology Fees	<u>\$ 926</u>
Total Cash Receipts	<u> 926</u>
Expenditures	
Technology Equipment	<u> 0</u>
Receipts Over (Under) Expenditures	926
Unencumbered Cash, January 1	<u> 901</u>
Unencumbered Cash, December 31	<u><u>\$ 1,827</u></u>

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2G

Register of Deed Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual
Receipts	
Register of Deeds Technology Fees	\$ 3,723
Total Cash Receipts	<u>3,723</u>
Expenditures	
Technology Equipment	<u>2,794</u>
Receipts Over (Under) Expenditures	929
Unencumbered Cash, January 1	<u>8,392</u>
Unencumbered Cash, December 31	<u>\$ 9,321</u>

CHASE COUNTY, KANSAS

Schedule 2H

Special Ambulance Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual
Receipts	
Taxes and Shared Receipts	
Delinquent Tax	\$ 0
Total Receipts	<u>0</u>
Expenditures	
Capital Outlay	<u>0</u>
Total Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	0
Unencumbered Cash, January 1	<u>477</u>
Unencumbered Cash, December 31	<u>\$ 477</u>

CHASE COUNTY, KANSAS

Schedule 21

Fire District No. 1
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual	Budget	Variance Over (Under)
Receipts			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 113,387	\$ 113,306	\$ 81
Delinquent Tax	809	537	272
Commercial Vehicle Tax	336	207	129
Motor Vehicle Tax	6,821	6,953	(132)
Recreational Vehicle Tax	111	114	(3)
16/20M Vehicle Tax	0	709	(709)
Other Receipts	1,059	0	1,059
Total Receipts	<u>122,523</u>	<u>121,826</u>	<u>697</u>
Expenditures and Transfers			
Personal Services	25,415	25,179	236
Contractual Services	22,193	25,704	(3,511)
Commodities	37,774	29,988	7,786
Capital Outlay	0	0	0
Transfers out	40,000	40,000	0
Total Expenditures	<u>125,382</u>	<u>120,871</u>	<u>4,511</u>
Receipts Over (Under) Expenditures	(2,859)	<u>\$ 955</u>	<u>\$ (3,814)</u>
Unencumbered Cash, January 1	23,325		
Prior year cancelled encumbrances	<u>0</u>		
Unencumbered Cash, December 31	<u>\$ 20,466</u>		

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2J

Fire District #1 Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual
Receipts	
Transfers in	\$ 20,000
Other receipts	<u>5,600</u>
Total Receipts	<u>25,600</u>
Expenditures	
Equipment	<u>37,195</u>
Total Expenditures	<u>37,195</u>
Receipts Over (Under) Expenditures	(11,595)
Unencumbered Cash, January 1	<u>57,005</u>
Unencumbered Cash, December 31	<u><u>\$ 45,410</u></u>

CHASE COUNTY, KANSAS

Schedule 2K

Fire District #1 Building Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual
Receipts	
Transfers in	\$ 20,000
Other receipts	0
Total Receipts	<u>20,000</u>
Expenditures	
Capital Outlay	<u>2,528</u>
Total Expenditures	<u>2,528</u>
Receipts Over (Under) Expenditures	17,472
Unencumbered Cash, January 1	<u>106,933</u>
Unencumbered Cash, December 31	<u>\$ 124,405</u>

CHASE COUNTY, KANSAS

Schedule 2L

County Health Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year <u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 47,065	\$ 44,832	\$ 2,233
Neighborhood Revitalization Rebates	(394)	0	(394)
Delinquent Tax	521	1,200	(679)
Motor Vehicle Tax	2,969	2,871	98
Recreational Vehicle Tax	47	46	1
16/20M Vehicle Tax	0	299	(299)
Commercial Vehicle Tax	137	84	53
Service fees and donations	<u>30,244</u>	<u>44,000</u>	<u>(13,756)</u>
Total Receipts	<u>80,590</u>	<u>93,332</u>	<u>(12,742)</u>
Expenditures			
Health			
Personal Services	78,564	87,000	(8,436)
Contractual Services	12,148	12,000	148
Commodities	<u>6,832</u>	<u>10,000</u>	<u>(3,168)</u>
Total Expenditures and Transfers	<u>97,544</u>	<u>109,000</u>	<u>(11,456)</u>
Receipts Over (Under) Expenditures	(16,954)	<u>\$ (15,668)</u>	<u>\$ (1,286)</u>
Unencumbered Cash, January 1	<u>15,150</u>		
Unencumbered Cash, December 31	<u>\$ (1,804)</u>		

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2M

Service Program for the Elderly Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual	Budget	Variance Over (Under)
Receipts			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 106,161	\$ 101,439	\$ 4,722
Neighborhood Revitalization Rebates	(891)	0	(891)
Delinquent Tax	778	2,793	(2,015)
Motor Vehicle Tax	6,300	6,681	(381)
Recreational Vehicle Tax	102	107	(5)
16/20M Vehicle Tax	0	697	(697)
Commercial Vehicle Tax	318	195	123
Other Receipts			
East Central	26,172	0	26,172
Donations & other reimbursements	2,601	0	2,601
Total Receipts	<u>141,541</u>	<u>111,912</u>	<u>29,629</u>
Expenditures			
Social Services for the Aged and Poor			
Personal Services	81,061	100,240	(19,179)
Contractual Services	16,139	13,000	3,139
Commodities	6,688	6,600	88
Total Expenditures and Transfers	<u>103,888</u>	<u>119,840</u>	<u>(15,952)</u>
Receipts Over (Under) Expenditures	37,653	<u>\$ (7,928)</u>	<u>\$ 45,581</u>
Unencumbered Cash, January 1	<u>48,462</u>		
Unencumbered Cash, December 31	<u>\$ 86,115</u>		

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2N

Road and Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual	Budget	Variance Over (Under)
Receipts			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 628,048	\$ 598,918	\$ 29,130
Neighborhood Revitalization Rebates	(5,261)	0	(5,261)
Delinquent Tax	6,215	16,986	(10,771)
Commercial Vehicle Tax	1,935	1,184	751
Motor Vehicle Tax	40,212	40,639	(427)
16/20M Vehicle Tax	0	4,239	(4,239)
Recreational Vehicle Tax	645	653	(8)
Intergovernmental			
Special City and County Highway	215,255	219,500	(4,245)
FEMA and KS	126,647	0	126,647
Equalization and Adjustment	2,854	0	2,854
Other receipts	31,003	0	31,003
Total Receipts	<u>1,047,553</u>	<u>882,119</u>	<u>165,434</u>
Expenditures			
Transfers	140,000	140,000	0
Personal Services	378,854	400,000	(21,146)
Contractual Services	11,578	24,000	(12,422)
Commodities	384,812	376,000	8,812
Other Expenditures	0	0	0
Total Expenditures	<u>915,244</u>	<u>940,000</u>	<u>(24,756)</u>
Receipts Over (Under) Expenditures	132,309	<u>\$ (57,881)</u>	<u>\$ 190,190</u>
Unencumbered Cash, January 1	119,250		
Prior year cancelled encumbrances	<u>0</u>		
Unencumbered Cash, December 31	<u>\$ 251,559</u>		

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 20

Special Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual	Budget	Variance Over (Under)
Receipts			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 186,545	\$ 177,625	\$ 8,920
Neighborhood Revitalization Rebates	(1,560)	0	(1,560)
Delinquent Tax	1,611	5,513	(3,902)
Commercial Vehicle Tax	629	384	245
Motor Vehicle Tax	13,310	13,190	120
16/20M Vehicle Tax	0	1,376	(1,376)
Recreational Vehicle Tax	213	212	1
Total Receipts	<u>200,748</u>	<u>198,300</u>	<u>2,448</u>
Expenditures			
Contractual Services	360,189	352,000	8,189
Commodities	0	0	0
Total Expenditures	<u>360,189</u>	<u>352,000</u>	<u>8,189</u>
Receipts Over (Under) Expenditures	(159,441)	<u>\$ (153,700)</u>	<u>\$ (5,741)</u>
Unencumbered Cash, January 1	290,972		
Prior year cancelled encumbrances	<u>0</u>		
Unencumbered Cash, December 31	<u>\$ 131,531</u>		

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2P

Special Road and Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual	Budget	Variance Over (Under)
Receipts			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 194,791	\$ 185,419	\$ 9,372
Neighborhood Revitalization Rebates	(1,629)	0	(1,629)
Delinquent Tax	1,987	5,221	(3,234)
Commercial Vehicle Tax	596	364	232
Motor Vehicle Tax	12,909	12,492	417
16/20M Vehicle Tax	0	1,303	(1,303)
Recreational Vehicle Tax	206	201	5
Collections	<u>14,312</u>	<u>0</u>	<u>14,312</u>
Total Receipts	<u>223,171</u>	<u>205,000</u>	<u>18,171</u>
Expenditures			
Commodities	<u>190,685</u>	<u>205,000</u>	<u>(14,315)</u>
Total Expenditures	<u>190,685</u>	<u>205,000</u>	<u>(14,315)</u>
Receipts Over (Under) Expenditures	32,486	<u>\$ 0</u>	<u>\$ 32,486</u>
Unencumbered Cash, January 1	37,762		
Prior year cancelled encumbrances	<u>0</u>		
Unencumbered Cash, December 31	<u>\$ 70,248</u>		

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2Q

Road Machinery & Bridge Building Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual
Receipts	
Transfers In	\$ 140,000
Miscellaneous	<u>0</u>
Total Receipts	<u>140,000</u>
Expenditures	
Equipment	<u>139,140</u>
Total Expenditures	<u>139,140</u>
Receipts Over (Under) Expenditures	860
Unencumbered Cash, January 1	<u>126,966</u>
Unencumbered Cash, December 31	<u>\$ 127,826</u>

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2R

County Fair Building Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual	Budget	Variance Over (Under)
Receipts			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 1,438	\$ 1,358	\$ 80
Neighborhood Revitalization Rebates	(12)	0	(12)
Delinquent Tax	14	5,513	(5,499)
Commercial Vehicle Tax	4	3	1
Motor Vehicle Tax	91	91	0
16/20M Vehicle Tax	0	9	(9)
Recreational Vehicle Tax	1	1	0
Other Receipts	48	0	48
Total Receipts	<u>1,585</u>	<u>6,975</u>	<u>(5,390)</u>
Expenditures			
Appropriation	<u>1,500</u>	<u>1,500</u>	<u>0</u>
Total Expenditures	<u>1,500</u>	<u>1,500</u>	<u>0</u>
Receipts Over (Under) Expenditures	85	<u>\$ 5,475</u>	<u>\$ (5,390)</u>
Unencumbered Cash, January 1	(7)		
Prior year cancelled encumbrances	<u>0</u>		
Unencumbered Cash, December 31	<u>\$ 78</u>		

CHASE COUNTY, KANSAS

Schedule 2S

Mental Health
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Property Tax	\$ 2,815	\$ 2,702	\$ 113
Neighborhood Revitalization Rebates	(24)	0	(24)
Delinquent Tax	31	79	(48)
Commercial Vehicle Tax	9	6	3
Motor Vehicle Tax	167	190	(23)
16/20M Vehicle Tax	0	20	(20)
Recreational Vehicle Tax	3	3	(0)
Other Receipts	69	0	69
Total Receipts	<u>3,071</u>	<u>3,000</u>	<u>71</u>
Expenditures			
Mental Health	<u>3,000</u>	<u>3,000</u>	<u>0</u>
Total Expenditures	<u>3,000</u>	<u>3,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	71	<u>\$ 0</u>	<u>\$ 71</u>
Unencumbered Cash, January 1	<u>54</u>		
Unencumbered Cash, December 31	<u><u>\$ 125</u></u>		

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2T

Bridge Building - KDOT Exchange Program Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual
	<u> </u>
Receipts	
State Grant	\$ 48,462
	<u> </u>
Expenditures	
Capital Outlay	492,230
	<u> </u>
Receipts Over (Under) Expenditures	(443,768)
Unencumbered Cash, January 1	503,534
	<u> </u>
Unencumbered Cash, December 31	<u>\$ 59,766</u>

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2U

Special Parks and Recreation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual	Budget	Variance Over (Under)
Receipts			
Intergovernmental			
Local Alcoholic Liquor Tax	\$ 829	\$ 1,000	\$ (171)
Total Receipts	<u>829</u>	<u>1,000</u>	<u>(171)</u>
Expenditures			
Contractual Services	<u>0</u>	<u>7,200</u>	<u>(7,200)</u>
Total Expenditures	<u>0</u>	<u>7,200</u>	<u>(7,200)</u>
Receipts Over (Under) Expenditures	829	<u>\$ (6,200)</u>	<u>\$ 7,029</u>
Unencumbered Cash, January 1	6,453		
Prior year cancelled encumbrances	<u>0</u>		
Unencumbered Cash, December 31	<u>\$ 7,282</u>		

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2V

Special Alcohol Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual	Budget	Variance Over (Under)
	<u> </u>	<u> </u>	<u> </u>
Receipts			
Intergovernmental			
Local Alcoholic Liquor Tax	\$ 1,586	\$ 2,000	\$ (414)
Total Receipts	<u>1,586</u>	<u>2,000</u>	<u>(414)</u>
Expenditures			
Contractual Services	<u>2,400</u>	<u>6,900</u>	<u>(4,500)</u>
Total Expenditures	<u>2,400</u>	<u>6,900</u>	<u>(4,500)</u>
Receipts Over (Under) Expenditures	(814)	<u>\$ (4,900)</u>	<u>\$ 4,086</u>
Unencumbered Cash, January 1	3,058		
Prior year cancelled encumbrances	<u>0</u>		
Unencumbered Cash, December 31	<u>\$ 2,244</u>		

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2W

Tourism, Convention & Promotion Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual	Budget	Variance Over (Under)
Receipts			
Taxes and Shared Receipts			
Transient Guest Tax	\$ 12,807	\$ 11,000	\$ 1,807
Total Receipts	<u>12,807</u>	<u>11,000</u>	<u>1,807</u>
Expenditures			
Economic Development			
Contractual Services	12,500	11,000	1,500
Total Expenditures	<u>12,500</u>	<u>11,000</u>	<u>1,500</u>
Receipts Over (Under) Expenditures	307	<u>\$ 0</u>	<u>\$ 307</u>
Unencumbered Cash, January 1	240		
Prior year cancelled encumbrances	<u>0</u>		
Unencumbered Cash, December 31	<u>\$ 547</u>		

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2X

Special Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual
Receipts	
Equipment sales	\$ <u>7,250</u>
Expenditures	
Equipment	<u>31,900</u>
	<u>31,900</u>
Receipts Over (Under) Expenditures	(24,650)
Unencumbered Cash, January 1	<u>58,919</u>
Unencumbered Cash, December 31	<u>\$ 34,269</u>

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2Y

Capital Improvement Reserve
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Current Year Actual</u>
Receipts	\$ <u>0</u>
Expenditures	
Capital Outlay	<u>0</u>
Receipts Over (Under) Expenditures	0
Unencumbered Cash, January 1	<u>100,267</u>
Unencumbered Cash, December 31	<u>\$ 100,267</u>

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 22

Emergency Telephone Service Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual	Budget	Variance Over (Under)
Receipts			
Licenses, Fees, and Permits	\$ 50,144	\$ 45,000	\$ 5,144
Other	20	0	20
Total Receipts	<u>50,164</u>	<u>45,000</u>	<u>5,164</u>
Expenditures			
Contractual Services	36,752	30,000	6,752
Capital Outlay	34,688	170,000	(135,312)
Total Expenditures	<u>71,440</u>	<u>200,000</u>	<u>(128,560)</u>
Receipts Over (Under) Expenditures	(21,276)	<u>\$ (155,000)</u>	<u>\$ 133,724</u>
Unencumbered Cash, January 1	<u>175,458</u>		
Unencumbered Cash, December 31	<u>\$ 154,182</u>		

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2AA

Special Law Enforcement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual
Receipts	<u>\$ 0</u>
Expenditures	
Contractual Services	<u>0</u>
Receipts Over (Under) Expenditures	0
Unencumbered Cash, January 1	<u>956</u>
Unencumbered Cash, December 31	<u>\$ 956</u>

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2AB

Courthouse Debt Service
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	Current Year Actual	Budget	Variance Over (Under)
Receipts	\$ 0	\$ 0	\$ 0
Expenditures	0	902	(902)
Receipts Over (Under) Expenditures	0	<u>\$ (902)</u>	<u>\$ 902</u>
Unencumbered Cash, January 1	<u>902</u>		
Unencumbered Cash, December 31	<u>\$ 902</u>		

CHASE COUNTY, KANSAS

Schedule 2AC

Bond and Interest
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Property Tax	\$ 0	\$ 0	\$ 0
Delinquent Tax	223	0	223
Motor Vehicle Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Total Cash Receipts	<u>223</u>	<u>0</u>	<u>223</u>
Expenditures			
Debt service	0	0	0
Other	0	7,383	(7,383)
Total Expenditures	<u>0</u>	<u>7,383</u>	<u>(7,383)</u>
Receipts Over (Under) Expenditures	223	<u>\$ (7,383)</u>	<u>\$ 7,606</u>
Unencumbered Cash, January 1	<u>8,367</u>		
Unencumbered Cash, December 31	<u>\$ 8,590</u>		

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2AD

Detention Center Bond Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual
Receipts	
Transfers from Detention Facility Fund	<u>\$ 300,000</u>
Expenditures	
Principal	0
Interest	<u>0</u>
Total Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	300,000
Unencumbered Cash, January 1	<u>300,000</u>
Unencumbered Cash, December 31	<u>\$ 600,000</u>

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2AE

Detention Center Principal & Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Current Year Actual	Budget	Variance Over (Under)
Receipts			
Transfers from Detention Facility Fund	\$ 80,400	\$ 80,400	\$ 0
Expenditures			
Principal	50,000	50,000	0
Interest	24,893	25,000	(107)
Other	0	0	0
Total Expenditures	<u>74,893</u>	<u>75,000</u>	<u>(107)</u>
Receipts Over (Under) Expenditures	5,507	<u>\$ 5,400</u>	<u>\$ 107</u>
Unencumbered Cash, January 1	<u>72,164</u>		
Unencumbered Cash, December 31	<u>\$ 77,671</u>		

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2AF

Trust Funds
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016

	Conceal and 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
Transfers	0	0	0	0	0	0	0
Fees and collections	163	0	360	1,863	327	12,910	2,075
Total Receipts	<u>163</u>	<u>0</u>	<u>360</u>	<u>1,863</u>	<u>327</u>	<u>12,910</u>	<u>2,075</u>
Expenditures							
Program expenditures	0	0	664	1,826	0	2,544	221
Other	0	0	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>664</u>	<u>1,826</u>	<u>0</u>	<u>2,544</u>	<u>221</u>
Receipts Over (Under) Expenditures	163	0	(304)	37	327	10,366	1,854
Unencumbered Cash, January 1	<u>1,222</u>	<u>1,938</u>	<u>904</u>	<u>570</u>	<u>121,520</u>	<u>14,338</u>	<u>9,954</u>
Unencumbered Cash, December 31	<u>\$ 1,385</u>	<u>\$ 1,938</u>	<u>\$ 600</u>	<u>\$ 607</u>	<u>\$ 121,847</u>	<u>\$ 24,704</u>	<u>\$ 11,808</u>

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 2AG

Trust Funds
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016

	Prosecuting Attorney Trust	Court Trustees	County Attorney Trust	Domestic Violence	Juvenile Probation	Motor Vehicle Operating	County Attorney Worthless Ck
Receipts							
State of Kansas	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers	0	0	0	0	0	0	0
Fees and collections	0	0	30	100	30	35,210	894
Total Receipts	0	0	30	100	30	35,210	894
Expenditures							
Program expenditures	0	0	0	0	0	32,309	363
Other	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	32,309	363
Receipts Over (Under) Expenditures	0	0	30	100	30	2,901	531
Unencumbered Cash, January 1	2,112	2,510	3,554	1,100	1,176	2,170	0
Unencumbered Cash, December 31	\$ 2,112	\$ 2,510	\$ 3,584	\$ 1,200	\$ 1,206	\$ 5,071	\$ 531

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 3

Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2016

Fund	Cash Balance Jan. 1, 2016	Cash Receipts	Cash Disbursements	Cash Balance Dec. 31, 2016
Cities	\$ 0	\$ 455,988	\$ 455,988	\$ 0
Stray Animal	382	0	0	382
Payroll Clearing	0	1,208,038	1,208,038	0
Oil and Gas Depletion	1,598	0	0	1,598
Jail Commissary Sales Tax	0	7,550	7,550	0
Impound	111,152	87	111,239	0
Game Licenses	1,002	5,112	4,468	1,646
Motor Vehicle Licenses	(30)	231,144	231,144	(30)
Sales Tax	4,001	90,177	90,177	4,001
Driver License Fees	432	6,327	6,322	437
Dention Facility	6,129	1,684,360	1,678,033	12,456
District Court	320,713	317,534	635,854	2,393
Law Library	51,883	9,285	470	60,698
Rural Fire District No. 9	0	14,253	14,253	0
Other Districts	0	267,456	267,456	0
Schools	0	2,492,374	2,492,374	0
State	29	74,779	74,779	29
State Library	0	55,104	55,104	0
Taxes	3,941,952	6,820,781	6,542,191	4,220,542
Townships	0	111,187	111,187	0
Watershed Districts	11,824	44,565	50,920	5,469
Total	<u>\$ 4,451,067</u>	<u>\$ 13,896,101</u>	<u>\$ 14,037,547</u>	<u>\$ 4,309,621</u>

See Accompanying Auditors' Report.

CHASE COUNTY, KANSAS

Schedule 4

Reconciled 2015 Tax Roll
For the Year Ended December 31, 2016

Tax Roll Abstract:	
Ad Valorem	\$ 6,085,388
Specials	8,120
16/20M	38,089
Watercraft	6,703
Subsequent Adjustments:	
Added Tax	0
Abated	(30,877)
Tax sale-uncollected tax	0
Total to be Accounted for	<u>\$ 6,107,423</u>
Tax Roll Collections:	
2016 Collections	\$ 3,808,908
2015 Collections	2,187,619
Uncollected Tax:	
Real Estate Redemptions	104,247
Personal Property Tax Warrants	6,649
Uncollected Current	0
Total Accounted for	<u>\$ 6,107,423</u>

See Accompanying Auditors' Report.