

Chase County, Kansas

**Independent Auditors' Report and
Regulatory Basis Financial Statement
For the Year Ended December 31, 2021**

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

Chase County, Kansas

Regulatory Basis Financial Statement
For the Year Ended December 31, 2021

Table of Contents

	Page
Independent Auditors' Report	1-2
Summary Statement of Receipts, Expenditures, and Unencumbered Cash	3-4
Notes to the Financial Statement	5-11
Regulatory-Required Regulatory Supplementary Information:	
Schedule 1 – Summary of Expenditures – Actual and Budget	12
Schedule 2 – Schedule of Receipts and Expenditures	
General Fund	13-14
Special Purpose Funds:	
Detention	15-16
Courthouse Preservation	17
Treasurer Tech	18
District Court Tech	19
Clerk Tech	20
Register of Deeds Tech	21
VIN	22
Special Ambulance Equipment	23
Fire District #1	24
Fire District #1 Equipment	25
Fire District #1 Building	26
County Health	27
Service Program for the Elderly	28
Road & Bridge	29
Special Bridge	30
Special Road & Bridge	31
Road Machinery & Bridge Building	32
County Fair Building	33
Mental Health	34
Special Parks & Recreation	35
Special Alcohol	36
Tourism, Convention & Promotion	37
Special Equipment Reserve	38
Capital Improvement Reserve	39
Emergency Telephone Service	40
Special Law Enforcement	41
Detention Excess	42
SPARK/Cares	43
Bond & Interest Funds	
Courthouse Debt	44
Bond & Interest	45
Trust Funds	46-47
Schedule 3 – Schedule of Receipts and Disbursements	
Agency Funds	48
Other Supplementary Information:	
Schedule 4 – Reconciled 2020 Tax Roll	49

Cindy Jensen

Certified Public Accountant

218 W Main
Council Grove, KS 66846

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

Independent Auditors' Report

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

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, 2021 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 Opinions 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, 2021, 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, 2021, 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 2020 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, 2020 (not presented herein), and have issued my report dated August 19, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information has been subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.



Cindy Jensen, CPA
Certified Public Accountant
July 19, 2022

CHASE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	\$ 1,929,566	\$ 0	\$ 2,283,958	\$ 2,535,764	\$ 1,677,760	\$ 50,626	\$ 1,728,386
Special Purpose Funds							
Detention Facility	734,346	0	1,906,653	2,438,055	202,944	59,572	262,516
Courthouse Preservation	126,132	0	36,174	300	162,006	0	162,006
Treasurer Technology	2,061	0	1,228	34	3,255	0	3,255
District Court Tech	6,868	0	1,904	1,700	7,072	0	7,072
Clerk Technology	5,679	0	1,228	1,263	5,644	0	5,644
Register of Deeds Tech	5,411	0	5,556	4,137	6,830	587	7,417
VIN	1,718	0	3,900	2,825	2,793	0	2,793
Special Ambulance Equip	477	0	5,259	0	5,736	0	5,736
Fire District No. 1	8,905	0	139,040	143,365	4,580	3,388	7,968
Fire District No. 1 - Equipment	140,519	0	23,860	130,000	34,379	0	34,379
Fire District No. 1 - Building	123,190	0	20,000	34,786	108,404	0	108,404
County Health	48	0	136,495	117,503	19,040	2,240	21,280
Service Program for Elderly	33,561	0	143,206	137,378	39,389	4,490	43,879
Road & Bridge	133,628	0	1,576,328	1,549,687	160,269	19,942	180,211
Special Bridge	10,282	0	119,143	113,104	16,321	0	16,321
Special Road & Bridge	2,949	0	159,398	154,453	7,894	0	7,894
Road Machinery & Bridge Building	498,689	0	459,968	420,654	538,003	0	538,003
County Fair Building	43	0	1,548	1,550	41	0	41
Mental Health	14	0	6,583	6,600	(3)	0	(3)
Special Parks & Recreation	10,063	0	1,116	0	11,179	0	11,179
Special Alcohol	6,466	0	2,145	0	8,611	0	8,611
Tourism, Convention, & Promotion	20,359	0	42,253	30,000	32,612	0	32,612
Special Equipment Reserve	307,527	0	214,705	17,725	504,507	0	504,507
Capital Improvement Reserve	503,933	0	31,640	0	535,573	0	535,573
Emergency Telephone Service	132,579	0	59,643	45,336	146,886	373	147,259
Special Law	956	0	0	0	956	0	956
Detention Excess	224,400	0	84,000	9,412	298,988	0	298,988
SPARK/ARPA	5,327	0	257,171	23,030	239,468	0	239,468
Bond & Interest Fund							
Courthouse Debt	902	0	0	902	0	0	0
Bond & Interest	9,970	0	0	0	9,970	0	9,970
Trust Funds							
Conceal & Carry	374	0	0	338	36	0	36
Gifts	1,938	0	0	0	1,938	0	1,938
Registered Offenders	2,364	0	820	430	2,754	0	2,754
Heritage Trust	604	0	2,456	2,587	473	0	473
Park Bridge Escrow	122,090	0	0	0	122,090	0	122,090
Crime Prevention	35,082	0	5,068	3,233	36,917	0	36,917
Prosecuting Atty Training	17,966	0	993	0	18,959	0	18,959
Prosecuting Attorney	2,112	0	0	0	2,112	0	2,112
Court Trustees	2,510	0	0	0	2,510	0	2,510
County Attorney	5,856	0	58,072	58,072	5,856	0	5,856
Domestic Violence	1,960	0	0	1,500	460	0	460
Juvenile Probation	1,466	0	0	0	1,466	0	1,466
Motor Vehicle Operating	7,769	0	27,273	26,052	8,990	193	9,183
County Atty Worthless Check	516	0	0	25	491	0	491
Total Reporting Entity(Excluding Agency Funds Schedule 3)	\$ 5,189,175	\$ 0	\$ 7,818,784	\$ 8,011,800	\$ 4,996,159	\$ 141,411	\$ 5,137,570

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, 2021

Composition of Cash Balance:	
Cash & checks on hand-County Treasurer	\$ 1,975
Checking accounts	
Cottonwood Valley - Treasurer	198,864
Citizens State - Treasurer	1,409,207
Citizens State - 911	147,191
Citizens State - Detention	37,050
Citizens State & CVB - County Attorney	491
Citizens State - Law Library	60,589
PMIB - Kansas Money Investment Portfolio	
Kansas Money Investment Portfolio-Overnight	7,566,075
Certificates of Deposit	
Cottonwood Valley	794,875
Citizens State	903,693
Total Cash Balance	<u>11,120,010</u>
Less: Agency Funds per Schedule 3	<u>(5,982,440)</u>
Total Reporting Entity	<u><u>\$ 5,137,570</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, 2021

Note 1 – Summary of Significant Accounting Policies

Financial Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

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

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

Property Taxes

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

CHASE COUNTY, KANSAS

Notes to the Financial Statement
December 31, 2021

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

Property Taxes (Cont)

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

Budgetary information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held, and the governing body may amend the budget at that time. The Special Road and Services for the Elderly funds were amended to increase their budgeted expenditure authority from \$138,539 and \$130,980 to \$158,239 and \$150,980 respectively.

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

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

A legal operating budget is not required for capital project funds, trust funds, and certain other special purpose funds as noted in the presentation of the appropriate Schedule 2.

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

NOTE 2 – Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

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

K.S.A. 79-2935 requires the County not exceed its' budgeted expenditure authority. The Detention Excess fund exceeded it's budget in 2021.

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

CHASE COUNTY, KANSAS

Notes to the Financial Statement
December 31, 2021

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, 2021.

At December 31, 2021, the County's carrying account of deposits was \$3,551,960 and the bank balance was \$3,806,358. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$798,021 was covered by the federal depository insurance, \$3,008,337 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, 2021, 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	\$7,566,075	\$7,566,075	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, 2021

Note 4 – Transfers

During 2021, 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	84,000
Road & Bridge	Road Machinery & Bridge Bldg	68-141g	361,000
Motor Vehicle Operating	General	8-145	7,769
Detention Excess	Equipment Reserve	19-119	9,412
General	Equipment Reserve	19-119	205,293
General	Capital Improvement Reserve	19-120	31,640

Note 5 – Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rate for KPERS 1, KPERS 2, and KPERS 3 to be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal ended December 31, 2021. Contributions to the pension plan from the Chase County were \$236,571 for the year ended December 31, 2021.

Net Pension Liability – At December 31, 2021, Chase County's proportionate share of the collective net pension liability reported by KPERS was \$1,554,591. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021

Note 6 – Long-Term Debt

Lease Agreements

The County entered into a lease agreement for the purchase of a Caterpillar excavator on June 14, 2021. Two annual payments of \$43,720 were scheduled. The first payment is due December 15, 2021. The lease terminates in any budgeted year in which insufficient appropriated funds exist to meet the lease obligation, and the County must return the leased equipment to the lessor. Payments are scheduled from the Road & Bridge Fund.

The County entered into a lease agreement for the purchase of a Caterpillar excavator on October 29, 2021. Two annual payments of \$91,587 were scheduled. The first payment is due December 15, 2022. The lease terminates in any budgeted year in which insufficient appropriated funds exist to meet the lease obligation, and the County must return the leased equipment to the lessor. Payments are scheduled from the Road & Bridge Fund.

The County has ordered a 2022 Caterpillar Excavator at a cost of \$104,266. At this time, the county anticipates entering into a lease purchase agreement for this purchase at a rate of 3.25%.

Changes in long-term liabilities for the County for the year ended December 31, 2021 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
Capital Leases:									
2021 Caterpillar	1.98%	6/14/2021	85,735	12/15/2022	\$ 0	\$ 85,735	\$ 42,901	\$ 42,834	\$ 781
2-2021 Cat Motor Graders	1.98%	10/29/2021	177,430	12/15/2023	0	177,430	0	177,430	0
					0	0	0	0	0
Total Contractual Indebtedness					<u>\$ 0</u>	<u>\$ 263,165</u>	<u>\$ 42,901</u>	<u>\$ 220,264</u>	<u>\$ 781</u>

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

	2022	2023	2024	2025	2026	2027-2031	Total
Principal							
Lease purchases:							
2021 Cat Motor Grader	\$ 42,834	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 42,834
2-2021 Cat Motor Graders	87,621	89,809	0	0	0	0	177,430
2022 Cat Excavator	0	33,655	34,737	35,874	0	0	104,266
Total Principal	<u>130,455</u>	<u>123,464</u>	<u>34,737</u>	<u>35,874</u>	<u>0</u>	<u>0</u>	<u>324,530</u>
Interest							
Lease purchases:							
2021 Caterpillar	848	0	0	0	0	0	848
2-2021 Cat Motor Graders	3,966	1,778	0	0	0	0	5,744
2022 Cat Excavator	0	3,372	2,290	1,154	0	0	6,816
Total Interest	<u>4,814</u>	<u>5,150</u>	<u>2,290</u>	<u>1,154</u>	<u>0</u>	<u>0</u>	<u>13,408</u>
Total Principal & Interest	<u>\$ 135,269</u>	<u>\$ 128,614</u>	<u>\$ 37,027</u>	<u>\$ 37,028</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 337,938</u>

CHASE COUNTY, KANSAS

Notes to the Financial Statement
December 31, 2021

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.

Note 8 – Risk Management

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

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain workmen's compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the state to participate in the KWORC risk pools currently operating as a common risk management and insurance program for the KWORC participating members. Chase County joined the Kansas Workers Risk Cooperative for Counties (KWORC) municipal group funded pools in 2018 under the authority of the Kansas Municipal Group-Funded Pool Act K.S.A 75-2616, et seq., as amended, the Interlocal Cooperation Act, K.S.A.12-290, et seq., as amended, and the Kansas Tort Claims Act, K.S.A. 75-6101, et seq., as amended.

The County pays an annual premium to KWORC for its workmen's compensation insurance. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for excess claim levels per insured event. KWORC carries specific excess insurance, which pays all amounts exceeding \$350,000. In addition, KWORC carries aggregate excess insurance, which provides coverage should the pool experience losses in excess of the 125% of the audited premium during a policy year. The County may be required to make contributions in addition to the annual member contribution from time to time to keep the pools financially sound, if total claims for the pools are different than what has been anticipated by the pool's management. The County would only be responsible for additional contributions to the pool to cover claims, which were incurred in years in which the County was a member of the pool and expenses related thereto. KWORC has not assessed any amounts in addition to the annual contribution from member counties since its inception in 1992.

CHASE COUNTY, KANSAS

Notes to the Financial Statement
December 31, 2021

Note 8 – Risk Management (Cont)

The County participates in Federal and State programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulation, the County may be required to reimburse the grantor government. Any disallowed claim resulting from such audit could become a liability of the County. However, in the opinion of management, any such disallowed claim would not have a material effect on the financial statements of the County at December 31, 2021.

Note 9 – Chase County Health Department

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

Note 10 – Contingencies

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

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

Note 11 – American Rescue Plan Act

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

Note 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, 2021

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 2,963,444	\$ 0	\$ 2,963,444	\$ 2,535,764	\$ (427,680)
Special Purpose Funds					
Detention Facility	2,806,400	0	2,806,400	2,438,055	(368,345)
Courthouse Preservation	246,022	0	246,022	300	(245,722)
VIN	8,990	0	8,990	2,825	(6,165)
Fire District #1	143,854	0	143,854	143,365	(489)
County Health	30,400	104,344	134,744	117,503	(17,241)
Service Program for Elderly	150,980	0	150,980	137,378	(13,602)
Road & Bridge	1,553,150	0	1,553,150	1,549,687	(3,463)
Special Bridge	118,539	0	118,539	113,104	(5,435)
Special Road & Bridge	158,239	0	158,239	154,453	(3,786)
County Fair Building	1,550	0	1,550	1,550	0
Mental Health	6,600	0	6,600	6,600	0
Special Parks & Recreation	11,389	0	11,389	0	(11,389)
Special Alcohol Program	9,134	0	9,134	0	(9,134)
Tourism, Convention, & Promotion	30,000	0	30,000	30,000	0
Emergency Telephone Service	123,445	0	123,445	45,336	(78,109)
Detention Excess	0	0	0	9,412	9,412
Bond & Interest Fund					
Courthouse Debt	902	0	902	902	0
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, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

GENERAL FUND

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem	\$ 1,609,644	\$ 1,655,735	\$ 1,675,381	\$ (19,646)
Neighborhood Revitalization Rebates	(10,402)	(9,435)	(7,243)	(2,192)
Delinquent	25,806	15,030	0	15,030
Commercial Vehicle	3,728	3,272	2,824	448
Motor Vehicle	109,502	94,116	74,877	19,239
Recreational Vehicle	2,263	2,315	1,393	922
Countywide Sales Tax	236,150	292,681	160,000	132,681
Penalty and Interest	13,590	22,776	3,000	19,776
Total Taxes	<u>1,990,281</u>	<u>2,076,490</u>	<u>1,910,232</u>	<u>166,258</u>
Intergovernmental				
Local Alcoholic Liquor	674	1,116	900	216
Other	0	0	0	0
Total Intergovernmental	<u>674</u>	<u>1,116</u>	<u>900</u>	<u>216</u>
Licenses & fees				
Fees	122,391	72,749	80,000	(7,251)
Ambulance Service	79,297	70,878	60,000	10,878
Total Licenses & fees	<u>201,688</u>	<u>143,627</u>	<u>140,000</u>	<u>3,627</u>
Use of Money & Property				
Interest on Investments	36,868	12,631	0	12,631
Total Use of Money & Prop	<u>36,868</u>	<u>12,631</u>	<u>0</u>	<u>12,631</u>
Transfers In	0	7,769	0	7,769
Other Reimbursements & misc	50,508	42,325	7,500	34,825
Total Receipts	<u>\$ 2,280,019</u>	<u>\$ 2,283,958</u>	<u>\$ 2,058,632</u>	<u>\$ 225,326</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, 2021

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

GENERAL FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
Ambulance	\$ 172,204	\$ 180,929	\$ 250,990	\$ (70,061)
Clerk	57,313	63,425	76,350	(12,925)
Commission	47,048	48,367	48,939	(572)
County Attorney	89,673	92,091	91,620	471
Courthouse - General Expense	337,590	295,787	331,032	(35,245)
Courthouse Maintenance	44,287	47,850	54,000	(6,150)
District Court	47,506	50,688	69,000	(18,312)
Election	40,328	31,246	43,780	(12,534)
Emergency Preparedness	7,481	18,428	37,500	(19,072)
Employee Benefits	530,334	579,071	575,000	4,071
Health Department	20,994	48,550	30,540	18,010
Museum	8,653	10,470	12,210	(1,740)
Noxious Weed	105,590	98,872	79,250	19,622
Reappraisal	94,185	102,257	101,660	597
Recycle	2,495	10,300	10,300	0
Register of Deeds	52,495	56,996	57,370	(374)
Sheriff	436,253	423,486	429,600	(6,114)
Treasurer	68,156	74,586	76,490	(1,904)
Appropriations				
Soil Conservation	17,000	17,000	17,000	0
Kansas Legal	3,500	3,500	3,500	0
SOS	3,200	3,200	3,200	0
Fair	7,000	7,000	7,000	0
Corner House	4,000	4,000	4,000	0
Historical Society	23,000	23,000	23,000	0
Hetlinger	2,500	2,500	2,500	0
Total Appropriations	<u>60,200</u>	<u>60,200</u>	<u>60,200</u>	<u>0</u>
Other				
Extension	4,628	5,232	7,500	(2,268)
Equipment	5,406			0
Total Other	<u>10,034</u>	<u>5,232</u>	<u>7,500</u>	<u>(2,268)</u>
Transfers				
Transfers out	300,000	236,933	520,113	(283,180)
Total Transfers	<u>300,000</u>	<u>236,933</u>	<u>520,113</u>	<u>(283,180)</u>
Adjustments for Qualifying Budget Credits	0			0
Total Expenditures	<u>\$ 2,532,819</u>	<u>\$ 2,535,764</u>	<u>\$ 2,963,444</u>	<u>\$ (427,680)</u>
Receipts Over (Under) Expenditures	(252,800)	(251,806)	<u>\$ (904,812)</u>	<u>\$ 653,006</u>
Unencumbered Cash, January 1	2,182,366	1,929,566		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, December 31	<u>\$ 1,929,566</u>	<u>\$ 1,677,760</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, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

DETENTION FACILITY

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Prisoner Housing	\$ 1,697,939	\$ 1,764,093	\$ 2,300,000	\$ (535,907)
Commissary	74,867	70,088	125,000	(54,912)
Telephone	43,141	71,436	40,000	31,436
Other	31,346	1,036	0	1,036
Total Receipts	<u>1,847,293</u>	<u>1,906,653</u>	<u>2,465,000</u>	<u>(558,347)</u>
Expenditures				
Administration				
Personal Services	72,580	74,414	76,000	(1,586)
Contractual Services	54,782	50,883	51,000	(117)
Commodities	3,362	2,089	7,000	(4,911)
Capital Outlay	1,890	1,393	4,000	(2,607)
Total Administration	<u>132,614</u>	<u>128,779</u>	<u>138,000</u>	<u>(9,221)</u>
Phone cards	0	105,388	0	105,388
Commissary	60,797	74,922	125,000	(50,078)
Employee Benefits	354,497	393,964	395,000	(1,036)
Food Service				
Personal Services	154,341	170,011	200,000	(29,989)
Contractual Services	3,178	4,485	15,000	(10,515)
Commodities	214,563	223,395	400,000	(176,605)
Capital Outlay	3,869	0	6,000	(6,000)
Total Food Service	<u>375,951</u>	<u>397,891</u>	<u>621,000</u>	<u>(223,109)</u>
Laundry				
Personal Services	0	0	0	0
Contractual Services	822	614	2,000	(1,386)
Commodities	4,721	7,053	6,000	1,053
Capital Outlay	0	0	4,000	(4,000)
Total Laundry	<u>5,543</u>	<u>7,667</u>	<u>12,000</u>	<u>(4,333)</u>
Maintenance & Operations				
Personal Services	31,645	30,673	41,000	(10,327)
Contractual Services	144,203	131,762	170,000	(38,238)
Commodities	45,965	30,735	40,000	(9,265)
Capital Outlay	37,542	10,349	20,000	(9,651)
Total Maint & Operations	<u>259,355</u>	<u>203,519</u>	<u>271,000</u>	<u>(67,481)</u>
Medical & Hygiene				
Personal Services	53,679	57,018	110,000	(52,982)
Contractual Services	21,017	25,523	28,000	(2,477)
Commodities	10,339	16,228	16,000	228
Capital Outlay	305	0	5,000	(5,000)
Total Medical & Hygiene	<u>85,340</u>	<u>98,769</u>	<u>159,000</u>	<u>(60,231)</u>
Total Expenditures-Forward	<u>1,274,097</u>	<u>1,410,899</u>	<u>1,721,000</u>	<u>(310,101)</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, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

DETENTION FACILITY

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Total Expenditures - Forward	<u>\$ 1,274,097</u>	<u>\$ 1,410,899</u>	<u>\$ 1,721,000</u>	<u>\$ (310,101)</u>
Security				
Personal Services	710,541	735,468	700,000	35,468
Contractual Services	49,518	54,928	30,000	24,928
Commodities	46,209	33,511	8,500	25,011
Capital Outlay	9,012	0	15,000	(15,000)
Total Security	<u>815,280</u>	<u>823,907</u>	<u>753,500</u>	<u>70,407</u>
Transportation				
Personal Services	80,538	90,386	160,000	(69,614)
Contractual Services	3,125	5,973	5,500	473
Commodities	7,442	22,890	36,000	(13,110)
Capital Outlay	41,060	0	50,000	(50,000)
Total Transportation	<u>132,165</u>	<u>119,249</u>	<u>251,500</u>	<u>(132,251)</u>
Bond payment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Operating Transfers				
Transfer to Detention Excess	144,000	84,000	80,400	3,600
Total Operating Transfers	<u>144,000</u>	<u>84,000</u>	<u>80,400</u>	<u>3,600</u>
Total Expenditures	<u>2,365,542</u>	<u>2,438,055</u>	<u>2,806,400</u>	<u>(368,345)</u>
Receipts Over (Under) Expenditures	(518,249)	(531,402)	<u>\$ (341,400)</u>	<u>\$ (190,002)</u>
Unencumbered Cash, January 1	<u>1,252,595</u>	<u>734,346</u>		
Unencumbered Cash, December 31	<u>\$ 734,346</u>	<u>\$ 202,944</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, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

COURTHOUSE PRESERVATION

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Donations & grants	\$ 35	\$ 36,174	\$ 500	\$ 35,674
Other receipts	0	0	0	0
Total Receipts	<u>35</u>	<u>36,174</u>	<u>500</u>	<u>35,674</u>
Expenditures				
Contractual Services	118,925	300	246,022	(245,722)
Commodities	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>118,925</u>	<u>300</u>	<u>246,022</u>	<u>(245,722)</u>
Receipts Over (Under) Expenditures	(118,890)	35,874	<u>\$ (245,522)</u>	<u>\$ 281,396</u>
Unencumbered Cash, January 1	<u>245,022</u>	<u>126,132</u>		
Unencumbered Cash, December 31	<u>\$ 126,132</u>	<u>\$ 162,006</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2D

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

TREASURER TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 1,214	\$ 1,228
Other receipts	0	0
Total Receipts	<u>1,214</u>	<u>1,228</u>
Expenditures		
Technology equipment	100	34
Other	0	0
Total Expenditures	<u>100</u>	<u>34</u>
Receipts Over (Under) Expenditures	1,114	1,194
Unencumbered Cash, January 1	<u>947</u>	<u>2,061</u>
Unencumbered Cash, December 31	<u>\$ 2,061</u>	<u>\$ 3,255</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2E

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

DISTRICT COURT TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 1,693	\$ 1,904
Other receipts	0	0
Total Receipts	<u>1,693</u>	<u>1,904</u>
Expenditures		
Technology equipment	0	1,700
Other	0	0
Total Expenditures	<u>0</u>	<u>1,700</u>
Receipts Over (Under) Expenditures	1,693	204
Unencumbered Cash, January 1	<u>5,175</u>	<u>6,868</u>
Unencumbered Cash, December 31	<u>\$ 6,868</u>	<u>\$ 7,072</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2F

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

CLERK TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 1,235	\$ 1,228
Other receipts	0	0
Total Receipts	<u>1,235</u>	<u>1,228</u>
Expenditures		
Technology equipment	0	1,263
Other	0	0
Total Expenditures	<u>0</u>	<u>1,263</u>
Receipts Over (Under) Expenditures	1,235	(35)
Unencumbered Cash, January 1	<u>4,444</u>	<u>5,679</u>
Unencumbered Cash, December 31	<u>\$ 5,679</u>	<u>\$ 5,644</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2G

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

REGISTER OF DEEDS TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 5,636	\$ 5,556
Other receipts	0	0
Total Receipts	<u>5,636</u>	<u>5,556</u>
Expenditures		
Technology equipment	7,282	4,137
Other	0	0
Total Expenditures	<u>7,282</u>	<u>4,137</u>
Receipts Over (Under) Expenditures	(1,646)	1,419
Unencumbered Cash, January 1	<u>7,057</u>	<u>5,411</u>
Unencumbered Cash, December 31	<u><u>\$ 5,411</u></u>	<u><u>\$ 6,830</u></u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2H

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	VIN			
	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Sheriff VIN	\$ 2,765	\$ 3,900	\$ 4,000	\$ (100)
Other receipts	0	0	0	0
Total Receipts	<u>2,765</u>	<u>3,900</u>	<u>4,000</u>	<u>(100)</u>
Expenditures				
VIN Expenditures	2,037	2,825	8,990	(6,165)
Other	0	0	0	0
Total Expenditures	<u>2,037</u>	<u>2,825</u>	<u>8,990</u>	<u>(6,165)</u>
Receipts Over (Under) Expenditures	728	1,075	<u>\$ (4,990)</u>	<u>\$ 6,065</u>
Unencumbered Cash, January 1	<u>990</u>	<u>1,718</u>		
Unencumbered Cash, December 31	<u>\$ 1,718</u>	<u>\$ 2,793</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 21

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

SPECIAL AMBULANCE EQUIPMENT

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 0	\$ 0
Other receipts	0	5,259
Total Receipts	<u>0</u>	<u>5,259</u>
Expenditures		
Equipment	0	0
Other	0	0
Total Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	5,259
Unencumbered Cash, January 1	<u>477</u>	<u>477</u>
Unencumbered Cash, December 31	<u>\$ 477</u>	<u>\$ 5,736</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, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

FIRE DISTRICT NO. 1

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 126,515	\$ 129,987	\$ 131,650	\$ (1,663)
Delinquent	1,661	1,051	0	1,051
Commercial Vehicle	272	268	232	36
Motor Vehicle	7,752	7,416	6,094	1,322
Recreational Vehicle	163	187	114	73
Other Receipts	0	131	0	131
Total Receipts	<u>136,363</u>	<u>139,040</u>	<u>138,090</u>	<u>950</u>
Expenditures				
Personal Services	24,618	32,057	22,504	9,553
Contractual Services	21,388	24,647	26,850	(2,203)
Commodities	27,260	40,605	28,500	12,105
Capital Outlay	12,483	6,056	26,000	(19,944)
Transfers out	66,233	40,000	40,000	0
Total Expenditures	<u>151,982</u>	<u>143,365</u>	<u>143,854</u>	<u>(489)</u>
Receipts Over (Under) Expenditures	(15,619)	(4,325)	<u>\$ (5,764)</u>	<u>\$ 1,439</u>
Unencumbered Cash, January 1	<u>24,524</u>	<u>8,905</u>		
Unencumbered Cash, December 31	<u>\$ 8,905</u>	<u>\$ 4,580</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2K

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

FIRE DISTRICT NO. 1 - EQUIPMENT RESERVE

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 40,000	\$ 20,000
Other receipts	725	3,860
Total Receipts	<u>40,725</u>	<u>23,860</u>
Expenditures		
Equipment	0	130,000
Other	0	0
Total Expenditures	<u>0</u>	<u>130,000</u>
Receipts Over (Under) Expenditures	40,725	(106,140)
Unencumbered Cash, January 1	<u>99,794</u>	<u>140,519</u>
Unencumbered Cash, December 31	<u>\$ 140,519</u>	<u>\$ 34,379</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2L

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

FIRE DISTRICT NO. 1 - BUILDING

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 26,233	\$ 20,000
Other receipts	0	0
Total Receipts	<u>26,233</u>	<u>20,000</u>
Expenditures		
Buildings	85,785	34,786
Other	0	0
Total Expenditures	<u>85,785</u>	<u>34,786</u>
Receipts Over (Under) Expenditures	(59,552)	(14,786)
Unencumbered Cash, January 1	<u>182,742</u>	<u>123,190</u>
Unencumbered Cash, December 31	<u>\$ 123,190</u>	<u>\$ 108,404</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, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

COUNTY HEALTH

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Ad Valorem	\$ 28,378	\$ 29,897	\$ 30,142	\$ (245)
Neighborhood Revitalization Rebates	(185)	(172)	(130)	(42)
Delinquent	745	351	0	351
Commercial Vehicle	114	58	50	8
Motor Vehicle	3,236	1,971	1,314	657
Recreational Vehicle	68	46	24	22
Fees & Donations	49,238	104,344	0	104,344
Total Receipts	<u>81,594</u>	<u>136,495</u>	<u>31,400</u>	<u>105,095</u>
Expenditures				
Personal Services	9,728	0	30,400	(30,400)
Contractual Services	83,674	113,238	0	113,238
Commodities	156	4,265	0	4,265
Adjustment for budget credits	0		104,344	(104,344)
Total Expenditures	<u>93,558</u>	<u>117,503</u>	<u>134,744</u>	<u>(17,241)</u>
Receipts Over (Under) Expenditures	(11,964)	18,992	<u>\$ (103,344)</u>	<u>\$ 122,336</u>
Unencumbered Cash, January 1	<u>12,012</u>	<u>48</u>		
Unencumbered Cash, December 31	<u>\$ 48</u>	<u>\$ 19,040</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2N

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

SERVICE PROGRAM FOR THE ELDERLY

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Ad Valorem	\$ 85,153	\$ 84,182	\$ 87,082	\$ (2,900)
Neighborhood Revitalization Rebates	(561)	(487)	(369)	(118)
Delinquent	915	603	0	603
Commercial Vehicle	111	172	150	22
Motor Vehicle	3,139	4,434	3,980	454
Recreational Vehicle	66	114	74	40
Fees & Donations	52,503	54,188	38,000	16,188
Total Receipts	<u>141,326</u>	<u>143,206</u>	<u>128,917</u>	<u>14,289</u>
Expenditures				
Personal Services	110,564	112,496	115,146	(2,650)
Contractual Services	15,917	18,107	21,840	(3,733)
Commodities	7,565	6,775	13,994	(7,219)
Total Expenditures	<u>134,046</u>	<u>137,378</u>	<u>150,980</u>	<u>(13,602)</u>
Receipts Over (Under) Expenditures	7,280	5,828	<u>\$ (22,063)</u>	<u>\$ 27,891</u>
Unencumbered Cash, January 1	<u>26,281</u>	<u>33,561</u>		
Unencumbered Cash, December 31	<u>\$ 33,561</u>	<u>\$ 39,389</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, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

ROAD AND BRIDGE

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Ad Valorem	\$ 1,189,898	\$ 1,224,221	\$ 1,240,387	\$ (16,166)
Neighborhood Revitalization Rebates	(7,828)	(7,078)	(5,363)	(1,715)
Delinquent	12,515	9,076	0	9,076
Commercial Vehicle	2,118	2,415	2,094	321
Motor Vehicle	58,480	65,658	55,549	10,109
Recreational Vehicle	1,243	1,650	1,033	617
State of KS	230,602	280,151	200,300	79,851
Other Receipts	745	235	0	235
Total Receipts	<u>1,487,773</u>	<u>1,576,328</u>	<u>1,494,000</u>	<u>82,328</u>
Expenditures				
Personal Services	432,570	457,651	425,000	32,651
Contractual Services	134,383	67,479	27,500	39,979
Commodities	547,774	617,317	803,178	(185,861)
Capital outlay	1,602	46,240	297,472	(251,232)
Transfer out	325,000	361,000	0	361,000
Total Expenditures	<u>1,441,329</u>	<u>1,549,687</u>	<u>1,553,150</u>	<u>(3,463)</u>
Receipts Over (Under) Expenditures	46,444	26,641	<u>\$ (59,150)</u>	<u>\$ 85,791</u>
Unencumbered Cash, January 1	<u>87,184</u>	<u>133,628</u>		
Unencumbered Cash, December 31	<u>\$ 133,628</u>	<u>\$ 160,269</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, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

SPECIAL BRIDGE

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Ad Valorem	\$ 109,435	\$ 112,227	\$ 113,642	\$ (1,415)
Neighborhood Revitalization Rebates	(719)	(648)	(491)	(157)
Delinquent	1,982	976	0	976
Commercial Vehicle	222	222	192	30
Motor Vehicle	6,279	6,211	5,101	1,110
Recreational Vehicle	132	155	95	60
Other Receipts	0	0	0	0
Total Receipts	<u>117,331</u>	<u>119,143</u>	<u>118,539</u>	<u>604</u>
Expenditures				
Bridge projects	78,549	113,104	118,539	(5,435)
Transfer out	<u>28,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>107,049</u>	<u>113,104</u>	<u>118,539</u>	<u>(5,435)</u>
Receipts Over (Under) Expenditures	10,282	6,039	<u>\$ 0</u>	<u>\$ 6,039</u>
Unencumbered Cash, January 1	<u>0</u>	<u>10,282</u>		
Unencumbered Cash, December 31	<u>\$ 10,282</u>	<u>\$ 16,321</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2Q

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

SPECIAL ROAD

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 109,435	\$ 112,227	\$ 115,052	\$ (2,825)
Neighborhood Revitalization Rebates	(719)	(648)	0	(648)
Delinquent	1,933	967	0	967
Commercial Vehicle	222	222	192	30
Motor Vehicle	6,279	6,211	5,101	1,110
Recreational Vehicle	132	155	95	60
State of Kansas	40,073	40,264	0	40,264
Other	1,902	0	0	0
Total Receipts	<u>159,257</u>	<u>159,398</u>	<u>120,440</u>	<u>38,958</u>
Expenditures				
Roads	120,604	114,953	118,539	(3,586)
Transfer out	40,073	39,500	39,700	(200)
Total Expenditures	<u>160,677</u>	<u>154,453</u>	<u>158,239</u>	<u>(3,786)</u>
Receipts Over (Under) Expenditures	(1,420)	4,945	<u>\$ (37,799)</u>	<u>\$ 42,744</u>
Unencumbered Cash, January 1	<u>4,369</u>	<u>2,949</u>		
Unencumbered Cash, December 31	<u>\$ 2,949</u>	<u>\$ 7,894</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2R

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

ROAD MACHINERY & BRIDGE BUILDING

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 393,573	\$ 400,500
Other receipts	9,827	59,468
Total Receipts	<u>403,400</u>	<u>459,968</u>
Expenditures		
Equipment & bridge	117,175	420,654
Other	0	0
Total Expenditures	<u>117,175</u>	<u>420,654</u>
Receipts Over (Under) Expenditures	286,225	39,314
Unencumbered Cash, January 1	<u>212,464</u>	<u>498,689</u>
Unencumbered Cash, December 31	<u>\$ 498,689</u>	<u>\$ 538,003</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, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

COUNTY FAIR BUILDING

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 1,370	\$ 1,460	\$ 1,468	\$ (8)
Neighborhood Revitalization Rebates	(9)	(8)	(6)	(2)
Delinquent	22	11	0	11
Commercial Vehicle	3	3	2	1
Motor Vehicle	89	80	64	16
Recreational Vehicle	2	2	1	1
Other Receipts	0	0	0	0
Total Receipts	<u>1,477</u>	<u>1,548</u>	<u>1,529</u>	<u>19</u>
Expenditures				
Appropriation	1,550	1,550	1,550	0
Total Expenditures	<u>1,550</u>	<u>1,550</u>	<u>1,550</u>	<u>0</u>
Receipts Over (Under) Expenditures	(73)	(2)	<u>\$ (21)</u>	<u>\$ 19</u>
Unencumbered Cash, January 1	<u>116</u>	<u>43</u>		
Unencumbered Cash, December 31	<u>\$ 43</u>	<u>\$ 41</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, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

MENTAL HEALTH

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 6,272	\$ 6,223	\$ 6,317	\$ (94)
Neighborhood Revitalization Rebates	(41)	(36)	(27)	(9)
Delinquent	52	42	0	42
Commercial Vehicle	9	13	11	2
Motor Vehicle	237	333	294	39
Recreational Vehicle	5	8	5	3
Other Receipts	0	0	0	0
Total Receipts	<u>6,534</u>	<u>6,583</u>	<u>6,600</u>	<u>(17)</u>
Expenditures				
Mental Health	<u>6,600</u>	<u>6,600</u>	<u>6,600</u>	<u>0</u>
Total Expenditures	<u>6,600</u>	<u>6,600</u>	<u>6,600</u>	<u>0</u>
Receipts Over (Under) Expenditures	(66)	(17)	<u>\$ 0</u>	<u>\$ (17)</u>
Unencumbered Cash, January 1	<u>80</u>	<u>14</u>		
Unencumbered Cash, December 31	<u>\$ 14</u>	<u>\$ (3)</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, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

SPECIAL PARKS & RECREATION

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Liquor Tax	\$ 674	\$ 1,116	\$ 1,000	\$ 116
Other	0	0	0	0
Total Receipts	<u>674</u>	<u>1,116</u>	<u>1,000</u>	<u>116</u>
Expenditures				
Parks & Recreation	0	0	11,389	(11,389)
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>11,389</u>	<u>(11,389)</u>
Receipts Over (Under) Expenditures	674	1,116	<u>\$ (10,389)</u>	<u>\$ 11,505</u>
Unencumbered Cash, January 1	<u>9,389</u>	<u>10,063</u>		
Unencumbered Cash, December 31	<u>\$ 10,063</u>	<u>\$ 11,179</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, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

SPECIAL ALCOHOL

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Liquor Tax	\$ 1,332	\$ 2,145	\$ 2,000	\$ 145
Other	0	0	0	0
Total Receipts	<u>1,332</u>	<u>2,145</u>	<u>2,000</u>	<u>145</u>
Expenditures				
Contractual Services	0	0	9,134	(9,134)
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>9,134</u>	<u>(9,134)</u>
Receipts Over (Under) Expenditures	1,332	2,145	<u>\$ (7,134)</u>	<u>\$ 9,279</u>
Unencumbered Cash, January 1	<u>5,134</u>	<u>6,466</u>		
Unencumbered Cash, December 31	<u>\$ 6,466</u>	<u>\$ 8,611</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, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

TOURISM, CONVENTION, & PROMOTION

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Guest Tax	\$ 25,065	\$ 42,253	\$ 20,594	\$ 21,659
Other	0	0	0	0
Total Receipts	<u>25,065</u>	<u>42,253</u>	<u>20,594</u>	<u>21,659</u>
Expenditures				
Contractual Services	30,000	30,000	30,000	0
Other	0	0	0	0
Total Expenditures	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	(4,935)	12,253	<u>\$ (9,406)</u>	<u>\$ 21,659</u>
Unencumbered Cash, January 1	<u>25,294</u>	<u>20,359</u>		
Unencumbered Cash, December 31	<u>\$ 20,359</u>	<u>\$ 32,612</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2X

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

SPECIAL EQUIPMENT RESERVE

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	\$ 100,000	\$ 214,705
Other receipts	443	0
Total Receipts	<u>100,443</u>	<u>214,705</u>
Expenditures		
Equipment	5,580	17,725
Other	0	0
Total Expenditures	<u>5,580</u>	<u>17,725</u>
Receipts Over (Under) Expenditures	94,863	196,980
Unencumbered Cash, January 1	<u>212,664</u>	<u>307,527</u>
Unencumbered Cash, December 31	<u>\$ 307,527</u>	<u>\$ 504,507</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2Y

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

CAPITAL IMPROVEMENT RESERVE

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	\$ 200,000	\$ 31,640
Other receipts	632	0
Total Receipts	<u>200,632</u>	<u>31,640</u>
Expenditures		
Capital Improvements	0	0
Other	0	0
Total Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	200,632	31,640
Unencumbered Cash, January 1	<u>303,301</u>	<u>503,933</u>
Unencumbered Cash, December 31	<u>\$ 503,933</u>	<u>\$ 535,573</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2Z

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

EMERGENCY TELEPHONE SERVICE

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Licenses & Fees	\$ 60,261	\$ 59,643	\$ 50,000	\$ 9,643
Other	0	0	0	0
Total Receipts	<u>60,261</u>	<u>59,643</u>	<u>50,000</u>	<u>9,643</u>
Expenditures				
911 Services	41,127	45,336	123,445	(78,109)
Other	0	0	0	0
Total Expenditures	<u>41,127</u>	<u>45,336</u>	<u>123,445</u>	<u>(78,109)</u>
Receipts Over (Under) Expenditures	19,134	14,307	<u>\$ (73,445)</u>	<u>\$ 87,752</u>
Unencumbered Cash, January 1	<u>113,445</u>	<u>132,579</u>		
Unencumbered Cash, December 31	<u>\$ 132,579</u>	<u>\$ 146,886</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AA

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

SPECIAL LAW

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	\$ 0	\$ 0
Other receipts	0	0
Total Receipts	<u>0</u>	<u>0</u>
Expenditures		
Equipment	0	0
Other	0	0
Total Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, January 1	<u>956</u>	<u>956</u>
Unencumbered Cash, December 31	<u>\$ 956</u>	<u>\$ 956</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AB

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

DETENTION EXCESS

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfer from Detention	\$ 144,000	\$ 84,000	\$ 0	\$ 84,000
Other	0	0	0	0
Total Receipts	<u>144,000</u>	<u>84,000</u>	<u>0</u>	<u>84,000</u>
Expenditures				
Transfers out by Commissioners	0	9,412	0	9,412
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>9,412</u>	<u>0</u>	<u>9,412</u>
Receipts Over (Under) Expenditures	144,000	74,588	<u>\$ 0</u>	<u>\$ 74,588</u>
Unencumbered Cash, January 1	<u>80,400</u>	<u>224,400</u>		
Unencumbered Cash, December 31	<u>\$ 224,400</u>	<u>\$ 298,988</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AC

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

SPARK/ARPA

	Prior Year Actual	Current Year Actual
Receipts		
SPARK	\$ 548,245	\$ 0
ARPA	2	257,171
Total Receipts	<u>548,247</u>	<u>257,171</u>
Expenditures		
Program expenditures	542,920	23,030
Other	0	0
Total Expenditures	<u>542,920</u>	<u>23,030</u>
Receipts Over (Under) Expenditures	5,327	234,141
Unencumbered Cash, January 1	<u>0</u>	<u>5,327</u>
Unencumbered Cash, December 31	<u>\$ 5,327</u>	<u>\$ 239,468</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule AD

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

COURTHOUSE DEBT

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 0	\$ 0	\$ 0	\$ 0
Delinquent	0	0	0	0
Other	0	0	0	0
Total Receipts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Principal & Interest	0	0	0	0
Transfer to Courthouse Preservation	0	902	902	0
Total Expenditures	<u>0</u>	<u>902</u>	<u>902</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	(902)	<u>\$ (902)</u>	<u>\$ 0</u>
Unencumbered Cash, January 1	<u>902</u>	<u>902</u>		
Unencumbered Cash, December 31	<u>\$ 902</u>	<u>\$ 0</u>		

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AE

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Totals for the Prior Year Ended December 31, 2020

BOND AND INTEREST

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

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AF

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

TRUST FUNDS

	Conceal Carry Permit	Gifts	Registered Offender	Heritage Trust	Park Bridge Escrow	Crime Prevention	Prosecuting Attorney Training
Receipts							
State of Kansas	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other fees	0	0	820	2,456	0	5,068	993
Total Receipts	0	0	820	2,456	0	5,068	993
Expenditures							
Program Expenditures	338	0	430	2,587	0	3,233	0
Other	0	0	0	0	0	0	0
Total Expenditures	338	0	430	2,587	0	3,233	0
Receipts Over (Under) Expenditures	(338)	0	390	(131)	0	1,835	993
Unencumbered Cash, January 1	374	1,938	2,364	604	122,090	35,082	17,966
Unencumbered Cash, December 31	\$ 36	\$ 1,938	\$ 2,754	\$ 473	\$ 122,090	\$ 36,917	\$ 18,959

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 2AG

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

TRUST FUNDS

	Prosecuting Attorney Trust	Court Trustee	County Attorney Trust	Domestic Violence	Juvenile Probation	Motor Vehicle Operating	County Attorney Worthless Ck
Receipts							
State of Kansas	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other fees	0	0	58,072	0	0	27,273	0
Total Receipts	<u>0</u>	<u>0</u>	<u>58,072</u>	<u>0</u>	<u>0</u>	<u>27,273</u>	<u>0</u>
Expenditures							
Program Expenditures	0	0	0	1,500	0	18,283	0
Other	0	0	58,072	0	0	0	25
Transfer out	0	0	0	0	0	7,769	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>58,072</u>	<u>1,500</u>	<u>0</u>	<u>26,052</u>	<u>25</u>
Receipts Over (Under) Expenditures	0	0	0	(1,500)	0	1,221	(25)
Unencumbered Cash, January 1	<u>2,112</u>	<u>2,510</u>	<u>5,856</u>	<u>1,960</u>	<u>1,466</u>	<u>7,769</u>	<u>516</u>
Unencumbered Cash, December 31	<u>\$ 2,112</u>	<u>\$ 2,510</u>	<u>\$ 5,856</u>	<u>\$ 460</u>	<u>\$ 1,466</u>	<u>\$ 8,990</u>	<u>\$ 491</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 3

Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

AGENCY FUNDS

Fund	Cash Balance Beginning	Cash Receipts	Cash Disbursements	Cash Balance Ending
Cities	\$ (2)	\$ 511,669	\$ 511,788	\$ (121)
Stray Animal	382	0	0	382
ROD Escrow	1,633	1,232	0	2,865
Oil & Gas	1,598	0	0	1,598
Jail Commissary Sales Tax	0	6,445	6,445	0
Game Licenses	51	4,065	4,146	(30)
Motor Vehicle Licenses	0	263,082	263,082	0
Sales Tax	0	147,145	147,145	0
Driver License Fees	0	6,494	6,494	0
Detention Facility	9,247	310,697	282,894	37,050
District Court	0	0	0	0
Law Library	59,974	4,110	3,495	60,589
Other Districts	0	280,696	280,696	0
Schools	0	3,838,129	3,838,129	0
State	0	89,838	89,838	0
State Library	0	70,298	70,298	0
Taxes	5,199,824	9,114,898	8,440,666	5,874,056
Townships	0	95,029	95,029	0
Watershed Districts	331	56,953	51,233	6,051
Total	<u>\$ 5,273,038</u>	<u>\$ 14,800,780</u>	<u>\$ 14,091,378</u>	<u>\$ 5,982,440</u>

See Accompanying Auditor's Report.

CHASE COUNTY, KANSAS

Schedule 4

Reconciled 2020 Tax Roll
For the Year Ended December 31, 2021

Original Tax Roll Abstract		
Ad Valorem	\$	7,927,936
16/20M		43,941
Watercraft		4,848
Subsequent Adjustments		
Added Tax		630
Abated Tax		(13,115)
	\$	<u>7,964,240</u>
Tax Roll Collections		
2020 Collections	\$	5,073,939
2021 Collections		2,771,030
Uncollected Tax		
Personal Property Tax Warrants		7,926
Real Estate Redemptions		111,647
Uncollected/collected undistributed/other		(302)
	\$	<u>7,964,240</u>

See Accompanying Auditor's Report.