

COUNTY OF CHAUTAUQUA, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2020

County of Chautauqua, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2020

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
INTRODUCTORY SECTION	
Title Page	
Table of Contents	
FINANCIAL SECTION	
Independent Auditor's Report	1-3
Summary of Cash Receipts, Expenditures and Unencumbered Cash	4-5
Notes to Financial Statements	6-15
ADDITIONAL INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	16
Schedule 2	
Statement of Receipts and Expenditures - Individually Presented by Fund	
General Fund	17-19
Special Purpose Funds	
Ambulance District No. 1 Fund	20
Ambulance District No. 2 Fund	21
Appraiser's Cost Fund	22
Direct Election Fund	23
Employee Benefits Fund	24
Fair Fund	25
Health Fund	26
Mental Health Fund	27
Law Enforcement/EMS Fund	28
Intellectual Disabilities Fund	29
Noxious Weed Fund	30
Road and Bridge Fund	31
Rural Fire District No. 1 Fund	32
Rural Fire District No. 2 Fund	33
Rural Fire District No. 3 Fund	34
Rural Fire District No. 4 Fund	35
Rural Fire District No. 5 Fund	36
Rural Fire District No. 6 Fund	37
Rural Fire District No. 8 Fund	38
Service Program for the Elderly Fund	39
Special Alcohol Program Fund	40
Special Bridge Fund	41
Special Park and Recreation Fund	42
Special Capital Improvement Fund	43
Special Equipment Reserve Fund	44
Special Highway Fund	45
Special Machinery Fund	46
Open Burn Ordinance Fee Fund	47
Emergency Telephone Service Fund	48

County of Chautauqua, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2020

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
Bond and Interest Funds	
Jail Bond and Interest Fund	49
No Fund Warrants Fund	50
Business Funds	
Solid Waste Fund	51
Trust Funds	
Special Auto Fund	52
Prosecuting Attorney Training Fund	53
Special Law Enforcement Trust Fund	54
Register of Deeds Technology Fund	55
County Clerk Technology Fund	56
County Treasurer Technology Fund	57
Drug Forfeitures Fund	58
Prosecuting Attorney Check Fees Fund	59
Victim Witness Program Fund	60
CDBG Microloan Fund	61
SPARK Program Grant Fund	62
FEMA Grant Fund	63
Employee Benefit Trust Fund	64
Diversion Fees Fund	65
 Schedule 3	
Summary of Cash Receipts, Disbursements and Balances - Agency Funds	66-68
 APPENDIX A	
 Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	69-70
 Independent Auditor's Report on Compliance for each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	71-72
 Schedule of Findings and Questioned Costs	73
 Schedule of Expenditures of Federal Awards	75

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Chautauqua County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Chautauqua County, Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves 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 U.S. Generally Accepted Accounting Principles

As described in Note 1 of the Notes to Financial Statements, the financial statement is prepared by Chautauqua County, Kansas, 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 U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on 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 Chautauqua County, Kansas, as of December 31, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified 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 Chautauqua County, Kansas, as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2021, on our consideration of Chautauqua County, Kansas, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chautauqua County, Kansas, internal control over financial reporting and compliance.

Regulatory-Required Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 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, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents), are presented for purposes of additional analysis and are also not a required part of the basic financial statement; however, they are required to be presented under the provisions of 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 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.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

Our audit was performed for the purpose of forming an opinion on the regulatory basis financial statement of the County, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the financial statement. 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statement as a whole.

Prior Year Comparative Analysis

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Chautauqua County, Kansas, as of December 31, 2019 (not presented herein) and have issued our report thereon dated December 7, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 financial statement or to the 2019 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole, for the year ended December 31, 2019, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

December 21, 2021

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 437,700	672,524	608,463	501,761	15,887	517,648
Special Purpose:						
Ambulance District No. 1		52,732	52,732			
Ambulance District No. 2		174,185	174,185			
Appraiser's Cost	5,327	141,786	136,703	10,410	2,414	12,824
Direct Election	28,374	71,080	67,865	31,589	473	32,062
Employee Benefits	476,252	1,083,371	975,680	583,943	12,261	596,204
Fair	273	10,071	9,564	780		780
Health	153,790	288,237	305,604	136,423	3,953	140,376
Mental Health	851	30,267	30,000	1,118		1,118
Law Enforcement/EMS	97,843	834,397	832,555	99,685	25,170	124,855
Intellectual Disabilities	547	20,190	20,000	737		737
Noxious Weed	59,343	22,746	71,721	10,368	943	11,311
Road and Bridge	340,940	1,186,629	1,205,559	322,010	36,084	358,094
Rural Fire District No. 1	18	29,118	29,135	1		1
Rural Fire District No. 2		17,669	17,669			
Rural Fire District No. 3		18,166	18,166			
Rural Fire District No. 4		38,386	38,386			
Rural Fire District No. 5		7,138	7,138			
Rural Fire District No. 6		4,952	4,952			
Rural Fire District No. 8		11,638	11,638			
Service Program for the Elderly	1,218	44,290	43,965	1,543		1,543
Special Alcohol Program	717	3,074	3,018	773		773
Special Bridge	90,056	120,511	127,914	82,653		82,653
Special Park and Recreation	375	1,607	1,578	404		404
Special Capital Improvement	53,250		17,933	35,317	9,327	44,644
Special Equipment Reserve	450,837	51,400	29,693	472,544		472,544
Special Highway		50,000		50,000		50,000
Special Machinery	103,194	70,000	69,440	103,754		103,754
Open Burn Ordinance Fee	600			600		600
Emergency Telephone Service	77,701	59,983	58,218	79,466		79,466
Bond and Interest:						
Jail Bond and Interest	158,337	384,972	170,133	373,176		373,176
No Fund Warrants	19,552	7,961		27,513		27,513
Business:						
Solid Waste	142,391	299,457	297,080	144,768	7,510	152,278

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

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Trusts:						
Special Auto	61	32,698	32,759		628	628
Prosecuting Attorney Training	5,014	410	317	5,107		5,107
Special Law Enforcement Trust	27,568	6,867	10,905	23,530		23,530
Register of Deeds Technology	6,490	4,570	2,472	8,588	73	8,661
County Clerk Technology	2,668	1,142		3,810		3,810
County Treasurer Technology	1,891	1,143	2,815	219		219
Drug Forfeitures	50			50		50
Prosecuting Attorney Check Fees	1,004			1,004		1,004
Victim Witness Program	5,770			5,770		5,770
CDBG Micro Loan	524			524		524
SPARK Program Grant		662,031	662,031			
Employee Benefit Trust	1,757	4,200	3,600	2,357		2,357
Diversion Fees	13,004	500		13,504		13,504
Total Primary Government (1)	<u>2,765,287</u>	<u>6,522,098</u>	<u>6,151,586</u>	<u>3,135,799</u>	<u>114,723</u>	<u>3,250,522</u>
Composition of Cash:						
Cash and Cash Items on Hand						5,634
Demand Deposits						6,990,109
Due from Other Governments						1,106
Less: Agency Funds						(3,746,328)
Adjustment for Rounding						1
Total Primary Government (1)						<u>3,250,522</u>

(1) Excluding Agency Funds

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

Note 1 **Summary of Significant Accounting Policies**

A. **Reporting Entity**

The County of Chautauqua, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Chautauqua, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

B. **Basis of Presentation**

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2020:

General Fund--the chief operating fund. 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 regulatory receipt sources 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.

Business Funds--funds financed in whole or in part by fees charged to users of the goods or services.

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

Agency Funds--funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

C. **Basis of Accounting**

Statutory Basis of Accounting - The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

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

Departure from accounting principles generally accepted in the United States of America - The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. 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 on or before August 5th of the proposed budget and notice of public hearing on the budget.
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 revenue 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. During 2020, the County had no such amendments.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements 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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, 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.

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

A legal operating budget is not required for capital projects funds, fiduciary funds, and the following special revenue funds:

Special Capital Improvement Fund
Special Equipment Reserve Fund
Special Highway Fund
Special Machinery Fund
Open Burn Ordinance Fee Fund

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

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the general fund, as provided by Kansas Statutes, or other funds as designated by County resolution.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

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 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.

K.S.A. 12-1675 allows the County to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County held no investments throughout 2020.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

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%. The County has not designated any peak periods.

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 and the County's investment policy requires 100% collateralization at all times.

At December 31, 2020, the carrying amount of the County's deposits was \$6,990,109 and the bank balance was \$7,236,971. Of the bank balance, \$500,000 was secured by federal depository insurance, and \$6,736,971 was collateralized securities held by the pledging financial institution's agents in the County's name.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statute. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Vacation and Sick Pay

The County's policies regarding vacation and sick pay permit employees to earn either 7 or 8 hours of vacation pay and sick pay per month worked, depending on the length of their work day. 8-hour per day employees can accumulate a maximum of 144 hours of vacation time and 480 hours of sick time. 7-hour per day employees can accumulate a maximum of 126 hour of vacation time and 420 hours of sick time. Employees are eligible to be paid for unused sick leave on a graduated scale from 10% for five years service up to 50% for over 9 years service at the time of employment termination.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 **Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

No violations.

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived the application of generally accepted accounting principles through December 31, 2020, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, 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 K.S.A. 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, KPERS 2, and KPERS 3 be determined based on the results of an annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for KPERS for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$260,520 for KPERS for the year ended December 31, 2020.

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

Net Pension Liability. At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,503,303. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on the ratio of the 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 these financial statements.

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.

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2020, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds:</u>									
Jail Sales Tax Bonds	2.00-3.95%	11/12/10	\$ 3,070,000	10/01/30	785,000		145,000	640,000	25,132
<u>Lease Purchase Agreements:</u>									
2 Used Graders	2.99%	08/31/20	145,400	09/16/25	0	145,400		145,400	0
Solid Waste Truck	3.25%	11/05/20	101,153	11/13/25	0	101,153	1,555	99,598	274
Total Contractual Indebtedness					<u>785,000</u>	<u>0</u>	<u>145,000</u>	<u>640,000</u>	<u>25,132</u>

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

	<u>General Obligation Bonds</u>		<u>Lease Purchase Agreements</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2021	\$ 640,000	16,517	46,566	7,119	53,685
2022			47,794	5,892	53,686
2023			49,283	4,402	53,685
2024			50,819	2,866	53,685
2025			50,536	1,321	51,857
	<u>640,000</u>	<u>16,517</u>	<u>244,998</u>	<u>21,600</u>	<u>266,598</u>

In addition to the normal payment of principal and interest that was due in 2021, on June 1, 2021, the County called \$400,000 of their outstanding Jail Sales Tax bonds and retired them in full, along with \$2,249 interest. Also, on October 1, 2021, the County called the remaining \$90,000 of these outstanding Jail Sales Tax Bonds and retired them in full, along with \$232 interest. These bonds were originally scheduled to mature in increments through 2024. As of October 1, 2021, the Jail Sales Tax bonds were fully retired and the sales tax was discontinued. The future payment schedule above has been updated to show these bonds fully paid in 2021. As a result of this early retirement, the County saved \$37,975 in interest over the remaining life of the bonds.

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Special Auto Fund	General Fund	K.S.A. 8-145	\$ 794
General Fund (Human Resources)	Special Equipment Reserve Fund	K.S.A. 19-119	3,800
General Fund (Emergency Preparedness)	Special Equipment Reserve Fund	K.S.A. 19-119	6,000
Appraiser's Cost Fund	Special Equipment Reserve Fund	K.S.A. 19-119	18,000
Law Enforcement/EMS Fund (County Attorney)	Special Equipment Reserve Fund	K.S.A. 19-119	10,000
Noxious Weed Fund	Special Equipment Reserve Fund	K.S.A. 19-119	5,000
Special Bridge Fund	Special Highway Fund	K.S.A. 68-590	50,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	70,000

Note 4 Summary, Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Risk Management

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.

As part of their risk management plan, the County has joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of \$200,000 for property coverage, \$150,000 for crime coverage, and \$250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of \$1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management.

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

Pending Litigation

The County is defendant in various lawsuits which fall under the coverage of the County's insurance carrier. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Employee Benefit Trust Fund

In July, 1996, the County established an Employee Benefit Trust Fund to allow employees to set aside up to \$600 per year of payroll withholdings to be used to offset costs of un-reimbursed medical expenses and child care expenses. The benefit amount elected by the employee is withheld throughout the year and deposited into this trust fund. The employee is allowed to draw the full \$600 at any time during the year, despite having not paid in enough payroll withholding to fund the withdrawal. As a result, the County is potentially liable for the excess of the employee withdrawal over their contribution, in the event of employment termination.

Note 5 **Closure and Postclosure Care Costs of Landfill**

During 1994, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The cost for providing the cover of the landfill was \$160,000 and was paid from the Solid Waste Fund in 1995. In addition to this \$160,000 cost for providing the final cover, the County estimated that it would expend \$10,391 per year over the thirty year monitoring period to provide for monitoring and post-closure care of the landfill site. In actuality, the costs have been running lower than estimated in the years following the closure of the landfill.

Note 6 **COVID-19**

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 spread 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 County's financial condition, liquidity and future results of operations. The elected officials and management of the County are 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 for fiscal year 2020 or 2021.

County of Chautauqua, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

As a result of COVID-19, the State of Kansas received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties in Kansas through Strengthening People and Revitalizing Kansas (SPARK) Program. SPARK's first round distribution was to local governments in the amount of \$400 million. The County received direct CRF in the amount of \$662,031 from the State of Kansas during 2020. The County was encouraged to share this CRF with cities, school districts and local businesses within the County, and during 2020, the County shared \$489,099 of these funds with such entities. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

Note 7 **Subsequent Events**

As noted above, in Note 3, subsequent to December 31, 2020, the County called and retired the remaining Jail Sales Tax bonds prior to their originally scheduled maturity date.

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through December 21, 2021 the date the financial statement was available for issue.

Chautauqua County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Schedule 1

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 715,988	9,223	725,211	608,463	116,748
Special Purpose:					
Ambulance District No. 1	53,672		53,672	52,732	940
Ambulance District No. 2	179,984		179,984	174,185	5,799
Appraiser's Cost	140,000		140,000	136,703	3,297
Direct Election	72,000		72,000	67,865	4,135
Employee Benefits	1,300,000	6,882	1,306,882	975,680	331,202
Fair	10,000		10,000	9,564	436
Health	338,000	55,014	393,014	305,604	87,410
Mental Health	30,000		30,000	30,000	
Law Enforcement/EMS	921,240		921,240	832,555	88,685
Intellectual Disabilities	20,000		20,000	20,000	
Noxious Weed	72,655		72,655	71,721	934
Road and Bridge	1,196,565	98,195	1,294,760	1,205,559	89,201
Rural Fire District No. 1	29,482		29,482	29,135	347
Rural Fire District No. 2	17,817		17,817	17,669	148
Rural Fire District No. 3	18,608		18,608	18,166	442
Rural Fire District No. 4	38,708		38,708	38,386	322
Rural Fire District No. 5	7,447		7,447	7,138	309
Rural Fire District No. 6	5,332		5,332	4,952	380
Rural Fire District No. 8	12,262		12,262	11,638	624
Service Program for the Elderly	43,965		43,965	43,965	
Special Alcohol Program	3,996		3,996	3,018	978
Special Bridge	181,200		181,200	127,914	53,286
Special Park and Recreation	1,975		1,975	1,578	397
Emergency Telephone Service	75,000		75,000	58,218	16,782
Bond and Interest:					
Jail Bond and Interest	214,590		214,590	170,133	44,457
No Fund Warrants	24,685		24,685		24,685
Business:					
Solid Waste	315,000		315,000	297,080	17,920
Totals	<u>6,040,171</u>	<u>169,314</u>	<u>6,209,485</u>	<u>5,319,621</u>	<u>889,864</u>

Chautauqua County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 269,202	146,312	146,006	306
Motor Vehicle Tax	29,631	83,596	3,225	80,371
Recreational Vehicle Tax	484	1,322	41	1,281
Delinquent Tax	14,577	16,519	5,378	11,141
16/20 M Truck Tax	13,175	372	383	(11)
Countywide Sales Tax	242,576	253,280	220,000	33,280
Commercial Vehicle Fees	23	5,030	136	4,894
In Lieu of Tax	942	938		938
Mineral Production Tax	7,773	2,295		2,295
Watercraft Tax	26	188	24	164
Interest on Tax	76,017	56,866	50,000	6,866
Total Taxes	<u>654,426</u>	<u>566,718</u>	<u>425,193</u>	<u>141,525</u>
Intergovernmental				
Federal Emergency Preparedness Grant	8,924	9,223		9,223
Local Alcoholic Liquor Tax	1,517	1,607	1,816	(209)
Total Intergovernmental	<u>10,441</u>	<u>10,830</u>	<u>1,816</u>	<u>9,014</u>
Licenses, Fees, and Permits				
Mortgage Registration	297			
Officer Fees	31,182	33,324	35,000	(1,676)
Total Licenses, Fees, and Permits	<u>31,479</u>	<u>33,324</u>	<u>35,000</u>	<u>(1,676)</u>
Use of Money and Property				
Interest on Investments	62,971	44,423	45,000	(577)
Prisoner Board	1,313	1,978		1,978
Total Use of Money and Property	<u>64,284</u>	<u>46,401</u>	<u>45,000</u>	<u>1,401</u>
Transfers				
Operating Transfers In	59	794	2,000	(1,206)
Residual Equity Transfer In			24,685	(24,685)
Total Transfers	<u>59</u>	<u>794</u>	<u>26,685</u>	<u>(25,891)</u>
Miscellaneous				
Other	27,162	14,457	5,000	9,457
Total Cash Receipts	<u>787,851</u>	<u>672,524</u>	<u>538,694</u>	<u>133,830</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	26,409	25,665	26,000	335
Contractual Services	48,188	39,657	60,000	20,343
Commodities	335	13,382	2,000	(11,382)
Capital Outlay			26,500	26,500
Reimbursed Expense	(1,515)	(8,111)		8,111
Total County Commission	<u>73,417</u>	<u>70,593</u>	<u>114,500</u>	<u>43,907</u>
County Clerk				
Personal Services	48,098	57,921	61,000	3,079
Contractual Services	12,229	12,397	15,000	2,603
Commodities	1,040	1,013	2,000	987
Capital Outlay	624	649		(649)
Reimbursed Expense	(48)	(385)		385
Total County Clerk	<u>61,943</u>	<u>71,595</u>	<u>78,000</u>	<u>6,405</u>
County Treasurer				
Personal Services	57,827	57,639	60,000	2,361
Contractual Services	20,569	20,657	19,500	(1,157)
Commodities	1,680	931	1,500	569
Capital Outlay			500	500
Reimbursed Expense	(54)	(13)		13
Total County Treasurer	<u>80,022</u>	<u>79,214</u>	<u>81,500</u>	<u>2,286</u>

Chautauqua County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Register of Deeds				
Personal Services	\$ 54,503	57,052	55,000	(2,052)
Contractual Services	6,143	3,729	4,700	971
Commodities	1,986	2,073	2,700	627
Capital Outlay			1,700	1,700
Reimbursed Expense	(898)	(1,119)		1,119
Total Register of Deeds	<u>61,734</u>	<u>61,735</u>	<u>64,100</u>	<u>2,365</u>
Indigent Attorney Fees				
Contractual Services		13,967		(13,967)
Reimbursed Expense		(4,390)		4,390
Total Indigent Attorney Fees		<u>9,577</u>		<u>(9,577)</u>
Unified Court				
Contractual Services	15,184	12,462	18,700	6,238
Commodities	2,494	2,817	4,000	1,183
Capital Outlay		6,450	9,000	2,550
Operating Transfers Out	18,250			
Reimbursed Expense	(150)			
Total Unified Court	<u>35,778</u>	<u>21,729</u>	<u>31,700</u>	<u>9,971</u>
Courthouse General				
Personal Services	31,923	34,657	35,000	343
Contractual Services	86,861	86,800	80,000	(6,800)
Commodities	13,609	19,954	20,000	46
Reimbursed Expense	(6,717)	(9,393)		9,393
Total Courthouse General	<u>125,676</u>	<u>132,018</u>	<u>135,000</u>	<u>2,982</u>
County Counselor				
Personal Services	16,472	17,050	13,905	(3,145)
Contractual Services	100	400	300	(100)
Commodities			200	200
Total County Counselor	<u>16,572</u>	<u>17,450</u>	<u>14,405</u>	<u>(3,045)</u>
Court Fees				
Contractual Services			25,000	25,000
Human Resources				
Personal Services	33,358	34,384	35,500	1,116
Contractual Services	5,057	5,873	10,000	4,127
Commodities	1,388	410	2,000	1,590
Capital Outlay		1,997	500	(1,497)
Operating Transfers Out	4,000	3,800		(3,800)
Total Human Resources	<u>43,803</u>	<u>46,464</u>	<u>48,000</u>	<u>1,536</u>
Indigent Coroner/Burial Expenses				
Contractual Services	28,789	18,410	23,000	4,590
Reimbursed Expense	(5,327)			
Total Indigent Coroner/Burial Expenses	<u>23,462</u>	<u>18,410</u>	<u>23,000</u>	<u>4,590</u>
County Building Maintenance				
Capital Outlay	9,330	6,723	30,000	23,277
Other General Government				
Contractual Services	5,750	5,750	5,750	
Historical Society				
Contractual Services	7,000	7,000	7,000	
Total General Government	<u>544,487</u>	<u>548,258</u>	<u>657,955</u>	<u>109,697</u>
Public Safety				
SART Testing				
Contractual Services		1,468	3,000	1,532

Chautauqua County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Emergency Preparedness				
Personal Services	\$ 23,155	24,326	23,451	(875)
Contractual Services	8,311	8,486	3,000	(5,486)
Commodities	5,378	3,300	4,082	782
Capital Outlay			5,500	5,500
Operating Transfers Out	4,500	6,000		(6,000)
Reimbursed Expense	(1,591)	(1,375)		1,375
Total Emergency Preparedness	<u>39,753</u>	<u>40,737</u>	<u>36,033</u>	<u>(4,704)</u>
Total Public Safety	<u>39,753</u>	<u>42,205</u>	<u>39,033</u>	<u>(3,172)</u>
Agriculture				
Conservation District				
Contractual Services	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	
Economic Development				
Rural Opportunity Zone				
Contractual Services	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	
Economic Development Appropriations				
Contractual Services	<u>2,471</u>	<u>1,500</u>	<u>2,500</u>	<u>1,000</u>
Total Economic Development	<u>3,971</u>	<u>3,000</u>	<u>4,000</u>	<u>1,000</u>
Budget Credit			<u>9,223</u>	<u>9,223</u>
Total Expenditures and Transfers	<u>603,211</u>	<u>608,463</u>	<u>725,211</u>	<u>116,748</u>
Receipts Over (Under)				
Expenditures and Transfers	184,640	64,061		
Unencumbered Cash, Beginning	<u>253,060</u>	<u>437,700</u>		
Unencumbered Cash, Ending	<u>437,700</u>	<u>501,761</u>		

Chautauqua County, Kansas
Ambulance District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 43,090	45,064	46,610	(1,546)
Motor Vehicle Tax	4,619	3,958	3,969	(11)
Recreational Vehicle Tax	72	58	59	(1)
Delinquent Tax	1,330	2,100	1,500	600
16/20 M Truck Tax	1,004	919	948	(29)
Commercial Vehicle Fees	17	616	564	52
Watercraft Tax	22	17	22	(5)
Total Cash Receipts	<u>50,154</u>	<u>52,732</u>	<u>53,672</u>	<u>(940)</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	<u>50,154</u>	<u>52,732</u>	<u>53,672</u>	<u>940</u>
Total Expenditures and Transfers	<u>50,154</u>	<u>52,732</u>	<u>53,672</u>	<u>940</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Chautauqua County, Kansas
Ambulance District No. 2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 147,835	152,021	158,254	(6,233)
Motor Vehicle Tax	15,922	15,138	14,904	234
Recreational Vehicle Tax	225	220	182	38
Delinquent Tax	4,916	5,153	5,000	153
16/20 M Truck Tax	1,302	1,259	1,292	(33)
Commercial Vehicle Fees	20	279	231	48
Watercraft Tax	128	115	121	(6)
Total Cash Receipts	<u>170,348</u>	<u>174,185</u>	<u>179,984</u>	<u>(5,799)</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	<u>170,348</u>	<u>174,185</u>	<u>179,984</u>	<u>5,799</u>
Total Expenditures and Transfers	<u>170,348</u>	<u>174,185</u>	<u>179,984</u>	<u>5,799</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Chautauqua County, Kansas
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 116,032	118,327	118,067	260
Motor Vehicle Tax	14,260	14,034	12,779	1,255
Recreational Vehicle Tax	207	206	163	43
Delinquent Tax	4,171	4,708	2,318	2,390
16/20 M Truck Tax	1,738	1,474	1,516	(42)
Commercial Vehicle Fees	25	673	538	135
Watercraft Tax	101	80	94	(14)
Total Taxes	<u>136,534</u>	<u>139,502</u>	<u>135,475</u>	<u>4,027</u>
Licenses, Fees, and Permits				
Officer Fees	<u>1,536</u>	<u>2,284</u>	<u>1,500</u>	<u>784</u>
Total Cash Receipts	<u>138,070</u>	<u>141,786</u>	<u>136,975</u>	<u>4,811</u>
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	78,792	82,349	90,000	7,651
Contractual Services	39,400	32,735	40,000	7,265
Commodities	3,577	3,619	5,000	1,381
Capital Outlay			5,000	5,000
Operating Transfers Out	18,000	18,000		(18,000)
Reimbursed Expense	(10)			
Total Expenditures and Transfers	<u>139,759</u>	<u>136,703</u>	<u>140,000</u>	<u>3,297</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,689)	5,083		
Unencumbered Cash, Beginning	<u>7,016</u>	<u>5,327</u>		
Unencumbered Cash, Ending	<u>5,327</u>	<u>10,410</u>		

Chautauqua County, Kansas
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 61,230	60,791	60,643	148
Motor Vehicle Tax	6,758	6,812	5,987	825
Recreational Vehicle Tax	98	100	77	23
Delinquent Tax	1,966	2,314	1,223	1,091
16/20 M Truck Tax	852	691	710	(19)
Commercial Vehicle Fees	12	330	252	78
Watercraft Tax	47	42	44	(2)
Total Cash Receipts	<u>70,963</u>	<u>71,080</u>	<u>68,936</u>	<u>2,144</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	28,511	29,331	32,000	2,669
Contractual Services	26,277	43,935	32,000	(11,935)
Commodities	1,365	1,247	8,000	6,753
Capital Outlay		854		(854)
Reimbursed Expense	(8,414)	(7,502)		7,502
Total Expenditures and Transfers	<u>47,739</u>	<u>67,865</u>	<u>72,000</u>	<u>4,135</u>
Receipts Over (Under)				
Expenditures and Transfers	23,224	3,215		
Unencumbered Cash, Beginning	<u>5,150</u>	<u>28,374</u>		
Unencumbered Cash, Ending	<u>28,374</u>	<u>31,589</u>		

Chautauqua County, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 996,617	919,479	917,517	1,962
Motor Vehicle Tax	109,315	100,475	101,006	(531)
Recreational Vehicle Tax	1,577	1,465	1,291	174
Delinquent Tax	32,976	38,043	19,910	18,133
16/20 M Truck Tax	12,075	11,654	11,985	(331)
Commercial Vehicle Fees	195	4,685	4,256	429
Watercraft Tax	799	688	744	(56)
Total Taxes	<u>1,153,554</u>	<u>1,076,489</u>	<u>1,056,709</u>	<u>19,780</u>
Intergovernmental				
Federal Financial Assistance	9,425	6,882		6,882
Total Cash Receipts	<u>1,162,979</u>	<u>1,083,371</u>	<u>1,056,709</u>	<u>26,662</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	1,006,474	1,008,733	1,300,000	291,267
Reimbursed Expense	(1,322)	(33,053)		33,053
Total Employee Benefits	<u>1,005,152</u>	<u>975,680</u>	<u>1,300,000</u>	<u>324,320</u>
Budget Credit			6,882	6,882
Total Expenditures and Transfers	<u>1,005,152</u>	<u>975,680</u>	<u>1,306,882</u>	<u>331,202</u>
Receipts Over (Under)				
Expenditures and Transfers	157,827	107,691		
Unencumbered Cash, Beginning	<u>318,425</u>	<u>476,252</u>		
Unencumbered Cash, Ending	<u>476,252</u>	<u>583,943</u>		

Chautauqua County, Kansas
Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 7,861	8,647	8,639	8
Motor Vehicle Tax	972	934	881	53
Recreational Vehicle Tax	14	14	11	3
Delinquent Tax	291	325	157	168
16/20 M Truck Tax	115	102	105	(3)
Commercial Vehicle Fees	2	44	37	7
Watercraft Tax	7	5	6	(1)
Total Cash Receipts	<u>9,262</u>	<u>10,071</u>	<u>9,836</u>	<u>235</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>10,000</u>	<u>9,564</u>	<u>10,000</u>	<u>436</u>
Total Expenditures and Transfers	<u>10,000</u>	<u>9,564</u>	<u>10,000</u>	<u>436</u>
Receipts Over (Under)				
Expenditures and Transfers	(738)	507		
Unencumbered Cash, Beginning	<u>1,011</u>	<u>273</u>		
Unencumbered Cash, Ending	<u>273</u>	<u>780</u>		

Chautauqua County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 135,955	143,098	142,776	322
Motor Vehicle Tax	20,578	14,856	20,753	(5,897)
Recreational Vehicle Tax	293	209	265	(56)
Delinquent Tax	5,553	5,781	2,716	3,065
16/20 M Truck Tax	1,560	2,394	2,462	(68)
Commercial Vehicle Fees	39	611	875	(264)
Watercraft Tax	164	94	153	(59)
Total Taxes	<u>164,142</u>	<u>167,043</u>	<u>170,000</u>	<u>(2,957)</u>
Intergovernmental				
Federal Financial Assistance	21,725	39,593		39,593
State Grant	<u>15,973</u>	<u>15,421</u>		<u>15,421</u>
Total Intergovernmental	<u>37,698</u>	<u>55,014</u>		<u>55,014</u>
Licenses, Fees, and Permits				
Service Fees	<u>61,373</u>	<u>66,180</u>	<u>80,000</u>	<u>(13,820)</u>
Total Cash Receipts	<u>263,213</u>	<u>288,237</u>	<u>250,000</u>	<u>38,237</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	227,201	220,084	245,000	24,916
Contractual Services	37,387	46,991	41,000	(5,991)
Commodities	31,438	38,529	42,000	3,471
Capital Outlay			<u>10,000</u>	<u>10,000</u>
Total Health Department	<u>296,026</u>	<u>305,604</u>	<u>338,000</u>	<u>32,396</u>
Budget Credit			<u>55,014</u>	<u>55,014</u>
Total Expenditures and Transfers	<u>296,026</u>	<u>305,604</u>	<u>393,014</u>	<u>87,410</u>
Receipts Over (Under)				
Expenditures and Transfers	(32,813)	(17,367)		
Unencumbered Cash, Beginning	<u>186,603</u>	<u>153,790</u>		
Unencumbered Cash, Ending	<u>153,790</u>	<u>136,423</u>		

Chautauqua County, Kansas
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 25,778	25,973	25,905	68
Motor Vehicle Tax	2,889	2,793	2,611	182
Recreational Vehicle Tax	42	41	33	8
Delinquent Tax	877	1,008	515	493
16/20 M Truck Tax	343	301	310	(9)
Commercial Vehicle Fees	5	133	110	23
Watercraft Tax	21	18	19	(1)
Total Cash Receipts	<u>29,955</u>	<u>30,267</u>	<u>29,503</u>	<u>764</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	
Total Expenditures and Transfers	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	(45)	267		
Unencumbered Cash, Beginning	<u>896</u>	<u>851</u>		
Unencumbered Cash, Ending	<u>851</u>	<u>1,118</u>		

Chautauqua County, Kansas
Law Enforcement/EMS Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 790,775	770,633	768,969	1,664
Motor Vehicle Tax	81,681	23,722	97,480	(73,758)
Recreational Vehicle Tax	1,127	252	1,246	(994)
Delinquent Tax	18,406	22,777	15,798	6,979
16/20 M Truck Tax		11,247	11,566	(319)
Commercial Vehicle Fees	173	75	4,108	(4,033)
Watercraft Tax	771	546	718	(172)
Total Taxes	<u>892,933</u>	<u>829,252</u>	<u>899,885</u>	<u>(70,633)</u>
Licenses, Fees, and Permits				
Officer Fees	2,420	2,059	3,000	(941)
Miscellaneous				
Other	5,661	3,086		3,086
Total Cash Receipts	<u>901,014</u>	<u>834,397</u>	<u>902,885</u>	<u>(68,488)</u>
Expenditures and Transfers				
General Government				
County Attorney				
Personal Services	66,793	68,497	82,800	14,303
Contractual Services	8,292	10,254	5,500	(4,754)
Commodities	667	586	4,500	3,914
Capital Outlay			1,500	1,500
Operating Transfers Out	15,000	10,000		(10,000)
Total County Attorney	<u>90,752</u>	<u>89,337</u>	<u>94,300</u>	<u>4,963</u>
Public Safety				
Sheriff				
Personal Services	241,571	259,248	231,000	(28,248)
Contractual Services	22,198	26,258	50,200	23,942
Commodities	38,083	36,220	45,000	8,780
Capital Outlay			4,700	4,700
Reimbursed Expense	(111)	(1,740)		1,740
Total Sheriff	<u>301,741</u>	<u>319,986</u>	<u>330,900</u>	<u>10,914</u>
Dispatch				
Personal Services	169,156	176,375	165,000	(11,375)
Contractual Services	8,696	10,375	15,642	5,267
Commodities	2,882	2,417	5,000	2,583
Capital Outlay			6,500	6,500
Reimbursed Expense		(300)		300
Total Dispatch	<u>180,734</u>	<u>188,867</u>	<u>192,142</u>	<u>3,275</u>
Jail				
Personal Services	156,610	112,544	170,000	57,456
Contractual Services	22,756	31,833	28,000	(3,833)
Commodities	53,219	62,312	76,650	14,338
Capital Outlay		10,733	10,500	(233)
Reimbursed Expense	(3,189)	(1,978)		1,978
Total Jail	<u>229,396</u>	<u>215,444</u>	<u>285,150</u>	<u>69,706</u>
Juvenile Detention				
Contractual Services	21,133	18,921	18,748	(173)
Total Public Safety	<u>733,004</u>	<u>743,218</u>	<u>826,940</u>	<u>83,722</u>
Total Expenditures and Transfers	<u>823,756</u>	<u>832,555</u>	<u>921,240</u>	<u>88,685</u>
Receipts Over (Under)				
Expenditures and Transfers	77,258	1,842		
Unencumbered Cash, Beginning	<u>20,585</u>	<u>97,843</u>		
Unencumbered Cash, Ending	<u>97,843</u>	<u>99,685</u>		

Chautauqua County, Kansas
Intellectual Disabilities Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 17,280	17,326	17,285	41
Motor Vehicle Tax	1,928	1,862	1,743	119
Recreational Vehicle Tax	28	27	22	5
Delinquent Tax	585	673	345	328
16/20 M Truck Tax	229	201	207	(6)
Commercial Vehicle Fees	3	89	73	16
Watercraft Tax	14	12	13	(1)
Total Cash Receipts	<u>20,067</u>	<u>20,190</u>	<u>19,688</u>	<u>502</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	
Total Expenditures and Transfers	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	67	190		
Unencumbered Cash, Beginning	<u>480</u>	<u>547</u>		
Unencumbered Cash, Ending	<u>547</u>	<u>737</u>		

Chautauqua County, Kansas
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 62,090	13,729	13,713	16
Motor Vehicle Tax	6,923	5,558	6,742	(1,184)
Recreational Vehicle Tax	99	80	86	(6)
Delinquent Tax	2,015	2,315	1,240	1,075
16/20 M Truck Tax	623	778	800	(22)
Commercial Vehicle Fees	13	243	284	(41)
Watercraft Tax	53	43	50	(7)
Total Cash Receipts	<u>71,816</u>	<u>22,746</u>	<u>22,915</u>	<u>(169)</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	12,424	27,317	33,500	6,183
Contractual Services	3,038	2,861	5,775	2,914
Commodities	87,441	92,360	31,880	(60,480)
Capital Outlay	390		1,500	1,500
Operating Transfers Out		5,000		(5,000)
Reimbursed Expense	(39,538)	(55,817)		55,817
Total Expenditures and Transfers	<u>63,755</u>	<u>71,721</u>	<u>72,655</u>	<u>934</u>
Receipts Over (Under) Expenditures and Transfers	8,061	(48,975)		
Unencumbered Cash, Beginning	<u>51,282</u>	<u>59,343</u>		
Unencumbered Cash, Ending	<u>59,343</u>	<u>10,368</u>		

Chautauqua County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 803,666	741,363	739,764	1,599
Motor Vehicle Tax	86,918	88,920	76,442	12,478
Recreational Vehicle Tax	1,263	1,313	977	336
Delinquent Tax	26,214	30,729	16,055	14,674
16/20 M Truck Tax	11,187	8,819	9,070	(251)
Commercial Vehicle Fees	150	4,328	3,221	1,107
In Lieu of Tax	314	313		313
Watercraft Tax	605	554	563	(9)
Total Taxes	<u>930,317</u>	<u>876,339</u>	<u>846,092</u>	<u>30,247</u>
Intergovernmental				
Special City & County Highway	202,016	191,136	204,060	(12,924)
Equalization and Adjustment	16,868	20,959		20,959
Federal Financial Assistance		61,585		61,585
State Grant		36,610		36,610
Total Intergovernmental	<u>218,884</u>	<u>310,290</u>	<u>204,060</u>	<u>106,230</u>
Miscellaneous				
Other	3,351			
Total Cash Receipts	<u>1,152,552</u>	<u>1,186,629</u>	<u>1,050,152</u>	<u>136,477</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	375,940	393,727	426,000	32,273
Contractual Services	40,402	40,504	43,695	3,191
Commodities	706,065	646,986	695,870	48,884
Capital Outlay		57,500	31,000	(26,500)
Operating Transfers Out	5,000	70,000		(70,000)
Reimbursed Expense	(98,359)	(3,158)		3,158
Total County Engineer	<u>1,029,048</u>	<u>1,205,559</u>	<u>1,196,565</u>	<u>(8,994)</u>
Budget Credit			98,195	98,195
Total Expenditures and Transfers	<u>1,029,048</u>	<u>1,205,559</u>	<u>1,294,760</u>	<u>89,201</u>
Receipts Over (Under)				
Expenditures and Transfers	123,504	(18,930)		
Unencumbered Cash, Beginning	<u>217,436</u>	<u>340,940</u>		
Unencumbered Cash, Ending	<u>340,940</u>	<u>322,010</u>		

Chautauqua County, Kansas
Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 17,218	17,862	26,255	(8,393)
Motor Vehicle Tax	2,019	1,735	1,967	(232)
Recreational Vehicle Tax	31	26	29	(3)
Delinquent Tax	585	774	750	24
16/20 M Truck Tax	416	367	471	(104)
Commercial Vehicle Fees	7	287		287
Watercraft Tax	10	8	10	(2)
Total Taxes	<u>20,286</u>	<u>21,059</u>	<u>29,482</u>	<u>(8,423)</u>
Intergovernmental				
Other Intergovernmental	7,889	8,059		8,059
Total Cash Receipts	<u>28,175</u>	<u>29,118</u>	<u>29,482</u>	<u>(364)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	28,621	29,135	29,482	347
Total Expenditures and Transfers	<u>28,621</u>	<u>29,135</u>	<u>29,482</u>	<u>347</u>
Receipts Over (Under)				
Expenditures and Transfers	(446)	(17)		
Unencumbered Cash, Beginning	<u>464</u>	<u>18</u>		
Unencumbered Cash, Ending	<u>18</u>	<u>1</u>		

Chautauqua County, Kansas
Rural Fire District No. 2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 15,444	16,158	16,376	(218)
Motor Vehicle Tax	999	950	982	(32)
Recreational Vehicle Tax	16	17	19	(2)
Delinquent Tax	189	417	300	117
16/20 M Truck Tax	136	120	133	(13)
Watercraft Tax	7	7	7	
Total Cash Receipts	<u>16,791</u>	<u>17,669</u>	<u>17,817</u>	<u>(148)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>16,791</u>	<u>17,669</u>	<u>17,817</u>	<u>148</u>
Total Expenditures and Transfers	<u>16,791</u>	<u>17,669</u>	<u>17,817</u>	<u>148</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Chautauqua County, Kansas
Rural Fire District No. 3 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 15,183	15,754	16,385	(631)
Motor Vehicle Tax	1,686	1,626	1,494	132
Recreational Vehicle Tax	46	33	25	8
Delinquent Tax	1,002	565	500	65
16/20 M Truck Tax	161	142	159	(17)
Commercial Vehicle Fees		36	34	2
Watercraft Tax	11	10	11	(1)
Total Cash Receipts	<u>18,089</u>	<u>18,166</u>	<u>18,608</u>	<u>(442)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>18,089</u>	<u>18,166</u>	<u>18,608</u>	<u>442</u>
Total Expenditures and Transfers	<u>18,089</u>	<u>18,166</u>	<u>18,608</u>	<u>442</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Chautauqua County, Kansas
Rural Fire District No. 4 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 31,973	33,248	34,020	(772)
Motor Vehicle Tax	3,702	3,650	3,627	23
Recreational Vehicle Tax	37	54	42	12
Delinquent Tax	656	1,108	700	408
16/20 M Truck Tax	238	230	237	(7)
Commercial Vehicle Fees	8	62	44	18
Watercraft Tax	41	34	38	(4)
Total Cash Receipts	<u>36,655</u>	<u>38,386</u>	<u>38,708</u>	<u>(322)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>36,655</u>	<u>38,386</u>	<u>38,708</u>	<u>322</u>
Total Expenditures and Transfers	<u>36,655</u>	<u>38,386</u>	<u>38,708</u>	<u>322</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Chautauqua County, Kansas
Rural Fire District No. 5 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 6,248	6,522	6,774	(252)
Motor Vehicle Tax	491	453	401	52
Recreational Vehicle Tax	7	9	6	3
Delinquent Tax	408	112	200	(88)
16/20 M Truck Tax	63	38	63	(25)
Watercraft Tax	4	4	3	1
Total Cash Receipts	<u>7,221</u>	<u>7,138</u>	<u>7,447</u>	<u>(309)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>7,222</u>	<u>7,138</u>	<u>7,447</u>	<u>309</u>
Total Expenditures and Transfers	<u>7,222</u>	<u>7,138</u>	<u>7,447</u>	<u>309</u>
Receipts Over (Under)				
Expenditures and Transfers	(1)			
Unencumbered Cash, Beginning	<u>1</u>			
Unencumbered Cash, Ending	<u></u>	<u></u>		

Chautauqua County, Kansas
Rural Fire District No. 6 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 4,230	4,440	4,474	(34)
Motor Vehicle Tax	364	430	659	(229)
Recreational Vehicle Tax	5	9	9	
Delinquent Tax	72	24	100	(76)
16/20 M Truck Tax	56	47	88	(41)
Watercraft Tax	<u>2</u>	<u>2</u>	<u>2</u>	
Total Cash Receipts	<u>4,729</u>	<u>4,952</u>	<u>5,332</u>	<u>(380)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>4,729</u>	<u>4,952</u>	<u>5,332</u>	<u>380</u>
Total Expenditures and Transfers	<u>4,729</u>	<u>4,952</u>	<u>5,332</u>	<u>380</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Chautauqua County, Kansas
Rural Fire District No. 8 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 8,837	9,320	10,046	(726)
Motor Vehicle Tax	1,782	1,415	1,550	(135)
Recreational Vehicle Tax	32	22	17	5
Delinquent Tax	552	631	450	181
16/20 M Truck Tax	121	150	98	52
Commercial Vehicle Fees		100	78	22
Watercraft Tax			23	(23)
Total Cash Receipts	<u>11,324</u>	<u>11,638</u>	<u>12,262</u>	<u>(624)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>11,324</u>	<u>11,638</u>	<u>12,262</u>	<u>624</u>
Total Expenditures and Transfers	<u>11,324</u>	<u>11,638</u>	<u>12,262</u>	<u>624</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Chautauqua County, Kansas
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 36,343	38,278	38,204	74
Motor Vehicle Tax	4,042	3,909	3,652	257
Recreational Vehicle Tax	59	57	47	10
Delinquent Tax	1,226	1,414	726	688
16/20 M Truck Tax	481	421	433	(12)
Commercial Vehicle Fees	7	186	154	32
Watercraft Tax	29	25	27	(2)
Total Cash Receipts	<u>42,187</u>	<u>44,290</u>	<u>43,243</u>	<u>1,047</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	<u>41,965</u>	<u>43,965</u>	<u>43,965</u>	
Total Expenditures and Transfers	<u>41,965</u>	<u>43,965</u>	<u>43,965</u>	
Receipts Over (Under)				
Expenditures and Transfers	222	325		
Unencumbered Cash, Beginning	<u>996</u>	<u>1,218</u>		
Unencumbered Cash, Ending	<u>1,218</u>	<u>1,543</u>		

Chautauqua County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 2,901	3,074	3,633	(559)
Total Cash Receipts	<u>2,901</u>	<u>3,074</u>	<u>3,633</u>	<u>(559)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>2,711</u>	<u>3,018</u>	<u>3,996</u>	<u>978</u>
Total Expenditures and Transfers	<u>2,711</u>	<u>3,018</u>	<u>3,996</u>	<u>978</u>
Receipts Over (Under)				
Expenditures and Transfers	190	56		
Unencumbered Cash, Beginning	<u>527</u>	<u>717</u>		
Unencumbered Cash, Ending	<u>717</u>	<u>773</u>		

Chautauqua County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 131,946	89,519	89,321	198
Motor Vehicle Tax	12,207	3,545	14,569	(11,024)
Recreational Vehicle Tax	168	38	186	(148)
Delinquent Tax	3,629	4,185	2,636	1,549
16/20 M Truck Tax		1,681	1,729	(48)
Commercial Vehicle Fees	26	11	614	(603)
Watercraft Tax	115	91	107	(16)
Total Taxes	<u>148,091</u>	<u>99,070</u>	<u>109,162</u>	<u>(10,092)</u>
Intergovernmental				
Federal Financial Assistance		20,521		20,521
Miscellaneous				
Other	1,001	920		920
Total Cash Receipts	<u>149,092</u>	<u>120,511</u>	<u>109,162</u>	<u>11,349</u>
Expenditures and Transfers				
Public Works				
Construction				
Contractual Services	87,169	30,803	100,000	69,197
Commodities	76,571	52,335	81,200	28,865
Operating Transfers Out		50,000		(50,000)
Reimbursed Expense	(4,758)	(5,224)		5,224
Total Expenditures and Transfers	<u>158,982</u>	<u>127,914</u>	<u>181,200</u>	<u>53,286</u>
Receipts Over (Under)				
Expenditures and Transfers	(9,890)	(7,403)		
Unencumbered Cash, Beginning	<u>99,946</u>	<u>90,056</u>		
Unencumbered Cash, Ending	<u>90,056</u>	<u>82,653</u>		

Chautauqua County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,517	1,607	1,816	(209)
Total Cash Receipts	<u>1,517</u>	<u>1,607</u>	<u>1,816</u>	<u>(209)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>1,418</u>	<u>1,578</u>	<u>1,975</u>	<u>397</u>
Total Expenditures and Transfers	<u>1,418</u>	<u>1,578</u>	<u>1,975</u>	<u>397</u>
Receipts Over (Under)				
Expenditures and Transfers	99	29		
Unencumbered Cash, Beginning	<u>276</u>	<u>375</u>		
Unencumbered Cash, Ending	<u>375</u>	<u>404</u>		

Chautauqua County, Kansas
Special Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 18,250	
Total Cash Receipts	<u>18,250</u>	
Expenditures and Transfers		
General Government		
Capital Outlay		<u>17,933</u>
Total Expenditures and Transfers		<u>17,933</u>
Receipts Over (Under)		
Expenditures and Transfers	18,250	(17,933)
Unencumbered Cash, Beginning	<u>35,000</u>	<u>53,250</u>
Unencumbered Cash, Ending	<u><u>53,250</u></u>	<u><u>35,317</u></u>

Chautauqua County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 41,500	42,800
Miscellaneous		
Sale of Surplus Property		8,600
Total Cash Receipts	<u>41,500</u>	<u>51,400</u>
Expenditures and Transfers		
Equipment		
Equipment		
General Government	93,462	29,693
Total Expenditures and Transfers	<u>93,462</u>	<u>29,693</u>
Receipts Over (Under)		
Expenditures and Transfers	(51,962)	21,707
Unencumbered Cash, Beginning	<u>502,799</u>	<u>450,837</u>
Unencumbered Cash, Ending	<u><u>450,837</u></u>	<u><u>472,544</u></u>

Chautauqua County, Kansas
Special Highway Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$	50,000
Total Cash Receipts		<u>50,000</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		50,000
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		<u><u>50,000</u></u>

Chautauqua County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 5,000	
Miscellaneous		
Operating Transfers In		70,000
Total Cash Receipts	<u>5,000</u>	<u>70,000</u>
Expenditures and Transfers		
Public Works		
Equipment		
Capital Outlay	65,960	69,440
Total Expenditures and Transfers	<u>65,960</u>	<u>69,440</u>
Receipts Over (Under)		
Expenditures and Transfers	(60,960)	560
Unencumbered Cash, Beginning	<u>164,154</u>	<u>103,194</u>
Unencumbered Cash, Ending	<u><u>103,194</u></u>	<u><u>103,754</u></u>

Chautauqua County, Kansas
Open Burn Ordinance Fee Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Fines	\$ 600	
Total Cash Receipts	<u>600</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	600	
Unencumbered Cash, Beginning		<u>600</u>
Unencumbered Cash, Ending	<u>600</u>	<u>600</u>

Chautauqua County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 52,635	59,983	50,000	9,983
Total Cash Receipts	<u>52,635</u>	<u>59,983</u>	<u>50,000</u>	<u>9,983</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	20,108	58,218	70,000	11,782
Commodities			5,000	5,000
Reimbursed Expense	(757)			
Total Expenditures and Transfers	<u>19,351</u>	<u>58,218</u>	<u>75,000</u>	<u>16,782</u>
Receipts Over (Under)				
Expenditures and Transfers	33,284	1,765		
Unencumbered Cash, Beginning	<u>44,417</u>	<u>77,701</u>		
Unencumbered Cash, Ending	<u>77,701</u>	<u>79,466</u>		

Chautauqua County, Kansas
Jail Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 368,978	384,972	335,000	49,972
Total Cash Receipts	<u>368,978</u>	<u>384,972</u>	<u>335,000</u>	<u>49,972</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	<u>1,394,060</u>	<u>170,133</u>	<u>214,590</u>	<u>44,457</u>
Total Expenditures and Transfers	<u>1,394,060</u>	<u>170,133</u>	<u>214,590</u>	<u>44,457</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,025,082)	214,839		
Unencumbered Cash, Beginning	<u>1,183,419</u>	<u>158,337</u>		
Unencumbered Cash, Ending	<u>158,337</u>	<u>373,176</u>		

Chautauqua County, Kansas
No Fund Warrants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$	1		1
Motor Vehicle Tax	5,695	5,915	4,971	944
Recreational Vehicle Tax	83	87	64	23
Delinquent Tax	1,495	1,095		1,095
16/20 M Truck Tax	749	574	590	(16)
Commercial Vehicle Fees	10	289	209	80
Watercraft Tax	39		37	(37)
Total Cash Receipts	<u>8,071</u>	<u>7,961</u>	<u>5,871</u>	<u>2,090</u>
Expenditures and Transfers				
Transfers				
Residual Equity Transfer Out			24,685	24,685
Total Expenditures and Transfers			<u>24,685</u>	<u>24,685</u>
Receipts Over (Under)				
Expenditures and Transfers	8,071	7,961		
Unencumbered Cash, Beginning	<u>11,481</u>	<u>19,552</u>		
Unencumbered Cash, Ending	<u>19,552</u>	<u>27,513</u>		

Chautauqua County, Kansas
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 18,728	39,182	21,000	18,182
Licenses, Fees, and Permits				
Service Fees	250,834	260,195	270,000	(9,805)
Miscellaneous				
Other		80		80
Total Cash Receipts	<u>269,562</u>	<u>299,457</u>	<u>291,000</u>	<u>8,457</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	125,959	139,480	180,000	40,520
Contractual Services	71,406	61,855	60,000	(1,855)
Commodities	40,725	45,472	50,000	4,528
Capital Outlay	22,398	52,138	25,000	(27,138)
Reimbursed Expense	(1,306)	(1,865)		1,865
Total Expenditures and Transfers	<u>259,182</u>	<u>297,080</u>	<u>315,000</u>	<u>17,920</u>
Receipts Over (Under)				
Expenditures and Transfers	10,380	2,377		
Unencumbered Cash, Beginning	<u>132,011</u>	<u>142,391</u>		
Unencumbered Cash, Ending	<u>142,391</u>	<u>144,768</u>		

Chautauqua County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 32,336	32,698
Total Cash Receipts	<u>32,336</u>	<u>32,698</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	30,292	29,866
Contractual Services	362	1,423
Commodities	1,621	677
Operating Transfers Out	59	794
Reimbursed Expense		(1)
Total Expenditures and Transfers	<u>32,334</u>	<u>32,759</u>
Receipts Over (Under)		
Expenditures and Transfers	2	(61)
Unencumbered Cash, Beginning	<u>59</u>	<u>61</u>
Unencumbered Cash, Ending	<u><u>61</u></u>	<u><u>61</u></u>

Chautauqua County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 533	410
Total Cash Receipts	<u>533</u>	<u>410</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>909</u>	<u>317</u>
Total Expenditures and Transfers	<u>909</u>	<u>317</u>
Receipts Over (Under)		
Expenditures and Transfers	(376)	93
Unencumbered Cash, Beginning	<u>5,390</u>	<u>5,014</u>
Unencumbered Cash, Ending	<u><u>5,014</u></u>	<u><u>5,107</u></u>

Chautauqua County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 5,893	6,867
Total Cash Receipts	<u>5,893</u>	<u>6,867</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		595
Commodities	400	10,668
Reimbursed Expense	(276)	(358)
Total Expenditures and Transfers	<u>124</u>	<u>10,905</u>
Receipts Over (Under)		
Expenditures and Transfers	5,769	(4,038)
Unencumbered Cash, Beginning	<u>21,799</u>	<u>27,568</u>
Unencumbered Cash, Ending	<u><u>27,568</u></u>	<u><u>23,530</u></u>

Chautauqua County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,732	4,570
Total Cash Receipts	<u>3,732</u>	<u>4,570</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Personal Services	2,216	2,472
Contractual Services	663	
Commodities	1,388	
Reimbursed Expense	(1,992)	
Total Expenditures and Transfers	<u>2,275</u>	<u>2,472</u>
Receipts Over (Under)		
Expenditures and Transfers	1,457	2,098
Unencumbered Cash, Beginning	<u>5,033</u>	<u>6,490</u>
Unencumbered Cash, Ending	<u><u>6,490</u></u>	<u><u>8,588</u></u>

Chautauqua County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 933	1,142
Total Cash Receipts	<u>933</u>	<u>1,142</u>
Expenditures and Transfers		
General Government		
County Clerk		
Contractual Services	225	
Commodities	<u>110</u>	
Total Expenditures and Transfers	<u>335</u>	
Receipts Over (Under)		
Expenditures and Transfers	598	1,142
Unencumbered Cash, Beginning	<u>2,070</u>	<u>2,668</u>
Unencumbered Cash, Ending	<u><u>2,668</u></u>	<u><u>3,810</u></u>

Chautauqua County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 933	1,143
Total Cash Receipts	<u>933</u>	<u>1,143</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services		2,191
Contractual Services	129	624
Commodities	<u>208</u>	
Total Expenditures and Transfers	<u>337</u>	<u>2,815</u>
Receipts Over (Under)		
Expenditures and Transfers	596	(1,672)
Unencumbered Cash, Beginning	<u>1,295</u>	<u>1,891</u>
Unencumbered Cash, Ending	<u><u>1,891</u></u>	<u><u>219</u></u>

Chautauqua County, Kansas
Drug Forfeitures Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
General Government		
County Attorney		
Operating Transfers Out	_____ 123	_____
Total Expenditures and Transfers	_____ 123	_____
Receipts Over (Under)		
Expenditures and Transfers	(123)	
Unencumbered Cash, Beginning	_____ 173	_____ 50
Unencumbered Cash, Ending	_____ 50	_____ 50

Chautauqua County, Kansas
Prosecuting Attorney Check Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>1,004</u>	<u>1,004</u>
Unencumbered Cash, Ending	<u><u>1,004</u></u>	<u><u>1,004</u></u>

Chautauqua County, Kansas
Victim Witness Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>5,770</u>	<u>5,770</u>
Unencumbered Cash, Ending	<u><u>5,770</u></u>	<u><u>5,770</u></u>

Chautauqua County, Kansas
CDBG Micro Loan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 123	
Miscellaneous		
Industrial Loan Payments	401	
Total Cash Receipts	<u>524</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	524	
Unencumbered Cash, Beginning		524
Unencumbered Cash, Ending	<u>524</u>	<u>524</u>

Chautauqua County, Kansas
SPARK Program Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$	662,031
Total Cash Receipts		662,031
Expenditures and Transfers		
General Government		
Contractual Services		539,040
Capital Outlay		135,834
Reimbursed Expense		(12,843)
Total Expenditures and Transfers		662,031
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Chautauqua County, Kansas
FEMA Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Works		
County Engineer		
Commodities	<u>3,350</u>	_____
Total Expenditures and Transfers	<u>3,350</u>	_____
Receipts Over (Under)		
Expenditures and Transfers	(3,350)	
Unencumbered Cash, Beginning	<u>3,350</u>	_____
Unencumbered Cash, Ending	<u> </u>	<u> </u>

Chautauqua County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ 800	4,200
Total Cash Receipts	<u>800</u>	<u>4,200</u>
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	<u>900</u>	<u>3,600</u>
Total Expenditures and Transfers	<u>900</u>	<u>3,600</u>
Receipts Over (Under)		
Expenditures and Transfers	(100)	600
Unencumbered Cash, Beginning	<u>1,857</u>	<u>1,757</u>
Unencumbered Cash, Ending	<u><u>1,757</u></u>	<u><u>2,357</u></u>

Chautauqua County, Kansas
Diversion Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,000	500
Total Cash Receipts	<u>1,000</u>	<u>500</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	1,000	500
Unencumbered Cash, Beginning	<u>12,004</u>	<u>13,004</u>
Unencumbered Cash, Ending	<u><u>13,004</u></u>	<u><u>13,504</u></u>

Chautauqua County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2020

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Sedan Library	\$	29,873	29,873	
Sedan General		244,892	244,892	
Sedan Employee Benefits		44	44	
Sedan Special Equipment		1	1	
Cedar Vale General		111,442	111,442	
Cedar Vale Employee Benefits		6,518	6,518	
Cedar Vale Library		17,776	17,776	
Cedar Vale Bond and Interest		39,224	39,224	
Cedar Vale Special Assessment		1,050	1,050	
Elgin City General		2,716	2,716	
Chautauqua City General		7,387	7,387	
Peru General		12,511	12,511	
Niotaze General		2,148	2,148	
Subtotal Cities		<u>475,582</u>	<u>475,582</u>	
Townships:				
Center Township General		5,986	5,986	
Little Caney Township General		5,002	5,002	
Lafayette Township General		1,857	1,857	
Subtotal Townships		<u>12,845</u>	<u>12,845</u>	
Schools:				
USD #282 General		25,453	25,453	
USD #282 Capital Outlay		5,667	5,667	
USD #282 Supplemental General		33,426	33,426	
USD #283 General		12,530	12,530	
USD #283 Bond and Interest		133	133	
USD #283 Capital Outlay		1,389	1,389	
USD #285 Recreation Commission		7,899	7,899	
USD #285 General		124,267	124,267	
USD #285 Supplemental General		130,416	130,416	
USD #286 General		362,280	362,280	
USD #286 Capital Outlay		128,827	128,827	
USD #286 Supplemental General		443,136	443,136	
USD #286 Recreation Commission		24,557	24,557	
USD #436 Capital Outlay		38,485	38,485	
USD #436 General		84,495	84,495	
USD #436 Supplemental General		83,411	83,411	
USD #436 Recreation Commission		12,602	12,602	
USD #436 Rec Comm Emp Benefits		1,716	1,716	
USD #446 General		1,056	1,056	
USD #446 Bond and Interest		304	304	
USD #446 Capital Outlay		299	299	
USD #446 Supplemental General		1,100	1,100	
USD #446 Recreation Commission		298	298	
USD #446 Employee Benefits		73	73	
USD #283 Supplemental General		26,961	26,961	
Subtotal Schools		<u>1,550,780</u>	<u>1,550,780</u>	

Chautauqua County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2020

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Round Mound Cemetery	\$	12,427	12,427	
Peru Cemetery		7,761	7,761	
Niotaze Cemetery		7,329	7,329	
Lafayette Cemetery		8,665	8,665	
Caneyville Cemetery		3,579	3,579	
Salt Creek Cemetery		3,454	3,454	
Hendricks Cemetery		5,686	5,686	
Washington Cemetery		3,818	3,818	
Sedan Cemetery		27,151	27,151	
Elgin Cemetery		6,534	6,534	
Center Cemetery		3,716	3,716	
Spring Creek Cemetery		39	39	
Chautauqua Oak Hill Cemetery		6,548	6,548	
El Cado Cemetery		2,516	2,516	
Subtotal Cemeteries		<u>99,223</u>	<u>99,223</u>	
Watershed Districts:				
Watershed #14		4,632	4,632	
Watershed #15		4,105	4,105	
Watershed #31	17	28,484	28,525	(24)
Watershed #34		120,952	120,910	42
Watershed #47		231	231	
Subtotal Watershed Districts	<u>17</u>	<u>158,404</u>	<u>158,403</u>	<u>18</u>
Rolling Prairie Extension District:				
Rolling Prairie Extension District	23	95,336	95,331	28
Subtotal Rolling Prairie Extension District	<u>23</u>	<u>95,336</u>	<u>95,331</u>	<u>28</u>
Regional Library:				
SEK Library General		49,231	49,231	
SEK Library Employee Benefits		3,178	3,178	
Subtotal Regional Library		<u>52,409</u>	<u>52,409</u>	
Total Subdivisions	<u>40</u>	<u>2,444,579</u>	<u>2,444,573</u>	<u>46</u>
State Funds:				
State Educational Building		38,224	38,224	
State Institutional Building		19,112	19,112	
Total State Funds		<u>57,336</u>	<u>57,336</u>	

Chautauqua County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2020

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll Clearing	\$	1,501,550	1,501,550	
Motor Vehicle Licenses		270,881	270,856	25
Driver License Fees		9,327	9,327	
Heritage Trust	1,133	2,285	2,716	702
Clerk of Court Release	72	756	828	
Cash Bond Deposits	36,125		1,000	35,125
Sales Tax		319,426	319,426	
Treasurer Clearing Fund	(59)	5,565,210	5,565,151	
Change	3,610	23,528	23,528	3,610
State VIN Fees	712		2	710
Total Other Agency Funds	<u>41,593</u>	<u>7,692,963</u>	<u>7,694,384</u>	<u>40,172</u>
Distributable Funds:				
Current Tax	3,632,563	5,501,922	5,656,954	3,477,531
Delinquent Tax	156,784	227,903	292,316	92,371
Motor Vehicle Tax	134,731	576,202	575,801	135,132
Recreational Vehicle Tax	1,338	9,107	7,888	2,557
Mineral Production Tax		4,591	6,255	(1,664)
Commercial Motor Vehicle Fees	439	115,144	115,400	183
Total Distributable Funds	<u>3,925,855</u>	<u>6,434,869</u>	<u>6,654,614</u>	<u>3,706,110</u>
Total Agency Funds	<u>3,967,488</u>	<u>16,629,747</u>	<u>16,850,907</u>	<u>3,746,328</u>

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of County Commissioners
Chautauqua County, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of Chautauqua County, Kansas, (the County) as of and for the year ended December 31, 2020, and have issued our report thereon dated December 21, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

December 21, 2021

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE
UNIFORM GUIDANCE**

Board of County Commissioners
Chautauqua County, Kansas

Report on Compliance for Each Major Federal Program

We have audited the compliance of Chautauqua County, Kansas, (the County) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control over Compliance

Management of the County, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

December 21, 2021

Chautauqua County, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended December 31, 2020

I. Summary of Audit Results

Financial Statement:

The auditors' report expresses an adverse opinion on the financial statement of Chautauqua County, Kansas on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

Internal Control over Financial Reporting:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> None reported
Non-compliance or other matters required to be reported under <i>Government Auditing Standards</i> ?	<u> </u> Yes	<u> X </u> No

Federal Awards:

Internal control over major programs:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> None reported

The auditors' report on compliance for the major federal award programs for Chautauqua County, Kansas expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance

<u> </u> Yes	<u> X </u> No
-----------------------	-----------------

Identification of major programs:

U.S. Department of the Treasury
Coronavirus Relief Program

CFDA No. 21.019

The threshold for distinguishing Types A and B programs was \$750,000.

Auditee qualified as a low risk auditee?	<u> </u> Yes	<u> X </u> No
--	-----------------------	-----------------

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

(This page left blank intentionally)

Chautauqua County, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Federal Award Expenditures</u>	<u>Provided to Subrecipients</u>
U.S. Department of Agriculture				
Passed through Kansas Department of Health and Environment				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	2664310P	\$ 10,462	0
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	2664310R	1,106	0
Total U.S. Department of Agriculture			<u>11,568</u>	<u>0</u>
U.S. Department of the Interior				
Payments in Lieu of Taxes	15.226		<u>1,250</u>	<u>0</u>
U.S. Department of Transportation				
Passed through Kansas State Department of Transportation				
Highway Planning and Construction (High Risk Rural Roads)	20.205	C-4976-01	<u>35,764</u>	<u>0</u>
U.S. Department of the Treasury				
Passed through Kansas Governor's Office				
Coronavirus Relief Fund	21.019		662,031	489,099 (1)
Passed through Kansas Department of Labor				
Coronavirus Relief Fund (Unemployment Insurance Reduction)	21.019		12,103	0 (1)
Total U.S. Department of the Treasury			<u>674,134</u>	<u>489,099</u>
U.S. Election Assistance Commission				
Passed through Kansas Secretary of State				
HAVA Election Security Grants	90.404		<u>1,229</u>	<u>0</u>
U.S. Department of Health and Human Services				
Passed through Kansas Department of Health and Environment				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	264678Y	3,004	0
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	264678Z	6,558	0
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	264COVID19	13,114	0
Immunization Cooperative Agreements	93.268	2641MM20POP	816	0
Maternal and Child Health Services Block Grant to the States	93.994	264329N	1,951	0
Maternal and Child Health Services Block Grant to the States	93.994	264329P	1,045	0
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	264ELC_COVIDED	8,418	0
Total U.S. Department of Health and Human Services			<u>34,906</u>	<u>0</u>
U.S. Department of Homeland Security				
Passed through Kansas Division of Emergency Management				
Emergency Management Performance Grants	97.042		<u>9,223</u>	<u>0</u>
Total Federal Expenditures			<u>768,074</u>	<u>489,099</u>

(1) This was considered to be a Major Program

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The Schedule of Expenditures of Federal Awards presents the activity of all federal awards of Chautauqua County, Kansas. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on this schedule.

Note B: Indirect Cost Rate

The County did not elect to use the 10% de minimis cost rate as allowed under the Uniform Guidance

Note C: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. This is the same basis of accounting used in the County's regulatory basis financial statements. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.