

COUNTY OF CHAUTAUQUA, KANSAS

Financial Statements  
and  
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2017

County of Chautauqua, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2017

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	6-14
ADDITIONAL INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	15
Schedule 2	
Statement of Receipts and Expenditures - Individually Presented by Fund	
General Fund	16-18
Special Purpose Funds	
Ambulance District No. 1 Fund	19
Ambulance District No. 2 Fund	20
Appraiser's Cost Fund	21
Direct Election Fund	22
Employee Benefits Fund	23
Extension Council Fund	24
Fair Fund	25
Health Fund	26
Juvenile Detention Center Fund	27
Mental Health Fund	28
Mental Retardation 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 Equipment Reserve Fund	43
Special Highway Fund	44
Special Machinery Fund	45
Emergency Telephone Service Fund	46

County of Chautauqua, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2017

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
Bond and Interest Funds	
Jail Bond and Interest Fund	47
No Fund Warrants Fund	48
Capital Project Funds	
Jail Construction Fund	49
Business Funds	
Solid Waste Fund	50
Trust Funds	
Special Auto Fund	51
Prosecuting Attorney Training Fund	52
Special Law Enforcement Trust Fund	53
Register of Deeds Technology Fund	54
County Clerk Technology Fund	55
County Treasurer Technology Fund	56
Drug Forfeitures Fund	57
Prosecuting Attorney Trust Fund	58
Prosecuting Attorney Check Fees Fund	59
Victim Witness Program Fund	60
FEMA Grant Fund	61
Employee Benefit Trust Fund	62
Diversion Fees Fund	63
Schedule 3	
Summary of Cash Receipts, Disbursements and Balances - Fiduciary Funds	64-66
Schedule 4	
Reconciliation of 2016 Tax Roll	67
Schedule 5	
Detailed Receipts, Disbursements, and Balances	
County Clerk	68
Register of Deeds	69
Clerk of the District Court	70
Sheriff	71

## INDEPENDENT AUDITORS' 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, 2017, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statements*

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. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards 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 Statement, 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, 2017, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Chautauqua County, Kansas, as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however 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.

*Prior Year Comparative Analysis*

The 2016 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated October 11, 2018. The 2016 basic financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration. Such 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Restricted Use*

This report is intended solely for the information and use of the governing body and management of Chautauqua County, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Rodney M. Burns, CPA, LLC*

October 11, 2018

Chautauqua County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2017

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	\$ 275,725		1,524,236	1,535,857	264,104	48,093	312,197
Special Purpose:							
Ambulance District No. 1	1,069		48,752	49,100	721		721
Ambulance District No. 2	9,315		155,308	164,623			
Appraiser's Cost	8,212		151,124	148,516	10,820	6,387	17,207
Direct Election	4,073		72,358	71,048	5,383	965	6,348
Employee Benefits	524,396		1,072,050	1,187,069	409,377	8,324	417,701
Extension Council (2)	240	( 240)					
Fair	105		10,065	9,300	870		870
Health	242,008		239,501	296,295	185,214	6,241	191,455
Juvenile Detention Center	8,010		2,664	10,674			
Mental Health	628		30,159	30,000	787		787
Intellectual Disabilities	418		19,969	20,000	387		387
Noxious Weed	11,385		55,587	66,972		14,983	14,983
Road and Bridge	114,151		1,183,267	1,121,647	175,771	14,528	190,299
Rural Fire District No. 1	5,629		28,178	33,479	328		328
Rural Fire District No. 2	911		16,388	17,033	266		266
Rural Fire District No. 3	340		16,403	16,743			
Rural Fire District No. 4	838		31,735	32,573			
Rural Fire District No. 5	73		6,690	6,763			
Rural Fire District No. 6	99		4,524	4,589	34		34
Rural Fire District No. 8	346		10,237	10,583			
Service Program for the Elderly	871		41,942	41,965	848		848
Special Alcohol Program	1,933		3,062	4,831	164		164
Special Bridge	23,861		13,366	10,823	26,404		26,404
Special Park and Recreation	736		1,601	1,800	537		537
Special Equipment Reserve	234,474		242,257	181,618	295,113		295,113
Special Machinery	38,060		18,000	9,650	46,410		46,410
Emergency Telephone Service	57,318		49,923	47,565	59,676		59,676
Bond and Interest:							
Jail Bond and Interest	964,683		314,779	216,115	1,063,347		1,063,347
No Fund Warrants	9,090		63,667	59,755	13,002		13,002
Business:							
Solid Waste	166,056		292,294	367,123	91,227	3,598	94,825
Trusts:							
Special Auto	260		36,192	34,020	2,432	1,817	4,249
Prosecuting Attorney Training	6,260		630	1,637	5,253		5,253
Special Law Enforcement Trust	15,135		5,076	4,114	16,097		16,097
Register of Deeds Technology	1,411		4,514	2,102	3,823	225	4,048
County Clerk Technology	199		1,104		1,303		1,303
County Treasurer Technology	54		1,104	1,032	126		126
Drug Forfeitures	635				635		635
Prosecuting Attorney Trust	8,609		1,635	8,609	1,635		1,635

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

Chautauqua County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2017

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Prosecuting Attorney Check Fees	1,004				1,004		1,004
Victim Witness Program	5,770				5,770		5,770
FEMA Grant	3,350				3,350		3,350
Employee Benefit Trust	2,022		1,100	665	2,457		2,457
Diversion Fees	423		9,809	1,892	8,340	1,892	10,232
Total Primary Government (1)	<u>2,750,185</u>	<u>( 240)</u>	<u>5,781,250</u>	<u>5,828,180</u>	<u>2,703,015</u>	<u>107,053</u>	<u>2,810,068</u>
Composition of Cash:							
Cash and Cash Items on Hand							21,816
Certificates of Deposit							637,146
Demand Deposits							6,169,635
Due from Other Governments							3,040
Less: Agency Funds							( 4,021,567)
Adjustment for Rounding							( 2)
Total Primary Government (1)							<u>2,810,068</u>

(1) Excluding Agency Funds

(2) Fund was merged with the Rolling Prairie Extension Fund



County of Chautauqua, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2017

**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, 2017:

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.

Capital Project fund--used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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, 2017

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 2017, 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, 2017

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

Special Equipment Reserve Fund  
Special Highway Fund  
Special Machinery 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 2017.

*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, 2017

*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, 2017, the carrying amount of the County's deposits was \$6,806,781 and the bank balance was \$7,121,912. Of the bank balance, \$750,000 was secured by federal depository insurance, and \$6,371,912 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, 2017

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

Expenditures and encumbrances exceeded the adopted budget in the following funds, in the amounts indicated:

Juvenile Detention Center Fund (1)	\$	7,561
Solid Waste Fund		52,123

(1) Caused by closing this fund to the General Fund

County of Chautauqua, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2017

**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, 2017, 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](http://www.kpers.org) or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and 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 each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium from the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 9.18% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$247,288 for KPERS for the year ended December 31, 2017.

County of Chautauqua, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2017

*Net Pension Liability.* At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,355,653. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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 publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Chautauqua County assessed valuation on November 1, 2017 was \$31,980,794. At December 31, 2017, bonded indebtedness outstanding was \$2,240,000, however these were Jail bonds which exempt from the statutory debt limitation. The resulting legal debt margin was \$959,424.

No Fund Warrants

In December, 2012, the County sought, and received, approval from the Kansas Court of Tax Appeals to issue \$267,487 in No Fund Warrants to help fund the operations of the General Fund and Employee Benefits fund for the remainder of 2012. These No Fund Warrants will be retired over five years through a tax levy which began in the 2014 fiscal year.

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2017, 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>Lease Purchase Agreements:</u>									
Sheriff Vehicles	4.49%	05/13/14	\$ 50,268	05/13/18	26,234		26,234	0	787
<u>General Obligation Bonds:</u>									
Jail Sales Tax Bonds	2.00-3.95%	11/12/10	3,070,000	10/01/30	2,375,000		135,000	2,240,000	81,115
<u>No Fund Warrants:</u>									
General Fund/Employee Benefit Fund Revenue	3.740%	12/28/12	267,487	01/15/18	113,161		55,534	57,627	4,221
Total Contractual Indebtedness					<u>2,514,395</u>	<u>0</u>	<u>216,768</u>	<u>2,297,627</u>	<u>86,123</u>

County of Chautauqua, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2017

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>No Fund Warrants</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2018	\$ 135,000	77,402	57,627	2,138	272,167
2019	140,000	73,690			213,690
2020	145,000	69,490			214,490
2021	150,000	65,140			215,140
2022	155,000	60,640			215,640
2023-2027	885,000	219,863			1,104,863
2028-2030	630,000	49,740			679,740
	<u>2,240,000</u>	<u>615,965</u>	<u>57,627</u>	<u>2,138</u>	<u>2,915,730</u>

**C. Operating Transfers:**

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund	General Fund	\$ 328
Juvenile Detention Center Fund	General Fund	10,674
General Fund (Commissioners Department)	Special Equipment Reserve Fund	4,000
General Fund (Clerk Department)	Special Equipment Reserve Fund	17,000
General Fund (County Attorney Department)	Special Equipment Reserve Fund	5,000
General Fund (Unified Court Department)	Special Equipment Reserve Fund	5,000
General Fund (Human Resources Department)	Special Equipment Reserve Fund	8,000
General Fund (County Building Department)	Special Equipment Reserve Fund	7,500
General Fund (Sheriff Department)	Special Equipment Reserve Fund	20,500
General Fund (Dispatch Department)	Special Equipment Reserve Fund	8,500
General Fund (Jail Department)	Special Equipment Reserve Fund	33,000
General Fund (Emergency Preparedness Department)	Special Equipment Reserve Fund	17,500
Appraiser's Cost Fund	Special Equipment Reserve Fund	13,000
Direct Election Fund	Special Equipment Reserve Fund	32,000
Noxious Weed Fund	Special Equipment Reserve Fund	2,252
Prosecuting Attorney Trust Fund	Diversion Fees Fund	8,609

**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.



County of Chautauqua, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2017

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.

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.

Chautauqua County, Kansas  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017

Schedule 1

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 1,627,313		1,627,313	1,535,857	91,456
Special Purpose:					
Ambulance District No. 1	49,100		49,100	49,100	
Ambulance District No. 2	166,325		166,325	164,623	1,702
Appraiser's Cost	151,000		151,000	148,516	2,484
Direct Election	72,000		72,000	71,048	952
Employee Benefits	1,398,000	7,832	1,405,832	1,187,069	218,763
Extension Council					
Fair	10,000		10,000	9,300	700
Health	378,000	45,718	423,718	296,295	127,423
Juvenile Detention Center	3,113		3,113	10,674	( 7,561)
Mental Health	30,000		30,000	30,000	
Intellectual Disabilities	20,000		20,000	20,000	
Noxious Weed	72,205		72,205	66,972	5,233
Road and Bridge	1,154,045		1,154,045	1,121,647	32,398
Rural Fire District No. 1	33,479		33,479	33,479	
Rural Fire District No. 2	17,033		17,033	17,033	
Rural Fire District No. 3	17,727		17,727	16,743	984
Rural Fire District No. 4	34,604		34,604	32,573	2,031
Rural Fire District No. 5	7,000		7,000	6,763	237
Rural Fire District No. 6	4,589		4,589	4,589	
Rural Fire District No. 8	10,914		10,914	10,583	331
Service Program for the Elderly	41,965		41,965	41,965	
Special Alcohol Program	4,831		4,831	4,831	
Special Bridge	203,147		203,147	10,823	192,324
Special Park and Recreation	1,815		1,815	1,800	15
Emergency Telephone Service	99,330		99,330	47,565	51,765
Bond and Interest:					
Jail Bond and Interest	216,165		216,165	216,115	50
No Fund Warrants	69,755		69,755	59,755	10,000
Business:					
Solid Waste	315,000		315,000	367,123	( 52,123)
Totals	<u>6,208,455</u>	<u>53,550</u>	<u>6,262,005</u>	<u>5,582,841</u>	<u>679,164</u>

General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 923,542	1,004,005	991,109	12,896
Motor Vehicle Tax	77,374	78,818	109,399	( 30,581)
Recreational Vehicle Tax	1,201	1,088	1,704	( 616)
Delinquent Tax	24,197	39,864	23,063	16,801
16/20 M Truck Tax	8,734	664	11,868	( 11,204)
Countywide Sales Tax	223,102	207,586	260,000	( 52,414)
Commercial Vehicle Fees	344	8,869	5,597	3,272
In Lieu of Tax	861	880		880
Mineral Production Tax			15,000	( 15,000)
Watercraft Tax		7,017	124	6,893
Interest on Tax	54,645	58,313	55,000	3,313
Total Taxes	<u>1,314,000</u>	<u>1,407,104</u>	<u>1,472,864</u>	<u>( 65,760)</u>
Intergovernmental				
Local Alcoholic Liquor Tax	1,621	1,601	1,500	101
Licenses, Fees, and Permits				
Mortgage Registration	15,495	10,209	15,000	( 4,791)
Officer Fees	25,662	34,555	23,000	11,555
Total Licenses, Fees, and Permits	<u>41,157</u>	<u>44,764</u>	<u>38,000</u>	<u>6,764</u>
Use of Money and Property				
Interest on Investments	10,391	26,688	3,500	23,188
Prisoner Board	24,141	22,872		22,872
Total Use of Money and Property	<u>34,532</u>	<u>49,560</u>	<u>3,500</u>	<u>46,060</u>
Transfers				
Operating Transfers In	1,837	11,002	2,000	9,002
Residual Equity Transfer In			3,113	( 3,113)
Total Transfers	<u>1,837</u>	<u>11,002</u>	<u>5,113</u>	<u>5,889</u>
Miscellaneous				
Other	22,026	10,205		10,205
Total Cash Receipts	<u>1,415,173</u>	<u>1,524,236</u>	<u>1,520,977</u>	<u>3,259</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	25,665	27,188	26,000	( 1,188)
Contractual Services	65,022	67,742	60,000	( 7,742)
Commodities	9,900	294	2,000	1,706
Capital Outlay		5,850	26,500	20,650
Operating Transfers Out		4,000		( 4,000)
Reimbursed Expense	( 19,018)	( 8,913)		8,913
Total County Commission	<u>81,569</u>	<u>96,161</u>	<u>114,500</u>	<u>18,339</u>
County Clerk				
Personal Services	47,969	52,375	53,000	625
Contractual Services	22,531	15,825	28,000	12,175
Commodities	1,840	2,153	7,000	4,847
Operating Transfers Out		17,000		( 17,000)
Reimbursed Expense	( 1,460)	( 125)		125
Total County Clerk	<u>70,880</u>	<u>87,228</u>	<u>88,000</u>	<u>772</u>
County Treasurer				
Personal Services	52,297	52,494	56,000	3,506
Contractual Services	26,535	20,933	15,500	( 5,433)
Commodities	554	365	3,000	2,635
Capital Outlay			500	500
Reimbursed Expense	( 5,803)			
Total County Treasurer	<u>73,583</u>	<u>73,792</u>	<u>75,000</u>	<u>1,208</u>

General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
County Attorney				
Personal Services	\$ 61,297	76,101	82,800	6,699
Contractual Services	4,285	5,490	4,500	( 990)
Commodities	1,199	1,552	4,200	2,648
Capital Outlay		600	2,700	2,100
Operating Transfers Out		5,000		( 5,000)
Reimbursed Expense		( 50)	( 2,500)	( 2,450)
Total County Attorney	<u>66,781</u>	<u>88,693</u>	<u>91,700</u>	<u>3,007</u>
Register of Deeds				
Personal Services	47,868	53,605	50,000	( 3,605)
Contractual Services	5,859	5,502	4,500	( 1,002)
Commodities	1,059	1,052	2,500	1,448
Capital Outlay			1,700	1,700
Reimbursed Expense	( 2,819)	( 1,961)		1,961
Total Register of Deeds	<u>51,967</u>	<u>58,198</u>	<u>58,700</u>	<u>502</u>
Indigent Defense				
Contractual Services			23,000	23,000
Unified Court				
Contractual Services	17,652	13,615	25,300	11,685
Commodities	4,384	2,995	4,000	1,005
Capital Outlay	2,407	6,320	4,000	( 2,320)
Operating Transfers Out		5,000		( 5,000)
Reimbursed Expense	( 911)			
Total Unified Court	<u>23,532</u>	<u>27,930</u>	<u>33,300</u>	<u>5,370</u>
Courthouse General				
Personal Services	32,761	38,989	35,000	( 3,989)
Contractual Services	105,208	75,065	80,000	4,935
Commodities	11,271	11,907	20,000	8,093
Reimbursed Expense	( 734)	( 718)		718
Total Courthouse General	<u>148,506</u>	<u>125,243</u>	<u>135,000</u>	<u>9,757</u>
County Counselor				
Personal Services	13,011	13,345	13,500	155
Contractual Services	150	540	300	( 240)
Commodities		9	200	191
Total County Counselor	<u>13,161</u>	<u>13,894</u>	<u>14,000</u>	<u>106</u>
Human Resources				
Personal Services	32,200	33,146	35,500	2,354
Contractual Services	2,286	5,881	5,000	( 881)
Commodities	286	551	10,000	9,449
Capital Outlay	214		1,000	1,000
Operating Transfers Out	4,000	8,000		( 8,000)
Total Human Resources	<u>38,986</u>	<u>47,578</u>	<u>51,500</u>	<u>3,922</u>
Indigent Unclaimed Burial				
Contractual Services	28,986	21,080	20,000	( 1,080)
Reimbursed Expense	( 3,615)	( 6,526)		6,526
Total Indigent Unclaimed Burial	<u>25,371</u>	<u>14,554</u>	<u>20,000</u>	<u>5,446</u>
County Building Maintenance				
Capital Outlay	3,909	8,693	30,000	21,307
Operating Transfers Out		7,500		( 7,500)
Total County Building Maintenance	<u>3,909</u>	<u>16,193</u>	<u>30,000</u>	<u>13,807</u>
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>610,995</u>	<u>662,214</u>	<u>747,450</u>	<u>85,236</u>

General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Public Safety				
Sheriff				
Personal Services	\$ 209,273	221,964	221,000	( 964)
Contractual Services	73,173	36,470	50,200	13,730
Commodities	44,016	40,776	39,150	( 1,626)
Capital Outlay		4,434	14,700	10,266
Operating Transfers Out		20,500		( 20,500)
Reimbursed Expense	( 14,121)	( 1,686)		1,686
Total Sheriff	<u>312,341</u>	<u>322,458</u>	<u>325,050</u>	<u>2,592</u>
Dispatch				
Personal Services	143,467	165,729	160,169	( 5,560)
Contractual Services	9,023	9,606	15,642	6,036
Commodities	2,174	1,877	5,000	3,123
Capital Outlay		550	6,500	5,950
Operating Transfers Out	20,000	8,500		( 8,500)
Reimbursed Expense	( 269)			
Total Dispatch	<u>174,395</u>	<u>186,262</u>	<u>187,311</u>	<u>1,049</u>
Jail				
Personal Services	155,790	153,499	170,000	16,501
Contractual Services	23,117	28,318	28,000	( 318)
Commodities	44,743	60,235	76,650	16,415
Capital Outlay	7,000	21,476	10,500	( 10,976)
Operating Transfers Out	48,000	33,000		( 33,000)
Reimbursed Expense	( 2,076)	( 13,073)		13,073
Total Jail	<u>276,574</u>	<u>283,455</u>	<u>285,150</u>	<u>1,695</u>
Juvenile Detention				
Contractual Services		18,137	21,169	3,032
SART Testing				
Contractual Services	177		3,000	3,000
Emergency Preparedness				
Personal Services	22,540	18,974	23,451	4,477
Contractual Services	6,387	7,974	6,150	( 1,824)
Commodities	5,409	2,499	4,082	1,583
Capital Outlay			5,500	5,500
Operating Transfers Out	14,000	17,500		( 17,500)
Reimbursed Expense	( 9,005)	( 1,830)		1,830
Total Emergency Preparedness	<u>39,331</u>	<u>45,117</u>	<u>39,183</u>	<u>( 5,934)</u>
Total Public Safety	<u>802,818</u>	<u>855,429</u>	<u>860,863</u>	<u>5,434</u>
Agriculture				
Conservation District				
Contractual Services	12,000	15,000	15,000	
Economic Development				
Rural Opportunity Zone				
Contractual Services		1,500	1,500	
Economic Development Appropriations				
Contractual Services	874	1,714	2,500	786
Total Economic Development	<u>874</u>	<u>3,214</u>	<u>4,000</u>	<u>786</u>
Total Expenditures and Transfers	<u>1,426,687</u>	<u>1,535,857</u>	<u>1,627,313</u>	<u>91,456</u>
Receipts Over (Under)				
Expenditures and Transfers	( 11,514)	( 11,621)		
Unencumbered Cash, Beginning	<u>287,239</u>	<u>275,725</u>		
Unencumbered Cash, Ending	<u>275,725</u>	<u>264,104</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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 38,028	39,891	41,413	( 1,522)
Motor Vehicle Tax	5,192	3,398	4,529	( 1,131)
Recreational Vehicle Tax	108	56	74	( 18)
Delinquent Tax	984	3,006	1,240	1,766
16/20 M Truck Tax	1,067	1,009	1,037	( 28)
Commercial Vehicle Fees	18	1,366	801	565
Watercraft Tax	24	26	6	20
Total Cash Receipts	<u>45,421</u>	<u>48,752</u>	<u>49,100</u>	<u>( 348)</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	<u>44,481</u>	<u>49,100</u>	<u>49,100</u>	
Total Expenditures and Transfers	<u>44,481</u>	<u>49,100</u>	<u>49,100</u>	
Receipts Over (Under)				
Expenditures and Transfers	940	( 348)		
Unencumbered Cash, Beginning	<u>129</u>	<u>1,069</u>		
Unencumbered Cash, Ending	<u>1,069</u>	<u>721</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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 143,075	135,888	141,253	( 5,365)
Motor Vehicle Tax	18,680	12,045	16,907	( 4,862)
Recreational Vehicle Tax	262	157	260	( 103)
Delinquent Tax	4,514	5,303	6,500	( 1,197)
16/20 M Truck Tax	1,335	1,439	1,093	346
Commercial Vehicle Fees	87	372	296	76
Watercraft Tax	102	104	16	88
Total Cash Receipts	<u>168,055</u>	<u>155,308</u>	<u>166,325</u>	<u>( 11,017)</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	<u>158,800</u>	<u>164,623</u>	<u>166,325</u>	<u>1,702</u>
Total Expenditures and Transfers	<u>158,800</u>	<u>164,623</u>	<u>166,325</u>	<u>1,702</u>
Receipts Over (Under)				
Expenditures and Transfers	9,255	( 9,315)		
Unencumbered Cash, Beginning	<u>60</u>	<u>9,315</u>		
Unencumbered Cash, Ending	<u>9,315</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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 114,401	132,453	130,747	1,706
Motor Vehicle Tax	12,270	9,740	13,519	( 3,779)
Recreational Vehicle Tax	190	134	211	( 77)
Delinquent Tax	3,389	5,302	2,850	2,452
16/20 M Truck Tax	1,537	1,192	1,466	( 274)
Commercial Vehicle Fees	54	1,096	692	404
Watercraft Tax	61	82	15	67
Total Taxes	<u>131,902</u>	<u>149,999</u>	<u>149,500</u>	<u>499</u>
Licenses, Fees, and Permits				
Officer Fees	<u>1,328</u>	<u>1,125</u>	<u>1,500</u>	( 375)
Total Cash Receipts	<u>133,230</u>	<u>151,124</u>	<u>151,000</u>	<u>124</u>
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	90,713	96,651	82,500	( 14,151)
Contractual Services	34,826	35,708	57,000	21,292
Commodities	3,406	3,157	10,000	6,843
Capital Outlay			2,000	2,000
Operating Transfers Out	4,000	13,000		( 13,000)
Reimbursed Expense	( 678)		( 500)	( 500)
Total Expenditures and Transfers	<u>132,267</u>	<u>148,516</u>	<u>151,000</u>	<u>2,484</u>
Receipts Over (Under)				
Expenditures and Transfers	963	2,608		
Unencumbered Cash, Beginning	<u>7,249</u>	<u>8,212</u>		
Unencumbered Cash, Ending	<u>8,212</u>	<u>10,820</u>		



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

For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 48,243	64,924	64,081	843
Motor Vehicle Tax	5,514	4,113	5,709	( 1,596)
Recreational Vehicle Tax	86	57	89	( 32)
Delinquent Tax	1,328	2,182	1,204	978
16/20 M Truck Tax	560	564	619	( 55)
Commercial Vehicle Fees	24	463	292	171
Watercraft Tax	29	35	6	29
Total Taxes	<u>55,784</u>	<u>72,338</u>	<u>72,000</u>	<u>338</u>
Miscellaneous				
Other		20		20
Total Cash Receipts	<u>55,784</u>	<u>72,358</u>	<u>72,000</u>	<u>358</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	16,102	18,390	22,000	3,610
Contractual Services	22,762	17,303	42,000	24,697
Commodities	11,894	3,915	8,000	4,085
Operating Transfers Out	4,000	32,000		( 32,000)
Reimbursed Expense	( 948)	( 560)		560
Total Expenditures and Transfers	<u>53,810</u>	<u>71,048</u>	<u>72,000</u>	<u>952</u>
Receipts Over (Under)				
Expenditures and Transfers	1,974	1,310		
Unencumbered Cash, Beginning	<u>2,099</u>	<u>4,073</u>		
Unencumbered Cash, Ending	<u>4,073</u>	<u>5,383</u>		

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

For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 867,570	920,154	908,334	11,820
Motor Vehicle Tax	146,450	73,882	102,546	( 28,664)
Recreational Vehicle Tax	2,273	1,020	1,597	( 577)
Delinquent Tax	35,672	45,310	21,618	23,692
16/20 M Truck Tax	15,190	14,917	11,124	3,793
Commercial Vehicle Fees	644	8,313	5,246	3,067
Watercraft Tax	769	622	116	506
Total Taxes	<u>1,068,568</u>	<u>1,064,218</u>	<u>1,050,581</u>	<u>13,637</u>
Intergovernmental				
Federal Financial Assistance	8,188	7,832		7,832
Total Cash Receipts	<u>1,076,756</u>	<u>1,072,050</u>	<u>1,050,581</u>	<u>21,469</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	1,105,909	1,195,128	1,398,000	202,872
Reimbursed Expense	( 7,981)	( 8,059)		8,059
Total Employee Benefits	<u>1,097,928</u>	<u>1,187,069</u>	<u>1,398,000</u>	<u>210,931</u>
Budget Credit			7,832	7,832
Total Expenditures and Transfers	<u>1,097,928</u>	<u>1,187,069</u>	<u>1,405,832</u>	<u>218,763</u>
Receipts Over (Under)				
Expenditures and Transfers	( 21,172)	( 115,019)		
Unencumbered Cash, Beginning	<u>545,568</u>	<u>524,396</u>		
Unencumbered Cash, Ending	<u>524,396</u>	<u>409,377</u>		

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

For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 256			
Delinquent Tax	( 60)			
Total Cash Receipts	<u>196</u>			
Expenditures and Transfers				
None				
Receipts Over (Under)				
Expenditures and Transfers	196			
Unencumbered Cash, Beginning	44	240		
Beginning Balance Adjustment (1)		( 240)		
Unencumbered Cash, Ending	<u>240</u>			

(1) This fund was merged with the Rolling Prairie Extension Agency Fund

Chautauqua County, Kansas  
Fair Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)	
Cash Receipts					
Taxes					
Ad Valorem Tax	\$ 8,506	8,731	8,607	124	
Motor Vehicle Tax	1,075	723	1,004	( 281)	
Recreational Vehicle Tax	17	10	16	( 6)	
Delinquent Tax	272	405	212	193	
16/20 M Truck Tax	112	109	109		
Commercial Vehicle Fees	5	81	51	30	
Watercraft Tax	6	6	1	5	
Total Cash Receipts	<u>9,993</u>	<u>10,065</u>	<u>10,000</u>	<u>65</u>	
Expenditures and Transfers					
Agriculture					
Agricultural Appropriations					
Contractual Services	<u>10,000</u>	<u>9,300</u>	<u>10,000</u>	<u>700</u>	
Total Expenditures and Transfers	<u>10,000</u>	<u>9,300</u>	<u>10,000</u>	<u>700</u>	
Receipts Over (Under)					
Expenditures and Transfers	( 7)	765			
Unencumbered Cash, Beginning	<u>112</u>	<u>105</u>			
Unencumbered Cash, Ending	<u>105</u>	<u>870</u>			

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

For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 115,363	118,886	117,361	1,525
Motor Vehicle Tax	19,910	9,804	13,608	( 3,804)
Recreational Vehicle Tax	309	135	212	( 77)
Delinquent Tax	4,401	6,357	2,869	3,488
16/20 M Truck Tax	1,959	2,051	1,476	575
Commercial Vehicle Fees	87	1,103	696	407
Watercraft Tax	106	83	15	68
Total Taxes	<u>142,135</u>	<u>138,419</u>	<u>136,237</u>	<u>2,182</u>
Intergovernmental				
Federal Financial Assistance	40,811	31,190		31,190
State Grant	<u>14,046</u>	<u>14,528</u>		<u>14,528</u>
Total Intergovernmental	<u>54,857</u>	<u>45,718</u>		<u>45,718</u>
Licenses, Fees, and Permits				
Service Fees	<u>20,253</u>	<u>55,364</u>	<u>85,076</u>	( 29,712)
Total Cash Receipts	<u>217,245</u>	<u>239,501</u>	<u>221,313</u>	<u>18,188</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	222,266	226,312	255,000	28,688
Contractual Services	43,085	34,596	55,000	20,404
Commodities	30,003	35,710	53,000	17,290
Capital Outlay			15,000	15,000
Reimbursed Expense	( 33,683)	( 323)		323
Total Health Department	<u>261,671</u>	<u>296,295</u>	<u>378,000</u>	<u>81,705</u>
Budget Credit			<u>45,718</u>	<u>45,718</u>
Total Expenditures and Transfers	<u>261,671</u>	<u>296,295</u>	<u>423,718</u>	<u>127,423</u>
Receipts Over (Under)				
Expenditures and Transfers	( 44,426)	( 56,794)		
Unencumbered Cash, Beginning	<u>286,434</u>	<u>242,008</u>		
Unencumbered Cash, Ending	<u>242,008</u>	<u>185,214</u>		

Chautauqua County, Kansas  
Juvenile Detention Center Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual		Current Year Actual	Budget
				Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax (1)	\$ 18,910	( 4)	( 4)	
Motor Vehicle Tax	1,668	1,617	2,244	( 627)
Recreational Vehicle Tax	26	22	35	( 13)
Delinquent Tax	423	663	473	190
16/20 M Truck Tax	172	170	243	( 73)
Commercial Vehicle Fees	7	182	115	67
Watercraft Tax	9	14	3	11
Total Cash Receipts	<u>21,215</u>	<u>2,664</u>	<u>3,113</u>	<u>( 449)</u>
Expenditures and Transfers				
Public Safety				
Juvenile Detention				
Contractual Services	13,205			
Operating Transfers Out		10,674	3,113	( 7,561)
Total Expenditures and Transfers	<u>13,205</u>	<u>10,674</u>	<u>3,113</u>	<u>( 7,561)</u>
Receipts Over (Under)				
Expenditures and Transfers	8,010	( 8,010)		
Unencumbered Cash, Beginning		8,010		
Unencumbered Cash, Ending	<u>8,010</u>			

(1) The negative amount in the current year column was caused by a refund of prior year taxes in the current year.

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

For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 25,451	26,161	25,833	328
Motor Vehicle Tax	3,236	2,165	3,004	( 839)
Recreational Vehicle Tax	50	30	47	( 17)
Delinquent Tax	823	1,212	633	579
16/20 M Truck Tax	337	329	326	3
Commercial Vehicle Fees	14	244	154	90
Watercraft Tax	17	18	3	15
Total Cash Receipts	<u>29,928</u>	<u>30,159</u>	<u>30,000</u>	<u>159</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>29,375</u>	<u>30,000</u>	<u>30,000</u>	
Total Expenditures and Transfers	<u>29,375</u>	<u>30,000</u>	<u>30,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	553	159		
Unencumbered Cash, Beginning	<u>75</u>	<u>628</u>		
Unencumbered Cash, Ending	<u>628</u>	<u>787</u>		

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

For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)	
Cash Receipts					
Taxes					
Ad Valorem Tax	\$ 16,959	17,432	17,220	212	
Motor Vehicle Tax	2,154	1,444	2,004	( 560)	
Recreational Vehicle Tax	33	20	31	( 11)	
Delinquent Tax	540	680	423	257	
16/20 M Truck Tax	225	219	217	2	
Commercial Vehicle Fees	9	162	103	59	
Watercraft Tax	11	12	2	10	
Total Cash Receipts	<u>19,931</u>	<u>19,969</u>	<u>20,000</u>	<u>( 31)</u>	
Expenditures and Transfers					
Health					
Health Appropriations					
Contractual Services	<u>19,564</u>	<u>20,000</u>	<u>20,000</u>		
Total Expenditures and Transfers	<u>19,564</u>	<u>20,000</u>	<u>20,000</u>		
Receipts Over (Under)					
Expenditures and Transfers	367	( 31)			
Unencumbered Cash, Beginning	<u>51</u>	<u>418</u>			
Unencumbered Cash, Ending	<u>418</u>	<u>387</u>			



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

For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 48,692	47,492	46,867	625
Motor Vehicle Tax	8,079	4,141	5,748	( 1,607)
Recreational Vehicle Tax	125	57	90	( 33)
Delinquent Tax	1,935	2,569	1,212	1,357
16/20 M Truck Tax	820	827	624	203
Commercial Vehicle Fees	36	466	294	172
Watercraft Tax	43	35	7	28
Total Cash Receipts	<u>59,730</u>	<u>55,587</u>	<u>54,842</u>	<u>745</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	30,971	31,903	31,500	( 403)
Contractual Services	3,828	2,968	8,005	5,037
Commodities	64,822	77,837	31,200	( 46,637)
Capital Outlay			1,500	1,500
Operating Transfers Out	3,000	2,252		( 2,252)
Reimbursed Expense	( 42,848)	( 47,988)		47,988
Total Expenditures and Transfers	<u>59,773</u>	<u>66,972</u>	<u>72,205</u>	<u>5,233</u>
Receipts Over (Under)				
Expenditures and Transfers	( 43)	( 11,385)		
Unencumbered Cash, Beginning	<u>11,428</u>	<u>11,385</u>		
Unencumbered Cash, Ending	<u>11,385</u>	<u></u>		

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

For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 645,550	852,568	841,591	10,977
Motor Vehicle Tax	110,182	54,853	76,135	( 21,282)
Recreational Vehicle Tax	1,710	757	1,186	( 429)
Delinquent Tax	25,742	35,373	16,050	19,323
16/20 M Truck Tax	10,315	11,466	8,259	3,207
Commercial Vehicle Fees	484	6,172	3,895	2,277
In Lieu of Tax	287	293		293
Watercraft Tax	591	462	86	376
Total Taxes	<u>794,861</u>	<u>961,944</u>	<u>947,202</u>	<u>14,742</u>
Intergovernmental				
Special City & County Highway	202,689	202,895	201,843	1,052
Equalization and Adjustment	15,803	18,383		18,383
Total Intergovernmental	<u>218,492</u>	<u>221,278</u>	<u>201,843</u>	<u>19,435</u>
Miscellaneous				
Other	748	45	5,000	( 4,955)
Total Cash Receipts	<u>1,014,101</u>	<u>1,183,267</u>	<u>1,154,045</u>	<u>29,222</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	390,002	388,748	410,500	21,752
Contractual Services	111,559	57,604	38,545	( 19,059)
Commodities	608,779	678,408	674,000	( 4,408)
Capital Outlay			31,000	31,000
Reimbursed Expense	( 44,542)	( 3,113)		3,113
Total Expenditures and Transfers	<u>1,065,798</u>	<u>1,121,647</u>	<u>1,154,045</u>	<u>32,398</u>
Receipts Over (Under)				
Expenditures and Transfers	( 51,697)	61,620		
Unencumbered Cash, Beginning	<u>165,848</u>	<u>114,151</u>		
Unencumbered Cash, Ending	<u>114,151</u>	<u>175,771</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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 15,894	16,550	24,108	( 7,558)
Motor Vehicle Tax	2,483	1,472	1,988	( 516)
Recreational Vehicle Tax	55	24	33	( 9)
Delinquent Tax	583	1,471	600	871
16/20 M Truck Tax	422	468	486	( 18)
Commercial Vehicle Fees	5	645	378	267
Watercraft Tax	13	12	3	9
Total Taxes	<u>19,455</u>	<u>20,642</u>	<u>27,596</u>	<u>( 6,954)</u>
Intergovernmental				
Other Intergovernmental	<u>7,350</u>	<u>7,536</u>		<u>7,536</u>
Total Cash Receipts	<u>26,805</u>	<u>28,178</u>	<u>27,596</u>	<u>582</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>27,032</u>	<u>33,479</u>	<u>33,479</u>	
Total Expenditures and Transfers	<u>27,032</u>	<u>33,479</u>	<u>33,479</u>	
Receipts Over (Under)				
Expenditures and Transfers	( 227)	( 5,301)		
Unencumbered Cash, Beginning	<u>5,856</u>	<u>5,629</u>		
Unencumbered Cash, Ending	<u>5,629</u>	<u>328</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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 14,819	14,804	15,051	( 247)
Motor Vehicle Tax	3,345	804	989	( 185)
Recreational Vehicle Tax	73	12	22	( 10)
Delinquent Tax	1,116	374	750	( 376)
16/20 M Truck Tax	239	388	219	169
Watercraft Tax	20	6	2	4
Total Cash Receipts	<u>19,612</u>	<u>16,388</u>	<u>17,033</u>	( <u>645</u> )
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>18,590</u>	<u>17,033</u>	<u>17,033</u>	
Total Expenditures and Transfers	<u>18,590</u>	<u>17,033</u>	<u>17,033</u>	
Receipts Over (Under)				
Expenditures and Transfers	1,022	( 645)		
Unencumbered Cash, Beginning	( <u>111</u> )	<u>911</u>		
Unencumbered Cash, Ending	<u>911</u>	<u>266</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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)	
Cash Receipts					
Taxes					
Ad Valorem Tax	\$ 13,621	14,272	14,935	( 663)	
Motor Vehicle Tax	1,474	1,211	1,784	( 573)	
Recreational Vehicle Tax	34	18	46	( 28)	
Delinquent Tax	260	657	500	157	
16/20 M Truck Tax	147	151	140	11	
Commercial Vehicle Fees	8	82	145	( 63)	
Watercraft Tax	9	12	3	9	
Total Cash Receipts	<u>15,553</u>	<u>16,403</u>	<u>17,553</u>	<u>( 1,150)</u>	
Expenditures and Transfers					
Public Safety					
Fire Protection					
Contractual Services	<u>15,213</u>	<u>16,743</u>	<u>17,727</u>	<u>984</u>	
Total Expenditures and Transfers	<u>15,213</u>	<u>16,743</u>	<u>17,727</u>	<u>984</u>	
Receipts Over (Under)					
Expenditures and Transfers	340	( 340)			
Unencumbered Cash, Beginning		<u>340</u>			
Unencumbered Cash, Ending	<u>340</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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 27,839	27,992	28,997	( 1,005)
Motor Vehicle Tax	3,881	2,342	3,949	( 1,607)
Recreational Vehicle Tax	30	38	45	( 7)
Delinquent Tax	493	995	1,300	( 305)
16/20 M Truck Tax	282	252	233	19
Commercial Vehicle Fees	15	85	75	10
Watercraft Tax	26	31	5	26
Total Cash Receipts	<u>32,566</u>	<u>31,735</u>	<u>34,604</u>	<u>( 2,869)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>35,348</u>	<u>32,573</u>	<u>34,604</u>	<u>2,031</u>
Total Expenditures and Transfers	<u>35,348</u>	<u>32,573</u>	<u>34,604</u>	<u>2,031</u>
Receipts Over (Under)				
Expenditures and Transfers	( 2,782)	( 838)		
Unencumbered Cash, Beginning	<u>3,620</u>	<u>838</u>		
Unencumbered Cash, Ending	<u>838</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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,899	6,063	6,233	( 170)
Motor Vehicle Tax	451	353	471	( 118)
Recreational Vehicle Tax	12	4	8	( 4)
Delinquent Tax	165	203	250	( 47)
16/20 M Truck Tax	56	64	38	26
Watercraft Tax	2	3		3
Total Cash Receipts	<u>6,585</u>	<u>6,690</u>	<u>7,000</u>	<u>( 310)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>3,473</u>	<u>6,763</u>	<u>7,000</u>	<u>237</u>
Total Expenditures and Transfers	<u>3,473</u>	<u>6,763</u>	<u>7,000</u>	<u>237</u>
Receipts Over (Under)				
Expenditures and Transfers	3,112	( 73)		
Unencumbered Cash, Beginning	( 3,039)	73		
Unencumbered Cash, Ending	<u>73</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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,836	3,997	4,040	( 43)
Motor Vehicle Tax	399	284	397	( 113)
Recreational Vehicle Tax	6	3	5	( 2)
Delinquent Tax	103	206	100	106
16/20 M Truck Tax	38	31	40	( 9)
Commercial Vehicle Fees			7	( 7)
Watercraft Tax	3	3		3
Total Cash Receipts	<u>4,385</u>	<u>4,524</u>	<u>4,589</u>	<u>( 65)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>4,286</u>	<u>4,589</u>	<u>4,589</u>	
Total Expenditures and Transfers	<u>4,286</u>	<u>4,589</u>	<u>4,589</u>	
Receipts Over (Under)				
Expenditures and Transfers	99	( 65)		
Unencumbered Cash, Beginning	<u>99</u>	<u>99</u>		
Unencumbered Cash, Ending	<u>99</u>	<u>34</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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)	
Cash Receipts					
Taxes					
Ad Valorem Tax	\$ 8,427	8,477	9,000	( 523)	
Motor Vehicle Tax	1,320	1,247	1,450	( 203)	
Recreational Vehicle Tax	27	16	23	( 7)	
Delinquent Tax	211	264	350	( 86)	
16/20 M Truck Tax	113	124	68	56	
Commercial Vehicle Fees	41	109	22	87	
Watercraft Tax			1	( 1)	
Total Cash Receipts	<u>10,139</u>	<u>10,237</u>	<u>10,914</u>	<u>( 677)</u>	
Expenditures and Transfers					
Public Safety					
Fire Protection					
Contractual Services	<u>9,793</u>	<u>10,583</u>	<u>10,914</u>	<u>331</u>	
Total Expenditures and Transfers	<u>9,793</u>	<u>10,583</u>	<u>10,914</u>	<u>331</u>	
Receipts Over (Under)					
Expenditures and Transfers	346	( 346)			
Unencumbered Cash, Beginning		<u>346</u>			
Unencumbered Cash, Ending	<u>346</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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 35,575	36,620	36,137	483
Motor Vehicle Tax	4,498	3,027	4,201	( 1,174)
Recreational Vehicle Tax	70	42	65	( 23)
Delinquent Tax	1,106	1,429	886	543
16/20 M Truck Tax	472	457	456	1
Commercial Vehicle Fees	20	341	215	126
Watercraft Tax	24	26	5	21
Total Cash Receipts	<u>41,765</u>	<u>41,942</u>	<u>41,965</u>	<u>( 23)</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	<u>41,091</u>	<u>41,965</u>	<u>41,965</u>	
Total Expenditures and Transfers	<u>41,091</u>	<u>41,965</u>	<u>41,965</u>	
Receipts Over (Under)				
Expenditures and Transfers	674	( 23)		
Unencumbered Cash, Beginning	<u>197</u>	<u>871</u>		
Unencumbered Cash, Ending	<u>871</u>	<u>848</u>		

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

For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 3,101	3,062	2,500	562
Total Cash Receipts	<u>3,101</u>	<u>3,062</u>	<u>2,500</u>	<u>562</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>3,000</u>	<u>4,831</u>	<u>4,831</u>	
Total Expenditures and Transfers	<u>3,000</u>	<u>4,831</u>	<u>4,831</u>	
Receipts Over (Under)				
Expenditures and Transfers	101	( 1,769)		
Unencumbered Cash, Beginning	<u>1,832</u>	<u>1,933</u>		
Unencumbered Cash, Ending	<u>1,933</u>	<u>164</u>		

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

For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax (1)	\$ 52,456	( 10)	( 10)	
Motor Vehicle Tax	32,078	4,368	6,063	( 1,695)
Recreational Vehicle Tax	497	60	94	( 34)
Delinquent Tax	4,163	4,514	1,278	3,236
16/20 M Truck Tax	402	3,906	658	3,248
Commercial Vehicle Fees	138	491	310	181
Watercraft Tax	201	37	7	30
Total Cash Receipts	<u>89,935</u>	<u>13,366</u>	<u>8,410</u>	<u>4,956</u>
Expenditures and Transfers				
Public Works				
Construction				
Contractual Services	270,123	8,511	95,000	86,489
Commodities	47,826	4,245	36,000	31,755
Capital Outlay			72,147	72,147
Reimbursed Expense	( 2,674)	( 1,933)		1,933
Total Expenditures and Transfers	<u>315,275</u>	<u>10,823</u>	<u>203,147</u>	<u>192,324</u>
Receipts Over (Under)				
Expenditures and Transfers	( 225,340)	2,543		
Unencumbered Cash, Beginning	<u>249,201</u>	<u>23,861</u>		
Unencumbered Cash, Ending	<u>23,861</u>	<u>26,404</u>		

(1) The negative amount in the current year column was caused by a refund of prior year taxes in the current year.

Chautauqua County, Kansas  
Special Park and Recreation Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory BasisFor the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,621	1,601	1,500	101
Total Cash Receipts	<u>1,621</u>	<u>1,601</u>	<u>1,500</u>	<u>101</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	2,700	1,800	1,815	15
Total Expenditures and Transfers	<u>2,700</u>	<u>1,800</u>	<u>1,815</u>	<u>15</u>
Receipts Over (Under)				
Expenditures and Transfers	( 1,079)	( 199)		
Unencumbered Cash, Beginning	<u>1,815</u>	<u>736</u>		
Unencumbered Cash, Ending	<u>736</u>	<u>537</u>		

Chautauqua County, Kansas  
Special Equipment Reserve Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 97,000	173,252
Miscellaneous		
Insurance Reimbursements	69,005	69,005
Total Cash Receipts	<u>97,000</u>	<u>242,257</u>
Expenditures and Transfers		
Equipment		
Equipment		
General Government	51,854	181,618
Total Expenditures and Transfers	<u>51,854</u>	<u>181,618</u>
Receipts Over (Under)		
Expenditures and Transfers	45,146	60,639
Unencumbered Cash, Beginning	<u>189,328</u>	<u>234,474</u>
Unencumbered Cash, Ending	<u><u>234,474</u></u>	<u><u>295,113</u></u>

Chautauqua County, Kansas  
Special Highway Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Works		
County Engineer		
Commodities	<u>80,590</u>	_____
Total Expenditures and Transfers	<u>80,590</u>	_____
Receipts Over (Under)		
Expenditures and Transfers	(      80,590)	
Unencumbered Cash, Beginning	<u>80,590</u>	_____
Unencumbered Cash, Ending	<u>                    </u>	<u>                    </u>

Chautauqua County, Kansas  
Special Machinery Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 20,300	18,000
Total Cash Receipts	<u>20,300</u>	<u>18,000</u>
Expenditures and Transfers		
Public Works		
Equipment		
Capital Outlay	67,136	9,650
Reimbursed Expense	( 7,670)	
Total Expenditures and Transfers	<u>59,466</u>	<u>9,650</u>
Receipts Over (Under)		
Expenditures and Transfers	( 39,166)	8,350
Unencumbered Cash, Beginning	<u>77,226</u>	<u>38,060</u>
Unencumbered Cash, Ending	<u>38,060</u>	<u>46,410</u>



Chautauqua County, Kansas  
Emergency Telephone Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 52,648	49,923	50,000	( 77)
Total Cash Receipts	<u>52,648</u>	<u>49,923</u>	<u>50,000</u>	<u>( 77)</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	27,866	24,054	75,000	50,946
Commodities	53,722	12,615	10,000	( 2,615)
Capital Outlay		10,896	14,330	3,434
Total Expenditures and Transfers	<u>81,588</u>	<u>47,565</u>	<u>99,330</u>	<u>51,765</u>
Receipts Over (Under)				
Expenditures and Transfers	( 28,940)	2,358		
Unencumbered Cash, Beginning	<u>86,258</u>	<u>57,318</u>		
Unencumbered Cash, Ending	<u>57,318</u>	<u>59,676</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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 339,216	314,680	400,000	( 85,320)
Use of Money and Property				
Interest on Investments	402	69		69
Transfers				
Residual Equity Transfer In	1,432			
Miscellaneous				
Other		30		30
Total Cash Receipts	<u>341,050</u>	<u>314,779</u>	<u>400,000</u>	<u>( 85,221)</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	214,365	216,115	216,165	50
Total Expenditures and Transfers	<u>214,365</u>	<u>216,115</u>	<u>216,165</u>	<u>50</u>
Receipts Over (Under)				
Expenditures and Transfers	126,685	98,664		
Unencumbered Cash, Beginning	<u>837,998</u>	<u>964,683</u>		
Unencumbered Cash, Ending	<u>964,683</u>	<u>1,063,347</u>		

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

For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 43,073	57,043	56,313	730
Motor Vehicle Tax	5,172	3,683	5,112	( 1,429)
Recreational Vehicle Tax	80	51	80	( 29)
Delinquent Tax	784	2,019	1,078	941
16/20 M Truck Tax	999	426	555	( 129)
Commercial Vehicle Fees	23	414	262	152
Watercraft Tax	22	31	6	25
Total Cash Receipts	<u>50,153</u>	<u>63,667</u>	<u>63,406</u>	<u>261</u>
Expenditures and Transfers				
Debt Service				
No Fund Warrants				
Principal and Interest	<u>59,755</u>	<u>59,755</u>	<u>69,755</u>	<u>10,000</u>
Total Expenditures and Transfers	<u>59,755</u>	<u>59,755</u>	<u>69,755</u>	<u>10,000</u>
Receipts Over (Under)				
Expenditures and Transfers	( 9,602)	3,912		
Unencumbered Cash, Beginning	<u>18,692</u>	<u>9,090</u>		
Unencumbered Cash, Ending	<u>9,090</u>	<u>13,002</u>		

Chautauqua County, Kansas  
Jail Construction Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Transfers		
Residual Equity Transfer Out	<u>1,432</u>	
Total Expenditures and Transfers	<u>1,432</u>	
Receipts Over (Under)		
Expenditures and Transfers	( 1,432)	
Unencumbered Cash, Beginning	<u>1,432</u>	
Unencumbered Cash, Ending	<u><u>          </u></u>	<u><u>          </u></u>

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

For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Special Assessments	\$ 21,554	23,561	20,000	3,561
Licenses, Fees, and Permits				
Service Fees	264,175	264,820	280,000	( 15,180)
Miscellaneous				
Other	4,880	3,913		3,913
Total Cash Receipts	<u>290,609</u>	<u>292,294</u>	<u>300,000</u>	<u>( 7,706)</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	138,197	145,514	180,000	34,486
Contractual Services	65,554	65,653	45,000	( 20,653)
Commodities	34,190	37,010	65,000	27,990
Capital Outlay		120,986	25,000	( 95,986)
Reimbursed Expense	( 5,939)	( 2,040)		2,040
Total Expenditures and Transfers	<u>232,002</u>	<u>367,123</u>	<u>315,000</u>	<u>( 52,123)</u>
Receipts Over (Under)				
Expenditures and Transfers	58,607	( 74,829)		
Unencumbered Cash, Beginning	<u>107,449</u>	<u>166,056</u>		
Unencumbered Cash, Ending	<u>166,056</u>	<u>91,227</u>		

Chautauqua County, Kansas  
Special Auto Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 30,654	29,596
Miscellaneous		
Other		6,596
Total Cash Receipts	<u>30,654</u>	<u>36,192</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	26,695	31,091
Contractual Services	2,540	2,666
Commodities	1,085	584
Operating Transfers Out	1,837	328
Reimbursed Expense		( 649)
Total Expenditures and Transfers	<u>32,157</u>	<u>34,020</u>
Receipts Over (Under)		
Expenditures and Transfers	( 1,503)	2,172
Unencumbered Cash, Beginning	<u>1,763</u>	<u>260</u>
Unencumbered Cash, Ending	<u><u>260</u></u>	<u><u>2,432</u></u>

Chautauqua County, Kansas  
Prosecuting Attorney Training Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 730	630
Total Cash Receipts	<u>730</u>	<u>630</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	143	1,637
Total Expenditures and Transfers	<u>143</u>	<u>1,637</u>
Receipts Over (Under)		
Expenditures and Transfers	587	( 1,007)
Unencumbered Cash, Beginning	5,673	6,260
Unencumbered Cash, Ending	<u>6,260</u>	<u>5,253</u>

Chautauqua County, Kansas  
Special Law Enforcement Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 5,943	5,076
Total Cash Receipts	<u>5,943</u>	<u>5,076</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	4,978	1,198
Commodities	5,275	2,916
Reimbursed Expense	( 310)	
Total Expenditures and Transfers	<u>9,943</u>	<u>4,114</u>
Receipts Over (Under)		
Expenditures and Transfers	( 4,000)	962
Unencumbered Cash, Beginning	<u>19,135</u>	<u>15,135</u>
Unencumbered Cash, Ending	<u><u>15,135</u></u>	<u><u>16,097</u></u>



Chautauqua County, Kansas  
Register of Deeds Technology Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,688	4,514
Total Cash Receipts	<u>4,688</u>	<u>4,514</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Personal Services	4,164	2,102
Total Expenditures and Transfers	<u>4,164</u>	<u>2,102</u>
Receipts Over (Under)		
Expenditures and Transfers	524	2,412
Unencumbered Cash, Beginning	887	1,411
Unencumbered Cash, Ending	<u>1,411</u>	<u>3,823</u>

Chautauqua County, Kansas  
County Clerk Technology Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,185	1,104
Total Cash Receipts	<u>1,185</u>	<u>1,104</u>
Expenditures and Transfers		
General Government		
County Clerk		
Personal Services	2,294	
Total Expenditures and Transfers	<u>2,294</u>	<u></u>
Receipts Over (Under)		
Expenditures and Transfers	( 1,109)	1,104
Unencumbered Cash, Beginning	1,308	199
Unencumbered Cash, Ending	<u>199</u>	<u>1,303</u>

Chautauqua County, Kansas  
County Treasurer Technology Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,185	1,104
Total Cash Receipts	<u>1,185</u>	<u>1,104</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	2,422	1,032
Commodities	17	
Total Expenditures and Transfers	<u>2,439</u>	<u>1,032</u>
Receipts Over (Under)		
Expenditures and Transfers	( 1,254)	72
Unencumbered Cash, Beginning	<u>1,308</u>	<u>54</u>
Unencumbered Cash, Ending	<u><u>54</u></u>	<u><u>126</u></u>

Chautauqua County, Kansas  
Drug Forfeitures Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____ 635	_____ 635
Unencumbered Cash, Ending	===== 635	===== 635

Chautauqua County, Kansas  
Prosecuting Attorney Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,450	1,635
Total Cash Receipts	<u>4,450</u>	<u>1,635</u>
Expenditures and Transfers		
General Government		
County Attorney		
Operating Transfers Out		8,609
Total Expenditures and Transfers		<u>8,609</u>
Receipts Over (Under)		
Expenditures and Transfers	4,450	( 6,974)
Unencumbered Cash, Beginning	<u>4,159</u>	<u>8,609</u>
Unencumbered Cash, Ending	<u>8,609</u>	<u>1,635</u>

Chautauqua County, Kansas  
Prosecuting Attorney Check Fees Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

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

Chautauqua County, Kansas  
Victim Witness Program Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
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  
FEMA Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____ 3,350	_____ 3,350
Unencumbered Cash, Ending	_____ 3,350	_____ 3,350



Chautauqua County, Kansas  
Employee Benefit Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ 1,500	1,100
Other	<u>208</u>	<u></u>
Total Cash Receipts	<u>1,708</u>	<u>1,100</u>
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	<u>743</u>	<u>665</u>
Total Expenditures and Transfers	<u>743</u>	<u>665</u>
Receipts Over (Under)		
Expenditures and Transfers	965	435
Unencumbered Cash, Beginning	<u>1,057</u>	<u>2,022</u>
Unencumbered Cash, Ending	<u><u>2,022</u></u>	<u><u>2,457</u></u>

Chautauqua County, Kansas  
Diversion Fees Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$	1,200
Transfers		
Operating Transfers In		8,609
Total Cash Receipts		9,809
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services		1,892
Commodities	9,982	
Total Expenditures and Transfers	9,982	1,892
Receipts Over (Under)		
Expenditures and Transfers	( 9,982)	7,917
Unencumbered Cash, Beginning	10,405	423
Unencumbered Cash, Ending	423	8,340

Chautauqua County, Kansas  
Agency Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2017

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
<b>Cities:</b>				
Sedan Museum	\$	1	1	
Sedan Library	( 765)	28,663	27,898	
Sedan Noxious Weed		1	1	
Sedan General	( 5,390)	222,388	216,998	
Sedan Employee Benefits	( 757)	1,501	744	
Sedan Fair		1	1	
Sedan Special Equipment	( 17)	38	21	
Sedan Bond and Interest		8	8	
Cedar Vale General	( 2,549)	95,151	92,602	
Cedar Vale Employee Benefits	( 3,379)	44,295	40,916	
Cedar Vale Library	( 1,230)	15,855	14,625	
Cedar Vale Bond and Interest	( 1,284)	25,482	24,198	
Cedar Vale Special Assessment		775	775	
Elgin City General	( 49)	2,253	2,204	
Chautauqua City General	162	4,588	4,750	
Peru General	951	12,372	13,323	
Peru Tort Liability		8		8
Peru Employee Benefits		13		13
Niotaze General	64	1,790	1,854	
Subtotal Cities	( 14,243)	455,183	440,919	21
<b>Townships:</b>				
Center Township General	( 70)	4,880	4,810	
Little Caney Township General	( 24)	4,618	4,594	
Belleville General		1	1	
Lafayette Township General	( 119)	1,781	1,662	
Subtotal Townships	( 213)	11,280	11,067	
<b>Schools:</b>				
USD #282 General	( 728)	20,670	19,942	
USD #282 Capital Outlay	( 73)	4,666	4,593	
USD #282 Supplemental General	( 633)	22,318	21,685	
USD #283 General	( 21)	12,356	12,335	
USD #283 Bond and Interest	109	2,168	2,277	
USD #283 Capital Outlay		2,562	2,562	
USD #285 Recreation Commission	( 162)	7,280	7,118	
USD #285 General	( 6,121)	110,242	104,121	
USD #285 Capital Outlay	( 7)	24	17	
USD #285 Bond and Interest		7	7	
USD #285 Supplemental General	( 2,808)	127,351	124,543	
USD #286 General	( 17,740)	309,928	288,706	3,482
USD #286 Capital Outlay	( 340)	54,660	54,320	
USD #286 Supplemental General	( 12,305)	437,206	424,901	
USD #286 Recreation Commission	( 480)	40,937	40,457	
USD #436 Capital Outlay	( 151)	37,008	36,857	
USD #436 General	( 2,488)	84,121	81,633	
USD #436 Supplemental General	( 1,767)	94,203	92,436	
USD #436 Recreation Commission	( 4)	10,900	10,896	
USD #436 Rec Comm Emp Benefits	( 7)	615	608	
USD #446 General	( 19)	1,055	1,036	
USD #446 Bond and Interest	( 3)	209	206	
USD #446 Capital Outlay	( 4)	241	237	
USD #446 Supplemental General	( 13)	930	917	
USD #446 Recreation Commission	( 5)	360	355	
USD #446 Employee Benefits	( 1)	74	73	
USD #283 Supplemental General	317	22,821	23,138	
Subtotal Schools	( 45,454)	1,404,912	1,355,976	3,482

Chautauqua County, Kansas  
Agency Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2017

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Round Mound Cemetery	\$ ( 337)	10,666	10,329	
Peru Cemetery	( 217)	6,853	6,636	
Niotaze Cemetery	( 96)	6,812	6,716	
Lafayette Cemetery	( 545)	8,284	7,739	
Caneyville Cemetery	( 21)	3,196	3,175	
Salt Creek Cemetery	2	3,157	3,159	
Hendricks Cemetery	( 42)	5,320	5,278	
Washington Cemetery	( 114)	3,630	3,516	
Sedan Cemetery	( 636)	23,338	22,702	
Elgin Cemetery	( 120)	6,315	6,195	
Center Cemetery	( 33)	2,300	2,267	
Spring Creek Cemetery	( 41)	1,778	1,737	
Chautauqua Oak Hill Cemetery	56	5,614	5,670	
El Cado Cemetery	39	2,329	2,368	
Subtotal Cemeteries	<u>( 2,105)</u>	<u>89,592</u>	<u>87,487</u>	
Watershed Districts:				
Watershed #14	( 102)	5,169	5,067	
Watershed #15	( 86)	3,866	3,779	1
Watershed #31	419	27,555	27,652	322
Watershed #34	( 2,208)	106,006	103,729	69
Watershed #47	( 15)	80	65	
Subtotal Watershed Districts	<u>( 1,992)</u>	<u>142,676</u>	<u>140,292</u>	<u>392</u>
Rolling Prairie Extension District:				
Rolling Prairie Extension District (1)	( 1,432)	89,828	89,799	( 1,403)
Subtotal Rolling Prairie Extension District	<u>( 1,432)</u>	<u>89,828</u>	<u>89,799</u>	<u>( 1,403)</u>
Regional Library:				
SEK Library General	( 837)	38,999	37,347	815
SEK Library Employee Benefits	( 56)	2,613	2,494	63
Subtotal Regional Library	<u>( 893)</u>	<u>41,612</u>	<u>39,841</u>	<u>878</u>
Total Subdivisions	<u>( 66,332)</u>	<u>2,235,083</u>	<u>2,165,381</u>	<u>3,370</u>
State Funds:				
State Educational Building	( 700)	34,103	33,403	
State Institutional Building	( 350)	17,052	16,702	
State General Fund	1	2	3	
Total State Funds	<u>( 1,049)</u>	<u>51,157</u>	<u>50,108</u>	

Chautauqua County, Kansas  
Agency Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2017

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll Clearing	\$	1,714,167	1,714,167	
Motor Vehicle Licenses	4,696	264,059	268,757	( 2)
Driver License Fees	1,616	13,559	13,082	2,093
Driver License Record Fees		60	60	
Heritage Trust	3,305	2,307	4,221	1,391
Unclaimed Money	4,332			4,332
Clerk of Court Release	853	180	1,033	
Cash Bond Deposits	45,425	6,600		52,025
Sales Tax	16,309	276,247	292,556	
Treasurer Clearing Fund		6,261,562	6,261,562	
Change	3,640	6,241	6,206	3,675
State VIN Fees	828	366	372	822
Neighborhood Revitalization	2,636			2,636
Total Other Agency Funds	<u>83,640</u>	<u>8,545,348</u>	<u>8,562,016</u>	<u>66,972</u>
Distributable Funds:				
Current Tax	3,538,407	5,788,926	5,613,732	3,713,601
Delinquent Tax	62,271	316,421	282,167	96,525
Motor Vehicle Tax	19,428	554,534	435,741	138,221
Recreational Vehicle Tax	( 111)	8,792	6,205	2,476
Commercial Motor Vehicle Fees	29,067	76,097	104,762	402
Total Distributable Funds	<u>3,649,062</u>	<u>6,744,770</u>	<u>6,442,607</u>	<u>3,951,225</u>
Total Agency Funds	<u>3,665,321</u>	<u>17,576,358</u>	<u>17,220,112</u>	<u>4,021,567</u>

(1) \$240 increase from prior year to include the former  
Extension Council Fund

County of Chautauqua, Kansas  
Reconciliation of 2016 Tax Roll  
For the Year Ended December 31, 2017

Schedule 4

County Clerk's Abstract of Taxes Levied		\$	5,867,311
Add: Added and Escaped Taxes			12,567
Deduct: Taxes Abated and Refunded			<u>(20,114)</u>
Tax Roll as Adjusted			<u>5,859,764</u>
<u>County Treasurer's Accounting:</u>			
Taxes Collected and Distributed (net of refunds)	\$		5,602,922
Uncollected:			
Personal Property		32,449	
Real Estate and Special Assessments		<u>224,123</u>	
Total Uncollected			256,572
Tax Roll (Over) Under Accounted For			<u>270</u>
Net Tax Roll			<u>5,859,764</u>

County of Chautauqua, Kansas  
County Clerk  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2017

Schedule 5  
(Page 1 of 4)

Balance - January 1, 2017	\$	0
<u>Receipts:</u>		
Beer Licenses	375	
Election Misc	560	
Miscellaneous Fees and Reimbursements	<u>5,345</u>	
Total Receipts		6,280
<u>Disbursements:</u>		
To County Treasurer		<u>6,280</u>
Balance - December 31, 2017		<u><u>-</u></u>

County of Chautauqua, Kansas  
Register of Deeds  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2017

Schedule 5  
(Page 2 of 4)

Balance - January 1, 2017	\$	-
<u>Receipts:</u>		
Mortgage Registration Fees	10,209	
Recording Fees	24,907	
Heritage Trust Fees	2,257	
Tech Fund	6,771	
Other	977	
Total Receipts	<hr/>	45,121
<u>Disbursements:</u>		
To County Treasurer		<hr/> 45,121
Balance - December 31, 2017		<hr/> <hr/> 0



County of Chautauqua, Kansas  
Clerk of District Court  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2017

Schedule 5  
(Page 3 of 4)

Balance - January 1, 2017	\$	108,164
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Receipts:

Bonds and Bond Forfeitures	12,775	
County Clerk Fees	1,330	
County Reimbursement	6,679	
Drivers License Reinstatement Fees	1,044	
Fines	41,384	
Indigent Defense Fees	2,200	
Attorney Fee State	5,942	
Interest	99	
Judicial Branch Surcharge	12,686	
Judgments, Sale Proceeds, and Other	462,205	
Law Library Fees	3,601	
LETC Fees	4,712	
Marriage License Fees	1,121	
PATF Fees	632	
State Clerk Fees	34,501	
Total Receipts	590,911	590,911

Disbursements:

To State Treasurer	106,899	
To County Treasurer	15,346	
To Others	516,510	
Total Disbursements	638,755	638,755

Balance - December 31, 2017		60,320
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Composition of Cash:

Demand Deposits	\$	60,270
Cash on Hand		50
Total		60,320

County of Chautauqua, Kansas  
Sheriff  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2017

Schedule 5  
(Page 4 of 4)

Balance - January 1, 2017	\$	7,893
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Receipts:

Sheriff Fees/VIN Fees/DL Checks	7,032	
Misc. Reimbursements	1,657	
Conceal and Carry Fees	162	
Sex Offender Registration Fees	1,620	
Sale of Seized Vehicles	2,050	
Inmate Accounts, Bonds and Commissary	25,410	
Total Receipts		37,931

Disbursements:

To County Treasurer	35,882	
Equipment and Supply Purchases	2,329	
To Others	122	
Total Disbursements		38,333

Balance - December 31, 2017		7,491
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Composition of Cash:

Inmate Account Demand Deposits	\$	2,097
Forfeiture Account Demand Deposits		5,394
Total		7,491