CHAUTAUQUA COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2022

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

CHAUTAUQUA COUNTY, KANSAS
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March 27, 2023

County Commissioners
Chautauqua County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Chautauqua County, Kansas (the County), as of and for the year ended December 31, 2022 and the related notes to the financial statement.

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 and Unmodified Opinions section of our report, the accompanying 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 the County as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2022, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and KMAAG. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

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 purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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 accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Supplementary Information (Continued)

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Chautauqua County, Kansas for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated August 3, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municpal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

CHAUTAUQUA COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 312,067	$ -	$ 607,354	$ 708,147	$ 211,274	$ 5,001	$ 216,275
Special Purpose Funds							
Ambulance District No. 1 Fund	-	-	56,585	56,585	-	-	-
Ambulance District No. 2 Fund	10,503	-	174,072	176,184	8,391	-	8,391
Appraiser's Cost Fund	22,381	-	125,704	129,215	18,870	-	18,870
Direct Election Fund	23,493	-	68,701	64,215	27,979	297	28,276
Employee Benefits Fund	613,731	-	886,498	991,311	508,918	(3,770)	505,148
Fair Fund	1,151	-	9,613	10,000	764	-	764
Health Fund	137,660	-	312,187	290,436	159,411	(104)	159,307
Mental Health Fund	1,880	-	30,227	30,000	2,107	-	2,107
Law Enforcement/EMS Fund	101,809	-	909,016	891,667	119,158	-	119,158
Intellectual Disabilities Fund	1,260	-	20,143	20,000	1,403	-	1,403
Noxious Weed Fund	4,137	-	73,814	66,411	11,540	12,434	23,974
Road and Bridge Fund	293,068	-	1,303,720	1,176,511	420,277	11,839	432,116
Rural Fire District No. 1 Fund	-	-	29,542	29,533	9	-	9
Rural Fire District No. 2 Fund	-	-	18,100	18,100	-	-	-
Rural Fire District No. 3 Fund	-	-	19,420	19,117	303	-	303
Rural Fire District No. 4 Fund	-	-	39,861	39,786	75	-	75
Rural Fire District No. 5 Fund	-	-	7,555	7,505	50	-	50
Rural Fire District No. 6 Fund	-	-	5,007	5,007	-	-	-
Rural Fire District No. 8 Fund	-	-	12,260	12,260	-	-	-
Service Program for the Elderly Fund	2,610	-	44,289	43,962	2,937	-	2,937
Special Alcohol Program Fund	540	-	3,614	3,375	779	-	779
Special Bridge Fund	64,527	-	181,410	57,146	188,791	-	188,791
Special Park and Recreation Fund	882	-	1,890	1,521	1,251	-	1,251
Special Capital Improvement Fund	35,317	-	377,877	-	413,194	-	413,194
Special Equipment Reserve Fund	535,135	-	117,746	65,439	587,442	-	587,442
Special Highway Fund	50,000	-	-	-	50,000	-	50,000
Special Machinery Fund	136,015	-	90,000	(52,825)	278,840	-	278,840
Open Burn Ordinance Fee Fund	600	-	1,600	2,200	-	-	-
Emergency Telephone Service Fund	108,887	-	59,912	39,393	129,406	-	129,406
American Rescue Plan Act Fund	312,481	-	315,637	180,879	447,239	-	447,239
Memorial Fund	-	-	710,000	451,765	258,235	-	258,235
Mediation Fund	-	-	50	-	50	-	50

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

CHAUTAUQUA COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Bond and Interest Fund							
Jail Bond and Interest Fund	$ 143,934	$ -	$ 185,443	$ 329,377	$ -	$ -	$ -
No Fund Warrants Fund	33,453	-	1,370	-	34,823	-	34,823
Business Fund							
Solid Waste Fund	185,453	-	339,592	285,266	239,779	7,310	247,089
Trust Fund							
Special Auto Fund	806	-	33,687	34,030	463	-	463
Prosecuting Attorney Training Fund	5,224	-	379	-	5,603	-	5,603
Special Law Enforcement Trust Fund	23,036	-	6,560	2,673	26,923	-	26,923
Register of Deeds Technology Fund	11,733	-	4,616	2,441	13,908	-	13,908
County Clerk Technology Fund	5,192	-	1,161	530	5,823	-	5,823
County Treasurer Technology Fund	375	-	1,161	638	898	-	898
Drug Forfeitures Fund	50	-	-	-	50	-	50
Prosecuting Attorney Check Fees Fund	1,004	-	-	-	1,004	-	1,004
Victim Witness Program Fund	5,770	-	-	-	5,770	-	5,770
CDBG Microloan Fund	911	-	-	-	911	-	911
Employee Benefit Trust Fund	2,357	-	2,275	2,374	2,258	-	2,258
Diversion Fees Fund	14,548	-	810	-	15,358	-	15,358
Health Insurance Claims Fund	81,678	-	471,968	340,553	213,093	-	213,093
Total Primary Government	$ 3,285,658	$ -	$ 7,662,426	$ 6,532,727	$ 4,415,357	$ 33,007	$ 4,448,364

Composition of Cash:	
Checking Accounts	$ 8,586,729
Cash on hand	900
Total Cash	$ 8,587,629
Agency Funds	(4,139,265)
Total Reporting Entity (Excluding Agency Funds)	$ 4,448,364

$ -

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Note 1: Summary of Significant Accounting Policies

Reporting Entity

Chautauqua County, Kansas (the County), is a municipal corporation governed by an elected three-member commission. This financial statement presents the County as a primary government only. The County has waived the application of accounting principles generally accepted in the United State of America and as such, have not included any component units in this financial statement.

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:

General Fund – The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

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

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

Business Fund – Funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.).

Trust Fund - Used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e., pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund - Used to report assets held by the municipal reporting entity in purely custodial capacity.

Basis of Accounting

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

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

Note 2: Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper 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.

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

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. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison 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 regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Special Capital Improvement Fund	Special Machinery Fund
Special Equipment Reserve Fund	Open Burn Ordinance Fee Fund
Special Highway Fund	American Rescue Plan Act 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.

Note 3: Deposits and Investments

Cash

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 in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

Note 3: Deposits and Investments (Continued)

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 in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposits with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policies that would further limit its investment choices.

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.

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 County, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2022.

At December 31, 2022, the County's carrying amount of deposits was $8,586,729 and the bank balance was $9,190,384. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and the balance was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 4: Stewardship, Compliance, and Accountability

At December 31, 2022, the following fund had expenditures that exceeded the budgeted amount: Jail Bond and Interest.

Note 5: Defined Benefit Pension Plan

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

Contributions. KSA 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.

Note 5: Defined Benefit Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.9% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $157,914 for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $1,710,136. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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 this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 6: Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	$ 18,400
General	Capital Improvement	K.S.A. 19-120	50,000
Appraiser	Equipment Reserve	K.S.A. 19-119	22,000
Employee Benefit	Health Insurance Claims	K.S.A. 12-16,102	100,000
Road & Bridge	Special Machinery	K.S.A. 68-141g	90,000
Road & Bridge	Special Bridge	K.S.A. 68-141g	60,000
Law Enforcement/EMS	Equipment Reserve	K.S.A. 19-119	67,000
Jail Sales	Capital Improvement	K.S.A. 19-120	327,877
Special Auto	General	K.S.A. 8-145	806
			$ 736,083

Note 7: Employee Benefit Fund

In July, 1996, the County established an Employee Benefit Trust Fund. Employees may set aside up to $1,200 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 $1,200 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 or separation.

Note 8: 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.

Note 9: Litigation

As of the date of this report, the County is not a party to any known pending or threatened litigation, claims or assessment, or any unasserted claims or assessments.

Note 10: Closure and Postclosure Care Costs of Landfill

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

Note 11: Subsequent events

Management has evaluated subsequent events through March 27, 2023, which is the date the financial statement was available to be issued.

Note 12: Long-Term Debt Schedule

ISSUE	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases									
Used Graders - 2	2.99%	8/31/20	$ 145,400	9/16/25	$ 117,824	$ -	$ 117,824	$ -	$ 3,941
Solid Waste Truck	3.25%	11/5/20	101,153	11/13/25	80,607	-	19,617	60,990	2,329
2016 Caterpillar Motor Grader	2.75%	4/11/22	195,000	2/1/27	-	195,000	-	195,000	-
Total Contractual Indebtedness					$ 198,431	$ 195,000	$ 137,441	$ 255,990	$ 6,270

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

	2023	2024	2025	2026	2027	Total
PRINCIPAL						
Finance Leases						
Solid Waste Truck	$ 20,264	$ 20,933	$ 19,793	$ -	$ -	$ 60,990
2016 Caterpillar Motor Grader	37,715	37,738	38,767	39,842	40,938	195,000
	$ 57,979	$ 58,671	$ 58,560	$ 39,842	$ 40,938	$ 255,990
INTEREST						
Finance Leases						
Solid Waste Truck	$ 1,682	$ 1,014	$ 323	$ -	$ -	$ 3,019
2016 Caterpillar Motor Grader	4,349	4,325	3,297	2,221	1,126	15,318
	$ 6,031	$ 5,339	$ 3,620	$ 2,221	$ 1,126	$ 18,337
TOTAL DEBT SERVICE	$ 64,010	$ 64,010	$ 62,180	$ 42,063	$ 42,064	$ 274,327

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

CHAUTAUQUA COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 780,914	$ -	$ 780,914	$ 708,147	$ (72,767)
Special Purpose Funds					
Ambulance District No. 1	57,567	-	57,567	56,585	(982)
Ambulance District No. 2	176,191	-	176,191	176,184	(7)
Appraiser's Cost	130,000	-	130,000	129,215	(785)
Direct Election	72,000	-	72,000	64,215	(7,785)
Employee Benefits	1,200,000	-	1,200,000	991,311	(208,689)
Fair	10,000	-	10,000	10,000	-
Health	311,000	-	311,000	290,436	(20,564)
Mental Health	30,000	-	30,000	30,000	-
Law Enforcement/EMS	920,600	-	920,600	891,667	(28,933)
Intellectual Disabilities	20,000	-	20,000	20,000	-
Noxious Weed	72,655	-	72,655	66,411	(6,244)
Road and Bridge	1,226,159	-	1,226,159	1,176,511	(49,648)
Rural Fire District No. 1	29,604	-	29,604	29,533	(71)
Rural Fire District No. 2	18,170	-	18,170	18,100	(70)
Rural Fire District No. 3	19,117	-	19,117	19,117	-
Rural Fire District No. 4	39,786	-	39,786	39,786	-
Rural Fire District No. 5	7,505	-	7,505	7,505	-
Rural Fire District No. 6	5,078	-	5,078	5,007	(71)
Rural Fire District No. 8	12,546	-	12,546	12,260	(286)
Service Program for the Elderly	43,962	-	43,962	43,962	-
Special Alcohol	4,419	-	4,419	3,375	(1,044)
Special Bridge	181,200	-	181,200	57,146	(124,054)
Special Parks and Recreation Fund	1,521	-	1,521	1,521	-
Emergency Telephone Service	75,000	-	75,000	39,393	(35,607)
Bond and Interest					
Jail Bond & Interest	92,890	-	92,890	327,877	234,987
Business Fund					
Solid Waste	315,000	-	315,000	285,266	(29,734)
	$ 5,852,884	$ -	$ 5,852,884	$ 5,500,530	$ (352,354)

See Independent Auditor's Report.

CHAUTAUQUA COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem taxes	$ 54,374	$ 156,585	$ 144,579	$ 12,006
Motor vehicle taxes	28,546	2,554	2,225	329
Recreational Vehicle Tax	541	49	36	13
Delinquent taxes	7,422	4,807	457	4,350
16/20 M Truck Tax	-	-	251	(251)
Countywide Sales Tax	256,988	305,885	245,000	60,885
Commercial Vehicle Fees	184	99	108	(9)
In Lieu of Tax	952	975	-	975
Mineral Production Tax	978	4,611	-	4,611
Watercraft Tax	-	-	15	(15)
Interest on Tax	49,592	54,756	55,000	(244)
Local Alcoholic Liquor Tax	1,814	1,890	1,333	557
Licenses, fees and property	44,473	34,403	-	34,403
Interest on Investments	10,504	23,704	40,000	(16,296)
County Officer Fees	-	-	30,000	(30,000)
Prisoner Board	11,324	13,491	-	13,491
Operating transfers in	628	806	500	306
Miscellaneous	11,087	2,739	10,000	(7,261)
Total Cash Receipts	$ 479,407	$ 607,354	$ 529,504	$ 77,850

(continued)

CHAUTAUQUA COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
EXPENDITURES AND TRANSFERS				
County Commission				
Personnel services	$ 27,278	$ 26,665	$ 26,000	$ 665
Contractual services	49,757	61,212	60,000	1,212
Commodities	19,415	500	2,000	(1,500)
Reimbursed expenses	(1,467)	(1,412)	26,500	(27,912)
Total County Commission	$ 94,983	$ 86,965	$ 114,500	$ (27,535)
County Clerk				
Personnel services	$ 56,402	$ 59,874	$ 61,000	$ (1,126)
Contractual services	11,552	16,856	15,000	1,856
Commodities	4,306	3,853	2,000	1,853
Reimbursed expenses	(250)	(4,111)	-	(4,111)
Total County Clerk	$ 72,010	$ 76,472	$ 78,000	$ (1,528)
County Treasurer				
Personnel services	$ 59,759	$ 63,527	$ 62,500	$ 1,027
Contractual services	20,926	19,266	19,500	(234)
Commodities	1,125	883	2,000	(1,117)
Reimbursed expenses	(26)	(21)	-	(21)
Total County Treasurer	$ 81,784	$ 83,655	$ 84,000	$ (345)
Register of Deeds				
Personnel services	$ 55,879	$ 57,180	$ 55,000	$ 2,180
Contractual services	3,975	2,865	4,700	(1,835)
Commodities	1,400	4,497	2,700	1,797
Capital outlay	524	-	1,700	(1,700)
Reimbursed expense	(996)	(702)	-	(702)
Total Register of Deeds	$ 60,782	$ 63,840	$ 64,100	$ (260)
Indigent Attorney Fees				
Contractual services	$ 30,998	$ 28,320	$ 25,000	$ 3,320
Reimbursed expense	(5,155)	(4,884)	-	(4,884)
Total Indigent Attorney Fees	$ 25,843	$ 23,436	$ 25,000	$ (1,564)
District Court				
Contractual services	$ 11,419	$ 9,300	$ 19,900	$ (10,600)
Commodities	1,722	2,022	5,100	(3,078)
Capital outlay	941	2,012	3,000	(988)
Operating transfers out	8,900	9,000	-	9,000
Reimbursed expenses	(10)	(17)	-	(17)
Total District Court	$ 22,972	$ 22,317	$ 28,000	$ (5,683)

(continued)

CHAUTAUQUA COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Courthouse General				
Personnel services	$ 33,606	$ 33,567	$ 35,000	$ (1,433)
Contractual services	91,161	102,242	80,000	22,242
Commodities	12,874	13,826	20,000	(6,174)
Reimbursed expense	(8,854)	(6,756)	-	(6,756)
Total Courthouse General	$ 128,787	$ 142,879	$ 135,000	$ 7,879
County Counselor				
Personnel services	$ 17,485	$ 18,034	$ 17,600	$ 434
Contractual services	265	16	300	(284)
Commodities	-	-	200	(200)
Total County Counselor	$ 17,750	$ 18,050	$ 18,100	$ (50)
Human Resources				
Personnel services	$ 34,111	$ 35,119	$ 35,500	$ (381)
Contractual services	6,093	5,713	7,000	(1,287)
Commodities	407	1,111	2,000	(889)
Capital outlay	-	-	500	-
Operating transfers out	1,500	2,500	-	2,500
Reimbursed expense	-	(8)	-	(8)
Total Human Resources	$ 42,111	$ 44,435	$ 45,000	$ (65)
Emergency Preparedness				
Personnel services	$ 23,094	$ 12,177	$ 23,451	$ (11,274)
Contractual services	9,064	10,793	3,000	7,793
Commodities	5,864	3,657	4,082	(425)
Capital outlay	-	-	5,500	(5,500)
Operating transfers out	-	6,900	-	6,900
Reimbursed expense	(4,680)	(1,400)	-	(1,400)
Total Emergency Preparedness	$ 33,342	$ 32,127	$ 36,033	$ (3,906)
Indigent Coroner/Burial Expenses	$ 33,972	$ 24,782	$ 23,000	$ 1,782
County Building Maintenance	22,434	7,564	95,431	(87,867)
County Building Maintenance/Transfer Out	-	50,000	-	50,000
Animal Shelter	5,750	5,750	5,750	-
Historical Society	7,000	7,000	7,000	-
Conservation District	15,000	15,000	15,000	-
Rural Opportunity Zone	1,500	1,500	1,500	-
Economic Development	2,517	1,595	2,500	(905)
SART testing	564	780	3,000	(2,220)
Total Expenditures	$ 669,101	$ 708,147	$ 780,914	$ (72,267)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (189,694)	$ (100,793)		
UNENCUMBERED CASH - JANUARY 1	501,761	312,067		
UNENCUMBERED CASH - DECEMBER 31	$ 312,067	$ 211,274		

CHAUTAUQUA COUNTY, KANSAS
AMBULANCE DISTRICT NO. 1 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 48,779	$ 48,959	$ 50,275	$ (1,316)
Motor vehicle	4,317	4,487	4,238	249
Recreational vehicle	103	98	73	25
Delinquent	1,332	1,371	1,525	(154)
16/20 M Truck	929	1,116	796	320
Commercial vehicle fees	632	541	646	(105)
Watercraft	13	13	14	(1)
Total Cash Receipts	$ 56,105	$ 56,585	$ 57,567	$ (982)
EXPENDITURES AND TRANSFERS				
Contractual services	$ 56,105	$ 56,585	$ 57,567	$ (982)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - JANUARY 1	-	-		
UNENCUMBERED CASH - DECEMBER 31	$ -	$ -		

CHAUTAUQUA COUNTY, KANSAS
AMBULANCE DISTRICT NO. 2 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 150,454	$ 151,607	$ 154,697	$ (3,090)
Motor vehicle	14,864	15,483	14,909	574
Recreational vehicle	254	285	236	49
Delinquent	5,706	5,337	5,000	337
16/20 M Truck	1,116	940	959	(19)
Commercial vehicle fees	212	304	279	25
Watercraft	113	116	111	5
Total Cash Receipts	$ 172,719	$ 174,072	$ 176,191	$ (2,119)
EXPENDITURES AND TRANSFERS				
Contractual services	$ 162,216	$ 176,184	$ 176,191	$ (7)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 10,503	$ (2,112)		
UNENCUMBERED CASH - JANUARY 1	-	10,503		
UNENCUMBERED CASH - DECEMBER 31	$ 10,503	$ 8,391		

CHAUTAUQUA COUNTY, KANSAS
APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 112,703	$ 107,380	$ 109,716	$ (2,336)
Motor vehicle	13,328	11,770	10,830	940
Recreational vehicle	248	226	15	211
Delinquent	4,330	3,963	2,226	1,737
16/20 M Truck	1,243	1,245	1,224	21
Commercial vehicle fees	572	480	524	(44)
Watercraft	76	73	73	-
Officer fees	3,441	567	1,500	(933)
Total Cash Receipts	$ 135,941	$ 125,704	$ 126,108	$ (404)
EXPENDITURES AND TRANSFERS				
Personnel services	$ 74,224	$ 69,459	$ 80,000	$ (10,541)
Contractual services	33,040	34,799	40,000	(5,201)
Commodities	1,706	2,957	5,000	(2,043)
Operating transfers out	15,000	22,000	5,000	17,000
Total Expenditures	$ 123,970	$ 129,215	$ 130,000	$ (785)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 11,971	$ (3,511)		
UNENCUMBERED CASH - JANUARY 1	10,410	22,381		
UNENCUMBERED CASH - DECEMBER 31	$ 22,381	$ 18,870		

CHAUTAUQUA COUNTY, KANSAS
DIRECT ELECTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 39,343	$ 61,640	$ 62,986	$ (1,346)
Motor vehicle	6,318	4,454	3,781	673
Recreational vehicle	118	86	61	25
Delinquent	2,201	1,688	777	911
16/20 M Truck	656	639	427	212
Commercial vehicle fees	268	169	183	(14)
Watercraft	39	25	26	(1)
Total Cash Receipts	$ 48,943	$ 68,701	$ 68,241	$ 460
EXPENDITURES AND TRANSFERS				
Personnel services	$ 30,980	$ 31,855	$ 32,000	$ (145)
Contractual services	21,292	23,468	32,000	(8,532)
Commodities	5,467	9,076	8,000	1,076
Reimbursed expense	(700)	(184)	-	(184)
Total Expenditures	$ 57,039	$ 64,215	$ 72,000	$ (7,785)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (8,096)	$ 4,486		
UNENCUMBERED CASH - JANUARY 1	31,589	23,493		
UNENCUMBERED CASH - DECEMBER 31	$ 23,493	$ 27,979		

CHAUTAUQUA COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 851,450	$ 749,871	$ 766,129	$ (16,258)
Motor vehicle	102,056	89,936	81,824	8,112
Recreational vehicle	1,899	1,731	1,320	411
Delinquent	34,305	31,109	16,820	14,289
16/20 M Truck	10,677	9,673	9,247	426
Commercial vehicle fees	4,518	3,628	3,958	(330)
Watercraft	587	550	553	(3)
Total Cash Receipts	$ 1,005,492	$ 886,498	$ 879,851	$ 6,647
EXPENDITURES AND TRANSFERS				
Personnel services	$ 984,487	$ 906,494	$ 1,200,000	$ (293,506)
Reimbursed expense	(8,783)	(15,183)	-	(15,183)
Transfers out	-	100,000	-	100,000
Total Expenditures	$ 975,704	$ 991,311	$ 1,200,000	$ (208,689)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 29,788	$ (104,813)		
UNENCUMBERED CASH - JANUARY 1	583,943	613,731		
UNENCUMBERED CASH - DECEMBER 31	$ 613,731	$ 508,918		

CHAUTAUQUA COUNTY, KANSAS
FAIR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 9,008	$ 8,252	$ 8,433	$ (181)
Motor vehicle	908	909	866	43
Recreational vehicle	17	17	14	3
Delinquent	308	300	178	122
16/20 M Truck	85	91	98	(7)
Commercial vehicle fees	39	38	42	(4)
Watercraft	6	6	6	-
Total Cash Receipts	$ 10,371	$ 9,613	$ 9,637	$ (24)
EXPENDITURES AND TRANSFERS				
Contractual services	$ 10,000	$ 10,000	$ 10,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 371	$ (387)		
UNENCUMBERED CASH - JANUARY 1	780	1,151		
UNENCUMBERED CASH - DECEMBER 31	$ 1,151	$ 764		

CHAUTAUQUA COUNTY, KANSAS
COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 176,819	$ 140,222	$ 143,239	$ (3,017)
Motor vehicle	19,148	18,625	16,991	1,634
Recreational vehicle	356	358	274	84
Delinquent	5,355	5,606	3,493	2,113
16/20 M Truck	1,457	1,505	1,920	(415)
Commercial vehicle fees	925	753	822	(69)
Watercraft	91	114	115	(1)
Intergovernmental	81,536	102,349	-	102,349
Service fees	37,617	42,655	-	42,655
Total Cash Receipts	$ 323,304	$ 312,187	$ 166,854	$ 145,333
EXPENDITURES AND TRANSFERS				
Personnel services	$ 218,823	$ 215,316	$ 234,000	$ (18,684)
Contractual services	64,604	31,896	35,000	(3,104)
Commodities	38,640	43,224	42,000	1,224
Total Expenditures	$ 322,067	$ 290,436	$ 311,000	$ (20,564)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,237	$ 21,751		
UNENCUMBERED CASH - JANUARY 1	136,423	137,660		
UNENCUMBERED CASH - DECEMBER 31	$ 137,660	$ 159,411		

CHAUTAUQUA COUNTY, KANSAS
MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 26,660	$ 26,177	$ 26,756	$ (579)
Motor vehicle	2,700	2,691	2,562	129
Recreational vehicle	50	52	41	11
Delinquent	942	904	527	377
16/20 M Truck	276	273	290	(17)
Commercial vehicle fees	117	113	124	(11)
Watercraft	17	17	17	-
Total Cash Receipts	$ 30,762	$ 30,227	$ 30,317	$ (90)
EXPENDITURES AND TRANSFERS				
Contractual services	$ 30,000	$ 30,000	$ 30,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 762	$ 227		
UNENCUMBERED CASH - JANUARY 1	1,118	1,880		
UNENCUMBERED CASH - DECEMBER 31	$ 1,880	$ 2,107		

CHAUTAUQUA COUNTY, KANSAS
LAW ENFORCEMENT/EMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 744,037	$ 782,979	$ 799,988	$ (17,009)
Motor vehicle	75,453	80,664	71,488	9,176
Recreational vehicle	1,396	1,557	1,153	404
Delinquent	27,327	24,863	14,695	10,168
16/20 M Truck	8,472	8,106	8,079	27
Commercial vehicle fees	4,324	3,176	3,458	(282)
Watercraft	492	481	483	(2)
Officer fees	2,545	3,789	2,500	1,289
Miscellaneous	3,771	3,401	-	3,401
Total Cash Receipts	$ 867,817	$ 909,016	$ 901,844	$ 7,172
EXPENDITURES				
County Attorney				
Personnel services	$ 67,057	$ 70,584	$ 81,000	$ (10,416)
Contractual services	9,101	12,926	7,300	5,626
Commodities	638	420	4,500	(4,080)
Capital outlay	1,500	-	1,500	500
Operating Transfers Out	10,000	2,000	-	-
Sheriff				
Personnel services	270,218	274,085	231,000	43,085
Contractual services	32,783	28,079	50,200	(22,121)
Commodities	43,472	39,943	45,000	(5,057)
Capital outlay	3,267	-	4,700	(4,700)
Reimbursed expense	(2,242)	(1,597)	-	(1,597)
Jail				
Personnel services	109,012	124,601	170,000	(45,399)
Contractual services	31,654	26,164	28,000	(1,836)
Commodities	50,043	54,855	76,650	(21,795)
Capital outlay	52,267	65,000	10,500	54,500
Reimbursed expense	(12,286)	(13,491)	-	(13,491)
Dispatch				
Personnel services	169,411	174,921	165,000	9,921
Contractual services	6,764	11,598	15,642	(4,044)
Commodities	1,514	1,827	5,000	(3,173)
Capital outlay	8,268	719	6,500	(5,781)
Reimbursed expense	(480)	-	-	-
Juvenile Detention				
Contractual services	13,732	19,033	18,108	925
Total Expenditures	$ 865,693	$ 891,667	$ 920,600	$ (28,933)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,124	$ 17,349		
UNENCUMBERED CASH - JANUARY 1	99,685	101,809		
UNENCUMBERED CASH - DECEMBER 31	$ 101,809	$ 119,158		

CHAUTAUQUA COUNTY, KANSAS
INTELLECTUAL DISABILITIES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 17,785	$ 17,440	$ 17,821	$ (381)
Motor vehicle	1,801	1,795	1,709	86
Recreational vehicle tax	34	34	28	6
Delinquent	629	603	351	252
16/20 M truck tax	185	183	193	(10)
Commercial vehicle fees	78	76	83	(7)
Watercraft tax	11	12	12	-
Total Cash Receipts	$ 20,523	$ 20,143	$ 20,197	$ (54)
EXPENDITURES				
Contractual services	$ 20,000	$ 20,000	$ 20,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 523	$ 143		
UNENCUMBERED CASH - JANUARY 1	737	1,260		
UNENCUMBERED CASH - DECEMBER 31	$ 1,260	$ 1,403		

CHAUTAUQUA COUNTY, KANSAS
NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 56,763	$ 65,562	$ 66,992	$ (1,430)
Motor vehicle	6,451	5,997	5,455	542
Recreational vehicle tax	120	115	88	27
Delinquent	1,154	1,717	1,121	596
16/20 M Truck	665	144	616	(472)
Commercial vehicle fees	301	242	264	(22)
Watercraft tax	9	37	37	-
Total Cash Receipts	$ 65,463	$ 73,814	$ 74,573	$ (759)
EXPENDITURES				
Personnel services	$ 11,279	$ 18,529	$ 33,500	$ (14,971)
Contractual services	2,984	2,233	5,775	(3,542)
Commodities	70,762	94,090	31,880	62,210
Capital outlay	-	-	1,500	(1,500)
Operating transfers out	36,000	-	-	-
Reimbursed expense	(49,331)	(48,441)	-	(48,441)
Total Expenditures	$ 71,694	$ 66,411	$ 72,655	$ (6,244)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (6,231)	$ 7,403		
UNENCUMBERED CASH - JANUARY 1	10,368	4,137		
UNENCUMBERED CASH - DECEMBER 31	$ 4,137	$ 11,540		

CHAUTAUQUA COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 774,346	$ 797,441	$ 814,749	$ (17,308)
Motor vehicle	81,288	78,300	74,412	3,888
Recreational vehicle tax	1,514	1,501	1,201	300
Delinquent	27,630	26,639	15,296	11,343
16/20 M Truck Tax	8,610	7,798	8,410	(612)
Commercial vehicle fees	3,425	3,290	3,599	(309)
In Lieu of Tax	317	325	-	325
Watercraft tax	473	501	503	(2)
Special city and county highway	237,527	203,981	190,254	13,727
Miscellaneous	55,942	2,295	-	2,295
Reimbursements	44,278	181,649	-	181,649
Total Cash Receipts	$ 1,235,350	$ 1,303,720	$ 1,108,424	$ 195,296
EXPENDITURES				
Personnel services	$ 411,167	$ 382,435	$ 426,000	$ (43,565)
Contractual services	41,824	62,260	62,495	(235)
Commodities	641,791	579,764	706,664	(126,900)
Capital outlay	41,510	2,052	31,000	(28,948)
Transfers out	128,000	150,000	-	150,000
Total Expenditures	$ 1,264,292	$ 1,176,511	$ 1,226,159	$ (49,648)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (28,942)	$ 127,209		
UNENCUMBERED CASH - JANUARY 1	322,010	293,068		
UNENCUMBERED CASH - DECEMBER 31	$ 293,068	$ 420,277		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 18,035	$ 18,048	$ 26,796	$ (8,761)
Motor vehicle	1,905	1,833	1,693	212
Recreational vehicle	45	39	28	17
Delinquent	616	545	500	116
16/20 M Truck	354	452	306	48
Commercial vehicle fees	289	95	274	15
Watercraft	6	6	7	(1)
Other intergovernmental	8,482	8,524	-	8,482
Total Cash Receipts	$ 29,732	$ 29,542	$ 29,604	$ 128
EXPENDITURES				
Contractual services	$ 29,733	$ 29,533	$ 29,604	$ 129
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1)	$ 9		
UNENCUMBERED CASH - JANUARY 1	1	-		
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 9		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 16,480	$ 16,571	$ 16,763	$ (192)
Motor vehicle	940	1,139	999	140
Recreational vehicle	25	27	19	8
Delinquent	140	241	300	(59)
16/20 M Truck	97	91	83	8
Commercial vehicle fees	-	25	-	25
Watercraft	6	6	6	-
Total Cash Receipts	$ 17,688	$ 18,100	$ 18,170	$ (70)
EXPENDITURES				
Contractual services	$ 17,688	$ 18,100	$ 18,170	$ (70)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - JANUARY 1	-	-		
UNENCUMBERED CASH - DECEMBER 31	$ -	$ -		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 16,081	$ 16,358	$ 16,720	$ (362)
Motor vehicle	1,547	1,683	1,563	120
Recreational vehicle tax	34	40	38	2
Delinquent	398	1,133	600	533
16/20 M Truck	169	138	149	(11)
Commercial vehicle fees	46	58	37	21
Watercraft	11	10	10	-
Total Cash Receipts	$ 18,286	$ 19,420	$ 19,117	$ 303
EXPENDITURES				
Contractual services	$ 18,286	$ 19,117	$ 19,117	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 303		
UNENCUMBERED CASH - JANUARY 1	-	-		
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 303		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 34,104	$ 34,496	$ 34,787	$ (291)
Motor vehicle	3,631	3,754	3,915	(161)
Recreational vehicle	59	71	64	7
Delinquent	555	1,027	750	277
16/20 M Truck	207	166	179	(13)
Commercial vehicle fees	56	314	62	252
Watercraft	30	33	29	4
Total Cash Receipts	$ 38,642	$ 39,861	$ 39,786	$ 75
EXPENDITURES				
Contractual services	$ 38,642	$ 39,786	$ 39,786	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 75		
UNENCUMBERED CASH - JANUARY 1	-	-		
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 75		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 6,786	$ 6,817	$ 6,933	$ (116)
Motor vehicle	377	486	380	106
Recreational vehicle	13	15	10	5
Delinquent	247	203	150	53
16/20 M Truck	33	28	28	-
Watercraft	4	6	4	2
Total Cash Receipts	$ 7,460	$ 7,555	$ 7,505	$ 50
EXPENDITURES				
Contractual services	$ 7,460	$ 7,505	$ 7,505	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 50		
UNENCUMBERED CASH - JANUARY 1	-	-		
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 50		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 4,558	$ 4,590	$ 4,614	$ (24)
Motor vehicle	330	336	388	(52)
Recreational vehicle	5	5	7	(2)
Delinquent	27	39	35	4
16/20 M Truck	36	36	32	4
Watercraft	2	1	2	(1)
Total Cash Receipts	$ 4,958	$ 5,007	$ 5,078	$ (71)
EXPENDITURES				
Contractual services	$ 4,958	$ 5,007	$ 5,078	$ (71)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - JANUARY 1	-	-		
UNENCUMBERED CASH - DECEMBER 31	$ -	$ -		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 9,971	$ 10,015	$ 10,346	$ (331)
Motor vehicle	1,477	1,563	1,454	109
Recreational vehicle	27	28	25	3
Delinquent	733	499	500	(1)
16/20 M Truck	129	96	95	1
Commercial vehicle	33	59	105	(46)
Watercraft	-	-	21	(21)
Total Cash Receipts	$ 12,370	$ 12,260	$ 12,546	$ (286)
EXPENDITURES				
Contractual services	$ 12,370	$ 12,260	$ 12,546	$ (286)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - JANUARY 1	-	-		
UNENCUMBERED CASH - DECEMBER 31	$ -	$ -		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 39,278	$ 38,382	$ 39,219	$ (837)
Motor vehicle	3,777	3,920	3,774	146
Recreational vehicle	70	75	61	14
Delinquent	1,365	1,317	776	541
16/20 M Truck	389	403	427	(24)
Commercial vehicle	164	167	183	(16)
Watercraft	24	25	25	-
Total Cash Receipts	$ 45,067	$ 44,289	$ 44,465	$ (176)
EXPENDITURES				
Contractual services	$ 44,000	$ 43,962	$ 43,962	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,067	$ 327		
UNENCUMBERED CASH - JANUARY 1	1,543	2,610		
UNENCUMBERED CASH - DECEMBER 31	$ 2,610	$ 2,937		

CHAUTAUQUA COUNTY, KANSAS
SPECIAL ALCOHOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Liquor tax	$ 3,470	$ 3,614	$ 4,001	$ (387)
EXPENDITURES				
Contractual services	$ 3,703	$ 3,375	$ 4,419	$ (1,044)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (233)	$ 239		
UNENCUMBERED CASH - JANUARY 1	773	540		
UNENCUMBERED CASH - DECEMBER 31	$ 540	$ 779		

CHAUTAUQUA COUNTY, KANSAS
SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 148,942	98,585	$ 100,704	$ (2,119)
Motor vehicle	11,277	15,032	14,315	717
Recreational vehicle	209	288	231	57
Delinquent	3,698	4,512	2,943	1,569
16/20 M Truck	1,414	942	1,618	(676)
Commercial vehicle fees	646	633	692	(59)
Watercraft	57	96	97	(1)
Miscellaneous	135	1,322	-	1,322
Transfers in	64,000	60,000	-	60,000
Total Cash Receipts	$ 230,378	$ 181,410	$ 120,600	$ 60,810
EXPENDITURES				
Contractual services	$ 237,265	$ 36,448	$ 127,000	$ (90,552)
Commodities	29,575	24,384	54,200	(29,816)
Reimbursed	(18,336)	(3,686)	-	(3,686)
Total Expenditures	$ 248,504	$ 57,146	$ 181,200	$ (124,054)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (18,126)	$ 124,264		
UNENCUMBERED CASH - JANUARY 1	82,653	64,527		
UNENCUMBERED CASH - DECEMBER 31	$ 64,527	$ 188,791		

CHAUTAUQUA COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Liquor tax	$ 1,814	$ 1,890	$ 1,333	$ 557
EXPENDITURES				
Contractual services	$ 1,336	$ 1,521	$ 1,521	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 478	$ 369		
UNENCUMBERED CASH - JANUARY 1	404	882		
UNENCUMBERED CASH - DECEMBER 31	$ 882	$ 1,251		

CHAUTAUQUA COUNTY, KANSAS
SPECIAL CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Operating transfers	$ -	$ 377,877
EXPENDITURES		
Capital outlay	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 377,877
UNENCUMBERED CASH - JANUARY 1	35,317	35,317
UNENCUMBERED CASH - DECEMBER 31	$ 35,317	$ 413,194

CHAUTAUQUA COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Transfer in	$ 131,400	$ 107,400
Sale of surplus property	22,890	10,346
Total Cash Receipts	$ 154,290	$ 117,746
EXPENDITURES		
Equipment	$ 91,699	$ 65,439
RECEIPTS OVER (UNDER) EXPENDITURES	$ 62,591	$ 52,307
UNENCUMBERED CASH - JANUARY 1	472,544	535,135
UNENCUMBERED CASH - DECEMBER 31	$ 535,135	$ 587,442

CHAUTAUQUA COUNTY, KANSAS
SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Taxes and shared revenue		
Transfer in	$ -	$ -
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	50,000	50,000
UNENCUMBERED CASH - DECEMBER 31	$ 50,000	$ 50,000

CHAUTAUQUA COUNTY, KANSAS
SPECIAL MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Operating transfers in	$ 64,000	$ 90,000
EXPENDITURES		
Contractual services	$ 31,739	$ (10,325)
Reimbursed	-	(42,500)
Total Expenditures	$ 31,739	$ (52,825)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 32,261	$ 142,825
UNENCUMBERED CASH - JANUARY 1	103,754	136,015
UNENCUMBERED CASH - DECEMBER 31	$ 136,015	$ 278,840

CHAUTAUQUA COUNTY, KANSAS
OPEN BURN ORDINANCE FEE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Miscellaneous	$ -	$ 1,600
EXPENDITURES		
Contractual	$ -	$ 2,200
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (600)
UNENCUMBERED CASH - JANUARY 1	600	600
UNENCUMBERED CASH - DECEMBER 31	$ 600	$ -

CHAUTAUQUA COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Intergovernmental				
Emergency telephone tax	$ 60,074	$ 59,912	$ 60,000	$ (88)
EXPENDITURES				
Contractual services	$ 30,296	$ 39,343	$ 70,000	$ (30,657)
Commodities	90	50	5,000	(4,950)
Capital Outlay	267	-	-	-
Total Expenditures	$ 30,653	$ 39,393	$ 75,000	$ (35,607)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 29,421	$ 20,519		
UNENCUMBERED CASH - JANUARY 1	79,466	108,887		
UNENCUMBERED CASH - DECEMBER 31	$ 108,887	$ 129,406		

CHAUTAUQUA COUNTY, KANSAS
AMERICAN RESCUE PLAN ACT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Intergovernmental	$ 315,637	$ 315,637
EXPENDITURES		
Contractual services	$ 3,156	$ 7,891
Other expenditures	-	172,988
Total Expenditures	$ 3,156	$ 180,879
RECEIPTS OVER (UNDER) EXPENDITURES	$ 312,481	$ 134,758
UNENCUMBERED CASH - JANUARY 1	-	312,481
UNENCUMBERED CASH - DECEMBER 31	$ 312,481	$ 447,239

CHAUTAUQUA COUNTY, KANSAS
MEMORIAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Miscellaneous	$ -	$ 710,000
EXPENDITURES		
Capital outlay	$ -	451,765
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 258,235
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 258,235

CHAUTAUQUA COUNTY, KANSAS
MEDIATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Miscellaneous	$ -	$ 50
EXPENDITURES		
Capital outlay	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 50
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 50

CHAUTAUQUA COUNTY, KANSAS
JAIL BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Countywide sales tax	$ 427,275	$ 185,443	$ -	$ 185,443
EXPENDITURES				
Contractual	$ -	$ 1,500	$ -	$ 1,500
Transfers out	656,517	327,877	92,890	234,987
Total Expenditures	$ 656,517	$ 329,377	$ 92,890	$ 236,487
RECEIPTS OVER (UNDER) EXPENDITURES	$ (229,242)	$ (143,934)		
UNENCUMBERED CASH - JANUARY 1	373,176	143,934		
UNENCUMBERED CASH - DECEMBER 31	$ 143,934	$ -		

CHAUTAUQUA COUNTY, KANSAS
NO FUND WARRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Taxes and shared revenue		
Motor vehicle	$ 5,322	$ 1,125
Recreational vehicle	99	24
Delinquent	296	218
Commercial vehicle fees	223	3
Total Cash Receipts	$ 5,940	$ 1,370
EXPENDITURES		
Residual equity transfer out	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,940	$ 1,370
UNENCUMBERED CASH - JANUARY 1	27,513	33,453
UNENCUMBERED CASH - DECEMBER 31	$ 33,453	$ 34,823

CHAUTAUQUA COUNTY, KANSAS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Special assessments	$ 13,653	$ 24,686	$ 25,000	$ (314)
Service fees	295,843	314,906	260,000	54,906
Other	10,580	-	-	-
Total Cash Receipts	$ 320,076	$ 339,592	$ 285,000	$ 54,592
EXPENDITURES				
Personnel services	$ 133,046	$ 123,901	$ 180,000	$ (56,099)
Contractual services	88,774	88,950	60,000	28,950
Commodities	42,825	52,783	50,000	2,783
Capital outlay	25,075	21,947	25,000	(3,053)
Reimbursed	(10,329)	(2,315)	-	(2,315)
Total Expenditures	$ 279,391	$ 285,266	$ 315,000	$ (29,734)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 40,685	$ 54,326		
UNENCUMBERED CASH - JANUARY 1	144,768	185,453		
UNENCUMBERED CASH - DECEMBER 31	$ 185,453	$ 239,779		

CHAUTAUQUA COUNTY, KANSAS
SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ 33,874	$ 33,687
EXPENDITURES		
Personnel services	$ 31,034	$ 30,448
Contractual services	656	1,001
Commodities	750	1,775
Operating transfers out	628	806
Total Expenditures	$ 33,068	$ 34,030
RECEIPTS OVER (UNDER) EXPENDITURES	$ 806	$ (343)
UNENCUMBERED CASH - JANUARY 1	-	806
UNENCUMBERED CASH - DECEMBER 31	$ 806	$ 463

CHAUTAUQUA COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ 527	$ 379
EXPENDITURES		
Contractual services	$ 410	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 117	$ 379
UNENCUMBERED CASH - JANUARY 1	5,107	5,224
UNENCUMBERED CASH - DECEMBER 31	$ 5,224	$ 5,603

CHAUTAUQUA COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ 6,613	$ 6,560
EXPENDITURES		
Contractual services	$ 800	$ 1,200
Commodities	6,807	3,358
Reimbursed expense	(500)	(1,885)
Total Expenditures	$ 7,107	$ 2,673
RECEIPTS OVER (UNDER) EXPENDITURES	$ (494)	$ 3,887
UNENCUMBERED CASH - JANUARY 1	23,530	23,036
UNENCUMBERED CASH - DECEMBER 31	$ 23,036	$ 26,923

CHAUTAUQUA COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ 5,547	$ 4,616
EXPENDITURES		
Personnel services	$ 2,402	$ 2,441
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,145	$ 2,175
UNENCUMBERED CASH - JANUARY 1	8,588	11,733
UNENCUMBERED CASH - DECEMBER 31	$ 11,733	$ 13,908

CHAUTAUQUA COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ 1,382	$ 1,161
EXPENDITURES		
Contractual services	$ -	$ 530
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,382	$ 631
UNENCUMBERED CASH - JANUARY 1	3,810	5,192
UNENCUMBERED CASH - DECEMBER 31	$ 5,192	$ 5,823

CHAUTAUQUA COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ 1,382	$ 1,161
EXPENDITURES		
Personnel services	$ 1,226	$ -
Commodities	-	638
Total Expenditures	$ 1,226	$ 638
RECEIPTS OVER (UNDER) EXPENDITURES	$ 156	$ 523
UNENCUMBERED CASH - JANUARY 1	219	375
UNENCUMBERED CASH - DECEMBER 31	$ 375	$ 898

CHAUTAUQUA COUNTY, KANSAS
DRUG FORFEITURES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ -	$ -
EXPENDITURES		
Operating transfers out	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	50	50
UNENCUMBERED CASH - DECEMBER 31	$ 50	$ 50

CHAUTAUQUA COUNTY, KANSAS
PROSECUTING ATTORNEY CHECK FEES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Miscellaneous	$ -	$ -
EXPENDITURES		
Contractual	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	1,004	1,004
UNENCUMBERED CASH - DECEMBER 31	$ 1,004	$ 1,004

CHAUTAUQUA COUNTY, KANSAS
VICTIM WITNESS PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Miscellaneous	$ -	$ -
EXPENDITURES		
Contractual	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	5,770	5,770
UNENCUMBERED CASH - DECEMBER 31	$ 5,770	$ 5,770

CHAUTAUQUA COUNTY, KANSAS
CDBG MICRO LOAN FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Miscellaneous	$ 387	$ -
EXPENDITURES		
Contractual	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 387	$ -
UNENCUMBERED CASH - JANUARY 1	524	911
UNENCUMBERED CASH - DECEMBER 31	$ 911	$ 911

CHAUTAUQUA COUNTY, KANSAS
EMPLOYEE BENEFIT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Payroll withholdings and benefits	$ 2,400	$ 2,275
EXPENDITURES		
Personnel services	$ 2,400	$ 2,374
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (99)
UNENCUMBERED CASH - JANUARY 1	2,357	2,357
UNENCUMBERED CASH - DECEMBER 31	$ 2,357	$ 2,258

CHAUTAUQUA COUNTY, KANSAS
DIVERSION FEES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ 1,044	$ 810
EXPENDITURES		
Contractual	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,044	$ 810
UNENCUMBERED CASH - JANUARY 1	13,504	14,548
UNENCUMBERED CASH - DECEMBER 31	$ 14,548	$ 15,358

CHAUTAUQUA COUNTY, KANSAS
HEALTH INSURANCE CLAIMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Miscellaneous	$ 81,678	$ 371,968
Transfers in	-	100,000
Total Cash Receipts	$ 81,678	$ 471,968
EXPENDITURES		
Contractual	$ -	$ 354,168
Reimbursements	-	(13,615)
Total Expenditures	$ -	$ 340,553
RECEIPTS OVER (UNDER) EXPENDITURES	$ 81,678	$ 131,415
UNENCUMBERED CASH - JANUARY 1	-	81,678
UNENCUMBERED CASH - DECEMBER 31	$ 81,678	$ 213,093

CHAUTAUQUA COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	$ 3,793,355	$ 5,804,222	$ 5,748,098	$ 3,849,479
Delinquent Tax	5,892	16,856	10,233	12,515
Motor Vehicle Tax	126,224	547,286	546,942	126,568
Recreational Vehicle Tax	2,644	9,429	10,274	1,799
Mineral Production Tax	(686)	4,611	3,922	3
Commercial Motor Vehicle Fees	363	102,803	103,033	133
Advance Tax	143	-	-	143
Payroll Clearing	-	1,397,593	1,397,593	-
Motor Vehicle Licenses	1	246,948	246,924	25
Commercial Motor Vehicle Escrow	-	-	-	-
Driver License Fees	(3)	14,079	14,076	-
Heritage Trust	400	2,294	-	2,694
Clerk of Court Release	828	144	-	972
Cash Bond Deposits	35,625	500	400	35,725
Solid Waste Deposit	-	4,881	-	4,881
Sales Tax	-	389,928	389,203	725
Cash Transfer	-	2,692,505	2,692,505	-
Treasurer Clearing Fund	(314)	69,296	69,130	(148)
Redemptions	59,094	213,659	217,440	55,313
Tax Foreclosure	5,710	-	-	5,710
Tax Sale	-	28,535	-	28,535
Change	4,405	16,011	10,107	10,309
State VIN Fees	710	-	-	710
Total Distributable Funds	$ 4,034,391	$ 11,561,580	$ 11,459,880	$ 4,136,091
Subdivision Funds				
Cities	$ -	$ 513,243	$ 513,243	$ -
Townships	-	13,919	13,919	-
Cemeteries	-	104,563	104,563	-
School Districts	-	1,634,245	1,634,245	-
Watershed Districts	(50)	166,402	166,381	(29)
Rolling Prairie Extension District	28	95,300	95,300	28
Regional Library	-	52,168	52,168	-
Total Subdivision Funds	$ (22)	$ 2,579,840	$ 2,579,819	$ (1)
Office Cash				
District Court	$ 207	$ 23,451	$ 22,638	$ 1,020
Sheriff	3,025	5,552	6,422	2,155
Total Office Cash	$ 3,232	$ 29,003	$ 29,060	$ 3,175
Total Agency Funds	$ 4,037,601	$ 14,229,954	$ 14,128,290	$ 4,139,265