CHAUTAUQUA COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2021

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

CHAUTAUQUA COUNTY, KANSAS
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August 3, 2022

VARNEY
& ASSOCIATES, CPAs, LLC

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, 2021 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, 2021, 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, 2021, 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 statements as a whole are 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 District'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)

The County's basic financial statement for the year ended December 31, 2020 (not presented herein), was audited by other auditors whose report dated December 21, 2021, expressed an unmodified opinion on the financial statement. The 2020 financial statement and the other auditor's report are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municap-services. The report of the other auditors dated December 21, 2021 stated that the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2020 was subjected to the auditing procedures applied in the audit of the 2020 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in their opinion, was fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 30, 2020, 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, 2021

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	$ 501,761	$ -	$ 479,407	$ 669,101	$ 312,067	$ 14,136	$ 326,203
Special Purpose Funds							
Ambulance District No. 1 Fund	-	-	56,105	56,105	-	-	-
Ambulance District No. 2 Fund	-	-	172,719	162,216	10,503	-	10,503
Appraiser's Cost Fund	10,410	-	135,941	123,970	22,381	2,344	24,725
Direct Election Fund	31,589	-	48,943	57,039	23,493	75	23,568
Employee Benefits Fund	583,943	-	1,005,492	975,704	613,731	(3,770)	609,961
Fair Fund	780	-	10,371	10,000	1,151	-	1,151
Health Fund	136,423	-	323,304	322,067	137,660	1,541	139,201
Mental Health Fund	1,118	-	30,762	30,000	1,880	-	1,880
Law Enforcement/EMS Fund	99,685	-	867,817	865,693	101,809	3,586	105,395
Intellectual Disabilities Fund	737	-	20,523	20,000	1,260	-	1,260
Noxious Weed Fund	10,368	-	65,463	71,694	4,137	1,309	5,446
Road and Bridge Fund	322,010	-	1,235,350	1,264,292	293,068	9,642	302,710
Rural Fire District No. 1 Fund	1	-	29,732	29,733	-	-	-
Rural Fire District No. 2 Fund	-	-	17,688	17,688	-	-	-
Rural Fire District No. 3 Fund	-	-	18,286	18,286	-	-	-
Rural Fire District No. 4 Fund	-	-	38,642	38,642	-	-	-
Rural Fire District No. 5 Fund	-	-	7,460	7,460	-	-	-
Rural Fire District No. 6 Fund	-	-	4,958	4,958	-	-	-
Rural Fire District No. 8 Fund	-	-	12,370	12,370	-	-	-
Service Program for the Elderly Fund	1,543	-	45,067	44,000	2,610	-	2,610
Special Alcohol Program Fund	773	-	3,470	3,703	540	-	540
Special Bridge Fund	82,653	-	230,378	248,504	64,527	-	64,527
Special Park and Recreation Fund	404	-	1,814	1,336	882	-	882
Special Capital Improvement Fund	35,317	-	-	-	35,317	-	35,317
Special Equipment Reserve Fund	472,544	-	154,290	91,699	535,135	-	535,135
Special Highway Fund	50,000	-	-	-	50,000	-	50,000
Special Machinery Fund	103,754	-	64,000	31,739	136,015	-	136,015
Open Burn Ordinance Fee Fund	600	-	-	-	600	-	600
Emergency Telephone Service Fund	79,466	-	60,074	30,653	108,887	-	108,887
American Rescue Plan Act Fund	-	-	315,637	3,156	312,481	-	312,481

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, 2021

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	$ 373,176	$ -	$ 427,275	$ 656,517	$ 143,934	$ -	$ 143,934
No Fund Warrants Fund	27,513	-	5,940	-	33,453	-	33,453
Business Fund							
Solid Waste Fund	144,768	-	320,076	279,391	185,453	10,406	195,859
Trust Fund							
Special Auto Fund	-	-	33,874	33,068	806	-	806
Prosecuting Attorney Training Fund	5,107	-	527	410	5,224	-	5,224
Special Law Enforcement Trust Fund	23,530	-	6,613	7,107	23,036	-	23,036
Register of Deeds Technology Fund	8,588	-	5,547	2,402	11,733	-	11,733
County Clerk Technology Fund	3,810	-	1,382	-	5,192	-	5,192
County Treasurer Technology Fund	219	-	1,382	1,226	375	-	375
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	524	-	387	-	911	-	911
Employee Benefit Trust Fund	2,357	-	2,400	2,400	2,357	-	2,357
Diversion Fees Fund	13,504	-	1,044	-	14,548	-	14,548
Health Insurance Claims Fund	-	-	81,678	-	81,678	-	81,678
Total Primary Government	$ 3,135,799	$ -	$ 6,344,188	$ 6,194,329	$ 3,285,658	$ 39,269	$ 3,324,927

Composition of Cash:	
Checking Accounts	$ 7,361,628
Cash on hand	900
Total Cash	$ 7,362,528
Agency Funds	(4,037,601)
Total Reporting Entity (Excluding Agency Funds)	$ 3,324,927

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. These financial statements present 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 these financial statements.

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, 2021.

At December 31, 2021, the County's carrying amount of deposits was $7,362,528 and the bank balance was $7,552,494. 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, 2021, the following funds had expenditures that exceeded the budgeted amount: Service Program for the Elderly, Special Bridge and 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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $163,608 for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $1,091,888. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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	$ 10,400
Law Enforcement/EMS	Equipment Reserve	K.S.A. 19-119	70,000
Appraiser	Equipment Reserve	K.S.A. 19-119	15,000
Noxious Weed	Equipment Reserve	K.S.A. 19-119	36,000
Road & Bridge	Special Machinery	K.S.A. 68-141g	64,000
Road & Bridge	Special Bridge	K.S.A. 68-141g	64,000
Special Auto	General	K.S.A. 8-145	628
			$ 260,028

Note 7: Employee Benefit 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 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: COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spread globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. The elected officials and management of the County are actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County.

Note 12: Subsequent events

Management has evaluated subsequent events through August 3, 2022, which is the date the financial statement was available to be issued.

Note 13: 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
General Obligation Bonds									
Jail Sales Tax Bonds	2.00-3.95%	11-12-10	$ 3,070,000	10/1/21	$ 640,000	$ -	$ 640,000	$ -	$ 16,517
Capital Leases									
Used Graders - 2	2.99%	8/31/20	145,400	9/16/25	145,400	-	27,576	117,824	4,163
Solid Waste Truck	3.25%	11/5/20	101,153	11/13/25	99,598	-	18,991	80,607	2,956
Total Contractual Indebtedness					$ 884,998	$ -	$ 686,567	$ 198,431	$ 23,636

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

	2022	2023	2024	2025	Total
PRINCIPAL					
Capital Leases					
Used Graders - 2	$ 28,177	$ 29,019	$ 29,887	$ 30,741	$ 117,824
Solid Waste Truck	19,617	20,264	20,933	19,793	80,607
	$ 47,794	$ 49,283	$ 50,820	$ 50,534	$ 198,431
INTEREST					
Capital Leases					
Used Graders - 2	$ 3,563	$ 2,720	$ 1,853	$ 998	$ 9,134
Solid Waste Truck	2,329	1,682	1,014	323	5,348
	$ 5,892	$ 4,402	$ 2,867	$ 1,321	$ 14,482
TOTAL DEBT SERVICE	$ 53,686	53,685	$ 53,687	$ 51,855	$ 212,913

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

CHAUTAUQUA COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 711,483	$ -	$ 711,483	$ 669,101	$ (42,382)
Special Purpose Funds					
Ambulance District No. 1	56,522	-	56,522	56,105	(417)
Ambulance District No. 2	162,220	-	162,220	162,216	(4)
Appraiser's Cost	130,000	-	130,000	123,970	(6,030)
Direct Election	72,000	-	72,000	57,039	(14,961)
Employee Benefits	1,200,000	-	1,200,000	975,704	(224,296)
Fair	10,000	-	10,000	10,000	-
Health	338,000	-	338,000	322,067	(15,933)
Mental Health	30,000	-	30,000	30,000	-
Law Enforcement/EMS	917,092	-	917,092	865,693	(51,399)
Intellectual Disabilities	20,000	-	20,000	20,000	-
Noxious Weed	72,655	-	72,655	71,694	(961)
Road and Bridge	1,229,359	44,278	1,273,637	1,264,292	(9,345)
Rural Fire District No. 1	29,832	-	29,832	29,733	(99)
Rural Fire District No. 2	17,935	-	17,935	17,688	(247)
Rural Fire District No. 3	19,118	-	19,118	18,286	(832)
Rural Fire District No. 4	38,709	-	38,709	38,642	(67)
Rural Fire District No. 5	7,639	-	7,639	7,460	(179)
Rural Fire District No. 6	5,079	-	5,079	4,958	(121)
Rural Fire District No. 8	12,399	-	12,399	12,370	(29)
Service Program for the Elderly	43,962	-	43,962	44,000	38
Special Alcohol	3,713	-	3,713	3,703	(10)
Special Bridge	181,200	-	181,200	248,504	67,304
Special Parks and Recreation Fund	1,336	-	1,336	1,336	-
Emergency Telephone Service	75,000	-	75,000	30,653	(44,347)
Bond and Interest					
Jail Bond & Interest	215,240	-	215,240	656,517	441,277
Business Fund					
Solid Waste	315,000	-	315,000	279,391	(35,609)
	$ 5,915,493	$ 44,278	$ 5,959,771	$ 6,021,122	$ 61,351

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem taxes	$ 146,312	$ 54,374	$ 23,818	$ 30,556
Motor vehicle taxes	83,596	28,546	2,920	25,626
Recreational Vehicle Tax	1,322	541	24,416	(23,875)
Delinquent taxes	16,519	7,422	5,802	1,620
16/20 M Truck Tax	372	-	5,802	(5,802)
Countywide Sales Tax	253,280	256,988	5,802	251,186
Commercial Vehicle Fees	5,030	184	5,802	(5,618)
In Lieu of Tax	938	952	32,000	(31,048)
Mineral Production Tax	2,295	978	45,000	(44,022)
Watercraft Tax	188	-	5,000	(5,000)
Interest on Tax	56,866	49,592	100	49,492
Federal Emergency Preparedness Grant	9,223	-	26,000	(26,000)
Local Alcoholic Liquor Tax	1,607	1,814	60,000	(58,186)
Licenses, fees and property	33,324	44,473	15,000	29,473
Interest on Investments	44,423	10,504	60,000	(49,496)
Prisoner Board	1,978	11,324	19,500	(8,176)
Operating transfers in	794	628	59,700	(59,072)
Miscellaneous	14,457	11,087	55,000	(43,913)
Total Cash Receipts	$ 672,524	$ 479,407	$ 451,662	$ 27,745

(continued)

CHAUTAUQUA COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
EXPENDITURES AND TRANSFERS				
County Commission				
Personnel services	$ 25,665	$ 27,278	$ 26,000	$ 1,278
Contractual services	39,657	49,757	60,000	(10,243)
Commodities	13,382	19,415	2,000	17,415
Reimbursed expenses	(8,111)	(1,467)	26,500	(27,967)
Total County Commission	$ 70,593	$ 94,983	$ 114,500	$ (19,517)
County Clerk				
Personnel services	$ 57,921	$ 56,402	$ 61,000	$ (4,598)
Contractual services	12,397	11,552	15,000	(3,448)
Commodities	1,013	4,306	2,000	2,306
Capital outlay	649	-	-	-
Reimbursed expenses	(385)	(250)	-	(250)
Total County Clerk	$ 71,595	$ 72,010	$ 78,000	$ (5,990)
County Treasurer				
Personnel services	$ 57,639	$ 59,759	$ 60,000	$ (241)
Contractual services	20,657	20,926	19,500	1,426
Commodities	931	1,125	2,000	(875)
Reimbursed expenses	(13)	(26)	-	(26)
Total County Treasurer	$ 79,214	$ 81,784	$ 81,500	$ 284
Register of Deeds				
Personnel services	$ 57,052	$ 55,879	$ 55,000	$ 879
Contractual services	3,729	3,975	4,700	(725)
Commodities	2,073	1,400	2,700	(1,300)
Capital outlay	-	524	1,700	(1,176)
Reimbursed expense	(1,119)	(996)	-	(996)
Total Register of Deeds	$ 61,735	$ 60,782	$ 64,100	$ (3,318)
Indigent Attorney Fees				
Contractual services	$ 13,967	$ 30,998	$ 25,000	$ 5,998
Reimbursed expense	(4,390)	(5,155)	-	(5,155)
Total Indigent Attorney Fees	$ 9,577	$ 25,843	$ 25,000	$ 843
District Court				
Contractual services	$ 12,462	$ 11,419	$ 19,900	$ (8,481)
Commodities	2,817	1,722	3,600	(1,878)
Capital outlay	6,450	941	3,000	(2,059)
Operating transfers out	-	8,900	-	8,900
Reimbursed expenses	-	(10)	-	(10)
Total District Court	$ 21,729	$ 22,972	$ 26,500	$ (3,528)

(continued)

CHAUTAUQUA COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Courthouse General				
Personnel services	$ 34,657	$ 33,606	$ 35,000	$ (1,394)
Contractual services	86,800	91,161	80,000	11,161
Commodities	19,954	12,874	20,000	(7,126)
Reimbursed expense	(9,393)	(8,854)	-	(8,854)
Total Courthouse General	$ 132,018	$ 128,787	$ 135,000	$ (6,213)
County Counselor				
Personnel services	$ 17,050	$ 17,485	$ 17,600	$ (115)
Contractual services	400	265	300	(35)
Commodities	-	-	200	(200)
Total County Counselor	$ 17,450	$ 17,750	$ 18,100	$ (350)
Human Resources				
Personnel services	$ 34,384	$ 34,111	$ 35,500	$ (1,389)
Contractual services	5,873	6,093	7,000	(907)
Commodities	410	407	2,000	(1,593)
Capital outlay	1,997	-	500	-
Operating transfers out	3,800	1,500	-	1,500
Total Human Resources	$ 46,464	$ 42,111	$ 45,000	$ (2,389)
Emergency Preparedness				
Personnel services	$ 24,326	$ 23,094	$ 23,451	$ (357)
Contractual services	8,486	9,064	3,000	6,064
Commodities	3,300	5,864	4,082	1,782
Capital outlay	-	-	5,500	(5,500)
Operating transfers out	6,000	-	-	-
Reimbursed expense	(1,375)	(4,680)	-	(4,680)
Total Emergency Preparedness	$ 40,737	$ 33,342	$ 36,033	$ (2,691)
Indigent Coroner/Burial Expenses	$ 18,410	$ 33,972	$ 23,000	$ 10,972
County Building Maintenance	6,723	22,434	30,000	(7,566)
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	1,500	2,517	2,500	17
SART testing	1,468	564	3,000	(2,436)
Total Expenditures	$ 608,463	$ 669,101	$ 711,483	$ (41,882)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 64,061	$ (189,694)		
UNENCUMBERED CASH - JANUARY 1	437,700	501,761		
UNENCUMBERED CASH - DECEMBER 31	$ 501,761	$ 312,067		

CHAUTAUQUA COUNTY, KANSAS
AMBULANCE DISTRICT NO. 1 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 45,063	$ 48,779	$ 50,277	$ (1,498)
Motor vehicle	3,958	4,317	3,431	886
Recreational vehicle	58	103	49	54
Delinquent	2,100	1,332	1,300	32
16/20 M Truck	919	929	879	50
Commercial vehicle fees	616	632	570	62
Watercraft	17	13	16	(3)
Total Cash Receipts	$ 52,731	$ 56,105	$ 56,522	$ (417)
EXPENDITURES AND TRANSFERS				
Contractual services	$ 52,731	$ 56,105	$ 56,522	$ (417)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 152,022	$ 150,454	$ 154,683	$ (4,229)
Motor vehicle	15,138	14,864	1,334	13,530
Recreational vehicle	220	254	175	79
Delinquent	5,152	5,706	4,500	1,206
16/20 M Truck	1,259	1,116	1,180	(64)
Commercial vehicle fees	279	212	237	(25)
Watercraft	115	113	111	2
Total Cash Receipts	$ 174,185	$ 172,719	$ 162,220	$ 10,499
EXPENDITURES AND TRANSFERS				
Contractual services	$ 174,185	$ 162,216	$ 162,220	$ (4)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 10,503		
UNENCUMBERED CASH - JANUARY 1	-	-		
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 10,503		

CHAUTAUQUA COUNTY, KANSAS
APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 118,327	$ 112,703	$ 115,931	$ (3,228)
Motor vehicle	14,034	13,328	10,524	2,804
Recreational vehicle	206	248	140	108
Delinquent	4,708	4,330	2,361	1,969
16/20 M Truck	1,474	1,243	1,293	(50)
Commercial vehicle fees	673	572	507	65
Watercraft	80	76	78	(2)
Officer fees	2,284	3,441	1,500	1,941
Total Cash Receipts	$ 141,786	$ 135,941	$ 132,334	$ 3,607
EXPENDITURES AND TRANSFERS				
Personnel services	$ 82,349	$ 74,224	$ 80,000	$ (5,776)
Contractual services	32,735	33,040	40,000	(6,960)
Commodities	3,619	1,706	5,000	(3,294)
Operating transfers out	18,000	15,000	5,000	10,000
Total Expenditures	$ 136,703	$ 123,970	$ 130,000	$ (6,030)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,083	$ 11,971		
UNENCUMBERED CASH - JANUARY 1	5,327	10,410		
UNENCUMBERED CASH - DECEMBER 31	$ 10,410	$ 22,381		

CHAUTAUQUA COUNTY, KANSAS
DIRECT ELECTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 60,791	$ 39,343	$ 40,461	$ (1,118)
Motor vehicle	6,812	6,318	5,553	765
Recreational vehicle	100	118	74	44
Delinquent	2,314	2,201	1,213	988
16/20 M Truck	691	656	682	(26)
Commercial vehicle fees	330	268	267	1
Watercraft	42	39	41	(2)
Total Cash Receipts	$ 71,080	$ 48,943	$ 48,291	$ 652
EXPENDITURES AND TRANSFERS				
Personnel services	$ 29,331	$ 30,980	$ 32,000	$ (1,020)
Contractual services	43,935	21,292	32,000	(10,708)
Commodities	1,247	5,467	8,000	(2,533)
Capital outlay	854	-	-	-
Reimbursed expense	(7,502)	(700)	-	(700)
Total Expenditures	$ 67,865	$ 57,039	$ 72,000	$ (14,961)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,215	$ (8,096)		
UNENCUMBERED CASH - JANUARY 1	28,374	31,589		
UNENCUMBERED CASH - DECEMBER 31	$ 31,589	$ 23,493		

CHAUTAUQUA COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 919,480	$ 851,450	$ 876,019	$ (24,569)
Motor vehicle	100,475	102,056	90,391	11,665
Recreational vehicle	1,465	1,899	1,206	693
Delinquent	38,042	34,305	18,350	15,955
16/20 M Truck	11,654	10,677	11,107	(430)
Commercial vehicle fees	4,685	4,518	4,352	166
Watercraft	688	587	667	(80)
Federal financial assistance	6,882	-	-	-
Total Cash Receipts	$ 1,083,371	$ 1,005,492	$ 1,002,092	$ 3,400
EXPENDITURES AND TRANSFERS				
Personnel services	$ 1,008,733	$ 984,487	$ 1,200,000	$ (215,513)
Reimbursed expense	(33,053)	(8,783)	-	(8,783)
Total Expenditures	$ 975,680	$ 975,704	$ 1,200,000	$ (224,296)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 107,691	$ 29,788		
UNENCUMBERED CASH - JANUARY 1	476,252	583,943		
UNENCUMBERED CASH - DECEMBER 31	$ 583,943	$ 613,731		

CHAUTAUQUA COUNTY, KANSAS
FAIR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 8,647	$ 9,008	$ 9,250	$ (242)
Motor vehicle	935	908	713	195
Recreational vehicle	14	17	10	7
Delinquent	324	308	173	135
16/20 M Truck	102	85	88	(3)
Commercial vehicle fees	44	39	34	5
Watercraft	5	6	5	1
Total Cash Receipts	$ 10,071	$ 10,371	$ 10,273	$ 98
EXPENDITURES AND TRANSFERS				
Contractual services	$ 9,564	$ 10,000	$ 10,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 507	$ 371		
UNENCUMBERED CASH - JANUARY 1	273	780		
UNENCUMBERED CASH - DECEMBER 31	$ 780	$ 1,151		

CHAUTAUQUA COUNTY, KANSAS
COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 143,098	$ 176,819	$ 181,922	$ (5,103)
Motor vehicle	14,856	19,148	12,331	6,817
Recreational vehicle	209	356	165	191
Delinquent	5,781	5,355	2,856	2,499
16/20 M Truck	2,394	1,457	1,515	(58)
Commercial vehicle fees	611	925	594	331
Watercraft	94	91	91	-
Intergovernmental	55,014	81,536	-	81,536
Service fees	66,180	37,617	-	37,617
Total Cash Receipts	$ 288,237	$ 323,304	$ 199,474	$ 123,830
EXPENDITURES AND TRANSFERS				
Personnel services	$ 220,084	$ 218,823	$ 245,000	$ (26,177)
Contractual services	46,991	64,604	41,000	23,604
Commodities	38,529	38,640	42,000	(3,360)
Capital Outlay	-	-	10,000	(10,000)
Total Expenditures	$ 305,604	$ 322,067	$ 338,000	$ (15,933)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (17,367)	$ 1,237		
UNENCUMBERED CASH - JANUARY 1	153,790	136,423		
UNENCUMBERED CASH - DECEMBER 31	$ 136,423	$ 137,660		

CHAUTAUQUA COUNTY, KANSAS
MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 25,973	$ 26,660	$ 27,427	$ (767)
Motor vehicle	2,793	2,700	2,338	362
Recreational vehicle	41	50	31	19
Delinquent	1,008	942	518	424
16/20 M Truck	301	276	287	(11)
Commercial vehicle fees	133	117	113	4
Watercraft	18	17	17	-
Total Cash Receipts	$ 30,267	$ 30,762	$ 30,731	$ 31
EXPENDITURES AND TRANSFERS				
Contractual services	$ 30,000	$ 30,000	$ 30,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 267	$ 762		
UNENCUMBERED CASH - JANUARY 1	851	1,118		
UNENCUMBERED CASH - DECEMBER 31	$ 1,118	$ 1,880		

CHAUTAUQUA COUNTY, KANSAS
LAW ENFORCEMENT/EMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 770,633	$ 744,037	$ 765,360	$ (21,323)
Motor vehicle	23,722	75,453	15,379	60,074
Recreational vehicle	252	1,396	85,474	(84,078)
Delinquent	22,777	27,327	-	27,327
16/20 M Truck	11,247	8,472	-	8,472
Commercial vehicle fees	75	4,324	2,500	1,824
Watercraft	546	492	-	492
Officer fees	2,059	2,545	-	2,545
Miscellaneous	3,086	3,771	-	3,771
Total Cash Receipts	$ 834,397	$ 867,817	$ 868,713	$ (896)
EXPENDITURES				
County Attorney				
Personnel services	$ 68,497	$ 67,057	$ 81,000	$ (13,943)
Contractual services	10,254	9,101	7,300	1,801
Commodities	586	638	4,500	(3,862)
Capital outlay	-	1,500	1,500	8,500
Operating Transfers Out	10,000	10,000	-	-
Sheriff				
Personnel services	259,248	270,218	231,000	39,218
Contractual services	26,258	32,783	50,200	(17,417)
Commodities	36,220	43,472	45,000	(1,528)
Capital outlay	-	3,267	4,700	(1,433)
Reimbursed expense	(1,740)	(2,242)	-	(2,242)
Jail				
Personnel services	112,544	109,012	170,000	(60,988)
Contractual services	31,833	31,654	28,000	3,654
Commodities	62,312	50,043	76,650	(26,607)
Capital outlay	10,733	52,267	10,500	41,767
Reimbursed expense	(1,978)	(12,286)	-	(12,286)
Dispatch				
Personnel services	176,375	169,411	165,000	4,411
Contractual services	10,375	6,764	15,642	(8,878)
Commodities	2,417	1,514	5,000	(3,486)
Capital outlay	-	8,268	6,500	1,768
Reimbursed expense	(300)	(480)	-	(480)
Juvenile Detention				
Contractual services	18,921	13,732	14,600	(868)
Total Expenditures	$ 832,555	$ 865,693	$ 917,092	$ (52,899)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,842	$ 2,124		
UNENCUMBERED CASH - JANUARY 1	97,843	99,685		
UNENCUMBERED CASH - DECEMBER 31	$ 99,685	$ 101,809		

CHAUTAUQUA COUNTY, KANSAS
INTELLECTUAL DISABILITIES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 17,326	$ 17,785	$ 18,278	$ (493)
Motor vehicle	1,862	1,801	1,868	(67)
recreational vehicle tax	27	34	-	34
Delinquent	673	629	346	283
16/20 M truck tax	201	185	-	185
Commercial vehicle fees	89	78	-	78
Watercraft tax	12	11	-	11
Total Cash Receipts	$ 20,190	$ 20,523	$ 20,492	$ 31
EXPENDITURES				
Contractual services	$ 20,000	$ 20,000	$ 20,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 190	$ 523		
UNENCUMBERED CASH - JANUARY 1	547	737		
UNENCUMBERED CASH - DECEMBER 31	$ 737	$ 1,260		

CHAUTAUQUA COUNTY, KANSAS
NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 13,730	$ 56,763	$ 58,409	$ (1,646)
Motor vehicle	5,558	6,451	6,711	(260)
Recreational vehicle tax	80	120	-	120
Delinquent	2,316	1,154	274	880
16/20 M Truck	778	665	-	665
Commercial vehicle fees	243	301	-	301
Watercraft tax	43	9	-	9
Total Cash Receipts	$ 22,748	$ 65,463	$ 65,394	$ 69
EXPENDITURES				
Personnel services	$ 27,317	$ 11,279	$ 33,500	$ (22,221)
Contractual services	2,861	2,984	5,775	(2,791)
Commodities	92,361	70,762	31,880	38,882
Capital outlay	-	-	1,500	(1,500)
Operating transfers out	5,000	36,000	-	36,000
Reimbursed expense	(55,816)	(49,331)	-	(49,331)
Total Expenditures	$ 71,723	$ 71,694	$ 72,655	$ (961)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (48,975)	$ (6,231)		
UNENCUMBERED CASH - JANUARY 1	59,343	10,368		
UNENCUMBERED CASH - DECEMBER 31	$ 10,368	$ 4,137		

CHAUTAUQUA COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 741,363	$ 774,346	$ 796,655	$ (22,309)
Motor vehicle	88,920	81,288	86,869	(5,581)
Recreational vehicle tax	1,313	1,514	-	1,514
Delinquent	30,729	27,630	14,795	12,835
16/20 M Truck Tax	8,819	8,610	-	8,610
Commercial vehicle fees	4,328	3,425	-	3,425
In Lieu of Tax	313	317	-	317
Watercraft tax	554	473	-	473
Special city and county highway	191,136	237,527	-	237,527
Equalization and adjustment	20,959	-	-	-
Miscellaneous	61,585	55,942	-	55,942
Reimbursements	36,610	44,278	-	44,278
Total Cash Receipts	$ 1,186,629	$ 1,235,350	$ 898,319	$ 337,031
EXPENDITURES				
Personnel services	$ 393,727	$ 411,167	$ 426,000	$ (14,833)
Contractual services	40,504	41,824	63,695	(21,871)
Commodities	646,986	641,791	708,664	(66,873)
Capital outlay	57,500	41,510	31,000	10,510
Transfers out	70,000	128,000	-	128,000
Reimbursed expense	(3,158)	-	-	-
Subtotal	$ 1,205,559	$ 1,264,292	$ 1,229,359	$ 34,933
Adjustments for qualifying budget credits	-	-	44,278	(44,278)
Total Expenditures	$ 1,205,559	$ 1,264,292	$ 1,273,637	$ (9,345)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (18,930)	$ (28,942)		
UNENCUMBERED CASH - JANUARY 1	340,940	322,010		
UNENCUMBERED CASH - DECEMBER 31	$ 322,010	$ 293,068		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 17,862	$ 18,035	$ 26,796	$ (8,934)
Motor vehicle	1,735	1,905	2,536	(801)
Recreational vehicle	26	45	-	26
Delinquent	774	616	500	274
16/20 M Truck	367	354	-	367
Commercial vehicle fees	287	289	-	287
Watercraft	8	6	-	8
Other intergovernmental	8,059	8,482	-	8,059
Total Cash Receipts	$ 29,118	$ 29,732	$ 29,832	$ (714)
EXPENDITURES				
Contractual services	$ 29,135	$ 29,733	$ 29,832	$ (697)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (17)	$ (1)		
UNENCUMBERED CASH - JANUARY 1	18	1		
UNENCUMBERED CASH - DECEMBER 31	$ 1	$ -		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 16,158	$ 16,480	$ 16,763	$ (283)
Motor vehicle	950	940	972	(32)
Recreational vehicle	17	25	-	25
Delinquent	417	140	200	(60)
16/20 M Truck	120	97	-	97
Watercraft	7	6	-	6
Total Cash Receipts	$ 17,669	$ 17,688	$ 17,935	$ (247)
EXPENDITURES				
Contractual services	$ 17,669	$ 17,688	$ 17,935	$ (247)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 15,754	$ 16,081	$ 16,720	$ (639)
Motor vehicle	1,626	1,547	1,648	(101)
Recreational vehicle tax	33	34	-	34
Delinquent	565	398	750	(352)
16/20 M Truck	142	169	-	169
Commercial vehicle fees	36	46	-	46
Watercraft	10	11	-	11
Total Cash Receipts	$ 18,166	$ 18,286	$ 19,118	$ (832)
EXPENDITURES				
Contractual services	$ 18,166	$ 18,286	$ 19,118	$ (832)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - JANUARY 1	-	-		
UNENCUMBERED CASH - DECEMBER 31	$ -	$ -		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 33,248	$ 34,104	$ 34,787	$ (683)
Motor vehicle	3,650	3,631	-	3,631
Recreational vehicle	54	59	-	59
Delinquent	1,108	555	600	(45)
16/20 M Truck	230	207	3,322	(3,115)
Commercial vehicle fees	62	56	-	56
Watercraft	34	30	-	30
Total Cash Receipts	$ 38,386	$ 38,642	$ 38,709	$ (67)
EXPENDITURES				
Contractual services	$ 38,386	$ 38,642	$ 38,709	$ (67)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - JANUARY 1	-	-		
UNENCUMBERED CASH - DECEMBER 31	$ -	$ -		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 6,522	$ 6,786	$ 6,938	$ (152)
Motor vehicle	453	377	451	(74)
Recreational vehicle	9	13	-	13
Delinquent	112	247	250	(3)
16/20 M Truck	38	33	-	33
Watercraft	4	4	-	4
Total Cash Receipts	$ 7,138	$ 7,460	$ 7,639	$ (179)
EXPENDITURES				
Contractual services	$ 7,138	$ 7,460	$ 7,639	$ (179)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - JANUARY 1	$ -	-		
UNENCUMBERED CASH - DECEMBER 31	$ -	$ -		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 4,440	$ 4,558	$ 4,614	$ (56)
Motor vehicle	430	330	415	(85)
Recreational vehicle	9	5	-	5
Delinquent	24	27	50	(23)
16/20 M Truck	47	36	-	36
Watercraft	2	2	-	2
Total Cash Receipts	$ 4,952	$ 4,958	$ 5,079	$ (121)
EXPENDITURES				
Contractual services	$ 4,952	$ 4,958	$ 5,079	$ (121)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 9,320	$ 9,971	$ 10,346	$ (375)
Motor vehicle	1,415	1,477	1,400	77
Recreational vehicle	22	27	25	2
Delinquent	630	733	400	333
16/20 M Truck	150	129	146	(17)
Commercial vehicle	100	33	82	(49)
Total Cash Receipts	$ 11,637	$ 12,370	$ 12,399	$ (29)
EXPENDITURES				
Contractual services	$ 11,637	$ 12,370	$ 12,399	$ (29)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 38,279	$ 39,278	$ 40,396	$ (1,118)
Motor vehicle	3,909	3,777	3,928	(151)
Recreational vehicle	58	70	-	70
Delinquent	1,413	1,365	764	601
16/20 M Truck	421	389	-	389
Commercial vehicle	186	164	-	164
Watercraft	25	24	-	24
Total Cash Receipts	$ 44,291	$ 45,067	$ 45,088	$ (21)
EXPENDITURES				
Contractual services	$ 43,965	$ 44,000	$ 43,962	$ 38
RECEIPTS OVER (UNDER) EXPENDITURES	$ 326	$ 1,067		
UNENCUMBERED CASH - JANUARY 1	1,217	1,543		
UNENCUMBERED CASH - DECEMBER 31	$ 1,543	$ 2,610		

CHAUTAUQUA COUNTY, KANSAS
SPECIAL ALCOHOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Liquor tax	$ 3,074	$ 3,470	$ 3,359	$ 111
EXPENDITURES				
Contractual services	$ 3,018	$ 3,703	$ 3,713	$ (10)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 56	$ (233)		
UNENCUMBERED CASH - JANUARY 1	717	773		
UNENCUMBERED CASH - DECEMBER 31	$ 773	$ 540		

CHAUTAUQUA COUNTY, KANSAS
SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 89,519	148,942	$ 153,253	$ (4,311)
Motor vehicle	3,545	11,277	11,967	(690)
Recreational vehicle	38	209	160	49
Delinquent	4,185	3,698	1,787	1,911
16/20 M Truck	1,681	1,414	1,471	(57)
Commercial vehicle fees	11	646	576	70
Watercraft	91	57	88	(31)
Reimbursements	20,521	-	-	-
Miscellaneous	920	135	-	135
Transfers in	-	64,000	-	64,000
Total Cash Receipts	$ 120,511	$ 230,378	$ 169,302	$ 61,076
EXPENDITURES				
Contractual services	$ 30,803	$ 237,265	$ 127,000	$ 110,265
Commodities	52,335	29,575	54,200	(24,625)
Transfers out	50,000	-	-	-
Reimbursed	(5,224)	(18,336)	-	(18,336)
Total Expenditures	$ 127,914	$ 248,504	$ 181,200	$ 67,304
RECEIPTS OVER (UNDER) EXPENDITURES	$ (7,403)	$ (18,126)		
UNENCUMBERED CASH - JANUARY 1	90,056	82,653		
UNENCUMBERED CASH - DECEMBER 31	$ 82,653	$ 64,527		

CHAUTAUQUA COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Liquor tax	$ 1,607	$ 1,814	$ 1,120	$ 694
EXPENDITURES				
Contractual services	$ 1,578	$ 1,336	$ 1,336	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 29	$ 478		
UNENCUMBERED CASH - JANUARY 1	375	404		
UNENCUMBERED CASH - DECEMBER 31	$ 404	$ 882		

CHAUTAUQUA COUNTY, KANSAS
SPECIAL CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Operating transfers	$ -	$ -
EXPENDITURES		
Capital outlay	$ 17,933	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (17,933)	$ -
UNENCUMBERED CASH - JANUARY 1	53,250	35,317
UNENCUMBERED CASH - DECEMBER 31	$ 35,317	$ 35,317

CHAUTAUQUA COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Transfer in	$ -	$ 131,400
Sale of surplus property	51,400	22,890
Total Cash Receipts	$ 51,400	$ 154,290
EXPENDITURES		
Equipment	$ 29,693	$ 91,699
RECEIPTS OVER (UNDER) EXPENDITURES	$ 21,707	$ 62,591
UNENCUMBERED CASH - JANUARY 1	450,837	472,544
UNENCUMBERED CASH - DECEMBER 31	$ 472,544	$ 535,135

CHAUTAUQUA COUNTY, KANSAS
SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Taxes and shared revenue		
Transfer in	$ 50,000	$ -
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 50,000	$ -
UNENCUMBERED CASH - JANUARY 1	-	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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Miscellaneous		
Operating transfers in	$ 70,000	$ 64,000
EXPENDITURES		
Contractual services	$ -	$ 31,739
Capital outlay	69,440	-
Total Expenditures	$ 69,440	$ 31,739
RECEIPTS OVER (UNDER) EXPENDITURES	$ 560	$ 32,261
UNENCUMBERED CASH - JANUARY 1	103,194	103,754
UNENCUMBERED CASH - DECEMBER 31	$ 103,754	$ 136,015

CHAUTAUQUA COUNTY, KANSAS
OPEN BURN ORDINANCE FEE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

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

CHAUTAUQUA COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Intergovernmental				
Emergency telephone tax	$ 59,983	$ 60,074	$ 50,000	$ 10,074
EXPENDITURES				
Contractual services	$ 58,218	$ 30,296	$ 70,000	$ (39,704)
Commodities	-	90	5,000	(4,910)
Capital Outlay	-	267	-	267
Total Expenditures	$ 58,218	$ 30,653	$ 75,000	$ (44,347)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,765	$ 29,421		
UNENCUMBERED CASH - JANUARY 1	77,701	79,466		
UNENCUMBERED CASH - DECEMBER 31	$ 79,466	$ 108,887		

CHAUTAUQUA COUNTY, KANSAS
AMERICAN RESCUE PLAN ACT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Intergovernmental	$ -	$ 315,637
EXPENDITURES		
Contractual services	$ -	$ 3,156
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 312,481
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 312,481

CHAUTAUQUA COUNTY, KANSAS
JAIL BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Countywide sales tax	$ 384,972	$ 427,275	$ 350,000	$ 77,275
EXPENDITURES				
Principal and interest	$ 170,133	$ 656,517	$ 215,240	$ 441,277
RECEIPTS OVER (UNDER) EXPENDITURES	$ 214,839	$ (229,242)		
UNENCUMBERED CASH - JANUARY 1	158,337	373,176		
UNENCUMBERED CASH - DECEMBER 31	$ 373,176	$ 143,934		

CHAUTAUQUA COUNTY, KANSAS
NO FUND WARRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Taxes and shared revenue		
Motor vehicle	$ 5,915	$ 5,322
Recreational vehicle	87	99
Delinquent	1,095	296
16/20 M Truck	575	-
Commercial vehicle fees	289	223
Total Cash Receipts	$ 7,961	$ 5,940
EXPENDITURES		
Residual equity transfer out	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,961	$ 5,940
UNENCUMBERED CASH - JANUARY 1	19,552	27,513
UNENCUMBERED CASH - DECEMBER 31	$ 27,513	$ 33,453

CHAUTAUQUA COUNTY, KANSAS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Special assessments	$ 39,182	$ 13,653	$ 19,000	$ (5,347)
Service fees	260,195	295,843	250,000	45,843
Other	80	10,580	-	10,580
Total Cash Receipts	$ 299,457	$ 320,076	$ 269,000	$ 51,076
EXPENDITURES				
Personnel services	$ 139,480	$ 133,046	$ 180,000	$ (46,954)
Contractual services	61,855	88,774	60,000	28,774
Commodities	45,472	42,825	50,000	(7,175)
Capital outlay	52,138	25,075	25,000	75
Reimbursed	(1,865)	(10,329)	-	(10,329)
Total Expenditures	$ 297,080	$ 279,391	$ 315,000	$ (35,609)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,377	$ 40,685		
UNENCUMBERED CASH - JANUARY 1	142,391	144,768		
UNENCUMBERED CASH - DECEMBER 31	$ 144,768	$ 185,453		

CHAUTAUQUA COUNTY, KANSAS
SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ 32,698	$ 33,874
EXPENDITURES		
Personnel services	$ 29,866	$ 31,034
Contractual services	1,423	656
Commodities	677	750
Operating transfers out	794	628
Reimbursed expense	(1)	-
Total Expenditures	$ 32,759	$ 33,068
RECEIPTS OVER (UNDER) EXPENDITURES	$ (61)	$ 806
UNENCUMBERED CASH - JANUARY 1	61	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 806

CHAUTAUQUA COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ 410	$ 527
EXPENDITURES		
Contractual services	$ 317	$ 410
RECEIPTS OVER (UNDER) EXPENDITURES	$ 93	$ 117
UNENCUMBERED CASH - JANUARY 1	5,014	5,107
UNENCUMBERED CASH - DECEMBER 31	$ 5,107	$ 5,224

CHAUTAUQUA COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ 6,867	$ 6,613
EXPENDITURES		
Contractual services	$ 595	$ 800
Commodities	10,668	6,807
Reimbursed expense	(358)	(500)
Total Expenditures	$ 10,905	$ 7,107
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,038)	$ (494)
UNENCUMBERED CASH - JANUARY 1	27,568	23,530
UNENCUMBERED CASH - DECEMBER 31	$ 23,530	$ 23,036

CHAUTAUQUA COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ 4,570	$ 5,547
EXPENDITURES		
Personnel services	$ 2,472	$ 2,402
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,098	$ 3,145
UNENCUMBERED CASH - JANUARY 1	6,490	8,588
UNENCUMBERED CASH - DECEMBER 31	$ 8,588	$ 11,733

CHAUTAUQUA COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ 1,142	$ 1,382
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,142	$ 1,382
UNENCUMBERED CASH - JANUARY 1	2,668	3,810
UNENCUMBERED CASH - DECEMBER 31	$ 3,810	$ 5,192

CHAUTAUQUA COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ 1,143	$ 1,382
EXPENDITURES		
Personnel services	$ 2,191	$ 1,226
Contractual services	624	-
Total Expenditures	$ 2,815	$ 1,226
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,672)	$ 156
UNENCUMBERED CASH - JANUARY 1	1,891	219
UNENCUMBERED CASH - DECEMBER 31	$ 219	$ 375

CHAUTAUQUA COUNTY, KANSAS
DRUG FORFEITURES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

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

CHAUTAUQUA COUNTY, KANSAS
EMPLOYEE BENEFIT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Payroll withholdings and benefits	$ 4,200	$ 2,400
EXPENDITURES		
Personnel services	$ 3,600	$ 2,400
RECEIPTS OVER (UNDER) EXPENDITURES	$ 600	$ -
UNENCUMBERED CASH - JANUARY 1	1,757	2,357
UNENCUMBERED CASH - DECEMBER 31	$ 2,357	$ 2,357

CHAUTAUQUA COUNTY, KANSAS
DIVERSION FEES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ 500	$ 1,044
EXPENDITURES		
Contractual	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 500	$ 1,044
UNENCUMBERED CASH - JANUARY 1	13,004	13,504
UNENCUMBERED CASH - DECEMBER 31	$ 13,504	$ 14,548

CHAUTAUQUA COUNTY, KANSAS
HEALTH INSURANCE CLAIMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
RECEIPTS		
Miscellaneous	$ -	$ 81,678
EXPENDITURES		
Contractual	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 81,678
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 81,678

CHAUTAUQUA COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	$ 3,477,384	$ 5,953,625	$ 5,637,654	$ 3,793,355
Delinquent Tax	24,374	22,810	41,292	5,892
Motor Vehicle Tax	135,132	570,238	579,146	126,224
Recreational Vehicle Tax	2,557	10,770	10,683	2,644
Mineral Production Tax	(1,664)	1,955	977	(686)
Commercial Motor Vehicle Fees	183	109,831	109,651	363
Advance Tax	147	28	32	143
Payroll Clearing	-	1,466,632	1,466,632	-
Motor Vehicle Licenses	25	246,788	246,812	1
Commercial Motor Vehicle Escrow	-	1,132	1,132	-
Driver License Fees	-	9,520	9,523	(3)
Heritage Trust	702	2,764	3,066	400
Clerk of Court Release	-	828	-	828
Cash Bond Deposits	35,125	500	-	35,625
Solid Waste Deposit	-	1,023	1,023	-
Sales Tax	-	763,010	763,010	-
Cash Transfer	-	3,730,510	3,730,510	-
Treasurer Clearing Fund	-	135,721	136,035	(314)
Redemptions	62,387	183,430	186,723	59,094
Tax Foreclosure	5,610	100	-	5,710
Change	3,610	1,748	953	4,405
State VIN Fees	710	-	-	710
Total Distributable Funds	$ 3,746,282	$ 13,212,963	$ 12,924,854	$ 4,034,391
State Funds				
State Educational Building	$ -	$ 38,048	$ 38,048	$ -
State Institutional Building	-	19,024	19,024	-
Total State Funds	$ -	$ 57,072	$ 57,072	$ -
Subdivision Funds				
Cities	$ -	$ 493,703	$ 493,703	$ -
Townships	-	14,573	14,573	-
Cemeteries	-	102,363	102,363	-
School Districts	-	1,596,047	1,596,047	-
Watershed Districts	18	165,257	165,325	(50)
Rolling Prairie Extension District	28	93,037	93,037	28
Regional Library	-	52,926	52,926	-
Total Subdivision Funds	$ 46	$ 2,517,906	$ 2,517,974	$ (22)
Office Cash				
District Court	$ 1,574	$ 27,674	$ 29,041	$ 207
Sheriff	2,730	1,942	1,647	3,025
Total Office Cash	$ 4,304	$ 29,616	$ 30,688	$ 3,232
Total Agency Funds	$ 3,750,632	$ 15,817,557	$ 15,530,588	$ 4,037,601