# CHAUTAUQUA COUNTY, KANSAS

## FINANCIAL STATEMENT

## WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

## AND

## INDEPENDENT AUDITOR'S REPORT

December 31, 2023

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

**CHAUTAUQUA COUNTY, KANSAS**
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March 29, 2024

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, 2023 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, 2023, 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, 2023, 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.



1501 Poyntz Avenue
Manhattan, KS 66502

785-537-2202 • fax 785-537-1877
http://www.varney.com

1020 Commercial St., Suite A
Emporia, KS 66801

***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, 2022 (not presented herein), and have issued our report thereon dated March 27, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2023 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 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, 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, 2023

| 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 | $ 211,274 | $ - | $ 612,230 | $ 694,877 | $ 128,627 | $ 8,390 | $ 137,017 |
| Special Purpose Funds | | | | | | | |
| Ambulance District No. 1 Fund | - | - | 56,629 | 50,118 | 6,511 | - | 6,511 |
| Ambulance District No. 2 Fund | 8,391 | - | 170,611 | 154,720 | 24,282 | - | 24,282 |
| Appraiser's Cost Fund | 18,870 | - | 104,281 | 118,245 | 4,906 | - | 4,906 |
| Direct Election Fund | 27,979 | - | 49,295 | 67,858 | 9,416 | 388 | 9,804 |
| Employee Benefits Fund | 508,918 | - | 821,425 | 1,122,084 | 208,259 | (3,770) | 204,489 |
| Fair Fund | 764 | - | 9,340 | 10,000 | 104 | - | 104 |
| Health Fund | 159,411 | - | 281,735 | 276,288 | 164,858 | (104) | 164,754 |
| Mental Health Fund | 2,107 | - | 33,169 | 35,000 | 276 | - | 276 |
| Law Enforcement/EMS Fund | 119,158 | - | 952,321 | 902,793 | 168,686 | 374 | 169,060 |
| Intellectual Disabilities Fund | 1,403 | - | 18,797 | 20,000 | 200 | - | 200 |
| Noxious Weed Fund | 11,540 | - | 59,648 | 36,327 | 34,861 | 6 | 34,867 |
| Road and Bridge Fund | 420,277 | - | 1,163,938 | 1,261,954 | 322,261 | 25,405 | 347,666 |
| Rural Fire District No. 1 Fund | 9 | - | 28,846 | 26,139 | 2,716 | - | 2,716 |
| Rural Fire District No. 2 Fund | - | - | 17,729 | 16,762 | 967 | - | 967 |
| Rural Fire District No. 3 Fund | 303 | - | 18,367 | 16,701 | 1,969 | - | 1,969 |
| Rural Fire District No. 4 Fund | 75 | - | 41,401 | 36,411 | 5,065 | - | 5,065 |
| Rural Fire District No. 5 Fund | 50 | - | 7,522 | 6,931 | 641 | - | 641 |
| Rural Fire District No. 6 Fund | - | - | 5,009 | 4,614 | 395 | - | 395 |
| Rural Fire District No. 8 Fund | - | - | 13,656 | 11,531 | 2,125 | - | 2,125 |
| Service Program for the Elderly Fund | 2,937 | - | 42,446 | 45,000 | 383 | (1) | 382 |
| Special Alcohol Program Fund | 779 | - | 3,355 | 3,653 | 481 | - | 481 |
| Special Bridge Fund | 188,791 | - | 212,420 | 156,893 | 244,318 | 5,020 | 249,338 |
| Special Park and Recreation Fund | 1,251 | - | 1,754 | 1,754 | 1,251 | 254 | 1,505 |
| Special Capital Improvement Fund | 413,194 | - | - | - | 413,194 | - | 413,194 |
| Special Equipment Reserve Fund | 587,442 | - | 91,492 | 114,650 | 564,284 | - | 564,284 |
| Special Highway Fund | 50,000 | - | - | - | 50,000 | - | 50,000 |
| Special Machinery Fund | 278,840 | - | 200,000 | 58,531 | 420,309 | - | 420,309 |
| Emergency Telephone Service Fund | 129,406 | - | 59,945 | 40,990 | 148,361 | - | 148,361 |
| American Rescue Plan Act Fund | 447,239 | - | - | 370,738 | 76,501 | - | 76,501 |
| Memorial Fund | 258,235 | - | - | 229,715 | 28,520 | - | 28,520 |
| Mediation Fund | 50 | - | - | - | 50 | - | 50 |
| LATCF Fund | - | - | 100,000 | 30,535 | 69,465 | - | 69,465 |

(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, 2023

| Fund | Beginning Unencumbered Cash Balance | Add: Cancelled Encumbrances | Cash Receipts | Expenditures | Ending Unencumbered Cash Balance | Add: Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|---|
| No Fund Warrants Fund | $ 34,823 | $ - | $ 34 | $ - | $ 34,857 | $ - | $ 34,857 |
| Business Fund | | | | | | | |
| Solid Waste Fund | 239,779 | - | 320,056 | 324,462 | 235,373 | 8,834 | 244,207 |
| Trust Fund | | | | | | | |
| Special Auto Fund | 463 | - | 32,504 | 32,967 | - | - | - |
| Prosecuting Attorney Training Fund | 5,603 | - | 305 | 390 | 5,518 | - | 5,518 |
| Special Law Enforcement Trust Fund | 26,923 | - | 7,537 | 17,642 | 16,818 | - | 16,818 |
| Register of Deeds Technology Fund | 13,908 | - | 3,384 | 6,912 | 10,380 | - | 10,380 |
| County Clerk Technology Fund | 5,823 | - | 846 | 1,062 | 5,607 | - | 5,607 |
| County Treasurer Technology Fund | 898 | - | 846 | 535 | 1,209 | - | 1,209 |
| Drug Forfeitures Fund | 50 | - | 62 | - | 112 | - | 112 |
| 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 | 2,258 | - | 2,400 | 2,400 | 2,258 | - | 2,258 |
| Diversion Fees Fund | 15,358 | - | 1,470 | 627 | 16,201 | - | 16,201 |
| Health Insurance Claims Fund | 213,093 | - | 532,291 | 424,069 | 321,315 | - | 321,315 |
| **Total Primary Government** | $ 4,415,357 | $ - | $ 6,079,096 | $ 6,732,878 | $ 3,761,575 | $ 44,796 | $ 3,806,371 |

| | |
|---|---|
| **Composition of Cash:** | |
| Checking Accounts | $ 8,060,101 |
| Cash on hand | 900 |
| **Total Cash** | $ 8,061,001 |
| Agency Funds | (4,254,630) |
| **Total Reporting Entity (Excluding Agency Funds)** | $ 3,806,371 |

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 County did not hold a revenue neutral rate hearing for this year.

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 | LATCF 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. 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, 2023.

At December 31, 2023, the County's carrying amount of deposits was $8,060,101 and the bank balance was $8,373,813. 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**

We noted no material violations of Kansas statutes during the period under evaluation.

**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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $156,973 for the year ended December 31, 2023.

Net Pension Liability. At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $1,641,401. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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 | $ 6,800 |
| Appraiser | Equipment Reserve | K.S.A. 19-119 | 8,907 |
| Noxious Weed | Equipment Reserve | K.S.A. 19-119 | 3,500 |
| Road & Bridge | Special Machinery | K.S.A. 68-141g | 200,000 |
| Road & Bridge | Special Bridge | K.S.A. 68-141g | 100,000 |
| Law Enforcement/EMS | Equipment Reserve | K.S.A. 19-119 | 50,000 |
| | | | $ 369,207 |

**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 29, 2024, 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** | | | | | | | | | |
| Solid Waste Truck | 3.25% | 11/5/20 | $ 101,153 | 11/13/25 | $ 60,990 | $ - | $ 60,990 | $ - | $ 503 |
| 2016 Caterpillar Motor Grader | 2.75% | 4/11/22 | 195,000 | 2/1/27 | 195,000 | - | 37,715 | 157,285 | 4,349 |
| **Total Contractual Indebtedness** | | | | | $ 255,990 | $ - | $ 98,705 | $ 157,285 | $ 4,852 |

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|---|---|---|---|---|---|---|
| **PRINCIPAL** | | | | | | |
| **Finance Leases** | | | | | | |
| 2016 Caterpillar Motor Grader | $ 37,738 | $ 38,767 | $ 39,842 | $ 40,938 | $ - | $ 157,285 |
| **INTEREST** | | | | | | |
| **Finance Leases** | | | | | | |
| 2016 Caterpillar Motor Grader | $ 4,325 | $ 3,297 | $ 2,221 | $ 1,126 | $ - | $ 10,969 |
| **TOTAL DEBT SERVICE** | $ 42,063 | $ 42,064 | $ 42,063 | $ 42,064 | $ - | $ 168,254 |

*REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION*

**CHAUTAUQUA COUNTY, KANSAS**
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
For the Year Ended December 31, 2023

| Fund | Certified Budget | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|---|---|---|---|---|---|
| Governmental Funds | | | | | |
| General Fund | $ 803,552 | $ - | $ 803,552 | $ 694,877 | $ (108,675) |
| Special Purpose Funds | | | | | |
| Ambulance District No. 1 | 54,325 | - | 54,325 | 50,118 | (4,207) |
| Ambulance District No. 2 | 172,800 | - | 172,800 | 154,720 | (18,080) |
| Appraiser's Cost | 130,000 | - | 130,000 | 118,245 | (11,755) |
| Direct Election | 73,000 | - | 73,000 | 67,858 | (5,142) |
| Employee Benefits | 1,200,000 | - | 1,200,000 | 1,122,084 | (77,916) |
| Fair | 10,000 | - | 10,000 | 10,000 | - |
| Health | 311,000 | - | 311,000 | 276,288 | (34,712) |
| Mental Health | 35,000 | - | 35,000 | 35,000 | - |
| Law Enforcement/EMS | 945,284 | - | 945,284 | 902,793 | (42,491) |
| Intellectual Disabilities | 20,000 | - | 20,000 | 20,000 | - |
| Noxious Weed | 72,655 | - | 72,655 | 36,327 | (36,328) |
| Road and Bridge | 1,364,193 | - | 1,364,193 | 1,261,954 | (102,239) |
| Rural Fire District No. 1 | 144,167 | - | 144,167 | 26,139 | (118,028) |
| Rural Fire District No. 2 | 30,043 | - | 30,043 | 16,762 | (13,281) |
| Rural Fire District No. 3 | 25,676 | - | 25,676 | 16,701 | (8,975) |
| Rural Fire District No. 4 | 78,586 | - | 78,586 | 36,411 | (42,175) |
| Rural Fire District No. 5 | 21,912 | - | 21,912 | 6,931 | (14,981) |
| Rural Fire District No. 6 | 12,805 | - | 12,805 | 4,614 | (8,191) |
| Rural Fire District No. 8 | 28,311 | - | 28,311 | 11,531 | (16,780) |
| Service Program for the Elderly | 45,000 | - | 45,000 | 45,000 | - |
| Special Alcohol | 4,500 | - | 4,500 | 3,653 | (847) |
| Special Bridge | 210,000 | - | 210,000 | 156,893 | (53,107) |
| Special Parks and Recreation Fund | 1,500 | - | 1,500 | 1,754 | 254 |
| Emergency Telephone Service | 75,000 | - | 75,000 | 40,990 | (34,010) |
| Business Fund | | | | | |
| Solid Waste | 335,000 | - | 335,000 | 324,462 | (10,538) |
| | $ 6,204,309 | $ - | $ 6,204,309 | $ 5,442,105 | $ (762,204) |



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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| **Taxes and shared revenue** | | | | |
| Ad valorem taxes | $ 156,585 | $ 181,196 | $ 178,569 | $ 2,627 |
| Motor vehicle taxes | 2,554 | 11,595 | 14,773 | (3,178) |
| Recreational vehicle tax | 49 | 206 | 277 | (71) |
| Delinquent taxes | 4,807 | 2,790 | - | 2,790 |
| 16/20 M truck tax | - | - | 1,556 | (1,556) |
| Countywide sales tax | 305,885 | 313,164 | 260,000 | 53,164 |
| Commercial vehicle fees | 99 | 633 | 689 | (56) |
| In Lieu of tax | 975 | 1,045 | - | 1,045 |
| Mineral production tax | 4,611 | 3,056 | 30,000 | (26,944) |
| Watercraft tax | - | - | 91 | (91) |
| Interest on tax | 54,756 | 25,986 | 55,000 | (29,014) |
| Local alcoholic liquor tax | 1,890 | 1,754 | 1,333 | 421 |
| Licenses, fees and property | 34,403 | 25,366 | - | 25,366 |
| Interest on Investments | 23,704 | 36,727 | 10,000 | 26,727 |
| County officer fees | - | - | 45,000 | (45,000) |
| Prisoner Board | 13,491 | 6,848 | 10,000 | (3,152) |
| Operating transfers in | 806 | - | 500 | (500) |
| Miscellaneous | 2,739 | 1,864 | 10,000 | (8,136) |
| **Total Cash Receipts** | $ 607,354 | $ 612,230 | $ 617,788 | $ (5,558) |

(continued)

**CHAUTAUQUA COUNTY, KANSAS**
**GENERAL FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **EXPENDITURES AND TRANSFERS** | | | | |
| County Commission | | | | |
| Personnel services | $ 26,665 | $ 26,435 | $ 26,780 | $ (345) |
| Contractual services | 61,212 | 67,315 | 60,000 | 7,315 |
| Commodities | 500 | 388 | 2,000 | (1,612) |
| Reimbursed expenses | (1,412) | (12,269) | 26,500 | (38,769) |
| **Total County Commission** | $ 86,965 | $ 81,869 | $ 115,280 | $ (33,411) |
| County Clerk | | | | |
| Personnel services | $ 59,874 | $ 60,808 | $ 62,830 | $ (2,022) |
| Contractual services | 16,856 | 16,643 | 15,000 | 1,643 |
| Commodities | 3,853 | 1,542 | 2,000 | (458) |
| Reimbursed expenses | (4,111) | (4,371) | - | (4,371) |
| **Total County Clerk** | $ 76,472 | $ 74,622 | $ 79,830 | $ (5,208) |
| County Treasurer | | | | |
| Personnel services | $ 63,527 | $ 65,910 | $ 64,375 | $ 1,535 |
| Contractual services | 19,266 | 21,319 | 20,000 | 1,319 |
| Commodities | 883 | 1,546 | 1,750 | (204) |
| Capital Outlay | - | - | 500 | (500) |
| Reimbursed expenses | (21) | (398) | - | (398) |
| **Total County Treasurer** | $ 83,655 | $ 88,377 | $ 86,625 | $ 1,752 |
| Register of Deeds | | | | |
| Personnel services | $ 57,180 | $ 58,441 | $ 56,680 | $ 1,761 |
| Contractual services | 2,865 | 4,312 | 5,000 | (688) |
| Commodities | 4,497 | 2,903 | 3,000 | (97) |
| Capital outlay | - | 749 | 2,000 | (1,251) |
| Reimbursed expense | (702) | (558) | - | (558) |
| **Total Register of Deeds** | $ 63,840 | $ 65,847 | $ 66,680 | $ (833) |
| Indigent Attorney Fees | | | | |
| Contractual services | $ 28,320 | $ 22,484 | $ 30,000 | $ (7,516) |
| Reimbursed expense | (4,884) | (1,243) | - | (1,243) |
| **Total Indigent Attorney Fees** | $ 23,436 | $ 21,241 | $ 30,000 | $ (8,759) |
| District Court | | | | |
| Contractual services | $ 9,300 | $ 10,687 | $ 19,900 | $ (9,213) |
| Commodities | 2,022 | 2,440 | 5,100 | (2,660) |
| Capital outlay | 2,012 | 2,719 | 3,000 | (281) |
| Operating transfers out | 9,000 | - | - | - |
| Reimbursed expenses | (17) | (71) | - | (71) |
| **Total District Court** | $ 22,317 | $ 15,775 | $ 28,000 | $ (12,225) |

(continued)

**CHAUTAUQUA COUNTY, KANSAS**
**GENERAL FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **EXPENDITURES (CONTINUED)** | | | | |
| Courthouse General | | | | |
| Personnel services | $ 33,567 | $ 31,598 | $ 36,050 | $ (4,452) |
| Contractual services | 102,242 | 110,328 | 86,800 | 23,528 |
| Commodities | 13,826 | 3,764 | 20,000 | (16,236) |
| Reimbursed expense | (6,756) | (8,482) | - | (8,482) |
| **Total Courthouse General** | $ 142,879 | $ 137,208 | $ 142,850 | $ (5,642) |
| County Counselor | | | | |
| Personnel services | $ 18,034 | $ 18,156 | $ 18,100 | $ 56 |
| Contractual services | 16 | 265 | 300 | (35) |
| Capital outlay | - | 69 | 200 | (131) |
| **Total County Counselor** | $ 18,050 | $ 18,490 | $ 18,600 | $ (110) |
| Human Resources | | | | |
| Personnel services | $ 35,119 | $ 35,891 | $ 36,700 | $ (809) |
| Contractual services | 5,713 | 6,155 | 8,100 | (1,945) |
| Commodities | 1,111 | 444 | 1,500 | (1,056) |
| Capital outlay | - | - | 200 | - |
| Operating transfers out | 2,500 | 2,000 | - | 2,000 |
| Reimbursed expense | (8) | (15) | - | (15) |
| **Total Human Resources** | $ 44,435 | $ 44,475 | $ 46,500 | $ (1,825) |
| Emergency Preparedness | | | | |
| Personnel services | $ 12,177 | $ 23,044 | $ 24,155 | $ (1,111) |
| Contractual services | 10,793 | 8,219 | 6,000 | 2,219 |
| Commodities | 3,657 | 4,022 | 4,082 | (60) |
| Capital outlay | - | - | 2,500 | (2,500) |
| Operating transfers out | 6,900 | 4,800 | - | 4,800 |
| Reimbursed expense | (1,400) | (3,350) | - | (3,350) |
| **Total Emergency Preparedness** | $ 32,127 | $ 36,735 | $ 36,737 | $ (2) |
| Indigent Coroner/Burial Expenses | $ 24,782 | $ 16,157 | $ 35,000 | $ (18,843) |
| County Building Maintenance | 7,564 | 62,949 | 82,700 | (19,751) |
| County Building Maintenance/Transfer Out | 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 | 1,595 | 1,844 | 2,500 | (656) |
| SART testing | 780 | - | 3,000 | (3,000) |
| Cash over and short | - | 38 | - | 38 |
| **Total Expenditures** | $ 708,147 | $ 694,877 | $ 803,552 | $ (108,475) |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ (100,793) | $ (82,647) | | |
| **UNENCUMBERED CASH - JANUARY 1** | 312,067 | 211,274 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 211,274 | $ 128,627 | | |

**CHAUTAUQUA COUNTY, KANSAS**
**AMBULANCE DISTRICT NO. 1 FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes | | | | |
| Ad valorem | $ 48,959 | $ 49,201 | $ 47,648 | $ 1,553 |
| Motor vehicle | 4,487 | 4,414 | 4,704 | (290) |
| Recreational vehicle | 98 | 83 | 107 | (24) |
| Delinquent | 1,371 | 1,339 | - | 1,339 |
| 16/20 M Truck | 1,116 | 1,047 | 1,139 | (92) |
| Commercial vehicle fees | 541 | 531 | 714 | (183) |
| Watercraft | 13 | 14 | 13 | 1 |
| **Total Cash Receipts** | $ 56,585 | $ 56,629 | $ 54,325 | $ 2,304 |
| **EXPENDITURES AND TRANSFERS** | | | | |
| Contractual services | $ 56,585 | $ 50,118 | $ 54,325 | $ (4,207) |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ - | $ 6,511 | | |
| **UNENCUMBERED CASH - JANUARY 1** | - | - | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ - | $ 6,511 | | |

**CHAUTAUQUA COUNTY, KANSAS**
**AMBULANCE DISTRICT NO. 2 FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes | | | | |
| Ad valorem | $ 151,607 | $ 150,545 | $ 145,315 | $ 5,230 |
| Motor vehicle | 15,483 | 15,441 | 15,394 | 47 |
| Recreational vehicle | 285 | 255 | 271 | (16) |
| Delinquent | 5,337 | 3,201 | - | 3,201 |
| 16/20 M Truck | 940 | 713 | 975 | (262) |
| Commercial vehicle fees | 304 | 340 | 230 | 110 |
| Watercraft | 116 | 116 | 112 | 4 |
| **Total Cash Receipts** | $ 174,072 | $ 170,611 | $ 162,297 | $ 8,314 |
| **EXPENDITURES AND TRANSFERS** | | | | |
| Contractual services | $ 176,184 | $ 154,720 | $ 172,800 | $ (18,080) |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ (2,112) | $ 15,891 | | |
| **UNENCUMBERED CASH - JANUARY 1** | 10,503 | 8,391 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 8,391 | $ 24,282 | | |

**CHAUTAUQUA COUNTY, KANSAS**
**APPRAISER'S COST FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes | | | | |
| Ad valorem | $ 107,380 | $ 87,613 | $ 89,871 | $ (2,258) |
| Motor vehicle | 11,770 | 10,779 | 10,762 | 17 |
| Recreational vehicle | 226 | 183 | 202 | (19) |
| Delinquent | 3,963 | 2,521 | - | 2,521 |
| 16/20 M Truck | 1,245 | 996 | 1,133 | (137) |
| Commercial vehicle fees | 480 | 464 | 501 | (37) |
| Watercraft | 73 | 69 | 67 | 2 |
| Officer fees | 567 | 1,656 | 3,500 | (1,844) |
| **Total Cash Receipts** | $ 125,704 | $ 104,281 | $ 106,036 | $ (1,755) |
| **EXPENDITURES AND TRANSFERS** | | | | |
| Personnel services | $ 69,459 | $ 71,332 | $ 80,000 | $ (8,668) |
| Contractual services | 34,799 | 34,831 | 40,000 | (5,169) |
| Commodities | 2,957 | 3,175 | 5,000 | (1,825) |
| Operating transfers | 22,000 | 8,907 | 5,000 | 3,907 |
| **Total Expenditures** | $ 129,215 | $ 118,245 | $ 130,000 | $ (11,755) |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ (3,511) | $ (13,964) | | |
| **UNENCUMBERED CASH - JANUARY 1** | 22,381 | 18,870 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 18,870 | $ 4,906 | | |

**CHAUTAUQUA COUNTY, KANSAS**
**DIRECT ELECTION FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes | | | | |
| Ad valorem | $ 61,640 | $ 41,715 | $ 42,798 | $ (1,083) |
| Motor vehicle | 4,454 | 5,571 | 6,178 | (607) |
| Recreational vehicle | 86 | 96 | 116 | (20) |
| Delinquent | 1,688 | 1,259 | - | 1,259 |
| 16/20 M Truck | 639 | 348 | 650 | (302) |
| Commercial vehicle fees | 169 | 266 | 288 | (22) |
| Watercraft | 25 | 40 | 38 | 2 |
| **Total Cash Receipts** | $ 68,701 | $ 49,295 | $ 50,068 | $ (773) |
| **EXPENDITURES AND TRANSFERS** | | | | |
| Personnel services | $ 31,855 | $ 34,215 | $ 33,000 | $ 1,215 |
| Contractual services | 23,468 | 33,487 | 32,000 | 1,487 |
| Commodities | 9,076 | 1,170 | 8,000 | (6,830) |
| Reimbursed expense | (184) | (1,014) | - | (1,014) |
| **Total Expenditures** | $ 64,215 | $ 67,858 | $ 73,000 | $ (5,142) |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 4,486 | $ (18,563) | | |
| **UNENCUMBERED CASH - JANUARY 1** | 23,493 | 27,979 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 27,979 | $ 9,416 | | |

**CHAUTAUQUA COUNTY, KANSAS**
**EMPLOYEE BENEFITS FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes | | | | |
| Ad valorem | $ 749,871 | $ 713,465 | $ 731,696 | $ (18,231) |
| Motor vehicle | 89,936 | 76,843 | 75,151 | 1,692 |
| Recreational vehicle | 1,731 | 1,303 | 1,412 | (109) |
| Delinquent | 31,109 | 18,557 | - | 18,557 |
| 16/20 M Truck | 9,673 | 7,530 | 7,910 | (380) |
| Commercial vehicle fees | 3,628 | 3,242 | 3,502 | (260) |
| Watercraft | 550 | 485 | 465 | 20 |
| **Total Cash Receipts** | $ 886,498 | $ 821,425 | $ 820,136 | $ 1,289 |
| **EXPENDITURES AND TRANSFERS** | | | | |
| Personnel services | $ 906,494 | $ 1,137,751 | $ 1,200,000 | $ (62,249) |
| Reimbursed expense | (15,183) | (15,667) | - | (15,667) |
| Operating transfers | 100,000 | - | - | - |
| **Total Expenditures** | $ 991,311 | $ 1,122,084 | $ 1,200,000 | $ (77,916) |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ (104,813) | $ (300,659) | | |
| **UNENCUMBERED CASH - JANUARY 1** | 613,731 | 508,918 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 508,918 | $ 208,259 | | |

**CHAUTAUQUA COUNTY, KANSAS**
**FAIR FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes | | | | |
| Ad valorem | $ 8,252 | $ 8,175 | $ 8,395 | $ (220) |
| Motor vehicle | 909 | 836 | 827 | 9 |
| Recreational vehicle | 17 | 14 | 16 | (2) |
| Delinquent | 300 | 194 | - | 194 |
| 16/20 M Truck | 91 | 80 | 87 | (7) |
| Commercial vehicle fees | 38 | 36 | 39 | (3) |
| Watercraft | 6 | 5 | 5 | - |
| **Total Cash Receipts** | $ 9,613 | $ 9,340 | $ 9,369 | $ (29) |
| **EXPENDITURES AND TRANSFERS** | | | | |
| Contractual services | $ 10,000 | $ 10,000 | $ 10,000 | $ - |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ (387) | $ (660) | | |
| **UNENCUMBERED CASH - JANUARY 1** | 1,151 | 764 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 764 | $ 104 | | |

**CHAUTAUQUA COUNTY, KANSAS**
**HEALTH FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes | | | | |
| Ad valorem | $ 140,222 | $ 140,077 | $ 143,643 | $ (3,566) |
| Motor vehicle | 18,625 | 14,797 | 14,051 | 746 |
| Recreational vehicle | 358 | 250 | 264 | (14) |
| Delinquent | 5,606 | 3,451 | - | 3,451 |
| 16/20 M Truck | 1,505 | 1,564 | 1,479 | 85 |
| Commercial vehicle fees | 753 | 607 | 655 | (48) |
| Watercraft | 114 | 91 | 87 | 4 |
| Intergovernmental | 102,349 | 79,057 | - | 79,057 |
| Service fees | 42,655 | 41,841 | 80,000 | (38,159) |
| **Total Cash Receipts** | $ 312,187 | $ 281,735 | $ 240,179 | $ 41,556 |
| **EXPENDITURES AND TRANSFERS** | | | | |
| Personnel services | $ 215,316 | $ 201,963 | $ 234,000 | $ (32,037) |
| Contractual services | 31,896 | 33,116 | 35,000 | (1,884) |
| Commodities | 43,224 | 41,209 | 42,000 | (791) |
| **Total Expenditures** | $ 290,436 | $ 276,288 | $ 311,000 | $ (34,712) |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 21,751 | $ 5,447 | | |
| **UNENCUMBERED CASH - JANUARY 1** | 137,660 | 159,411 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 159,411 | $ 164,858 | | |

**CHAUTAUQUA COUNTY, KANSAS**
**MENTAL HEALTH FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes | | | | |
| Ad valorem | $ 26,177 | $ 29,549 | $ 30,283 | $ (734) |
| Motor vehicle | 2,691 | 2,608 | 2,625 | (17) |
| Recreational vehicle | 52 | 44 | 49 | (5) |
| Delinquent | 904 | 602 | - | 602 |
| 16/20 M Truck | 273 | 236 | 276 | (40) |
| Commercial vehicle fees | 113 | 113 | 122 | (9) |
| Watercraft | 17 | 17 | 16 | 1 |
| **Total Cash Receipts** | $ 30,227 | $ 33,169 | $ 33,371 | $ (202) |
| **EXPENDITURES AND TRANSFERS** | | | | |
| Contractual services | $ 30,000 | $ 35,000 | $ 35,000 | $ - |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 227 | $ (1,831) | | |
| **UNENCUMBERED CASH - JANUARY 1** | 1,880 | 2,107 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 2,107 | $ 276 | | |

**CHAUTAUQUA COUNTY, KANSAS**
**LAW ENFORCEMENT/EMS FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes and shared revenue | | | | |
| Ad valorem | $ 782,979 | $ 839,086 | $ 860,509 | $ (21,423) |
| Motor vehicle | 80,664 | 76,706 | 78,472 | (1,766) |
| Recreational vehicle | 1,557 | 1,310 | 1,474 | (164) |
| Delinquent | 24,863 | 17,676 | - | 17,676 |
| 16/20 M Truck | 8,106 | 6,578 | 8,260 | (1,682) |
| Commercial vehicle fees | 3,176 | 3,381 | 3,656 | (275) |
| Watercraft | 481 | 507 | 486 | 21 |
| Officer fees | 3,789 | 4,634 | 2,500 | 2,134 |
| Miscellaneous | 3,401 | 2,443 | - | 2,443 |
| **Total Cash Receipts** | $ 909,016 | $ 952,321 | $ 955,357 | $ (3,036) |
| **EXPENDITURES** | | | | |
| County Attorney | | | | |
| Personnel services | $ 70,584 | $ 73,587 | $ 81,000 | $ (7,413) |
| Contractual services | 12,926 | 7,872 | 10,000 | (2,128) |
| Commodities | 420 | 674 | 3,000 | (2,326) |
| Capital outlay | - | - | 1,500 | (1,500) |
| Operating transfers | 2,000 | - | - | - |
| Sheriff | | | | |
| Personnel services | 274,085 | 252,098 | 237,930 | 14,168 |
| Contractual services | 28,079 | 32,602 | 50,200 | (17,598) |
| Commodities | 39,943 | 40,608 | 45,000 | (4,392) |
| Operating transfers | - | 10,000 | 4,700 | 5,300 |
| Reimbursed expense | (1,597) | (1,212) | - | (1,212) |
| Jail | | | | |
| Personnel services | 124,601 | 179,120 | 175,100 | 4,020 |
| Contractual services | 26,164 | 26,126 | 28,000 | (1,874) |
| Commodities | 54,855 | 51,741 | 76,650 | (24,909) |
| Operating transfers | 65,000 | 40,000 | 10,500 | 29,500 |
| Reimbursed expense | (13,491) | (7,166) | - | (7,166) |
| Dispatch | | | | |
| Personnel services | 174,921 | 157,910 | 169,950 | (12,040) |
| Contractual services | 11,598 | 12,185 | 15,642 | (3,457) |
| Commodities | 1,827 | 2,578 | 5,000 | (2,422) |
| Capital outlay | 719 | - | 6,500 | (6,500) |
| Juvenile Detention | | | | |
| Contractual services | 19,033 | 24,070 | 24,612 | (542) |
| **Total Expenditures** | $ 891,667 | $ 902,793 | $ 945,284 | $ (42,491) |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 17,349 | $ 49,528 | | |
| **UNENCUMBERED CASH - JANUARY 1** | 101,809 | 119,158 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 119,158 | $ 168,686 | | |

**CHAUTAUQUA COUNTY, KANSAS**
**INTELLECTUAL DISABILITIES FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes and shared revenue | | | | |
| Ad valorem | $ 17,440 | $ 16,387 | $ 16,801 | $ (414) |
| Motor vehicle | 1,795 | 1,738 | 1,748 | (10) |
| Recreational vehicle tax | 34 | 30 | 33 | (3) |
| Delinquent | 603 | 399 | - | 399 |
| 16/20 M truck tax | 183 | 157 | 184 | (27) |
| Commercial vehicle fees | 76 | 75 | 81 | (6) |
| Watercraft tax | 12 | 11 | 11 | - |
| **Total Cash Receipts** | $ 20,143 | $ 18,797 | $ 18,858 | $ (61) |
| **EXPENDITURES** | | | | |
| Contractual services | $ 20,000 | $ 20,000 | $ 20,000 | $ - |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 143 | $ (1,203) | | |
| **UNENCUMBERED CASH - JANUARY 1** | 1,260 | 1,403 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 1,403 | $ 200 | | |

**CHAUTAUQUA COUNTY, KANSAS**
**NOXIOUS WEED FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes and shared revenue | | | | |
| Ad valorem | $ 65,562 | $ 51,137 | $ 52,430 | $ (1,293) |
| Motor vehicle | 5,997 | 6,289 | 6,571 | (282) |
| Recreational vehicle tax | 115 | 108 | 123 | (15) |
| Delinquent | 1,717 | 1,287 | - | 1,287 |
| 16/20 M Truck | 144 | 502 | 692 | (190) |
| Commercial vehicle fees | 242 | 283 | 306 | (23) |
| Watercraft tax | 37 | 42 | 41 | 1 |
| **Total Cash Receipts** | $ 73,814 | $ 59,648 | $ 60,163 | $ (515) |
| **EXPENDITURES** | | | | |
| Personnel services | $ 18,529 | $ 30,109 | $ 33,500 | $ (3,391) |
| Contractual services | 2,233 | 2,642 | 3,000 | (358) |
| Commodities | 94,090 | 36,688 | 34,655 | 2,033 |
| Capital outlay | - | - | 1,500 | (1,500) |
| Operating transfers | - | 3,500 | - | 3,500 |
| Reimbursed expense | (48,441) | (36,612) | - | (36,612) |
| **Total Expenditures** | $ 66,411 | $ 36,327 | $ 72,655 | $ (36,328) |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 7,403 | $ 23,321 | | |
| **UNENCUMBERED CASH - JANUARY 1** | 4,137 | 11,540 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 11,540 | $ 34,861 | | |

**CHAUTAUQUA COUNTY, KANSAS**
**ROAD AND BRIDGE FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes and shared revenue | | | | |
| Ad valorem | $ 797,441 | $ 795,044 | $ 815,348 | $ (20,304) |
| Motor vehicle | 78,300 | 78,529 | 79,920 | (1,391) |
| Recreational vehicle tax | 1,501 | 1,340 | 1,501 | (161) |
| Delinquent | 26,639 | 17,903 | - | 17,903 |
| 16/20 M truck tax | 7,798 | 6,848 | 8,412 | (1,564) |
| Commercial vehicle fees | 3,290 | 3,444 | 3,724 | (280) |
| In Lieu of tax | 325 | 348 | - | 348 |
| Watercraft tax | 501 | 516 | 495 | 21 |
| Special city and county highway | 203,981 | 225,169 | 225,000 | 169 |
| Miscellaneous | 2,295 | 33,075 | - | 33,075 |
| Reimbursements | 181,649 | 1,722 | - | 1,722 |
| **Total Cash Receipts** | $ 1,303,720 | $ 1,163,938 | $ 1,134,400 | $ 29,538 |
| **EXPENDITURES** | | | | |
| Personnel services | $ 382,435 | $ 305,216 | $ 451,958 | $ (146,742) |
| Contractual services | 62,260 | 75,729 | 31,050 | 44,679 |
| Commodities | 579,764 | 538,945 | 806,185 | (267,240) |
| Capital outlay | 2,052 | 42,064 | 75,000 | (32,936) |
| Transfers out | 150,000 | 300,000 | - | 300,000 |
| **Total Expenditures** | $ 1,176,511 | $ 1,261,954 | $ 1,364,193 | $ (102,239) |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 127,209 | $ (98,016) | | |
| **UNENCUMBERED CASH - JANUARY 1** | 293,068 | 420,277 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 420,277 | $ 322,261 | | |

**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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes and shared revenue | | | | |
| Ad valorem | $ 18,048 | $ 18,411 | $ 26,771 | $ (8,723) |
| Motor vehicle | 1,833 | 1,764 | 2,247 | (414) |
| Recreational vehicle | 39 | 31 | 45 | (6) |
| Delinquent | 545 | 566 | - | 545 |
| 16/20 M Truck | 452 | 378 | 626 | (174) |
| Commercial vehicle fees | 95 | 83 | 301 | (206) |
| Watercraft | 6 | 6 | 6 | - |
| Other intergovernmental | 8,524 | 7,607 | - | 8,524 |
| **Total Cash Receipts** | $ 29,542 | $ 28,846 | $ 29,996 | $ (454) |
| **EXPENDITURES** | | | | |
| Contractual services | $ 29,533 | $ 26,139 | $ 144,167 | $ (118,028) |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 9 | $ 2,707 | | |
| **UNENCUMBERED CASH - JANUARY 1** | - | 9 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 9 | $ 2,716 | | |

**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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes and shared revenue | | | | |
| Ad valorem | $ 16,571 | $ 16,382 | $ 16,763 | $ (381) |
| Motor vehicle | 1,139 | 1,081 | 1,060 | 21 |
| Recreational vehicle | 27 | 27 | 27 | - |
| Delinquent | 241 | 111 | - | 111 |
| 16/20 M Truck | 91 | 78 | 100 | (22) |
| Commercial vehicle fees | 25 | 44 | - | 44 |
| Watercraft | 6 | 6 | - | 6 |
| **Total Cash Receipts** | $ 18,100 | $ 17,729 | $ 17,950 | $ (221) |
| **EXPENDITURES** | | | | |
| Contractual services | $ 18,100 | $ 16,762 | $ 30,043 | $ (13,281) |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ - | $ 967 | | |
| **UNENCUMBERED CASH - JANUARY 1** | - | - | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ - | $ 967 | | |

**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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes and shared revenue | | | | |
| Ad valorem | $ 16,358 | $ 16,114 | $ 16,705 | $ (591) |
| Motor vehicle | 1,683 | 1,666 | 1,730 | (64) |
| Recreational vehicle tax | 40 | 38 | 42 | (4) |
| Delinquent | 1,133 | 365 | - | 365 |
| 16/20 M Truck | 138 | 114 | 142 | (28) |
| Commercial vehicle fees | 58 | 57 | 53 | 4 |
| Watercraft | 10 | 13 | 9 | 4 |
| **Total Cash Receipts** | $ 19,420 | $ 18,367 | $ 18,681 | $ (314) |
| **EXPENDITURES** | | | | |
| Contractual services | $ 19,117 | $ 16,701 | $ 25,676 | $ (8,975) |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 303 | $ 1,666 | | |
| **UNENCUMBERED CASH - JANUARY 1** | - | 303 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 303 | $ 1,969 | | |

**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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes and shared revenue | | | | |
| Ad valorem | $ 34,496 | $ 34,759 | $ 34,787 | $ (28) |
| Motor vehicle | 3,754 | 3,925 | 3,807 | 118 |
| Recreational vehicle | 71 | 66 | 69 | (3) |
| Delinquent | 1,027 | 559 | - | 559 |
| 16/20 M Truck | 166 | 1,752 | 173 | 1,579 |
| Commercial vehicle fees | 314 | 310 | 64 | 246 |
| Watercraft | 33 | 30 | 31 | (1) |
| **Total Cash Receipts** | $ 39,861 | $ 41,401 | $ 38,931 | $ 2,470 |
| **EXPENDITURES** | | | | |
| Contractual services | $ 39,786 | $ 36,411 | $ 78,586 | $ (42,175) |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 75 | $ 4,990 | | |
| **UNENCUMBERED CASH - JANUARY 1** | - | 75 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 75 | $ 5,065 | | |

**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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes and shared revenue | | | | |
| Ad valorem | $ 6,817 | $ 6,856 | $ 6,915 | $ (59) |
| Motor vehicle | 486 | 572 | 600 | (28) |
| Recreational vehicle | 15 | 9 | 10 | (1) |
| Delinquent | 203 | 70 | - | 70 |
| 16/20 M Truck | 28 | 9 | 10 | (1) |
| Watercraft | 6 | 6 | 5 | 1 |
| **Total Cash Receipts** | $ 7,555 | $ 7,522 | $ 7,540 | $ (18) |
| **EXPENDITURES** | | | | |
| Contractual services | $ 7,505 | $ 6,931 | $ 21,912 | $ (14,981) |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 50 | $ 591 | | |
| **UNENCUMBERED CASH - JANUARY 1** | - | 50 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 50 | $ 641 | | |

**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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes and shared revenue | | | | |
| Ad valorem | $ 4,590 | $ 4,607 | $ 4,614 | $ (7) |
| Motor vehicle | 336 | 321 | 348 | (27) |
| Recreational vehicle | 5 | 6 | 5 | 1 |
| Delinquent | 39 | 45 | - | 45 |
| 16/20 M Truck | 36 | 29 | 36 | (7) |
| Watercraft | 1 | 1 | 1 | - |
| **Total Cash Receipts** | $ 5,007 | $ 5,009 | $ 5,004 | $ 5 |
| **EXPENDITURES** | | | | |
| Contractual services | $ 5,007 | $ 4,614 | $ 12,805 | $ (8,191) |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ - | $ 395 | | |
| **UNENCUMBERED CASH - JANUARY 1** | - | - | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ - | $ 395 | | |

**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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes and shared revenue | | | | |
| Ad valorem | $ 10,015 | $ 11,706 | $ 11,531 | $ 175 |
| Motor vehicle | 1,563 | 1,331 | 1,596 | (265) |
| Recreational vehicle | 28 | 18 | 2 | 16 |
| Delinquent | 499 | 443 | - | 443 |
| 16/20 M Truck | 96 | 84 | 94 | (10) |
| Commercial vehicle | 59 | 74 | 36 | 38 |
| Watercraft | - | - | 20 | (20) |
| **Total Cash Receipts** | $ 12,260 | $ 13,656 | $ 13,279 | $ 377 |
| **EXPENDITURES** | | | | |
| Contractual services | $ 12,260 | $ 11,531 | $ 28,311 | $ (16,780) |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ - | $ 2,125 | | |
| **UNENCUMBERED CASH - JANUARY 1** | - | - | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ - | $ 2,125 | | |

**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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes and shared revenue | | | | |
| Ad valorem | $ 38,382 | $ 37,136 | $ 38,074 | $ (938) |
| Motor vehicle | 3,920 | 3,829 | 3,847 | (18) |
| Recreational vehicle | 75 | 65 | 72 | (7) |
| Delinquent | 1,317 | 878 | - | 878 |
| 16/20 M Truck | 403 | 347 | 405 | (58) |
| Commercial vehicle | 167 | 166 | 179 | (13) |
| Watercraft | 25 | 25 | 24 | 1 |
| **Total Cash Receipts** | $ 44,289 | $ 42,446 | $ 42,601 | $ (155) |
| **EXPENDITURES** | | | | |
| Contractual services | $ 43,962 | $ 45,000 | $ 45,000 | $ - |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 327 | $ (2,554) | | |
| **UNENCUMBERED CASH - JANUARY 1** | 2,610 | 2,937 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 2,937 | $ 383 | | |

**CHAUTAUQUA COUNTY, KANSAS**
**SPECIAL ALCOHOL FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Liquor tax | $ 3,614 | $ 3,355 | $ 4,500 | $ (1,145) |
| **EXPENDITURES** | | | | |
| Contractual services | $ 3,375 | $ 3,653 | $ 4,500 | $ (847) |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 239 | $ (298) | | |
| **UNENCUMBERED CASH - JANUARY 1** | 540 | 779 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 779 | $ 481 | | |

**CHAUTAUQUA COUNTY, KANSAS**
**SPECIAL BRIDGE FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes and shared revenue | | | | |
| Ad valorem | $ 98,585 | $ 96,488 | $ 98,938 | $ (2,450) |
| Motor vehicle | 15,032 | 11,002 | 9,878 | 1,124 |
| Recreational vehicle | 288 | 184 | 186 | (2) |
| Delinquent | 4,512 | 2,570 | - | 2,570 |
| 16/20 M Truck | 942 | 1,317 | 1,040 | 277 |
| Commercial vehicle fees | 633 | 427 | 460 | (33) |
| Watercraft | 96 | 64 | 61 | 3 |
| Miscellaneous | 1,322 | 368 | - | 368 |
| Transfers in | 60,000 | 100,000 | 47,500 | 52,500 |
| **Total Cash Receipts** | $ 181,410 | $ 212,420 | $ 158,063 | $ 54,357 |
| **EXPENDITURES** | | | | |
| Contractual services | $ 36,448 | $ 102,660 | $ 147,000 | $ (44,340) |
| Commodities | 24,384 | 40,526 | 63,000 | (22,474) |
| Capital outlay | - | 14,932 | - | 14,932 |
| Reimbursed | (3,686) | (1,225) | - | (1,225) |
| **Total Expenditures** | $ 57,146 | $ 156,893 | $ 210,000 | $ (53,107) |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 124,264 | $ 55,527 | | |
| **UNENCUMBERED CASH - JANUARY 1** | 64,527 | 188,791 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 188,791 | $ 244,318 | | |

**CHAUTAUQUA COUNTY, KANSAS**
**SPECIAL PARKS AND RECREATION FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Liquor tax | $ 1,890 | $ 1,754 | $ 1,500 | $ 254 |
| **EXPENDITURES** | | | | |
| Contractual services | $ 1,521 | $ 1,754 | $ 1,500 | $ 254 |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 369 | $ - | | |
| **UNENCUMBERED CASH - JANUARY 1** | 882 | 1,251 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 1,251 | $ 1,251 | | |

**CHAUTAUQUA COUNTY, KANSAS**
**SPECIAL CAPITAL IMPROVEMENT FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | 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 | 413,194 |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 413,194 | $ 413,194 |

**CHAUTAUQUA COUNTY, KANSAS**
**SPECIAL EQUIPMENT RESERVE FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| **RECEIPTS** | | |
| Transfer in | $ 107,400 | $ 69,207 |
| Sale of surplus property | 10,346 | 22,285 |
| **Total Cash Receipts** | $ 117,746 | $ 91,492 |
| **EXPENDITURES** | | |
| Equipment | $ 65,439 | $ 114,650 |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 52,307 | $ (23,158) |
| **UNENCUMBERED CASH - JANUARY 1** | 535,135 | 587,442 |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 587,442 | $ 564,284 |

**CHAUTAUQUA COUNTY, KANSAS**
**SPECIAL HIGHWAY FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | 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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| **RECEIPTS** | | |
| Operating transfers in | $ 90,000 | $ 200,000 |
| **EXPENDITURES** | | |
| Contractual services | $ (10,325) | $ 77,531 |
| Reimbursed | (42,500) | (19,000) |
| **Total Expenditures** | $ (52,825) | $ 58,531 |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 142,825 | $ 141,469 |
| **UNENCUMBERED CASH - JANUARY 1** | 136,015 | 278,840 |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 278,840 | $ 420,309 |

**CHAUTAUQUA COUNTY, KANSAS**
**EMERGENCY TELEPHONE SERVICE FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Intergovernmental | | | | |
| Emergency telephone tax | $ 59,912 | $ 59,945 | $ 60,000 | $ (55) |
| **EXPENDITURES** | | | | |
| Contractual services | $ 39,343 | $ 40,518 | $ 70,000 | $ (29,482) |
| Commodities | 50 | 472 | 5,000 | (4,528) |
| **Total Expenditures** | $ 39,393 | $ 40,990 | $ 75,000 | $ (34,010) |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 20,519 | $ 18,955 | | |
| **UNENCUMBERED CASH - JANUARY 1** | 108,887 | 129,406 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 129,406 | $ 148,361 | | |

**CHAUTAUQUA COUNTY, KANSAS**
**AMERICAN RESCUE PLAN ACT FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| **RECEIPTS** | | |
| Intergovernmental | $ 315,637 | $ - |
| **EXPENDITURES** | | |
| Contractual services | $ 7,891 | $ 7,891 |
| Other | 172,988 | 362,847 |
| **Total Expenditures** | $ 180,879 | $ 370,738 |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 134,758 | $ (370,738) |
| **UNENCUMBERED CASH - JANUARY 1** | 312,481 | 447,239 |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 447,239 | $ 76,501 |

**CHAUTAUQUA COUNTY, KANSAS**
**MEMORIAL FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| **RECEIPTS** | | |
| Miscellaneous | $ 710,000 | $ - |
| **EXPENDITURES** | | |
| Capital outlay | $ 451,765 | $ 229,715 |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 258,235 | $ (229,715) |
| **UNENCUMBERED CASH - JANUARY 1** | - | 258,235 |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 258,235 | $ 28,520 |

**CHAUTAUQUA COUNTY, KANSAS**
**MEDIATION FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| **RECEIPTS** | | |
| Miscellaneous | $ 50 | $ - |
| **EXPENDITURES** | | |
| Contractual services | $ - | $ - |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 50 | $ - |
| **UNENCUMBERED CASH - JANUARY 1** | - | 50 |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 50 | $ 50 |

**CHAUTAUQUA COUNTY, KANSAS**
**LOCAL ASSISTANCE AND TRIBAL CONSISTENCY (LATCF) FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| **RECEIPTS** | | |
| Miscellaneous | $ - | $ 100,000 |
| **EXPENDITURES** | | |
| Contractual services | $ - | $ 30,535 |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ - | $ 69,465 |
| **UNENCUMBERED CASH - JANUARY 1** | - | - |
| **UNENCUMBERED CASH - DECEMBER 31** | $ - | $ 69,465 |

**CHAUTAUQUA COUNTY, KANSAS**
**NO FUND WARRANTS FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| **RECEIPTS** | | |
| Taxes and shared revenue | | |
| Motor vehicle | $ 1,125 | $ - |
| Recreational vehicle | 24 | - |
| Delinquent | 218 | 34 |
| Commercial vehicle fees | 3 | - |
| **Total Cash Receipts** | $ 1,370 | $ 34 |
| **EXPENDITURES** | | |
| Residual equity transfer out | $ - | $ - |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 1,370 | $ 34 |
| **UNENCUMBERED CASH - JANUARY 1** | 33,453 | 34,823 |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 34,823 | $ 34,857 |

**CHAUTAUQUA COUNTY, KANSAS**
**SOLID WASTE FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes and shared revenue | | | | |
| Special assessments | $ 24,686 | $ 15,199 | $ 25,000 | $ (9,801) |
| Service fees | 314,906 | 304,857 | 260,000 | 44,857 |
| **Total Cash Receipts** | $ 339,592 | $ 320,056 | $ 285,000 | $ 35,056 |
| **EXPENDITURES** | | | | |
| Personnel services | $ 123,901 | $ 116,661 | $ 170,000 | $ (53,339) |
| Contractual services | 88,950 | 89,705 | 70,000 | 19,705 |
| Commodities | 52,783 | 58,731 | 50,000 | 8,731 |
| Capital outlay | 21,947 | 61,493 | 45,000 | 16,493 |
| Reimbursed | (2,315) | (2,128) | - | (2,128) |
| **Total Expenditures** | $ 285,266 | $ 324,462 | $ 335,000 | $ (10,538) |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 54,326 | $ (4,406) | | |
| **UNENCUMBERED CASH - JANUARY 1** | 185,453 | 239,779 | | |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 239,779 | $ 235,373 | | |

**CHAUTAUQUA COUNTY, KANSAS**
**SPECIAL AUTO FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| **RECEIPTS** | | |
| Officer fees | $ 33,687 | $ 32,368 |
| Reimbursements | - | 136 |
| **Total Cash Receipts** | $ 33,687 | $ 32,504 |
| **EXPENDITURES** | | |
| Personnel services | $ 30,448 | $ 31,394 |
| Contractual services | 1,001 | 1,230 |
| Commodities | 1,775 | 343 |
| Operating transfers out | 806 | - |
| **Total Expenditures** | $ 34,030 | $ 32,967 |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ (343) | $ (463) |
| **UNENCUMBERED CASH - JANUARY 1** | 806 | 463 |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 463 | $ - |

**CHAUTAUQUA COUNTY, KANSAS**
**PROSECUTING ATTORNEY TRAINING FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| **RECEIPTS** | | |
| Officer fees | $ 379 | $ 305 |
| **EXPENDITURES** | | |
| Contractual services | $ - | $ 390 |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 379 | $ (85) |
| **UNENCUMBERED CASH - JANUARY 1** | 5,224 | 5,603 |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 5,603 | $ 5,518 |

**CHAUTAUQUA COUNTY, KANSAS**
**SPECIAL LAW ENFORCEMENT TRUST FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| **RECEIPTS** | | |
| Officer fees | $ 6,560 | $ 7,537 |
| **EXPENDITURES** | | |
| Contractual services | $ 1,200 | $ 15,683 |
| Commodities | 3,358 | 2,487 |
| Reimbursed expense | (1,885) | (528) |
| **Total Expenditures** | $ 2,673 | $ 17,642 |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 3,887 | $ (10,105) |
| **UNENCUMBERED CASH - JANUARY 1** | 23,036 | 26,923 |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 26,923 | $ 16,818 |

**CHAUTAUQUA COUNTY, KANSAS**
**REGISTER OF DEEDS TECHNOLOGY FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| **RECEIPTS** | | |
| Officer fees | $ 4,616 | $ 3,384 |
| **EXPENDITURES** | | |
| Personnel services | $ 2,441 | $ 2,464 |
| Contractual services | - | 4,448 |
| **Total Expenditures** | $ 2,441 | $ 6,912 |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 2,175 | $ (3,528) |
| **UNENCUMBERED CASH - JANUARY 1** | 11,733 | 13,908 |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 13,908 | $ 10,380 |

**CHAUTAUQUA COUNTY, KANSAS**
**COUNTY CLERK TECHNOLOGY FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| **RECEIPTS** | | |
| Officer fees | $ 1,161 | $ 846 |
| **EXPENDITURES** | | |
| Contractual services | $ 530.00 | $ 1,062 |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 631 | $ (216) |
| **UNENCUMBERED CASH - JANUARY 1** | 5,192 | 5,823 |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 5,823 | $ 5,607 |

**CHAUTAUQUA COUNTY, KANSAS**
**COUNTY TREASURER TECHNOLOGY FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| **RECEIPTS** | | |
| Officer fees | $ 1,161 | $ 846 |
| **EXPENDITURES** | | |
| Personnel services | $ - | $ - |
| Commodities | 638 | 403 |
| Contractual services | - | 132 |
| **Total Expenditures** | $ 638 | $ 535 |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 523 | $ 311 |
| **UNENCUMBERED CASH - JANUARY 1** | 375 | 898 |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 898 | $ 1,209 |

**CHAUTAUQUA COUNTY, KANSAS**
**DRUG FORFEITURES FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| **RECEIPTS** | | |
| Miscellaneous | $ - | $ 62 |
| **EXPENDITURES** | | |
| Operating transfers out | $ - | $ - |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ - | $ 62 |
| **UNENCUMBERED CASH - JANUARY 1** | 50 | 50 |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 50 | $ 112 |

**CHAUTAUQUA COUNTY, KANSAS**
**PROSECUTING ATTORNEY CHECK FEES FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | 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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | 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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| **RECEIPTS** | | |
| Miscellaneous | $ - | $ - |
| **EXPENDITURES** | | |
| Contractual | $ - | $ - |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ - | $ - |
| **UNENCUMBERED CASH - JANUARY 1** | 911 | 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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

**CHAUTAUQUA COUNTY, KANSAS**
**DIVERSION FEES FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| **RECEIPTS** | | |
| Officer fees | $ 810 | $ 1,470 |
| **EXPENDITURES** | | |
| Contractual | $ - | $ 627 |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 810 | $ 843 |
| **UNENCUMBERED CASH - JANUARY 1** | 14,548 | 15,358 |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 15,358 | $ 16,201 |

**CHAUTAUQUA COUNTY, KANSAS**
**HEALTH INSURANCE CLAIMS FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
**Regulatory Basis**
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| **RECEIPTS** | | |
| Miscellaneous | $ 371,968 | $ 532,291 |
| Transfers in | 100,000 | - |
| **Total Cash Receipts** | $ 471,968 | $ 532,291 |
| **EXPENDITURES** | | |
| Contractual | $ 354,168 | $ 491,547 |
| Reimbursements | (13,615) | (67,478) |
| **Total Expenditures** | $ 340,553 | $ 424,069 |
| **RECEIPTS OVER (UNDER) EXPENDITURES** | $ 131,415 | $ 108,222 |
| **UNENCUMBERED CASH - JANUARY 1** | 81,678 | 213,093 |
| **UNENCUMBERED CASH - DECEMBER 31** | $ 213,093 | $ 321,315 |

**CHAUTAUQUA COUNTY, KANSAS**
**AGENCY FUNDS**
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
For the Year Ended December 31, 2023

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Distributable Funds | | | | |
| Current Tax | $ 3,849,479 | $ 6,004,665 | $ 5,851,285 | $ 4,002,859 |
| Delinquent Tax | 12,515 | 7,710 | 7,146 | 13,079 |
| Motor Vehicle Tax | 126,568 | 526,177 | 530,594 | 122,151 |
| Recreational Vehicle Tax | 1,799 | 9,450 | 8,789 | 2,460 |
| Mineral Production Tax | 3 | 3,056 | 3,056 | 3 |
| Commercial Motor Vehicle Fees | 133 | 109,512 | 109,211 | 434 |
| Advance Tax | 143 | - | 143 | - |
| Payroll Clearing | - | 25,172 | - | 25,172 |
| Motor Vehicle Licenses | 25 | 243,899 | 243,924 | - |
| Driver License Fees | - | 11,319 | 11,319 | - |
| Heritage Trust | 2,694 | 1,704 | 4,398 | - |
| Clerk of Court Release | 972 | - | 72 | 900 |
| Cash Bond Deposits | 35,725 | 1,500 | 800 | 36,425 |
| Solid Waste Deposit | 4,881 | 1,698 | 36 | 6,543 |
| Sales Tax | 725 | 361,497 | 362,222 | - |
| Cash Transfer | - | 2,882,997 | 2,882,997 | - |
| Treasurer Clearing Fund | (148) | 111,741 | 112,127 | (534) |
| Redemptions | 55,313 | 128,738 | 152,633 | 31,418 |
| Tax Foreclosure | 5,710 | - | - | 5,710 |
| Tax Sale | 28,535 | 3,395 | 31,445 | 485 |
| Change | 10,309 | 5,290 | 11,479 | 4,120 |
| State VIN Fees | 710 | - | - | 710 |
| **Total Distributable Funds** | $ 4,136,091 | $ 10,439,520 | $ 10,323,676 | $ 4,251,935 |
| State Funds | | | | |
| State Educational Building | $ - | $ 41,359 | $ 41,359 | $ - |
| State Institutional Building | - | 20,679 | 20,679 | - |
| **Total State Funds** | $ - | $ 62,038 | $ 62,038 | $ - |
| Subdivision Funds | | | | |
| Cities | $ - | $ 520,179 | $ 520,179 | $ - |
| Townships | - | 13,347 | 13,347 | - |
| Cemeteries | - | 104,121 | 104,121 | - |
| School Districts | - | 1,751,457 | 1,751,457 | - |
| Watershed Districts | (29) | 162,817 | 162,788 | - |
| Rolling Prairie Extension District | 28 | 97,169 | 97,169 | 28 |
| Regional Library | - | 52,873 | 52,873 | - |
| **Total Subdivision Funds** | $ (1) | $ 2,701,963 | $ 2,701,934 | $ 28 |
| Office Cash | | | | |
| District Court | $ 1,020 | $ 19,301 | $ 19,381 | $ 940 |
| Sheriff | 2,155 | 2,500 | 2,928 | 1,727 |
| **Total Office Cash** | $ 3,175 | $ 21,801 | $ 22,309 | $ 2,667 |
| **Total Agency Funds** | $ 4,139,265 | $ 13,225,322 | $ 13,109,957 | $ 4,254,630 |