CHEYENNE COUNTY, KANSAS

St. Francis, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2023

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

CHEYENNE COUNTY, KANSAS
St. Francis, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Cheyenne County, Kansas
St. Francis, Kansas 67756

Adverse and Unmodified Opinions
We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Cheyenne, St. Francis, Kansas, a Municipality, 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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Cheyenne County, Kansas, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Cheyenne County, Kansas, as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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 the *Kansas Municipal Audit and Accounting Guide*. 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide basis for our adverse and unmodified opinions.

Matter Giving Rise to 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 *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material

misstatement, whether due to fraud or error. 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.

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 Generally Accepted Auditing Standards (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

1) Exercise professional judgment and maintain professional skepticism throughout the audit.
2) 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.
3) 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 the County's internal control. Accordingly, no such opinion is expressed.
4) 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.
5) 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 and regulatory basis summary of receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2022 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and are not a required part of the 2023 basic financial statement upon which we rendered an unmodified opinion dated November 15, 2024. 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 http://admin.ks.gov/offices/chief-financial-officer/municipal-services. 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 2022 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 2022 basic financial statement as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
November 15, 2024

CHEYENNE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	$ 3,515,983	0	4,990,593	4,504,458	4,002,118	160,541	4,162,659
Special Purpose Funds							
Road and Bridge	136,435	0	1,646,629	1,608,530	174,534	8,106	182,640
Bridge Building	38	0	0	38	0	0	0
Noxious Weed	1,869	0	125,933	125,550	2,252	13,314	15,566
Noxious Weed Capital Outlay	128,708	0	31,305	37,500	122,513	0	122,513
Prairie Dog	19,090	0	5,243	8,600	15,733	25	15,758
Special Alcohol	15,212	0	7,517	0	22,729	0	22,729
Special Parks and Recreation	10,075	0	2,393	10,000	2,468	0	2,468
E 911	209,744	0	70,672	56,108	224,308	943	225,251
Hospital	0	0	891,380	891,380	0	0	0
Rural Fire District	67,674	0	145,876	65,801	147,749	822	148,571
PBC Home for the Aged	518,053	0	404,791	246,922	675,922	0	675,922
Special Machinery	233,584	0	130,555	80,051	284,088	0	284,088
Special Fire Equipment	588,474	0	25,000	101,172	512,302	0	512,302
County Equipment Reserve	2,299,646	0	201,800	131,639	2,369,807	10,500	2,380,307
Special Road Improvement	1,643,497	0	260,149	195,322	1,708,324	24,720	1,733,044
Prosecuting Attorney's Training	1,127	0	195	545	777	16	793
Prosecuting Attorney's Diversion	16,409	0	2,219	0	18,628	0	18,628
County Attorney's Bad Check	4,197	0	0	1,321	2,876	0	2,876
Offender Fees	7,438	0	923	0	8,361	0	8,361
Register of Deeds Technology	11,020	0	5,670	1,690	15,000	0	15,000
County Clerk Technology	10,079	0	1,418	3,626	7,871	1,928	9,799
County Treasurer Technology	13,179	0	1,418	0	14,597	0	14,597
Motor Vehicle Fund	12,719	0	29,805	30,523	12,001	50	12,051
VIN Inspection	8,681	0	6,440	900	14,221	0	14,221
Oil & Gas Valuation Depletion	118,009	0	0	0	118,009	0	118,009
EMS Building	22,807	0	10,500	13,728	19,579	847	20,426
County Health Administrator	41,069	0	0	41,069	0	0	0
Community Contribution	150	0	200	0	350	0	350
Domestic Violence	0	0	135	0	135	0	135
Home for the Aged Multi-Year Capital Improvement	620,646	0	219,118	99,399	740,365	0	740,365
Multi-Year Capital Improvement	577,198	0	0	0	577,198	0	577,198
Airport Multi-Year Capital Improvement	196,755	0	126,919	107,688	215,986	0	215,986
CPR	0	0	2,117	726	1,391	0	1,391
Special Law Enforcement Trust	261,612	0	12,247	3,947	269,912	0	269,912
Equitable Sharing Federal	13,557	0	8	0	13,565	0	13,565
Public Transit	112,573	0	87,684	54,854	145,403	5,532	150,935
Grants	17,674	0	55,138	58,563	14,249	26,359	40,608
Health Grants	376	0	83,376	83,752	0	0	0
ARPA Grant	516,091	0	0	82,176	433,915	0	433,915

(Continued)

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

CHEYENNE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Trust Funds							
Landfill Closure Trust Fund	638,236	0	78,208	0	716,444	0	716,444
Total Primary Government	12,609,684	0	9,663,574	8,647,578	13,625,680	253,703	13,879,383
Related Municipal Entities:							
Airport Board	26,206	0	31,553	21,925	35,834	0	35,834
Cheyenne County Public Building Commission							
PBC Bond & Interest	0	0	246,923	246,923	0	0	0
Total Reporting Entity (Excluding Agency Funds)	$ **12,635,890**	**0**	**9,942,050**	**8,916,426**	**13,661,514**	**253,703**	**13,915,217**

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

CHEYENNE COUNTY, KANSAS
Composition of Cash
Regulatory Basis
December 31, 2023

Cash on Hand		
Treasurer	$	400
The Bank, Bird City, Kansas		
Savings		6,301,961
Certificates of Deposit		275,000
Bankwest, St. Francis, Kansas		
Checking Account		84,193
Checking Account - Law Library		1,368
IntraFi Network Deposits		2,373,579
FNB Bank, St. Francis, Kansas		
Checking Account		7,846,768
Checking Account - E-911		225,251
Checking Account - Employee Benefit Claims		183,582
Checking Account - District Court		200
Certificates of Deposit		500,000
Landfill Closure Trust		716,444
Western State Bank, St. Francis, Kansas		
Checking Accounts		1,524,067
Certificates of Deposit		1,000,000
Total Cash and Investments	$	21,032,813
Less Agency Funds - Schedule 3		(7,153,430)
Total Primary Government		13,879,383
Related Municipal Entities:		
Bankwest, St. Francis, Kansas		
NOW Account		35,834
Total Reporting Entity per Statement 1	$	**13,915,217**

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

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

Cheyenne County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Cheyenne County (the municipality) and its related municipal entities. The related municipal entities are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

Cheyenne County Airport Board. The Cheyenne County Airport Board is appointed by the County Commission to oversee the operations of the airport. Unaudited financial statements for the Cheyenne County Airport board can be obtained by contacting the Treasurer at PO Box 827, St. Francis, KS 67756.

Cheyenne County Public Building Commission. The Cheyenne County Public Building Commission (the "PBC") was created under the authority of K.S.A. 12-1757. The PBC has been organized by the governing body of Cheyenne County, Kansas for the purpose of acquiring sites for constructing, reconstructing, equipping and furnishing, or purchasing or otherwise acquiring, a building or buildings or other facilities of a revenue producing character and to maintain and operate such facilities for the benefit of the county, city, school district, state or federal government. The PBC is governed by a six member board with members being appointed by the Cheyenne County Commissioners.

The related municipal entity below is not included in the County's financial statement but is a related municipal entity because it was established to benefit the County and/or its constituents.

Cheyenne County Hospital Board. The Cheyenne County Hospital Board is appointed by the County Commission to oversee the operation of the county's hospital. The hospital can sue and be sued, and can buy, sell or lease real property. The County annually levies a tax for the maintenance of the hospital. The Hospital Board must obtain approval from the County Commission for bond issuances. Cheyenne County Hospital issues separately audited financial statements that may be obtained from the Chief Financial Officer, 210 W. 1st Street, St. Francis, KS 67756.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2023:

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 regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Trust fund – funds 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—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

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 municipality 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 municipality to use the regulatory basis of accounting.

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 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 final budget on or before August 25th.

If the municipality 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 municipality held 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 regulatory receipts 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. No funds were amended in this manner during the year ended December 31, 2023.

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, regulatory receipts 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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds and the following special purpose funds: Special Machinery, Special Road Improvement, Multi-Year Capital Improvement, Special Fire Equipment, County Equipment Reserve, Prosecuting Attorney's Training, Prosecuting Attorney's Diversion, County Attorney's Bad Check, Offender Fees, VIN Inspection, Register of Deeds Technology, County Clerk Technology, County Treasurer Technology, Motor Vehicle, Oil and Gas Valuation Depletion, EMS Building, County Health Administrator, Community Contribution, Domestic Violence, Home for the Aged Multi-Year Capital Improvement, Airport Multi-Year Capital Improvement, Grants, Health Grants, ARPA Grant, CPR, Special Law Enforcement Trust, Equitable Sharing Federal, and Public Transit.

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

2. **Stewardship, Compliance and Accountability**

Compliance with Kansas Statutes

Cash Basis Compliance. K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Insufficient Check fund incurred indebtedness in excess of available cash balances. This appears to be a violation of this statute.

Budget Violation. K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the County's published budget. Expenditures in the Bridge Building and Special Parks and Recreation funds have exceeded the published budget amount. This appears to be a violation of these statutes.

3. **Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the municipality 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 deposit 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 policy 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 City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2023.

At December 31, 2023, the County's carrying amount of deposits was $21,032,414 and the bank balance was $21,351,707. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $836,348 was covered by federal depository insurance, $2,373,579 was covered by federal depository insurance in IntraFi Network Deposits, and $18,141,780 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2023, the Airport Board's carrying amount of deposits was $35,834 and the bank balance was $35,834. The bank balance was held by one bank resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

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. At December 31, 2023, the County held no investments except for certificates of deposit which are considered as a component of deposits.

4. **Defined Benefit Pension Plan**

Plan Description. Cheyenne County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A 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 South Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution 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 Cheyenne County, Kansas, were $195,963 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 $1,912,282. 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 these financial statements.

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

5. **Defined Contribution Pension Plan**

The County participates in the Kansas Public Employees Deferred Compensation Plan. Employees become eligible for participation in the plan upon hire. The County does not contribute to the plan and employees may contribute up to a maximum amount calculated under section 457 of the Internal Revenue Service Code. Participants vest at service inception and are entitled to 100 percent of vested contributions.

6. **Other Long-Term Obligations from Operations**

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

Compensated Absences. The County's compensated absence policy permits full time employees to accumulate vacation time at the rate of twelve days per year for those continuously employed one to ten years and eighteen days per year for those continuously employed ten years or more. Vacation days must be taken by December 31 of each calendar year. Any unused vacations days may not be carried over to the next calendar year unless given approval by the Board of County Commissioners. No employee shall be paid for more than eighteen days of unused vacation at the termination of employment.

The County's full time employees accumulate sick leave at the rate of four hours per month. Employees are entitled to accumulate sick leave up to forty-five days or 360 hours. All full time employees are also granted four personal days annually. Any unused personal leave days shall revert back to sick leave at the end of the year. Accumulated sick leave is forfeited upon termination.

7. **Interfund Transactions**

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	County Equipment Reserve	K.S.A. 19-120	189,300
General	Home for the Aged Capital Improvement	K.S.A. 79-1946	57,863
General	Public Transit	K.S.A. 79-2934	47,840
General	Airport Mult-Year Capital Improvement	K.S.A. 79-1946	30,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	31,305
Road and Bridge	Special Machinery and Equipment	K.S.A. 68-141(g)	130,555
Road and Bridge	Special Road Improvement	K.S.A. 68-590	215,000
Special Vehicle	General	K.S.A. 8-145	12,719
Rural Fire District	Special Fire Equipment	K.S.A. 19-3623e	25,000

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. The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties, a public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays annual premiums to Kansas Workers Risk Cooperative for Counties for workers compensation insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative for Counties will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas Workers Risk Cooperatives for Counties.

The County has also been unable to obtain property and casualty insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multiline Pool, a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The County pays annual premiums to Kansas County Association Multiline Pool for its property and casualty insurance coverage. The agreement to participate provides that the Kansas County Association Multiline Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas County Association Multiline Pool. The

County continues to carry commercial insurance for all other risk of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

9. **Claims and Judgments**

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the dateof this report, the grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual government funds or the overall financial position of the County.

During the ordinary course of its operations the County is a party to various claims, legal actions, and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

10. **Liability for Landfill Closure and Post Closure Costs**

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the General Fund in this financial statement, the County is incurring a liability based on the future closure and post closure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The engineer estimates of closure and post-closure care liability at year-end would be $649,220. This liability is based on the use of 57.13 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $487,170 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2023. The County expects the landfill to continue to operate for approximately eighty years. Actual costs may be higher due to inflation, changes in technology or in regulations.

The County established a Trust on October 8, 1998 for the benefit of Cheyenne County and the State of Kansas to accumulate moneys to pay the closure and post closure care cost of the landfill. The Trust agreement provides for annual payments of variable amounts to be made by Cheyenne County. The payment required under the Trust agreement for 2023 was $67,682.

The County is required by State and Federal laws and regulations to make annual contributions to a trust to finance closure and post closure care. The County is in compliance with these requirements and at December 31, 2023 cash of $716,444 was held for these purposes. This is reported in the Landfill Closure Trust Fund in Schedule 2 of the County's financial statement. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional post closure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future landfill users or from future tax revenue.

11. **Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

12. **Long-term Debt**

Changes in long-term liabilities for Cheyenne County, Kansas for the year ended December 31, 2023, were as follows

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Cheyenne County Public Building Commission:									
Taxable Refunding Revenue Bonds	2.750%	12/04/18	5,000,000	12/04/48	4,544,312	0	121,953	4,422,359	124,969
Total Contractual Indebtedness					**4,544,312**	**0**	**121,953**	**4,422,359**	**124,969**

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

	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2043	2044-2048	Total
PRINCIPAL										
Cheyenne County Public Building Commission:										
Taxable Refunding Revenue Bonds	124,974	128,744	132,284	135,922	139,366	757,768	867,895	994,031	1,141,375	4,422,359
INTEREST										
Cheyenne County Public Building Commission:										
Taxable Refunding Revenue Bonds	121,615	118,178	114,638	111,000	107,262	476,593	366,514	240,433	96,024	1,752,257
Total Principal and Interest	**$ 246,589**	**$ 246,922**	**$ 246,922**	**$ 246,922**	**$ 246,628**	**$ 1,234,361**	**$ 1,234,409**	**$ 1,234,464**	**$ 1,237,399**	**$ 6,174,616**

CHEYENNE COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2023

CHEYENNE COUNTY, KANSAS SCHEDULE 1

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2023

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	$ 5,976,223	23,520	5,999,743	4,504,458	(1,495,285)
Special Purpose Funds					
Road and Bridge	1,679,155	11,323	1,690,478	1,608,530	(81,948)
Bridge Building	0	0	0	38	38
Noxious Weed	107,000	18,550	125,550	125,550	0
Noxious Weed Capital Outlay	39,865	0	39,865	37,500	(2,365)
Prairie Dog	9,213	0	9,213	8,600	(613)
Special Alcohol	6,600	0	6,600	0	(6,600)
Special Parks and Recreation	4,660	0	4,660	10,000	5,340
E 911	180,636	0	180,636	56,108	(124,528)
Hospital	911,261	0	911,261	891,380	(19,881)
Rural Fire District	174,420	0	174,420	65,801	(108,619)
PBC Home for the Aged	732,675	0	732,675	246,922	(485,753)

CHEYENNE 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)

	2022	2023		
Receipts:	Actual	Actual	Budget	Variance Over (Under)
Taxes				
Ad Valorem	$ 3,312,136	3,526,520	3,536,044	(9,524)
Delinquent	75,104	62,527	0	62,527
Motor Vehicle	231,017	215,888	197,585	18,303
Recreational Vehicle	4,456	3,679	3,546	133
16/20M Vehicle	14,961	14,168	13,420	748
Commercial Vehicle	6,901	5,014	4,322	692
Intangible Tax	9,540	9,897	8,934	963
Intergovernmental				
Liquor Tax	1,856	2,393	500	1,893
Sales Tax	310,050	304,050	215,000	89,050
Mineral Production Tax	13,793	20,198	6,000	14,198
Licenses, Fees and Permits				
Vehicle Inspection Fees	20	0	0	0
County Officer Fees	48,857	42,729	50,000	(7,271)
Antique Fees	1,920	1,810	3,000	(1,190)
Filing Fees	913	840	850	(10)
Game Licenses	0	1	25	(24)
Charges for Services:				
Ambulance Fees	105,644	100,340	85,000	15,340
Law Enforcement Contract	118,333	126,400	126,830	(430)
Solid Waste Fee	61,794	64,772	65,000	(228)
Emergency Preparedness	39,600	76,166	39,600	36,566
Interest on Idle Funds	73,272	310,696	50,000	260,696
Interest on Delinquent Taxes	49,605	40,770	50,000	(9,230)
Interest on Motor Vehicle Taxes	607	510	500	10
Recycling Reimbursement	18,159	2,324	0	2,324
Miscellaneous	61,566	22,662	0	22,662
Reimbursement from Rural Health Care	117,945	0	0	0
Reimbursed Expenses	16,030	23,520	0	23,520
Transfer from Motor Vehicle Fund	2,858	12,719	0	12,719
Total Receipts	4,696,937	4,990,593	**4,456,156**	**534,437**

(Continued)

CHEYENNE 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)

(Continued)	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
Expenditures:				
County Commissioners				
Personal Services	$ 53,628	53,627	56,631	(3,004)
Contractual Services	1,454	1,224	8,000	(6,776)
Commodities	218	281	500	(219)
Total	55,300	55,132	65,131	(9,999)
County Clerk				
Personal Services	96,085	100,800	102,055	(1,255)
Contractual Services	5,247	6,386	10,000	(3,614)
Commodities	1,843	734	7,100	(6,366)
Capital Outlay	0	246	1,000	(754)
Total	103,175	108,166	120,155	(11,989)
County Treasurer				
Personal Services	104,807	98,402	100,000	(1,598)
Contractual Services	6,886	8,644	5,000	3,644
Commodities	4,155	66	2,000	(1,934)
Capital Outlay	0	1,444	1,500	(56)
Transfer to Equipment Reserve	2,000	0	0	0
Total	117,848	108,556	108,500	56
County Attorney				
Personal Services	54,332	57,034	54,600	2,434
Contractual Services	36,100	36,100	42,069	(5,969)
Commodities	0	0	2,000	(2,000)
Prosecution	2,951	4,225	5,000	(775)
Total	93,383	97,359	103,669	(6,310)
Register of Deeds				
Personal Services	46,805	49,089	67,102	(18,013)
Contractual Services	4,587	7,086	7,540	(454)
Commodities	1,096	1,946	2,000	(54)
Capital Outlay	936	1,000	1,000	0
Transfer to Equipment Reserve	500	800	800	0
Total	53,924	59,921	78,442	(18,521)

(Continued)

CHEYENNE 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)

(Continued)	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
Sheriff				
Personal Services	$ 352,951	354,587	489,510	(134,923)
Contractual Services	46,269	73,418	56,376	17,042
Commodities	45,001	49,879	50,000	(121)
Investigations	604	1,371	5,000	(3,629)
Capital Outlay	14,955	15,447	19,500	(4,053)
Transfer to Equipment Reserve	49,000	38,500	38,500	0
Total	508,780	533,202	658,886	(125,684)
Ambulance				
Personal Services	185,958	191,229	293,287	(102,058)
Contractual Services	51,416	42,988	72,300	(29,312)
Commodities	31,667	32,426	48,000	(15,574)
Capital Outlay	0	3,474	5,000	(1,526)
Transfer to Equipment Reserve	138,000	60,000	60,000	0
Total	407,041	330,117	478,587	(148,470)
Judicial				
Contractual Services	23,897	23,690	34,500	(10,810)
Commodities	1,025	545	2,500	(1,955)
Capital Outlay	0	160	6,400	(6,240)
Transfer to Equipment Reserve	2,251	5,000	5,000	0
Total	27,173	29,395	48,400	(19,005)
Buildings and Grounds				
Personal Services	59,518	67,510	64,799	2,711
Contractual Services	25,804	44,956	92,799	(47,843)
Commodities	8,162	10,762	11,769	(1,007)
Capital Outlay	444	1,274	2,500	(1,226)
Transfer to Equipment Reserve	15,000	15,000	15,000	0
Total	108,928	139,502	186,867	(47,365)
Appraisal				
Personal Services	80,985	79,859	92,500	(12,641)
Contractual Services	13,401	12,886	20,000	(7,114)
Commodities	1,886	2,425	4,000	(1,575)
Capital Outlay	2,592	9,785	2,000	7,785
Transfer to Equipment Reserve	13,000	4,000	4,000	0
Total	111,864	108,955	122,500	(13,545)

(Continued)

CHEYENNE 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)

(Continued)	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
Emergency Preparedness				
Personal Services	$ 47,388	58,701	76,125	(17,424)
Contractual Services	14,686	15,723	15,000	723
Commodities	808	1,411	8,000	(6,589)
Capital Outlay	1,908	0	2,000	(2,000)
Transfer to Equipment Reserve	10,000	10,000	10,000	0
Total	74,790	85,835	111,125	(25,290)
Election				
Personal Services	6,000	6,000	10,000	(4,000)
Contractual Services	25,030	11,679	24,000	(12,321)
Commodities	2,225	919	3,000	(2,081)
Capital Outlay	0	0	100	(100)
Transfer to Equipment Reserve	15,000	10,000	10,000	0
Total	48,255	28,598	47,100	(18,502)
Computer				
Contractual Services	101,460	98,290	106,000	(7,710)
Commodities	2,764	1,240	3,000	(1,760)
Capital Outlay	944	0	5,000	(5,000)
Transfer to Equipment Reserve	0	5,000	5,000	0
Total	105,168	104,530	119,000	(14,470)
Solid Waste Landfill				
Personal Services	56,024	58,086	61,645	(3,559)
Contractual Services	95,859	84,690	84,000	690
Commodities	5,250	7,564	10,500	(2,936)
Capital Outlay	0	0	0	0
Transfer to Equipment Reserve	18,717	26,000	26,000	0
Total	175,850	176,340	182,145	(5,805)
Dispatch				
Personal Services	220,131	240,476	307,080	(66,604)
Contractual Services	9,177	10,382	18,000	(7,618)
Commodities	2,381	3,394	4,000	(606)
Capital Outlay	5,266	1,481	23,000	(21,519)
Transfer to Equipment Reserve	15,000	15,000	15,000	0
Total	251,955	270,733	367,080	(96,347)

(Continued)

CHEYENNE 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)

(Continued)	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
Jail Care				
Detention - Juveniles	0	980	5,000	(4,020)
Detention - Adults	53,549	35,954	70,000	(34,046)
Total	53,549	36,934	75,000	(38,066)
Grant Administration				
Contractual Services	0	0	9,400	(9,400)
Commodities	0	0	600	(600)
Total	0	0	10,000	(10,000)
Employee Benefits				
Social Security	155,208	163,161	172,043	(8,882)
Health Insurance	807,027	818,560	921,400	(102,840)
Retirement	180,193	195,963	187,500	8,463
Life Insurance	4,342	4,173	5,000	(827)
Workers Compensation	33,820	22,671	49,700	(27,029)
Unemployment	2,062	4,206	5,000	(794)
Miscellaneous	0	0	2,000	(2,000)
Total	1,182,652	1,208,734	1,342,643	(133,909)
Clerk of the Court				
Contractual	12,082	14,529	25,000	(10,471)
Total	12,082	14,529	25,000	(10,471)
Courthouse General				
Contractual Services	195,244	159,783	154,442	5,341
Commodities	516	5,169	96,000	(90,831)
Capital Outlay	13,440	137,199	195,616	(58,417)
Total	209,200	302,151	446,058	(143,907)
Home for the Aged				
Contractual Services	300,047	329,238	387,537	(58,299)
Commodities	55	436	0	436
Transfer to Home for the Aged Multi-Year Capital Improvement	69,609	57,863	0	57,863
Total	369,711	387,537	387,537	0

(Continued)

CHEYENNE 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)

(Continued)	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
Appropriations				
Health Department - Contracted	11,000	11,000	11,000	0
Health Officer	1,200	1,200	1,200	0
Autopsy Expenses	0	0	2,500	(2,500)
Bird City Senior Center	3,400	3,400	3,400	0
St. Francis Senior Center	8,000	8,000	8,000	0
NWKS Council on Aging	5,500	5,500	5,500	0
Airport Board	22,500	22,500	22,500	0
Airport-Personal Services	0	0	20,000	(20,000)
NWKS Juvenile Services	0	0	2,000	(2,000)
NW Environmental Protection	2,444	4,887	5,000	(113)
Fair Board	25,000	25,000	25,000	0
Historical Society	4,780	4,780	4,780	0
Mental Health	6,360	17,304	17,304	0
Mental Retardation	8,480	8,480	8,480	0
Conservation District	25,000	25,000	25,000	0
Western Kansas Child Advocacy	4,000	4,000	4,000	0
NWKS Domestic & Sexual Violence	1,500	1,500	1,500	0
NWKS Planning & Development	3,081	3,081	3,000	81
Economic Development	32,000	32,000	32,000	0
Land & Sky Scenic Byway	2,679	2,679	2,679	0
Total	166,924	180,311	204,843	(24,532)
Other				
Recycling	19,540	13,731	22,000	(8,269)
Repayment of Fees Received	29,875	11,120	17,000	(5,880)
Other	32,632	34,730	44,840	(10,110)
RCND	0	500	500	0
ROZ Payment	1,500	0	5,000	(5,000)
Capital Projects Reserve	0	0	520,375	(520,375)
Transfer to Public Transit Fund	25,500	47,840	47,840	0
Transfer to Airport Multi-Year Capital Improvement	30,000	30,000	30,000	0
Total Other Expenditures	139,047	137,921	687,555	(549,634)
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	23,520	(23,520)
Total Expenditures	4,376,599	4,504,458	5,999,743	(1,495,285)
Receipts Over (Under) Expenditures	320,338	486,135		
Unencumbered Cash, Beginning	3,195,645	3,515,983		
Unencumbered Cash, Ending	$ **3,515,983**	**4,002,118**		

CHEYENNE 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)

	2022	2023		
Receipts:	Actual	Actual	Budget	Variance Over (Under)
Taxes				
Ad Valorem	$ 1,159,406	1,231,160	1,234,478	(3,318)
Delinquent	23,392	20,575	0	20,575
Motor Vehicle	76,048	75,614	69,199	6,415
Recreational Vehicle	1,466	1,289	1,242	47
16/20M Vehicle	4,073	4,727	4,700	27
Commercial Vehicle	2,205	1,756	1,514	242
Intangible Tax	3,823	4,533	0	4,533
Intergovernmental				
Special City-County Highway	273,882	270,405	285,479	(15,074)
Equalization Aid	4,559	1,830	0	1,830
Miscellaneous	1,492	0	0	0
Diesel Tax Refund	8,057	23,417	0	23,417
Reimbursed Expenses	109	11,323	0	11,323
Total Receipts	1,558,512	1,646,629	**1,596,612**	**50,017**
Expenditures:				
Personal Services	612,272	650,775	689,000	(38,225)
Contractual Services	51,627	42,151	57,100	(14,949)
Commodities	508,814	540,492	446,850	93,642
Capital Outlay	20,911	29,557	18,500	11,057
Transfer to Special Machinery & Equipment	130,555	130,555	130,555	0
Transfer to Special Road Improvement	337,150	215,000	337,150	(122,150)
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	11,323	(11,323)
Total Expenditures	1,661,329	1,608,530	**1,690,478**	**(81,948)**
Receipts Over (Under) Expenditures	(102,817)	38,099		
Unencumbered Cash, Beginning	239,252	136,435		
Unencumbered Cash, Ending	$ **136,435**	**174,534**		

CHEYENNE COUNTY, KANSAS
BRIDGE BUILDING 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)

	2022	2023		
Receipts:	Actual	Actual	Budget	Variance Over (Under)
Taxes				
Delinquent	$ 35	0	0	0
Road and Bridge Reimbursement	0	0	0	0
Total Receipts	35	0	**0**	**0**
Expenditures:				
Contractual Services	0	38	0	38
Commodities	0	0	0	0
Total Expenditures	0	38	**0**	**38**
Receipts Over (Under) Expenditures	35	(38)		
Unencumbered Cash, Beginning	3	38		
Unencumbered Cash, Ending	$ **38**	**0**		

CHEYENNE 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)

		2022	2023		
		Actual	Actual	Budget	Variance Over (Under)
Receipts:					
Taxes					
Ad Valorem	$	89,745	93,356	93,608	(252)
Delinquent		1,635	1,598	0	1,598
Motor Vehicle		5,916	5,850	5,354	496
Recreational Vehicle		114	100	96	4
16/20M Vehicle		384	366	364	2
Commercial Vehicle		178	136	117	19
Reimbursed Expenses		14,211	24,527	5,977	18,550
Total Receipts		112,183	125,933	**105,516**	**20,417**
Expenditures:					
Personal Services		38,127	41,613	50,000	(8,387)
Contractual Services		3,583	13,972	6,000	7,972
Commodities		14,732	33,660	45,000	(11,340)
Capital Outlay		0	5,000	6,000	(1,000)
Transfer to Noxious Weed Capital Outlay		55,358	31,305	0	31,305
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses		0	0	18,550	(18,550)
Total Expenditures		111,800	125,550	**125,550**	**0**
Receipts Over (Under) Expenditures		383	383		
Unencumbered Cash, Beginning		1,486	1,869		
Unencumbered Cash, Ending	$	**1,869**	**2,252**		

CHEYENNE COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY 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)

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Reimbursed Expense	$ 0	0	0	0
Transfer from Noxious Weed	55,358	31,305	0	31,305
Total Receipts	55,358	31,305	**0**	**31,305**
Expenditures:				
Capital Outlay	0	37,500	**39,865**	**(2,365)**
Receipts Over (Under) Expenditures	55,358	(6,195)		
Unencumbered Cash, Beginning	73,350	128,708		
Unencumbered Cash, Ending	$ **128,708**	**122,513**		

CHEYENNE COUNTY, KANSAS
PRAIRIE DOG 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)

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Charge for Services	$ 3,297	5,243	0	5,243
Total Receipts	3,297	5,243	**0**	**5,243**
Expenditures:				
Personal Services	0	0	3,000	(3,000)
Contractual Services	38	0	600	(600)
Commodities	0	3,600	5,613	(2,013)
Capital Outlay	0	5,000	0	5,000
Total Expenditures	38	8,600	**9,213**	**(613)**
Receipts Over (Under) Expenditures	3,259	(3,357)		
Unencumbered Cash, Beginning	15,831	19,090		
Unencumbered Cash, Ending	$ **19,090**	**15,733**		

CHEYENNE 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)

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Liquor Tax	$ 6,829	7,517	**2,750**	**4,767**
Expenditures:				
Contractual Services	0	0	**6,600**	**(6,600)**
Receipts Over (Under) Expenditures	6,829	7,517		
Unencumbered Cash, Beginning	8,383	15,212		
Unencumbered Cash, Ending	$ **15,212**	**22,729**		

CHEYENNE 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)

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Liquor Tax	$ 1,855	2,393	**550**	**1,843**
Expenditures:				
Appropriation	0	10,000	**4,660**	**5,340**
Receipts Over (Under) Expenditures	1,855	(7,607)		
Unencumbered Cash, Beginning	8,220	10,075		
Unencumbered Cash, Ending	$ **10,075**	**2,468**		

CHEYENNE COUNTY, KANSAS

E 911 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)

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
911 Tax	$ 60,266	60,259	60,000	259
Interest on Idle Funds	3,342	10,124	0	10,124
Reimbursed Expense	0	289	0	289
Total Receipts	63,608	70,672	**60,000**	**10,672**
Expenditures:				
Emergency Telephone Service	59,214	56,108	**180,636**	**(124,528)**
Receipts Over (Under) Expenditures	4,394	14,564		
Unencumbered Cash, Beginning	205,350	209,744		
Unencumbered Cash, Ending	$ **209,744**	**224,308**		

CHEYENNE COUNTY, KANSAS

HOSPITAL 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)

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	$ 358,977	372,684	387,537	(14,853)
Delinquent	7,049	6,456	0	6,456
Motor Vehicle	23,670	23,401	21,417	1,984
Recreational Vehicle	456	399	384	15
16/20M Vehicle	1,541	1,463	1,455	8
Commercial Vehicle	714	544	468	76
Sales Tax	494,470	486,433	500,000	(13,567)
Total Receipts	886,877	891,380	**911,261**	**(19,881)**
Expenditures:				
Appropriation	392,407	404,947	411,261	(6,314)
Sales Tax	494,470	486,433	500,000	(13,567)
Total Expenditures	886,877	891,380	**911,261**	**(19,881)**
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	$ **0**	**0**		

CHEYENNE COUNTY, KANSAS
RURAL FIRE DISTRICT 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)

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	$ 134,233	133,403	174,540	(41,137)
Delinquent	1,842	1,679	3,271	(1,592)
Motor Vehicle	5,858	6,011	5,129	882
16/20M Vehicle	563	553	116	437
Recreational Vehicle	131	115	529	(414)
Commercial Vehicle	214	178	141	37
Miscellaneous	0	3,937	0	3,937
Total Receipts	142,841	145,876	**183,726**	**(37,850)**
Expenditures:				
Personal Services	17,791	11,500	45,000	(33,500)
Contractual Services	19,860	22,132	41,710	(19,578)
Commodities	11,678	7,169	42,710	(35,541)
Capital Outlay	6,461	0	20,000	(20,000)
Transfer to Special Fire Equipment	25,000	25,000	25,000	0
Total Expenditures	80,790	65,801	**174,420**	**(108,619)**
Receipts Over (Under) Expenditures	62,051	80,075		
Unencumbered Cash, Beginning	5,623	67,674		
Unencumbered Cash, Ending	$ **67,674**	**147,749**		

CHEYENNE COUNTY, KANSAS
PBC HOME FOR AGED
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)

		2022	2023		
		Actual	Actual	Budget	Variance Over (Under)
Receipts:					
Taxes					
Ad Valorem	$	358,977	372,684	387,537	(14,853)
Delinquent		5,993	6,300	0	6,300
Motor Vehicle Tax		23,664	23,401	21,417	1,984
Recreational Vehicle Tax		457	399	384	15
16/20 M Vehicle Tax		1,541	1,463	1,455	8
Commercial Vehicle Tax		714	544	468	76
Total Receipts		391,346	404,791	**411,261**	**(6,470)**
Expenditures:					
Contractual Services		0	0	485,753	(485,753)
Lease Payments to Public Building Commission		246,922	246,922	246,922	0
Total Expenditures		246,922	246,922	**732,675**	**(485,753)**
Receipts Over (Under) Expenditures		144,424	157,869		
Unencumbered Cash, Beginning		373,629	518,053		
Unencumbered Cash, Ending	$	**518,053**	**675,922**		

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Special Machinery	Special Road Improvement	Multi-Year Capital Improvement	Special Fire Equipment	County Equipment Reserve
Receipts:					
Reimbursed Expense	$ 0	45,149	0	0	10,000
Sale of Equipment	0	0	0	0	2,500
Transfer from Road & Bridge	130,555	215,000	0	0	0
Transfer from General	0	0	0	0	189,300
Transfer from Rural Fire District	0	0	0	25,000	0
Total Receipts	130,555	260,149	0	25,000	201,800
Expenditures:					
Commodities	0	24,720	0	0	0
Capital Outlay	80,051	170,602	0	101,172	131,639
Total Expenditures	80,051	195,322	0	101,172	131,639
Receipts Over (Under) Expenditures	50,504	64,827	0	(76,172)	70,161
Unencumbered Cash, Beginning	233,584	1,643,497	577,198	588,474	2,299,646
Unencumbered Cash, Ending	$ **284,088**	**1,708,324**	**577,198**	**512,302**	**2,369,807**

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Prosecuting Attorney's Training	Prosecuting Attorney's Diversion	County Attorney's Bad Check	Offender Fees	VIN Inspection
Receipts:					
District Court Fees	$ 195	2,219	0	0	0
Administrative Fees	0	0	0	923	6,440
Total Receipts	195	2,219	0	923	6,440
Expenditures:					
Contractual Services	545	0	1,321	0	0
Commodities	0	0	0	0	900
Total Expenditures	545	0	1,321	0	900
Receipts Over (Under) Expenditures	(350)	2,219	(1,321)	923	5,540
Unencumbered Cash, Beginning	1,127	16,409	4,197	7,438	8,681
Unencumbered Cash, Ending	$ **777**	**18,628**	**2,876**	**8,361**	**14,221**

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology	Motor Vehicle Fund	Oil & Gas Valuation Depletion Fund
Receipts:					
Technology Fees	$ 5,670	1,418	1,418	0	0
Motor Vehicle Fees	0	0	0	29,805	0
Total Receipts	5,670	1,418	1,418	29,805	0
Expenditures:					
Personal Services	0	0	0	8,649	0
Contractual Services	0	0	0	8,450	0
Commodities	1,690	0	0	705	0
Capital Outlay	0	3,626	0	0	0
Transfer to General Fund	0	0	0	12,719	0
Total Expenditures	1,690	3,626	0	30,523	0
Receipts Over (Under) Expenditures	3,980	(2,208)	1,418	(718)	0
Unencumbered Cash, Beginning	11,020	10,079	13,179	12,719	118,009
Unencumbered Cash, Ending	$ **15,000**	**7,871**	**14,597**	**12,001**	**118,009**

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Landfill Closure Trust Fund	EMS Building	County Health Administator	Community Contribution	Domestic Violence
Receipts:					
Contributions	$ 67,682	0	0	0	0
Interest on Idle Funds	10,526	0	0	0	0
Miscellaneous	0	0	0	200	135
Reimbursed Expenses	0	10,500	0	0	0
Total Receipts	78,208	10,500	0	200	135
Expenditures:					
Personal Services	0	0	0	0	0
Contractual Services	0	13,340	0	0	0
Commodities	0	388	0	0	0
Reimbursement of General	0	0	41,069	0	0
Total Expenditures	0	13,728	41,069	0	0
Receipts Over (Under) Expenditures	78,208	(3,228)	(41,069)	200	135
Unencumbered Cash, Beginning	638,236	22,807	41,069	150	0
Unencumbered Cash, Ending	$ **716,444**	**19,579**	**0**	**350**	**135**

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Home for the Aged Multi-Year Capital Improvement	Airport Multi-Year Capital Improvement	Grants	Health Grants	ARPA Grant
Receipts:					
Federal Aid	$ 0	20,340	0	0	0
State Aid	0	76,579	0	0	0
County Match	0	0	55,138	0	0
Grants	0	0	0	83,376	0
Insurance Claim	161,255	0	0	0	0
Transfer from General	57,863	30,000	0	0	0
Total Receipts	219,118	126,919	55,138	83,376	0
Expenditures:					
Contractual Services	0	107,688	0	0	0
Capital Outlay	99,399	0	0	0	82,176
Grant Expenses-County	0	0	58,563	83,752	0
Total Expenditures	99,399	107,688	58,563	83,752	82,176
Receipts Over (Under) Expenditures	119,719	19,231	(3,425)	(376)	(82,176)
Unencumbered Cash, Beginning	620,646	196,755	17,674	376	516,091
Unencumbered Cash, Ending	$ **740,365**	**215,986**	**14,249**	**0**	**433,915**

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	CPR	Special Law Enforcement Trust	Equitable Sharing Federal	Public Transit
Receipts:				
Forfeitures	$ 0	1,650	0	0
Fees	2,117	0	0	250
Reimbursed Expenses	0	10,000	0	5,500
Grants	0	0	0	34,039
Donations	0	0	0	55
Interest on Idle Funds	0	597	8	0
Transfer from General	0	0	0	47,840
Total Receipts	2,117	12,247	8	87,684
Expenditures:				
Personal Services	0	0	0	47,251
Contractual Services	0	0	0	7,603
Commodities	726	3,947	0	0
Capital Outlay	0	0	0	0
Total Expenditures	726	3,947	0	54,854
Receipts Over (Under) Expenditures	1,391	8,300	8	32,830
Unencumbered Cash, Beginning	0	261,612	13,557	112,573
Unencumbered Cash, Ending	$ **1,391**	**269,912**	**13,565**	**145,403**

CHEYENNE COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

		Airport Board
Receipts:		
County Appropriations	$	22,500
Rent		300
Reimbursements		8,596
Interest on Idle Funds		157
Total Receipts		31,553
Expenditures:		
Utilities		832
Contractual		762
Capital Outlay		9,520
Repairs and Maintenance		9,895
Miscellaneous		916
Total Expenditures		21,925
Receipts Over (Under) Expenditures		9,628
Unencumbered Cash, Beginning		26,206
Unencumbered Cash, Ending	$	**35,834**

CHEYENNE COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Cheyenne Co Public Building Commission
	PBC Bond & Interest
Receipts:	
Lease Income	$ 246,923
Expenditures:	
Principal	121,954
Interest	124,969
Total Expenditures	246,923
Receipts Over (Under) Expenditures	0
Unencumbered Cash, Beginning	0
Unencumbered Cash, Ending	$ **0**

CHEYENNE COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS:				
Current Tax	$ 7,014,955	9,298,738	9,697,055	6,616,638
NRP	(22)	166,669	166,647	0
Delinquent Personal Property Tax	3,967	2,554	5,475	1,046
Advance Tax	23,818	19,957	22,119	21,656
16/20 M Trucks	22,511	33,501	33,180	22,832
Motor Vehicle Tax	78,498	589,474	577,617	90,355
Recreational Vehicle Tax	1,470	9,667	9,668	1,469
Real Estate Redemptions	50,789	164,142	166,017	48,914
Alcoholic Liquor Tax	0	12,303	12,303	0
Mineral Severance Tax	16,829	33,442	40,395	9,876
Commercial Motor Vehicle Fees	266	12,700	12,691	275
Tax Foreclosure	2,386	387	546	2,227
Total Distributable Funds	7,215,467	10,343,534	10,743,713	6,815,288
STATE FUNDS:				
State Education Building	0	68,568	68,568	0
State Institutions Building	0	34,284	34,284	0
State Sales Tax	118,875	1,290,529	1,257,742	151,662
Heritage Trust	0	2,835	2,835	0
Motor Vehicle License	0	339,599	339,599	0
Motor Vehicle Report - DL	1,010	65	0	1,075
Driver's License	0	7,399	7,399	0
Total State Funds	119,885	1,743,279	1,710,427	152,737
SUBDIVISION FUNDS:				
Cities	0	693,648	693,648	0
Townships	0	0	0	0
School Districts	0	2,800,224	2,800,224	0
Cemeteries	0	54,908	54,908	0
Rural Fire Districts	0	3,385	3,385	0
Sunflower Extension District	0	134,377	134,377	0
Ground Water Special	0	57,227	57,227	0
NW Kansas Library	0	57,786	57,786	0
Total Subdivision Funds	0	3,801,555	3,801,555	0
OTHER AGENCY FUNDS:				
County Treasurer:				
Insufficient Check	(8,476)	11,809	3,724	(391)
Fish and Game Fund	0	830	830	0
Payroll Withholding	0	0	0	0
Unclaimed Funds	472	258	730	0
Maps	0	450	450	0

CHEYENNE COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
OTHER AGENCY FUNDS:				
Register of Deeds	0	54,678	54,678	0
Clerk of the District Court:				
Court Trust	200	8,279	8,279	200
Law Library	2,200	1,440	2,272	1,368
Total Other Agency Funds	(5,604)	77,744	70,963	1,177
Employee Benefit Claims	174,368	249,549	240,335	183,582
Cafeteria Plan	1,898	35,956	37,208	646
Total Agency Funds	$ **7,506,014**	**16,251,617**	**16,604,201**	**7,153,430**