CHEROKEE COUNTY, KANSAS

Independent Auditor's Report
and Financial Statement with
Supplementary Information

For the year ended December 31, 2024

THE MENSE CPA FIRM, LLC
Certified Public Accountants

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The Mense CPA Firm, LLC

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

To the Board of County Commissioners
of Cherokee County, Kansas

INDEPENDENT AUDITOR'S REPORT

Disclaimer of Opinion

We were engaged to audit the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Cherokee County, Kansas, the "Municipal Financial Reporting Entity", as of and for the year ended December 31, 2024 and the related notes to the financial statement.

We do not express an opinion on the accompanying financial statement of Cherokee County, Kansas. Because of the significance of the matters described in the "Basis for Disclaimer of Opinion on Regulatory Basis of Accounting" section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statement.

Basis for Disclaimer of Opinion on Regulatory Basis of Accounting

Bank account statements were not reconciled to the general ledger. In addition, receipts, expenditures and unencumbered cash records were not sufficiently maintained with supporting data. We did not receive a Representation Letter from Management. As a result of these matters, we were not able to determine whether adjustments might be necessary or whether the receipts, expenditures and unencumbered cash balances are accurate.

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.

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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 Cherokee County, Kansas'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 responsibility is to conduct an audit of Cherokee County, Kansas's financial statement in accordance with auditing standards generally accepted in the United States of America and to issue an auditor's report. However, because of the matters described in the "Basis for Disclaimer of Opinion on Regulatory Basis of Accounting", section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statement.

We are required to independent of Cherokee County, Kansas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

Other Matters

Supplementary Information

We were engaged 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 schedule of regulatory basis receipts and disbursements – agency funds, (Schedules 1, 2 and 3 as listed in the table of contents) are presented for the purpose of additional analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. Because of the significance of the matters discussed in the "Basis for Disclaimer of Opinion on Regulatory Basis of Accounting" paragraph, it is inappropriate to, and we do not, express an opinion on the supplementary information referred to above.



The Mense CPA Firm, LLC
Certified Public Accountants

Joplin, Missouri
July 16, 2025

CHEROKEE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

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	$ 974,638	$ -	$ 6,064,334	$ 6,180,246	$ 858,726	$ 233,636	$ 1,092,362
Special Purpose							
Road and Bridge	1,808,247	-	3,375,261	4,191,851	991,657	31,224	1,022,881
Appraisal	120,618	-	325,292	313,860	132,050	8,945	140,995
Health	670,334	-	375,589	447,528	598,395	7,278	605,673
Election	69,357	-	265,006	197,288	137,075	3,579	140,654
Noxious Weed	29,929	-	128,946	83,014	75,861	129	75,990
Extension Council	18,751	-	287,248	277,676	28,323	-	28,323
Soil Conservation	2,122	-	25,680	25,000	2,802	-	2,802
Fair	1,043	-	16,458	16,000	1,501	-	1,501
Emergency Medical Services	48,362	-	7,343	47,581	8,124	-	8,124
Elderly Services	10,770	-	45,502	36,965	19,307	899	20,206
Mental Health	9,348	-	129,539	125,457	13,430	-	13,430
Mental Retardation	9,604	-	114,438	111,157	12,885	-	12,885
Employee Benefits	1,442,668	-	2,917,455	3,372,479	987,644	1,750	989,394
Special Bridge Fund	246,258	-	245,270	54,591	436,937	379	437,316
Special Parks and Recreation	13,256	-	3,417	1,750	14,923	-	14,923
Special Alcohol	(2,432)	-	22,133	21,528	(1,827)	-	(1,827)
Tourism and Convention Promotion	-	-	5,751	5,751	-	-	-
Law Enforcement VIN Fee	14,328	-	21,280	40,544	(4,936)	-	(4,936)
Emergency Telephone Tax	40,464	-	175,550	216,813	(799)	2,715	1,916
Prosecuting Attorney Training	6,476	-	1,830	2,267	6,039	-	6,039
County Attorney Special Law Enforcement	629	-	-	-	629	-	629
SPIDER Program	7,806	-	8,880	-	16,686	-	16,686
One-Half Cent Sales Tax	1,427,834	-	958,527	602,418	1,783,943	-	1,783,943
Attorney Application Fee	15,022	-	6,430	6,016	15,436	-	15,436
Opioid Settlement	50,918	-	55,803	-	106,721	-	106,721
Out-District Tuition	3	-	-	-	3	-	3
Equipment Reserve	1,667,408	-	-	3,187	1,664,221	-	1,664,221
Technology Reserve	40,043	-	-	63,585	(23,542)	-	(23,542)
Drug Forfeiture	12,832	-	-	-	12,832	-	12,832
County Attorney Forfeiture	1,255	-	840	-	2,095	-	2,095
Register of Deeds Technology	61,853	-	22,673	21,325	63,201	1,258	64,459
County Treasurers Technology	27,596	-	5,659	11,004	22,251	-	22,251
County Clerks Technology	26,062	-	5,659	198	31,523	-	31,523

CHEROKEE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

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 (Continued):							
Special Purpose (Continued)							
Special Liability	$ 33	$ -	$ -	$ -	$ 33	$ -	$ 33
County Building	6	-	-	-	6	-	6
Special Highway Improvement	1,264	-	-	-	1,264	-	1,264
Special Road Machinery	558,916	-	719,113	-	1,278,029	-	1,278,029
Law Library	55,371	-	12,886	8,040	60,217	-	60,217
Electronic Monitoring	910	-	-	-	910	-	910
Bad Check Fee	89	-	-	-	89	-	89
Coronavirus SLFRF	1,837,028	-	-	1,410,198	426,830	820,850	1,247,680
	$ 11,327,019	$ -	$ 16,349,792	$ 17,895,317	$ 9,781,494	$ 1,112,642	$ 10,894,136
Related Municipal Entity							
Sewer District No. 1	207,848	-	261,046	196,260	272,634	1,364	273,998
Total Reporting Entity (Excluding Agency Funds)	$ 11,534,867	$ -	$ 16,610,838	$ 18,091,577	$ 10,054,128	$ 1,114,006	$ 11,168,134
Composition of Cash							
Cash on Hand							$ 1,598
Checking Accounts							24,482,130
Certificates of Deposit							3,450,318
Investments							6
Related Municipal Entity							273,998
Total Cash							$ 28,208,050
Agency Funds per Schedule 3							(17,039,916)
Total Reporting Entity (Excluding Agency Funds)							$ 11,168,134

See notes to the financial statement.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

I.A. MUNICIPAL FINANCIAL REPORTING ENTITY

Cherokee County, Kansas (the "County") is a municipal corporation governed by an elected three member commission. This regulatory basis financial statement presents Cherokee County (the municipality) and selected related municipal entities because they were established to benefit the County and/or its constituents.

The related municipal entity section of this financial statement includes the financial data of the related municipal entities. The related municipal entities are reported separately to emphasize that they are legally separate from the County.

Included Related Municipal Entity

Sewer District No. 1. The District is a separate entity created by state statutes. The governing body of Cherokee County, which created the district, also serves as the districts' governing body.

Excluded Related Municipal Entities

Cherokee County Extension Council. The Cherokee County Extension Council provides services in such areas as agriculture, home economics and 4-H Club, to all persons in the County. The Council is governed by an elected executive board. The County annually levies taxes for the support of the Council.

Juvenile Detention Facility. Southeast Kansas Regional Juvenile Detention Center is a jointly governed organization between eleven counties in southeast Kansas created under an interlocal agreement. Southeast Kansas Regional Juvenile Detention Center is governed by a board appointed by the participating parties. Southeast Kansas Regional Juvenile Detention Center was established to operate a juvenile correctional facility located in Girard, Kansas. The primary source of funding for Southeast Kansas Regional Juvenile Detention Center is from the participating parties with additional support from grants. Cherokee County has no equity interest nor does the County materially contribute to the continued existence of Southeast Kansas Regional Juvenile Detention Center.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.B. REGULATORY BASIS FUND TYPES

The accounts of the County are organized into funds each of which is considered to be a separate accounting entity. The operations of each fund are summarized by providing a separate set of self-balancing accounts. The following funds are used by the County:

General Fund – the main 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 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.

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.)

I.C. 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 Guides* (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 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, 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.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.D. 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 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 municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did 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 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. 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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.D. BUDGETARY INFORMATION (CONTINUED)

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 the 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 projects funds, trust funds, federal and state grants, permanent funds, and certain special purpose funds as noted in the presentation of the appropriate Schedule 2.

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.

I.E. ASSETS AND LIABILITIES

I.E.1. Cash and Investments

The County Treasurer pools cash and investments of various funds to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating needs. Cash in excess of current needs is invested in time deposits. Additional cash and investment information is presented in Note III.A.

I.E.2. Compensated Absences

The County's policy regarding vacation and sick pay provide employees a maximum of six weeks' vacation after 30 years of employment and sick leave accumulation at one day per month with an unlimited accumulation. No vacation days are carried forward. Sick leave is carried forward at a maximum of 720 hours at December 31st. The Employee is paid for their sick leave in excess of 720 hours at December 31st. Employees are paid for their sick leave upon retirement if certain requirements are met.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.F. RECEIPTS AND EXPENDITURES

I.F.1. Sales Tax

Cherokee County levies a one and one-half percent (1 ½%) sales tax on taxable sales within the County. The tax is collected by the Kansas Department of Revenue and remitted to the County. One percent is recorded in the general fund to provide County services. One-half percent (1/2%) is recorded in a special purpose fund and is restricted and to be used to finance ambulance services, renovate and maintain County buildings and facilities and other projects within the County deemed necessary by the Governing Body.

I.F.2. Property Tax

Property taxes are an enforceable lien on property as of January 1. Taxes are levied on November 1 and are due and payable one-half on December 20th and one-half on May 10th the ensuing year. Unpaid taxes become delinquent after the due dates.

The assessed valuation of tangible property for the calendar year 2024 for purposes of taxation was $239,350,168.

The tax levy per $100.00 of assessed valuation of tangible property for the calendar year was $3.14. The levy is composed of the sum of the legal tax levies for all funds with authorized levies.

The County bills and collects its own property taxes. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state Statutes.

It is not practicable to apportion taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

I.F.3. Reimbursements

Cherokee County, Kansas records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparison, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

II.A. COMPLIANCE WITH STATE STATUTES

Expenditures were made in excess of available cash monies in the Special Alcohol, Law Enforcement VIN Fee and Technology Reserve Funds. (K.S.A. 10-1113)

The County Clerk does not maintain records of each fund's indebtedness. (K.S.A. 10-1117)

The Road and Bridge, Special Alcohol, Law Enforcement VIN Fee, and Emergency Telephone Tax Funds expenditures exceeded the budget. (K.S.A. 79-2935)

The County Attorney does not give approval of claims presented for payment. (K.S.A. 19-716)

III. DETAILED NOTES ON FUNDS AND ACCOUNTS

III. A. DEPOSITS AND INVESTMENTS

As of December 31, 2024 the County had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (in Years) Less than 1	Rating U.S.
Federated Government Obligations Fund #395	$ 6	$ 6	N/A

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 and its' related municipal entities 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.

III. DETAILED NOTES ON FUNDS AND ACCOUNTS (CONTINUED)

III. A. DEPOSITS AND INVESTMENTS (CONTINUED)

Concentration of Credit Risk - State statutes place no limit on the amount the Municipality may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The Municipality's allocation of investments as of December 31, 2024, is as follows:

Investments	Percentage of Investments
Federated Government Obligations Fund #395	100%

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 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 "peak periods". All deposits were legally secured at December 31, 2024.

At December 31, 2024, the County's carrying amount of deposits was $28,206,446 and the bank balance was $28,621,955. 95% of the bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $1,129,183 was covered by federal depository insurance, $13,492,772 was covered by securities pledged by the financial institutions and held by the pledging financial institutions' agents in the County's name and the balance was secured by an Irrevocable Letter of Credit pledged by Federal Home Loan Bank of Topeka in the aggregate amount of $14,000,000.

IV. LONG-TERM DEBT

Changes in long-term debt for Cherokee County for the year ended December 31, 2024, 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
Finance Leases:									
Motor Graders	5.00%	6-20-2023	$ 2,697,050	6-20-2027	$ 2,208,969	$ -	$ 512,493	$ 1,696,476	$ 110,488
2024 Kenworth	6.99%	11-30-2023	$ 357,866	1-15-1930	357,866	-	59,402	298,464	3,196
Total Finance Leases					$ 2,566,835	$ -	$ 571,895	$ 1,994,940	$ 113,684
Related Municipal Entity:									
Certificates of Participation Series 2017	3.75%	3-30-2017	$ 535,000	6-01-2027	$ 135,000	$ -	$ 53,000	$ 82,000	$ 5,444
KDHE Loan - Sewer District No. 1	2.61%	7-26-2010	$ 284,469	3-01-2033	129,186	-	12,149	117,037	3,293
Total Related Municipal Entity					$ 264,186	$ -	$ 65,149	$ 199,037	$ 8,737
Totals					$ 2,831,021	$ -	$ 637,044	$ 2,193,977	$ 122,421

IV. LONG-TERM DEBT (CONTINUED)

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

	Year						
Principal	2025	2026	2027	2028	2029	2030-2033	Total
Finance Leases	$ 579,861	$ 609,694	$ 641,078	$ 51,112	$ 54,685	$ 58,510	$ 1,994,940
Certificates of Participation	53,000	29,000	-	-	-	-	82,000
KDHE Loan	12,469	12,795	13,132	13,477	13,831	51,333	117,037
Total Principal	$ 645,330	$ 651,489	$ 654,210	$ 64,589	$ 68,516	$ 109,843	$ 2,193,977
Interest							
Finance Leases	$ 105,718	$ 75,885	$ 44,501	$ 11,486	$ 7,913	$ 4,089	$ 249,592
Certificates of Participation	2,081	544	-	-	-	-	2,625
KDHE Loan	2,973	2,647	2,310	1,965	1,611	2,714	14,220
Total Interest	$ 5,054	$ 3,191	$ 2,310	$ 1,965	$ 1,611	$ 2,714	$ 16,845
Total Principal and Interest	$ 8,027	$ 5,838	$ 4,620	$ 3,930	$ 3,222	$ 5,428	$ 31,065

V. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Road and Bridge Fund	Special Road Machinery Fund	K.S.A. 68-141g	$ 719,113

VI. PENSION PLAN

Plan description

Cherokee 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 publically available financial report that includes financial statements and required supplementary information. KPERS's 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, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and 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 positon on or after July 1, 2009 and KPERS 3 members were first employed in a covered positon 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. K.S.A. 74-4975 establishes KP&F member employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

VI. PENSION PLAN (CONTINUED)

Contributions (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 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from Cherokee County, Kansas were $403,289 for KPERS and $311,479 for KP&F for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, Cherokee County, Kansas's proportionate share of the collective net pension liability reported by KPERS was $3,898,046 and $2,694,931 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. Cherokee County, Kansas's proportion of the net pension liability was based on the ratio of Cherokee County, Kansas'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.

VII. RISK MANAGEMENT

Cherokee County, Kansas 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 general liability 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 Multi-Line Pool (KCAMP) and the Kansas Workers' Risk Cooperative for Counties (KWORC), public entity risk pools currently operating as common risk management and insurance programs for participating members.

VII. RISK MANAGEMENT (CONTINUED)

The County pays an annual premium to KCAMP for its general insurance coverage. The agreement for formation of the Kansas County Association Multi-Line Pool provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of stated amounts for each insured event. The County also participates in the Kansas Workers' Risk Cooperative for Counties (KWORC), a public entity risk pool which generates as a common risk management and insurance program for members. The County pays an annual premium to KWORC for workers' compensation coverage. Additional premiums maybe due if total claims for the pools are different than what have been anticipated by KCAMP and KWORC management.

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.

VIII. 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 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.

IX. SELF-INSURANCE PROGRAM

Cherokee County, Kansas has established a self-insured health plan for all its employees. Cherokee County, Kansas has purchased stop-loss insurance in order to limit its exposure, which will reimburse Cherokee County, Kansas for individual claims in excess of $35,000 annually or aggregate claims exceeding $1,000,000 annually.

X. LITIGATION

The County is party to various legal proceedings which normally occur in governmental operations. While the outcome of such proceedings cannot be predicted, due to insurance maintained by the County, the County feels that any settlement or judgment not covered by insurance would not have a material adverse effect on the financial condition of the County.

XI. GRANT PROGRAM INVOLVEMENT

In the normal course of operations, the County participates in various federal or state grant/loan programs from year to year. The grant/loan programs are often subject to additional audits by agents of the granting or loaning agency, the purpose of which is to ensure compliance with the specific conditions of the grant or loan. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

XII. NEIGHBORHOOD REVITALIZATION PROGRAM

The County approved a Neighborhood Revitalization Program (NRP). Applicants must meet criteria of the program and apply for rebate during the program period.

Property taxes rebated under the NRP during 2024 were $101,316.

XIII. 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.

REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION

CHEROKEE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds:					
General Fund	$ 6,351,949	$ 330,775	$ 6,682,724	$ 6,180,246	$ (502,478)
Special Purpose Funds					
Road and Bridge	3,685,450	-	3,685,450	4,191,851	506,401
Appraisal	349,700	-	349,700	313,860	(35,840)
Health	676,042	-	676,042	447,528	(228,514)
Election	219,650	-	219,650	197,288	(22,362)
Noxious Weed	99,600	-	99,600	83,014	(16,586)
Extension Council	277,676	-	277,676	277,676	-
Soil Conservation	25,000	-	25,000	25,000	-
Fair	16,000	-	16,000	16,000	-
Emergency Medical Services	47,581	-	47,581	47,581	-
Elderly Services	52,000	-	52,000	36,965	(15,035)
Mental Health	125,457	-	125,457	125,457	-
Mental Retardation	111,157	-	111,157	111,157	-
Employee Benefits	3,700,000	-	3,700,000	3,372,479	(327,521)
Special Parks and Recreation	6,000	-	6,000	1,750	(4,250)
Special Alcohol	15,495	-	15,495	21,528	6,033
Tourism and Promotion	7,750	-	7,750	5,751	(1,999)
Law Enforcement VIN Fee	34,102	-	34,102	40,544	6,442
Emergency Telephone Tax	204,293	-	204,293	216,813	12,520
Prosecuting Attorney Training	5,028	-	5,028	2,267	(2,761)
County Attorney Special Law Enforcement	629	-	629	-	(629)
Spider Program	8,500	-	8,500	-	(8,500)
One-Half Cent Sales Tax	602,419	-	602,419	602,418	(1)
Attorney Application Fee	18,776	-	18,776	6,016	(12,760)
Opioid Settlement	3,681	-	3,681	-	(3,681)
Related Municipal Entity					
Sewer District No. 1	181,411	-	181,411	196,260	14,849

CHEROKEE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 1,644,661	$ 1,585,051	$ 59,610
Delinquent Tax	72,365	50,000	22,365
Motor Vehicle Tax	225,410	204,014	21,396
Recreational Vehicle Tax	4,434	3,096	1,338
16/20 M. Vehicle Tax	13,665	12,813	852
KCOVRS Tax	4,397	2,392	2,005
Watercraft Tax	-	1,408	(1,408)
Rental Excise Tax	7	75	(68)
Neighborhood Revitalization Rebate	(26,808)	(28,967)	2,159
Sales Tax	1,917,055	2,097,245	(180,190)
Charges for Services	142,500	80,000	62,500
Local Alcoholic Liquor Fund	3,417	3,321	96
Licenses, Permits and Fees	328,177	300,000	28,177
Inmate Housing	134,896	475,000	(340,104)
Grants	330,775	-	330,775
Expanded Lottery Receipts	394,239	-	394,239
Rents	-	400,000	(400,000)
Interest	331,827	250,000	81,827
Tax Sale	336,678	-	336,678
Other	206,639	75,000	131,639
Total Receipts	$ 6,064,334	$ 5,510,448	$ 553,886
Expenditures:			
Commission	$ 87,460	$ 96,300	$ (8,840)
Clerk	116,763	161,650	(44,887)
Treasurer	268,997	357,150	(88,153)
Tax Sale	336,678	-	336,678
Attorney	358,121	434,520	(76,399)
Register of Deeds	116,475	121,040	(4,565)
Sheriff and Jail	3,842,469	3,181,849	660,620
District Court	243,507	258,500	(14,993)
Courthouse	315,779	436,420	(120,641)
Emergency Preparedness	67,084	74,200	(7,116)
Human Resources	52,054	53,200	(1,146)
Recreation	150	4,000	(3,850)
Data Processing	99,433	117,500	(18,067)
Jury Costs	8,457	10,000	(1,543)
Juvenile Detention	73,182	96,100	(22,918)
Genealogy Society	8,000	8,000	-
GIS Programming	25,000	25,000	-
County Counselor	70,000	70,000	-
Economic Development	55,000	55,000	-
Rural Opportunity Zone	-	1,500	(1,500)
Election Equipment Lease	21,237	25,000	(3,763)
Solid Waste Recycling	14,400	23,520	(9,120)
Operating Transfers	-	741,500	(741,500)
Adjustment for Qualifying Budget Credits	-	330,775	(330,775)
Total Expenditures	$ 6,180,246	$ 6,682,724	$ (502,478)
Receipts Over (Under) Expenditures	$ (115,912)		
Unencumbered Cash, Beginning	974,638		
Unencumbered Cash, Ending	$ 858,726		

CHEROKEE COUNTY, KANSAS
Road and Bridge
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 1,785,754	$ 1,721,094	$ 64,660
Delinquent Tax	87,500	60,000	27,500
Motor Vehicle Tax	260,584	229,362	31,222
Recreational Vehicle Tax	5,134	3,481	1,653
16/20 M. Vehicle Tax	17,508	14,405	3,103
KCOVRS Tax	4,969	2,690	2,279
Watercraft Tax	-	1,582	(1,582)
Rental Excise Tax	8	200	(192)
Neighborhood Revitalization Rebate	(29,209)	(31,453)	2,244
Special Highway Aid and County Equalization	852,013	852,870	(857)
State Highway Aid - Connecting Links	119,102	150,000	(30,898)
Sale of Assets	210,465	-	210,465
Interest and Other	61,433	25,000	36,433
Total Receipts	$ 3,375,261	$ 3,029,231	$ 346,030
Expenditures:			
Public works	$ 2,787,159	$ 3,062,469	$ (275,310)
Finance Lease - Motor Gradors	622,981	622,981	-
Finance Lease - 2024 Kenworth	62,598	-	62,598
Operating Transfers	719,113	-	719,113
Total Expenditures	$ 4,191,851	$ 3,685,450	$ 506,401
Receipts Over (Under) Expenditures	$ (816,590)		
Unencumbered Cash, Beginning	1,808,247		
Unencumbered Cash, Ending	$ 991,657		

CHEROKEE COUNTY, KANSAS
Appraisal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 276,250	$ 266,147	$ 10,103
Delinquent Tax	10,460	6,000	4,460
Motor Vehicle Tax	33,092	29,193	3,899
Recreational Vehicle Tax	651	443	208
16/20 M. Vehicle Tax	2,200	1,834	366
KCOVRS Tax	632	342	290
Watercraft Tax	-	201	(201)
Rental Excise Tax	1	20	(19)
Neighborhood Revitalization Rebate	(4,494)	(4,864)	370
Fees	6,500	-	6,500
Total Receipts	$ 325,292	$ 299,316	$ 25,976
Expenditures:			
General Government	$ 313,860	$ 349,700	$ (35,840)
Receipts Over (Under) Expenditures	$ 11,432		
Unencumbered Cash, Beginning	120,618		
Unencumbered Cash, Ending	$ 132,050		

CHEROKEE COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 53,896	$ 15,949	$ 37,947
Delinquent Tax	1,581	3,000	(1,419)
16/20 M. Vehicle Tax	5	-	5
Neighborhood Revitalization Rebate	(863)	(949)	86
Charges for Services	19,020	12,000	7,020
Grants	301,950	-	301,950
Total Receipts	$ 375,589	$ 30,000	$ 345,589
Expenditures:			
Health	$ 447,528	$ 676,042	$ (228,514)
Receipts Over (Under) Expenditures	$ (71,939)		
Unencumbered Cash, Beginning	670,334		
Unencumbered Cash, Ending	$ 598,395		

CHEROKEE COUNTY, KANSAS
Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 210,435	$ 202,681	$ 7,754
Delinquent Tax	4,585	3,500	1,085
Motor Vehicle Tax	11,767	9,793	1,974
Recreational Vehicle Tax	232	149	83
16/20 M. Vehicle Tax	935	615	320
KCOVRS Tax	215	115	100
Watercraft Tax	-	68	(68)
Rental Excise Tax	-	8	(8)
Neighborhood Revitalization Rebate	(3,378)	(3,704)	326
Other	40,215	5,000	35,215
Total Receipts	$ 265,006	$ 218,225	$ 46,781
Expenditures:			
General Government	$ 197,288	$ 219,650	$ (22,362)
Receipts Over (Under) Expenditures	$ 67,718		
Unencumbered Cash, Beginning	69,357		
Unencumbered Cash, Ending	$ 137,075		

CHEROKEE COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 71,595	$ 68,991	$ 2,604
Delinquent Tax	2,134	800	1,334
Motor Vehicle Tax	8,470	8,025	445
Recreational Vehicle Tax	166	122	44
16/20 M. Vehicle Tax	424	504	(80)
KCOVRS Tax	171	94	77
Watercraft Tax	-	55	(55)
Rental Excise Tax	-	3	(3)
Neighborhood Revitalization Rebate	(1,162)	(1,261)	99
Other	47,148	20,000	27,148
Total Receipts	$ 128,946	$ 97,333	$ 31,613
Expenditures:			
Public Works	$ 83,014	$ 99,600	$ (16,586)
Receipts Over (Under) Expenditures	$ 45,932		
Unencumbered Cash, Beginning	29,929		
Unencumbered Cash, Ending	$ 75,861		

CHEROKEE COUNTY, KANSAS
Extension Council Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 251,873	$ -	$ 251,873
Delinquent Tax	8,946	6,000	2,946
Motor Vehicle Tax	27,580	24,219	3,361
Recreational Vehicle Tax	544	368	176
16/20 M. Vehicle Tax	1,864	1,521	343
KCOVRS Tax	526	284	242
Watercraft Tax	-	167	(167)
Rental Excise Tax	1	18	(17)
Neighborhood Revitalization Rebate	(4,086)	(4,436)	350
Total Receipts	$ 287,248	$ 28,141	$ 259,107
Expenditures:			
Appropriations to Extension Council Treasurer	$ 277,676	$ 277,676	$ -
Receipts Over (Under) Expenditures	$ 9,572		
Unencumbered Cash, Beginning	18,751		
Unencumbered Cash, Ending	$ 28,323		

CHEROKEE COUNTY, KANSAS
Soil Conservation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 22,212	$ 21,350	$ 862
Delinquent Tax	886	650	236
Motor Vehicle Tax	2,657	2,302	355
Recreational Vehicle Tax	52	35	17
16/20 M. Vehicle Tax	184	145	39
KCOVRS Tax	50	27	23
Watercraft Tax	-	16	(16)
Neighborhood Revitalization Rebate	(361)	(390)	29
Total Receipts	$ 25,680	$ 24,135	$ 1,545
Expenditures:			
Appropriation to Conservation District Treasurer	$ 25,000	$ 25,000	$ -
Receipts Over (Under) Expenditures	$ 680		
Unencumbered Cash, Beginning	2,122		
Unencumbered Cash, Ending	$ 2,802		

CHEROKEE COUNTY, KANSAS
Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 14,879	$ 14,273	$ 606
Delinquent Tax	425	300	125
Motor Vehicle Tax	1,256	1,085	171
Recreational Vehicle Tax	25	16	9
16/20 M. Vehicle Tax	89	68	21
KCOVRS Tax	24	13	11
Watercraft Tax	-	7	(7)
Rental Excise Tax	-	1	(1)
Neighborhood Revitalization Rebate	(240)	(261)	21
Total Receipts	$ 16,458	$ 15,502	$ 956
Expenditures:			
Appropriation to Fair Treasurer	$ 16,000	$ 16,000	$ -
Receipts Over (Under) Expenditures	$ 458		
Unencumbered Cash, Beginning	1,043		
Unencumbered Cash, Ending	$ 1,501		

CHEROKEE COUNTY, KANSAS
Emergency Medical Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Delinquent Tax	$ 7,343	$ 5,000	$ 2,343
Expenditures:			
Appropriation to Ambulance District Treasurers	$ 47,581	$ 47,581	$ -
Receipts Over (Under) Expenditures	$ (40,238)		
Unencumbered Cash, Beginning	48,362		
Unencumbered Cash, Ending	$ 8,124		

CHEROKEE COUNTY, KANSAS

Elderly Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 39,465	$ 37,968	$ 1,497
Delinquent Tax	1,339	700	639
Motor Vehicle Tax	4,928	4,809	119
Recreational Vehicle Tax	97	73	24
16/20 M. Vehicle Tax	212	302	(90)
KCOVRS Tax	102	56	46
Rental Excise Tax	-	33	(33)
Neighborhood Revitalization Rebate	(641)	(694)	53
Total Receipts	$ 45,502	$ 43,247	$ 2,255
Expenditures:			
Elderly Programs	$ 36,965	$ 52,000	$ (15,035)
Receipts Over (Under) Expenditures	$ 8,537		
Unencumbered Cash, Beginning	10,770		
Unencumbered Cash, Ending	$ 19,307		

CHEROKEE COUNTY, KANSAS

Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 112,354	$ 108,140	$ 4,214
Delinquent Tax	4,345	3,000	1,345
Motor Vehicle Tax	13,260	11,652	1,608
Recreational Vehicle Tax	261	177	84
16/20 M. Vehicle Tax	893	732	161
KCOVRS Tax	253	137	116
Watercraft Tax	-	80	(80)
Rental Excise Tax	-	9	(9)
Neighborhood Revitalization Rebate	(1,827)	(1,976)	149
Total Receipts	$ 129,539	$ 121,951	$ 7,588
Expenditures:			
Public Health	$ 125,457	$ 125,457	$ -
Receipts Over (Under) Expenditures	$ 4,082		
Unencumbered Cash, Beginning	9,348		
Unencumbered Cash, Ending	$ 13,430		

CHEROKEE COUNTY, KANSAS
Mental Retardation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 98,339	$ 94,645	$ 3,694
Delinquent Tax	4,037	2,500	1,537
Motor Vehicle Tax	12,360	10,887	1,473
Recreational Vehicle Tax	243	165	78
16/20 M. Vehicle Tax	824	684	140
KCOVRS Tax	236	128	108
Watercraft Tax	-	75	(75)
Rental Excise Tax	1	8	(7)
Neighborhood Revitalization Rebate	(1,602)	(1,730)	128
Total Receipts	$ 114,438	$ 107,362	$ 7,076
Expenditures:			
Public Health	$ 111,157	$ 111,157	$ -
Receipts Over (Under) Expenditures	$ 3,281		
Unencumbered Cash, Beginning	9,604		
Unencumbered Cash, Ending	$ 12,885		

CHEROKEE COUNTY, KANSAS

Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 2,600,144	$ 2,506,602	$ 93,542
Delinquent Tax	85,724	100,000	(14,276)
Motor Vehicle Tax	163,245	124,596	38,649
Recreational Vehicle Tax	3,239	1,891	1,348
16/20 M. Vehicle Tax	15,836	7,825	8,011
KCOVRS Tax	2,778	1,461	1,317
Watercraft Tax	-	59	(59)
Rental Excise Tax	6	-	6
Neighborhood Revitalization Rebate	(41,869)	(45,808)	3,939
Reimbursements and Other	88,352	-	88,352
Total Receipts	$ 2,917,455	$ 2,696,626	$ 220,829
Expenditures:			
General Government	$ 3,372,479	$ 3,700,000	$ 327,521
Receipts Over (Under) Expenditures	$ (455,024)		
Unencumbered Cash, Beginning	1,442,668		
Unencumbered Cash, Ending	$ 987,644		

CHEROKEE COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Receipts:		
Taxes and Shared Receipts:		
Ad Valorem Property Tax	$	215,644
Delinquent Tax		7,528
Motor Vehicle Tax		23,151
Recreational Vehicle Tax		457
16/20 M. Vehicle Tax		1,544
KCOVERS Tax		442
Neighborhood Revitalization Rebate		(3,496)
Total Receipts	$	245,270
Expenditures:		
Public Works	$	54,591
Receipts Over (Under) Expenditures	$	190,679
Unencumbered Cash, Beginning		246,258
Unencumbered Cash, Ending	$	436,937

CHEROKEE COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Local Alcoholic Liquor Fund	$ 3,417	$ 3,321	$ 96
Expenditures:			
Recreation	$ 1,750	$ 6,000	$ (4,250)
Receipts Over (Under) Expenditures	$ 1,667		
Unencumbered Cash, Beginning	13,256		
Unencumbered Cash, Ending	$ 14,923		

CHEROKEE COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Local Alcoholic Liquor Fund	$ 22,133	$ 15,495	$ 6,638
Expenditures:			
Public Health	$ 21,528	$ 15,495	$ 6,033
Receipts Over (Under) Expenditures	$ 605		
Unencumbered Cash, Beginning	(2,432)		
Unencumbered Cash, Ending	$ (1,827)		

CHEROKEE COUNTY, KANSAS
Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Transient Guest Tax	$ 5,751	$ 8,000	$ (2,249)
Expenditures:			
Tourism and Promotion	$ 5,751	$ 7,750	$ (1,999)
Receipts Over (Under) Expenditures	$ -		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

CHEROKEE COUNTY, KANSAS
Law Enforcement VIN Fee Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 21,280	$ 30,000	$ (8,720)
Expenditures:			
Public Safety	$ 40,544	$ 34,102	$ 6,442
Receipts Over (Under) Expenditures	$ (19,264)		
Unencumbered Cash, Beginning	14,328		
Unencumbered Cash, Ending	$ (4,936)		

CHEROKEE COUNTY, KANSAS
Emergency Telephone Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Telephone Tax	$ 175,531	$ 144,000	$ 31,531
Interest	19	120	(101)
Total Receipts	$ 175,550	$ 144,120	$ 31,430
Expenditures:			
Public Safety	$ 216,813	$ 204,293	$ 12,520
Receipts Over (Under) Expenditures	$ (41,263)		
Unencumbered Cash, Beginning	40,464		
Unencumbered Cash, Ending	$ (799)		

CHEROKEE COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 1,830	$ 2,500	$ (670)
Expenditures:			
Public Safety	$ 2,267	$ 5,028	$ (2,761)
Receipts Over (Under) Expenditures	$ (437)		
Unencumbered Cash, Beginning	6,476		
Unencumbered Cash, Ending	$ 6,039		

CHEROKEE COUNTY, KANSAS
County Attorney Special Law Enforcement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Other	$ -	$ -	$ -
Expenditures:			
Public Safety	$ -	$ 629	$ (629)
Receipts Over (Under) Expenditures	$ -		
Unencumbered Cash, Beginning	629		
Unencumbered Cash, Ending	$ 629		

CHEROKEE COUNTY, KANSAS
SPIDER Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Fees	$ 8,880	$ 8,500	$ 380
Expenditures:			
Public Safety	$ -	$ 8,500	$ (8,500)
Receipts Over (Under) Expenditures	$ 8,880		
Unencumbered Cash, Beginning	7,806		
Unencumbered Cash, Ending	$ 16,686		

CHEROKEE COUNTY, KANSAS
One-Half Cent Sales Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Sales Tax	$ 958,527	$ 1,048,622	$ (90,095)
Expenditures:			
General Government	$ 602,418	$ 602,419	$ (1)
Receipts Over (Under) Expenditures	$ 356,109		
Unencumbered Cash, Beginning	1,427,834		
Unencumbered Cash, Ending	$ 1,783,943		

CHEROKEE COUNTY, KANSAS
Attorney Application Fee Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 6,430	$ 6,000	$ 430
Expenditures:			
Public Safety	$ 6,016	$ 18,776	$ (12,760)
Receipts Over (Under) Expenditures	$ 414		
Unencumbered Cash, Beginning	15,022		
Unencumbered Cash, Ending	$ 15,436		

CHEROKEE COUNTY, KANSAS
Opioid Settlement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Receipts:			
Opioid Settlements	$ 55,803	$ -	$ 55,803
Expenditures:			
General Government	$ -	$ 3,681	$ (3,681)
Receipts Over (Under) Expenditures	$ 55,803		
Unencumbered Cash, Beginning	50,918		
Unencumbered Cash, Ending	$ 106,721		

CHEROKEE COUNTY, KANSAS
Out-District Tuition Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Receipts:	
Delinquent Tax	$ -
Expenditures:	
Operating Transfers	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	3
Unencumbered Cash, Ending	$ 3

CHEROKEE COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Receipts:		
Operating Transfers	$	-
Expenditures:		
Equipment	$	3,187
Receipts Over (Under) Expenditures	$	(3,187)
Unencumbered Cash, Beginning		1,667,408
Unencumbered Cash, Ending	$	1,664,221

CHEROKEE COUNTY, KANSAS
Technology Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Receipts:		
Operating Transfers	$	-
Expenditures:		
Technology Expenditures	$	63,585
Receipts Over (Under) Expenditures	$	(63,585)
Unencumbered Cash, Beginning		40,043
Unencumbered Cash, Ending	$	(23,542)

CHEROKEE COUNTY, KANSAS
Drug Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Receipts:	
Forfeitures	$ -
Expenditures:	
Public Safety	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	12,832
Unencumbered Cash, Ending	$ 12,832

CHEROKEE COUNTY, KANSAS
County Attorney Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Receipts:		
Forfeitures	$	840
Expenditures:		
Public Safety	$	-
Receipts Over (Under) Expenditures	$	840
Unencumbered Cash, Beginning		1,255
Unencumbered Cash, Ending	$	2,095

CHEROKEE COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Receipts:		
Fees	$	22,673
Expenditures:		
General Government	$	21,325
Receipts Over (Under) Expenditures	$	1,348
Unencumbered Cash, Beginning		61,853
Unencumbered Cash, Ending	$	63,201

CHEROKEE COUNTY, KANSAS
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Receipts:		
Fees	$	5,659
Expenditures:		
General Government	$	11,004
Receipts Over (Under) Expenditures	$	(5,345)
Unencumbered Cash, Beginning		27,596
Unencumbered Cash, Ending	$	22,251

CHEROKEE COUNTY, KANSAS
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Receipts:		
Fees	$	5,659
Expenditures:		
General Government	$	198
Receipts Over (Under) Expenditures	$	5,461
Unencumbered Cash, Beginning		26,062
Unencumbered Cash, Ending	$	31,523

CHEROKEE COUNTY, KANSAS
Special Liability Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Receipts:	
Taxes and Shared Receipts:	
Delinquent Tax	$ -
Expenditures:	
Operating Transfers	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	33
Unencumbered Cash, Ending	$ 33

CHEROKEE COUNTY, KANSAS
County Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Receipts:	
Taxes and Shared Receipts:	
Delinquent Tax	$ -
Expenditures:	
Operating Transfers	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	6
Unencumbered Cash, Ending	$ 6

CHEROKEE COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Receipts:	
Operating Transfers	$ -
Expenditures:	
Public Works	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	1,264
Unencumbered Cash, Ending	$ 1,264

CHEROKEE COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Receipts:	
Operating Transfers	$ 719,113
Expenditures:	
Public Works	$ -
Receipts Over (Under) Expenditures	$ 719,113
Unencumbered Cash, Beginning	558,916
Unencumbered Cash, Ending	$ 1,278,029

CHEROKEE COUNTY, KANSAS
Law Library Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Receipts:		
Fees	$	12,886
Expenditures:		
Public Safety	$	8,040
Receipts Over (Under) Expenditures	$	4,846
Unencumbered Cash, Beginning		55,371
Unencumbered Cash, Ending	$	60,217

CHEROKEE COUNTY, KANSAS
Electronic Monitoring Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Receipts:	
Federal/State Grants	$ -
Expenditures:	
Public Safety	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	910
Unencumbered Cash, Ending	$ 910

CHEROKEE COUNTY, KANSAS
Bad Check Fee Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Receipts:	
Fees	$ -
Expenditures:	
General Government	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	89
Unencumbered Cash, Ending	$ 89

CHEROKEE COUNTY, KANSAS
Coronavirus State and Local Fiscal Recovery Funds Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Receipts:	
Grants	$ -
Expenditures:	
General Government	$ 1,410,198
Receipts Over (Under) Expenditures	$ (1,410,198)
Unencumbered Cash, Beginning	1,837,028
Unencumbered Cash, Ending	$ 426,830

CHEROKEE COUNTY, KANSAS
Sewer District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Charges for Services and Special Assessments	$ 260,771	$ 225,000	$ 35,771
Interest	275	100	175
Total Receipts	$ 261,046	$ 225,100	$ 35,946
Expenditures:			
Public Works	$ 122,374	$ 108,900	$ 13,474
KDHE Loan Payments	15,442	15,442	-
Certificates of Participation	58,444	57,069	1,375
Total Expenditures	$ 196,260	$ 181,411	$ 14,849
Receipts Over (Under) Expenditures	$ 64,786		
Unencumbered Cash, Beginning	207,848		
Unencumbered Cash, Ending	$ 272,634		

CHEROKEE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Kansas Educational Buildings	$ -	$ 248,252	$ 248,252	$ -
Kansas Institutions Buildings	-	124,126	124,126	-
KDWPT	1,597	17,683	17,742	1,538
Cereal Malt Beverage Stamps	340	253	400	193
Southeast Kansas Library	-	225,597	225,597	-
Payroll Tax Withholdings	434,160	1,857,771	1,685,928	606,003
Sheltered Workshop	1	2	-	3
Diversion Supervision Fees	5	-	-	5
Rural Water District	246	-	-	246
Townships	-	496,582	496,582	-
Cities	5	5,422,977	5,422,977	5
Schools	-	11,745,525	11,745,525	-
Current Tax	13,673,631	24,061,474	24,350,560	13,384,545
Holding	1,046	-	-	1,046
Long and Short	(3,636)	-	-	(3,636)
Partial Payments	1,382	-	-	1,382
Redemption Tax	279,209	913,083	909,340	282,952
Delinquent Personal Tax	46,832	32,080	59,743	19,169
Judicial Delinquent Personal Tax	2,875	-	-	2,875
Overpayment	14,263	60,506	98,342	(23,573)
Protest Tax	182,417	-	-	182,417
Advance Tax	8,750	1,819	400	10,169
Heritage Trust	5,963	11,317	14,057	3,223
Water Craft	12,938	-	-	12,938
Vehicle Tax	493,360	2,150,380	2,161,851	481,889
16/20 M Vehicle Tax	94,954	108,943	119,503	84,394
Recreational Vehicle Tax	9,637	38,845	40,328	8,154
Antique Tax	4,356	-	-	4,356
In Lieu of Tax	490,318	467	-	490,785
SEK District Meeting	210	-	-	210

CHEROKEE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
KCOVRS Tax	$ 1,744	$ 35,675	$ 35,679	$ 1,740
Rental Vehicle Excise Tax	52	177	83	146
Neighborhood Revitalization	795,658	397,801	-	1,193,459
District Court	7,131	72,598	79,409	320
District Court Cases	16,348	152	-	16,500
Sheriff Inmate	96,602	289,892	285,149	101,345
Special Auto	354,588	3,893,900	4,073,370	175,118
Total	$ 17,026,982	$ 52,207,877	$ 52,194,943	$ 17,039,916