

CHEYENNE COUNTY, KANSAS
St. Francis, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2018

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

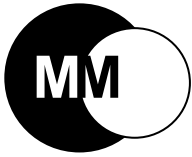
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For the Year Ended December 31, 2018

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INDEPENDENT AUDITOR'S REPORT

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

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 Municipal Financial Reporting Entity, as of and for the year ended December 31, 2018, and the related notes to the financial statement.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Cheyenne County, Kansas, 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 the accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

To the Board of County Commissioners
Cheyenne County, Kansas
Page Two

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, 2018, 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, 2018, 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.

Other Matters

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 2017 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 2018 basic financial statement upon which we rendered an unmodified opinion dated September 30, 2019. The 2017 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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
September 30, 2019

CHEYENNE COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2018

STATEMENT 1

Page 1

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	\$ 1,132,456	0	4,119,330	3,969,502	1,282,284	35,218	1,317,502
Special Purpose Funds							
Road and Bridge	315,141	0	1,540,583	1,339,427	516,297	10,315	526,612
Bridge Building	(497)	0	73	0	(424)	0	(424)
Noxious Weed	26,857	0	87,317	110,649	3,525	952	4,477
Noxious Weed Capital Outlay	26,036	0	27,528	26,036	27,528	0	27,528
Prairie Dog	7,276	0	2,286	1,068	8,494	0	8,494
Special Alcohol	2,062	0	4,043	3,032	3,073	0	3,073
Special Parks and Recreation	8,213	0	2,251	8,000	2,464	0	2,464
E 911	96,147	0	52,349	34,258	114,238	671	114,909
Hospital	0	0	700,623	700,623	0	0	0
Rural Fire District	49,934	0	176,622	175,500	51,056	310	51,366
PBC Home for the Aged	0	0	283,603	283,603	0	0	0
Special Machinery	183,694	0	207,431	147,629	243,496	0	243,496
Special Fire Equipment	94,025	0	133,624	0	227,649	0	227,649
County Equipment Reserve	700,846	0	299,668	13,072	987,442	0	987,442
Special Road Improvement	594,343	0	232,208	0	826,551	0	826,551
Prosecuting Attorney's Training	414	0	188	84	518	0	518
Prosecuting Attorney's Diversion	7,939	0	1,250	0	9,189	0	9,189
County Attorney's Bad Check	1,951	0	300	0	2,251	0	2,251
Offender Fees	1,833	0	883	0	2,716	0	2,716
Register of Deeds Technology	31,928	0	7,742	1,366	38,304	0	38,304
County Clerk Technology	1,334	0	1,774	0	3,108	0	3,108
County Treasurer Technology	4,434	0	1,774	0	6,208	0	6,208
Health Grants	8,074	0	23,733	22,283	9,524	0	9,524
Motor Vehicle Fund	118	0	39,669	39,692	95	0	95
Oil & Gas Valuation Depletion	118,009	0	0	0	118,009	0	118,009
EMS Building	14,733	0	10,500	8,620	16,613	297	16,910
Handicap Equipment	1,380	0	175	0	1,555	0	1,555
Gift Annuity	4,337	0	0	1,500	2,837	0	2,837
Rural Health Care	155,714	0	23,819	61,260	118,273	20	118,293
Multi-Year Capital Improvement	577,198	0	0	0	577,198	0	577,198
Airport Multi-Year Capital Improvement	279,568	0	674,022	768,628	184,962	0	184,962
Grants	30,873	0	28,106	32,532	26,447	0	26,447
SPARCC	1,918	0	0	0	1,918	0	1,918
Special Law Enforcement Trust	184,558	0	45,527	119,576	110,509	989	111,498
Public Transit	38,629	0	36,098	49,821	24,906	330	25,236
Capital Project Funds							
Home for the Aged Multi-Year Capital Improvement	30,000	0	546,982	49,051	527,931	114,650	642,581

(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, 2018

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	360,789	0	48,280	0	409,069	0	409,069
Total Primary Government	5,092,264	0	9,360,361	7,966,812	6,485,813	163,752	6,649,565
Related Municipal Entities:							
Airport Board	9,216	0	23,111	21,502	10,825	0	10,825
Total Reporting Entity (Excluding Agency Funds)	\$ 5,101,480	0	9,383,472	7,988,314	6,496,638	163,752	6,660,390

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

CHEYENNE COUNTY, KANSAS

STATEMENT 1

Composition of Cash

Page 3

Regulatory Basis

December 31, 2018

Cash on Hand		
Treasurer	\$	400
The Bank, Bird City, Kansas		
Savings		3,576,726
Certificates of Deposit		275,000
Bankwest, St. Francis, Kansas		
Money Market Account		101,680
Checking Account		9,370
Checking Account - Law Library		2,437
CDARS		2,659,234
First National Bank, St. Francis, Kansas		
Money Market Account		308,213
Checking Account		1,863,936
Checking Account - Register of Deeds Tech Fund		38,304
Checking Account - E-911		114,909
Checking Account - Employee Benefit Claims		113,012
Checking Account - District Court		19,601
Certificates of Deposit		100,000
Landfill Closure Trust		409,068
Western State Bank, St. Francis, Kansas		
Money Market Accounts		527,151
Checking Account		2,282,874
Certificates of Deposit		<u>400,000</u>
Total Cash and Investments	\$	12,801,915
Less Agency Funds - Schedule 3		<u>(6,152,350)</u>
Total Primary Government		<u>6,649,565</u>
Related Municipal Entities:		
Bankwest, St. Francis, Kansas		
NOW Account		<u>10,825</u>
Total Reporting Entity per Statement 1	\$	<u>6,660,390</u>

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

CHEYENNE COUNTY, KANSAS

Notes to the Financial Statement

December 31, 2018

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.

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 2018:

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.

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, 2018.

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, Multi-Year Capital Improvement, Special Fire Equipment, County Equipment Reserve, Special Road Improvement, Prosecuting Attorney's Training, Prosecuting Attorney's Diversion, County Attorney's Bad Check, Offender Fees, Register of Deeds Technology, County Clerk Technology, County Treasurer Technology, Health Grants, Motor Vehicle, Oil and Gas Valuation Depletion, EMS Building, Handicap Equipment, Gift Annuity, Rural Health Care, Home for the Aged Multi-Year Capital Improvement, Airport Multi-Year Capital Improvement, Grants, SPARCC, Special Law Enforcement Trust, 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 Bridge Building and Tax Foreclosure funds incurred indebtedness in excess of available cash balances by \$424 and \$8,050 respectively. These appear to be violations of this statute.

Budget Compliance. K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the County's published budget. Expenditures in the Hospital fund and Special Parks and Recreation fund have exceeded the published budget amounts. These appear to be a violation of this statute.

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, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$12,783,144 and the bank balance was \$12,785,423. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,246,414 was covered by federal depository insurance, \$2,659,234 was covered by federal depository insurance in the Certificate of Deposit Account Registry Service (CDARS), and \$8,879,775 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At December 31, 2018, 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 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from Cheyenne County, Kansas, were \$163,736 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, the county's proportionate share of the collective net pension liability reported by KPERS was \$1,305,786. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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.

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	299,668
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	27,528
PBC Home for the Aged	Home for the Aged Capital Improvement	K.S.A. 79-1946	283,603
Road and Bridge	Special Machinery and Equipment	K.S.A. 19-120	200,000
Road and Bridge	Special Road Improvement	K.S.A. 68-590	185,146
Special Vehicle	General	K.S.A. 8-145	118
Rural Fire District	Special Fire Equipment	K.S.A. 19-3623e	133,624

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 date of 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 \$365,686. This liability is based on the use of 43.70 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$471,123 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 2018. The County expects the landfill to continue to operate for approximately one hundred twenty six 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 2018 was \$48,280.

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, 2018 cash of \$409,069 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. Capital Projects

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Home for the Aged Multi-Year Capital Improvement	\$ 677,195	504,150

12. 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.

CHEYENNE COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2018

CHEYENNE COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 1

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	\$ 4,653,394	6,279	4,659,673	3,969,502	(690,171)
Special Purpose Funds					
Road and Bridge	1,494,100	12,940	1,507,040	1,339,427	(167,613)
Bridge Building	16,400	0	16,400	0	(16,400)
Noxious Weed	93,000	17,649	110,649	110,649	0
Noxious Weed Capital Outlay	33,446	0	33,446	26,036	(7,410)
Prairie Dog	8,100	0	8,100	1,068	(7,032)
Special Alcohol	5,600	0	5,600	3,032	(2,568)
Special Parks and Recreation	5,446	0	5,446	8,000	2,554
E 911	100,761	0	100,761	34,258	(66,503)
Hospital	696,835	0	696,835	700,623	3,788
Rural Fire District	191,390	0	191,390	175,500	(15,890)
PBC Home for the Aged	291,950	0	291,950	283,603	(8,347)

CHEYENNE COUNTY, KANSAS

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017		2018		Variance Over (Under)
	Actual	Actual	Budget		
Receipts:					
Taxes					
Ad Valorem	\$ 3,061,103	3,085,020	3,103,419	(18,399)	
Delinquent	36,068	25,831	59,644	(33,813)	
Motor Vehicle	283,730	267,172	210,084	57,088	
Recreational Vehicle	3,886	4,689	2,642	2,047	
16/20M Vehicle	27,746	34,800	18,992	15,808	
Commercial Vehicle	5,051	5,970	4,281	1,689	
Intangible Tax	11,534	11,729	11,000	729	
Intergovernmental					
Liquor Tax	838	2,251	1,500	751	
Sales Tax	206,200	244,843	200,000	44,843	
Mineral Production Tax	4,100	9,204	0	9,204	
Licenses, Fees and Permits					
Vehicle Inspection Fees	5,598	5,654	5,000	654	
Mortgage Registration Fees	13,294	5,359	15,000	(9,641)	
County Officer Fees	32,113	52,967	26,500	26,467	
Antique Fees	1,810	2,050	1,650	400	
Filing Fees	780	860	400	460	
Game Licenses	224	129	150	(21)	
Charges for Services:					
Ambulance Fees	107,292	72,372	115,000	(42,628)	
Law Enforcement Contract	38,117	38,400	35,000	3,400	
Solid Waste Fee	61,463	89,948	60,000	29,948	
Emergency Preparedness	41,398	35,875	40,000	(4,125)	
Interest on Idle Funds	27,176	76,305	12,500	63,805	
Interest on Delinquent Taxes	16,666	19,496	11,400	8,096	
Interest on Motor Vehicle Taxes	729	390	750	(360)	
Miscellaneous	23,860	21,619	0	21,619	
Reimbursed Expenses	21,001	6,279	0	6,279	
Transfer from Home for the Aged Bond Fund	264,951	0	0	0	
Transfer from Motor Vehicle Fund	420	118	0	118	
Total Receipts	<u>4,297,148</u>	<u>4,119,330</u>	<u>3,934,912</u>	<u>184,418</u>	

(Continued)

**CHEYENNE COUNTY, KANSAS
GENERAL FUND**

SCHEDULE 2
Page 2

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

(Continued)	2017		2018		Variance Over (Under)
	Actual	Actual	Budget		
Expenditures:					
County Commissioners					
Personal Services	\$ 47,987	48,587	52,680	(4,093)	
Contractual Services	5,581	3,437	8,000	(4,563)	
Commodities	285	117	500	(383)	
Total	<u>53,853</u>	<u>52,141</u>	<u>61,180</u>	<u>(9,039)</u>	
 County Clerk					
Personal Services	81,702	82,207	97,125	(14,918)	
Contractual Services	5,845	5,425	9,170	(3,745)	
Commodities	3,525	3,395	3,900	(505)	
Capital Outlay	5,299	1,939	2,000	(61)	
Transfer to Equipment Reserve	1,000	1,000	1,000	0	
Total	<u>97,371</u>	<u>93,966</u>	<u>113,195</u>	<u>(19,229)</u>	
 County Treasurer					
Personal Services	73,234	71,845	73,000	(1,155)	
Contractual Services	8,455	6,934	8,000	(1,066)	
Commodities	2,637	1,537	4,000	(2,463)	
Capital Outlay	1,111	0	3,000	(3,000)	
Transfer to Equipment Reserve	500	500	500	0	
Total	<u>85,937</u>	<u>80,816</u>	<u>88,500</u>	<u>(7,684)</u>	
 County Attorney					
Personal Services	54,423	51,200	51,000	200	
Contractual Services	36,060	36,388	42,529	(6,141)	
Commodities	15	256	2,000	(1,744)	
Prosecution	1,887	401	5,000	(4,599)	
Total	<u>92,385</u>	<u>88,245</u>	<u>100,529</u>	<u>(12,284)</u>	
 Register of Deeds					
Personal Services	50,335	52,339	57,708	(5,369)	
Contractual Services	5,662	4,343	7,150	(2,807)	
Commodities	1,485	1,180	1,800	(620)	
Capital Outlay	755	606	1,000	(394)	
Total	<u>58,237</u>	<u>58,468</u>	<u>67,658</u>	<u>(9,190)</u>	

(Continued)

**CHEYENNE COUNTY, KANSAS
GENERAL FUND**

SCHEDULE 2
Page 3

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

(Continued)	2017		2018		Variance Over (Under)
	Actual	Actual	Budget		
Sheriff					
Personal Services	\$ 291,921	331,864	295,149	36,715	
Contractual Services	24,540	41,022	29,000	12,022	
Commodities	42,795	45,085	51,500	(6,415)	
Investigations	1,408	77	15,000	(14,923)	
Capital Outlay	12,712	41,218	37,000	4,218	
Transfer to Equipment Reserve	35,000	3,383	35,000	(31,617)	
Total	<u>408,376</u>	<u>462,649</u>	<u>462,649</u>	<u>0</u>	
Ambulance					
Personal Services	170,202	147,237	177,000	(29,763)	
Contractual Services	68,549	75,421	72,300	3,121	
Commodities	42,939	34,207	40,000	(5,793)	
Capital Outlay	1,528	1,831	5,000	(3,169)	
Transfer to Equipment Reserve	23,082	15,000	15,000	0	
Total	<u>306,300</u>	<u>273,696</u>	<u>309,300</u>	<u>(35,604)</u>	
Judicial					
Contractual Services	16,106	12,428	29,200	(16,772)	
Commodities	1,295	993	3,000	(2,007)	
Capital Outlay	2,619	3,132	8,000	(4,868)	
Transfer to Equipment Reserve	9,000	0	0	0	
Total	<u>29,020</u>	<u>16,553</u>	<u>40,200</u>	<u>(23,647)</u>	
Buildings and Grounds					
Personal Services	43,809	50,970	41,000	9,970	
Contractual Services	73,287	25,593	84,000	(58,407)	
Commodities	8,856	7,483	8,600	(1,117)	
Capital Outlay	362	339	2,500	(2,161)	
Transfer to Equipment Reserve	15,000	15,000	15,000	0	
Total	<u>141,314</u>	<u>99,385</u>	<u>151,100</u>	<u>(51,715)</u>	
Appraisal					
Personal Services	75,312	78,503	80,000	(1,497)	
Contractual Services	13,311	13,952	15,000	(1,048)	
Commodities	3,452	3,000	3,000	0	
Capital Outlay	4,539	1,409	1,500	(91)	
Transfer to Equipment Reserve	1,000	1,000	1,000	0	
Total	<u>97,614</u>	<u>97,864</u>	<u>100,500</u>	<u>(2,636)</u>	

(Continued)

**CHEYENNE COUNTY, KANSAS
GENERAL FUND**

SCHEDULE 2
Page 4

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

(Continued)	2017		2018		Variance Over (Under)
	Actual	Actual	Budget		
Emergency Preparedness					
Personal Services	\$ 57,012	78,335	68,750		9,585
Contractual Services	18,775	9,812	21,000		(11,188)
Commodities	1,995	458	6,800		(6,342)
Capital Outlay	2,271	0	2,000		(2,000)
Transfer to Equipment Reserve	2,000	5,000	5,000		0
Total	<u>82,053</u>	<u>93,605</u>	<u>103,550</u>		<u>(9,945)</u>
Election					
Personal Services	2,322	3,600	3,500		100
Contractual Services	6,693	13,424	28,000		(14,576)
Commodities	229	1,971	1,500		471
Capital Outlay	0	330	1,000		(670)
Transfer to Equipment Reserve	15,000	15,000	15,000		0
Total	<u>24,244</u>	<u>34,325</u>	<u>49,000</u>		<u>(14,675)</u>
Computer					
Personal Services	4,944	4,944	9,888		(4,944)
Contractual Services	39,564	47,987	60,000		(12,013)
Commodities	519	1,322	3,000		(1,678)
Capital Outlay	1,417	0	4,000		(4,000)
Transfer to Equipment Reserve	5,000	5,000	5,000		0
Total	<u>51,444</u>	<u>59,253</u>	<u>81,888</u>		<u>(22,635)</u>
Solid Waste Landfill					
Personal Services	43,200	47,076	42,000		5,076
Contractual Services	74,468	62,419	39,000		23,419
Commodities	6,204	5,516	14,000		(8,484)
Capital Outlay	2,479	11,638	25,000		(13,362)
Transfer to Equipment Reserve	43,649	43,351	50,000		(6,649)
Total	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>		<u>0</u>
Dispatch					
Personal Services	186,368	196,465	237,400		(40,935)
Contractual Services	9,734	16,442	14,300		2,142
Commodities	2,117	1,575	3,500		(1,925)
Capital Outlay	2,421	0	23,000		(23,000)
Transfer to Equipment Reserve	15,000	15,000	15,000		0
Total	<u>215,640</u>	<u>229,482</u>	<u>293,200</u>		<u>(63,718)</u>
Jail Care					
Detention - Juveniles	9,672	0	7,000		(7,000)
Detention - Adults	68,206	72,440	45,000		27,440
Total	<u>77,878</u>	<u>72,440</u>	<u>52,000</u>		<u>20,440</u>

(Continued)

**CHEYENNE COUNTY, KANSAS
GENERAL FUND**

SCHEDULE 2
Page 5

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017		2018	
	Actual	Actual	Budget	Variance Over (Under)
(Continued)				
Grant Administration				
Personal Services	11,284	0	11,904	(11,904)
Contractual Services	1,488	803	7,986	(7,183)
Commodities	374	0	600	(600)
Total	<u>13,146</u>	<u>803</u>	<u>20,490</u>	<u>(19,687)</u>
Employee Benefits				
Social Security	143,967	146,650	144,200	2,450
Health Insurance	679,339	671,001	745,200	(74,199)
Retirement	139,340	163,736	177,000	(13,264)
Life Insurance	4,136	4,027	5,000	(973)
Workers Compensation	34,929	97,571	35,000	62,571
Unemployment	1,590	1,592	5,000	(3,408)
Miscellaneous	567	0	0	0
Total	<u>1,003,868</u>	<u>1,084,577</u>	<u>1,111,400</u>	<u>(26,823)</u>
Services for the Aged				
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	3,900	5,500	5,500	0
Total	<u>15,300</u>	<u>16,900</u>	<u>16,900</u>	<u>0</u>
Health				
Health Department - Contracted	11,000	11,000	11,000	0
Health Officer	1,200	1,200	1,200	0
Autopsy Expenses	3,812	1,906	2,500	(594)
Total	<u>16,012</u>	<u>14,106</u>	<u>14,700</u>	<u>(594)</u>
Courthouse General				
Personal Services	0	200	0	200
Contractual Services	48,297	147,502	154,442	(6,940)
Commodities	808	1,030	96,000	(94,970)
Capital Outlay	6,420	4,270	200,000	(195,730)
Transfer to Equipment Reserve	174,234	180,434	180,434	0
Total	<u>229,759</u>	<u>333,436</u>	<u>630,876</u>	<u>(297,440)</u>
Home for the Aged				
Contractual Services	278,700	281,957	291,950	(9,993)
Commodities	899	11,233	0	11,233
Capital Outlay	2,001	100	0	100
Total	<u>281,600</u>	<u>293,290</u>	<u>291,950</u>	<u>1,340</u>

(Continued)

**CHEYENNE COUNTY, KANSAS
GENERAL FUND**

SCHEDULE 2
Page 6

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

(Continued)	2017		2018	
	Actual	Actual	Budget	Variance Over (Under)
Appropriations				
Airport Board	22,500	22,500	22,500	0
NWKS Juvenile Services	0	0	2,000	(2,000)
NW Environmental Protection	1,720	1,895	1,500	395
Fair Board	22,200	22,200	22,200	0
Historical Society	4,780	4,780	4,780	0
Mental Health	0	6,360	6,360	0
Mental Retardation	0	8,480	8,480	0
Conservation District	23,050	23,050	23,050	0
Western Kansas Child Advocacy	3,000	4,000	4,000	0
NWKS Domestic & Sexual Violence	1,500	1,500	1,500	0
Total	<u>78,750</u>	<u>94,765</u>	<u>96,370</u>	<u>(1,605)</u>
Other				
Court Services	24,221	17,633	25,000	(7,367)
Economic Development	32,000	32,000	32,000	0
NWKS Planning & Development	2,208	2,430	3,000	(570)
Capital Outlay	0	0	3,000	(3,000)
Recycling	21,600	21,600	36,000	(14,400)
Repayment of Fees Received	4,785	10,551	17,000	(6,449)
Other	34,030	24,897	44,840	(19,943)
NW Regional Recycling	32,872	31,626	35,930	(4,304)
RCND	0	500	500	0
Transfer to Home for the Aged Multi-Year Capital Impr	264,951	0	0	0
Transfer to Multi-Year Capital Improvement Fund	320,000	0	0	0
Transfer to Airport Multi-Year Capital Improvement Fund	72,808	0	0	0
Transfer to Public Transit Fund	29,133	0	24,567	(24,567)
Grant Expense	179,995	0	0	0
ROZ Payment	7,422	7,500	4,422	3,078
Total Other Expenditures	<u>1,026,025</u>	<u>148,737</u>	<u>226,259</u>	<u>(77,522)</u>
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>6,279</u>	<u>(6,279)</u>
Total Expenditures	<u>4,656,126</u>	<u>3,969,502</u>	<u>4,659,673</u>	<u>(690,171)</u>
Receipts Over (Under) Expenditures	(358,978)	149,828		
Unencumbered Cash, Beginning	<u>1,491,434</u>	<u>1,132,456</u>		
Unencumbered Cash, Ending	\$ <u><u>1,132,456</u></u>	\$ <u><u>1,282,284</u></u>		

CHEYENNE COUNTY, KANSAS

ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017		2018		Variance Over (Under)
	Actual	Actual	Budget		
Receipts:					
Taxes					
Ad Valorem	\$ 938,302	1,126,379	1,132,933	(6,554)	
Delinquent	12,110	8,358	0	8,358	
Motor Vehicle	97,190	81,895	64,396	17,499	
Recreational Vehicle	1,331	1,437	810	627	
16/20M Vehicle	8,875	11,920	5,821	6,099	
Commercial Vehicle	1,731	1,830	1,313	517	
Intangible Tax	4,784	4,077	0	4,077	
Intergovernmental					
Special City-County Highway	268,522	265,739	266,877	(1,138)	
Equalization Aid	1,239	1,035	0	1,035	
Miscellaneous	4,298	411	0	411	
Diesel Tax Refund	10,252	24,562	0	24,562	
Reimbursed Expenses	5,393	12,940	0	12,940	
Total Receipts	<u>1,354,027</u>	<u>1,540,583</u>	<u>1,472,150</u>	<u>68,433</u>	
Expenditures:					
Personal Services	521,909	534,724	580,000	(45,276)	
Contractual Services	48,719	30,343	61,100	(30,757)	
Commodities	341,895	379,743	433,000	(53,257)	
Capital Outlay	16,764	9,471	20,000	(10,529)	
Transfer to Special Machinery & Equipment	100,000	200,000	200,000	0	
Transfer to Special Road Improvement	238,507	185,146	200,000	(14,854)	
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>12,940</u>	<u>(12,940)</u>	
Total Expenditures	<u>1,267,794</u>	<u>1,339,427</u>	<u>1,507,040</u>	<u>(167,613)</u>	
Receipts Over (Under) Expenditures	86,233	201,156			
Unencumbered Cash, Beginning	<u>228,908</u>	<u>315,141</u>			
Unencumbered Cash, Ending	\$ <u>315,141</u>	\$ <u>516,297</u>			

CHEYENNE COUNTY, KANSAS
BRIDGE BUILDING FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent	\$ 216	73	239	(166)
16/20M Vehicle	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>218</u>	<u>73</u>	<u>239</u>	<u>(166)</u>
Expenditures:				
Contractual Services	8,010	0	0	0
Commodities	<u>8,580</u>	<u>0</u>	<u>16,400</u>	<u>(16,400)</u>
Total Expenditures	<u>16,590</u>	<u>0</u>	<u>16,400</u>	<u>(16,400)</u>
Receipts Over (Under) Expenditures	(16,372)	73		
Unencumbered Cash, Beginning	<u>15,875</u>	<u>(497)</u>		
Unencumbered Cash, Ending	\$ <u>(497)</u>	<u>(424)</u>		

CHEYENNE COUNTY, KANSAS

NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017		2018		Variance Over (Under)
	Actual	Actual	Budget		
Receipts:					
Taxes					
Ad Valorem	\$ 36,926	65,497	65,851	(354)	
Delinquent	458	358	0	358	
Motor Vehicle	3,764	3,222	2,533	689	
Recreational Vehicle	52	57	32	25	
16/20M Vehicle	418	462	229	233	
Commercial Vehicle	68	72	52	20	
Reimbursed Expenses	13,425	17,649	0	17,649	
Total Receipts	<u>55,111</u>	<u>87,317</u>	<u>68,697</u>	<u>18,620</u>	
Expenditures:					
Personal Services	38,321	45,548	45,000	548	
Contractual Services	6,556	4,113	7,000	(2,887)	
Commodities	19,375	27,460	35,000	(7,540)	
Capital Outlay	0	6,000	6,000	0	
Transfer to Noxious Weed Capital Outlay	0	27,528	0	27,528	
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>17,649</u>	<u>(17,649)</u>	
Total Expenditures	<u>64,252</u>	<u>110,649</u>	<u>110,649</u>	<u>0</u>	
Receipts Over (Under) Expenditures	(9,141)	(23,332)			
Unencumbered Cash, Beginning	<u>35,998</u>	<u>26,857</u>			
Unencumbered Cash, Ending	\$ <u>26,857</u>	<u>3,525</u>			

CHEYENNE COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>		<u>2018</u>	
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Reimbursed Expense	\$ 1,440	0	0	0
Transfer from Noxious Weed	0	27,528	0	27,528
	<u>1,440</u>	<u>27,528</u>	<u>0</u>	<u>27,528</u>
Total Receipts				
		<u>1,440</u>	<u>27,528</u>	<u>0</u>
Expenditures:				
Capital Outlay		8,850	26,036	33,446
		<u>8,850</u>	<u>26,036</u>	<u>(7,410)</u>
Receipts Over (Under) Expenditures	(7,410)	1,492		
Unencumbered Cash, Beginning	<u>33,446</u>	<u>26,036</u>		
Unencumbered Cash, Ending	\$ <u><u>26,036</u></u>	<u><u>27,528</u></u>		

CHEYENNE COUNTY, KANSAS
PRAIRIE DOG FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
			Variance Over (Under)
Receipts:			
Charge for Services	\$ 1,344	2,286	2,882
Total Receipts	<u>1,344</u>	<u>2,286</u>	<u>2,882</u>
Expenditures:			
Personal Services	1,301	221	3,000
Contractual Services	0	0	600
Commodities	<u>3,615</u>	<u>847</u>	<u>4,500</u>
Total Expenditures	<u>4,916</u>	<u>1,068</u>	<u>8,100</u>
Receipts Over (Under) Expenditures	(3,572)	1,218	
Unencumbered Cash, Beginning	<u>10,848</u>	<u>7,276</u>	
Unencumbered Cash, Ending	\$ <u>7,276</u>	<u>8,494</u>	

CHEYENNE COUNTY, KANSAS

SPECIAL ALCOHOL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>		<u>2018</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>		Variance Over (Under)
Receipts:					
Liquor Tax	\$ <u>4,579</u>	<u>4,043</u>	<u>4,683</u>		<u>(640)</u>
Expenditures:					
Contractual Services	<u>3,434</u>	<u>3,032</u>	<u>5,600</u>		<u>(2,568)</u>
Receipts Over (Under) Expenditures	1,145	1,011			
Unencumbered Cash, Beginning	<u>917</u>	<u>2,062</u>			
Unencumbered Cash, Ending	\$ <u>2,062</u>	<u>3,073</u>			

CHEYENNE COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017		2018		
	Actual	Actual	Budget		Variance Over (Under)
Receipts:					
Liquor Tax	\$ 1,161	2,251	<u>1,920</u>	<u>331</u>	
Expenditures:					
Appropriation	<u>0</u>	8,000	<u>5,446</u>	<u>2,554</u>	
Receipts Over (Under) Expenditures	1,161	(5,749)			
Unencumbered Cash, Beginning	<u>7,052</u>	<u>8,213</u>			
Unencumbered Cash, Ending	\$ <u>8,213</u>	<u>2,464</u>			

CHEYENNE COUNTY, KANSAS

E 911 FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017		2018		Variance Over (Under)
	Actual	Actual	Budget		
Receipts:					
911 Tax	\$ 50,325	50,273	52,000		(1,727)
Interest on Idle Funds	1,181	2,076	0		2,076
Reimbursed Expense	0	0	0		0
Total Receipts	<u>51,506</u>	<u>52,349</u>	<u>52,000</u>		<u>349</u>
Expenditures:					
Emergency Telephone Service	<u>52,880</u>	<u>34,258</u>	<u>100,761</u>		<u>(66,503)</u>
Receipts Over (Under) Expenditures	(1,374)	18,091			
Unencumbered Cash, Beginning	<u>97,521</u>	<u>96,147</u>			
Unencumbered Cash, Ending	\$ <u>96,147</u>	<u>114,238</u>			

CHEYENNE COUNTY, KANSAS

HOSPITAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>		<u>2018</u>		Variance Over (Under)
	Actual	Actual	Budget		
Receipts:					
Taxes					
Ad Valorem	\$ 257,929	282,850	291,950		(9,100)
Delinquent	3,563	2,283	0		2,283
Motor Vehicle	22,291	22,512	17,701		4,811
Recreational Vehicle	305	395	223		172
16/20M Vehicle	2,294	2,734	1,600		1,134
Commercial Vehicle	397	503	361		142
Sales Tax	328,016	389,346	385,000		4,346
Total Receipts	<u>614,795</u>	<u>700,623</u>	<u>696,835</u>		<u>3,788</u>
Expenditures:					
Appropriation	286,779	311,277	311,835		(558)
Sales Tax	328,016	389,346	385,000		4,346
Total Expenditures	<u>614,795</u>	<u>700,623</u>	<u>696,835</u>		<u>3,788</u>
Receipts Over (Under) Expenditures	0	0			
Unencumbered Cash, Beginning	<u>0</u>	<u>0</u>			
Unencumbered Cash, Ending	\$ <u>0</u>	<u>0</u>			

CHEYENNE COUNTY, KANSAS

RURAL FIRE DISTRICT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017		2018		Variance Over (Under)
	Actual	Actual	Budget		
Receipts:					
Taxes					
Ad Valorem	\$ 160,205	165,329	164,092	1,237	
Delinquent	579	776	0	776	
Motor Vehicle	4,257	9,276	4,606	4,670	
16/20M Vehicle	669	857	649	208	
Recreational Vehicle	66	190	61	129	
Commercial Vehicle	69	194	138	56	
Miscellaneous	1,094	0	0	0	
Total Receipts	<u>166,939</u>	<u>176,622</u>	<u>169,546</u>	<u>7,076</u>	
Expenditures:					
Personal Services	14,360	11,140	45,890	(34,750)	
Contractual Services	14,339	15,997	22,000	(6,003)	
Commodities	11,200	3,461	24,000	(20,539)	
Capital Outlay	55,507	6,218	51,000	(44,782)	
Transfer to Special Fire Equipment	25,000	133,624	25,000	108,624	
Grant Matching Funds	2,434	5,060	23,500	(18,440)	
Total Expenditures	<u>122,840</u>	<u>175,500</u>	<u>191,390</u>	<u>(15,890)</u>	
Receipts Over (Under) Expenditures	44,099	1,122			
Unencumbered Cash, Beginning	<u>5,835</u>	<u>49,934</u>			
Unencumbered Cash, Ending	\$ <u><u>49,934</u></u>	<u><u>51,056</u></u>			

CHEYENNE COUNTY, KANSAS
PBC HOME FOR AGED

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>		<u>2018</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>		<u>Variance</u>
					<u>Over</u>
					<u>(Under)</u>
Receipts:					
Taxes					
Ad Valorem	\$ 0	283,061	291,950		(8,889)
Delinquent	<u>0</u>	<u>542</u>	<u>0</u>		<u>542</u>
Total Receipts	<u>0</u>	<u>283,603</u>	<u>291,950</u>		<u>(8,347)</u>
Expenditures:					
Transfer to Home for the Aged Multi-year Capital Improvement	0	283,603	0		283,603
Lease Payments to Public Building Commission	<u>0</u>	<u>0</u>	<u>291,950</u>		<u>(291,950)</u>
Total Expenditures	<u>0</u>	<u>283,603</u>	<u>291,950</u>		<u>(8,347)</u>
Receipts Over (Under) Expenditures	0	0			
Unencumbered Cash, Beginning	<u>0</u>	<u>0</u>			
Unencumbered Cash, Ending	\$ <u>0</u>	\$ <u>0</u>			

CHEYENNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

	Special Machinery	Multi-Year Capital Improvement	Special Fire Equipment	County Equipment Reserve
Receipts:				
Transfer from Road & Bridge	200,000	0	0	0
Transfer from General	0	0	0	299,668
Reimbursed Expense	7,431	0	0	0
Transfer from Rural Fire District	0	0	133,624	0
Total Receipts	207,431	0	133,624	299,668
Expenditures:				
Commodities	0	0	0	0
Capital Outlay	147,629	0	0	13,072
Total Expenditures	147,629	0	0	13,072
Receipts Over (Under) Expenditures	59,802	0	133,624	286,596
Unencumbered Cash, Beginning	183,694	577,198	94,025	700,846
Unencumbered Cash, Ending	\$ 243,496	577,198	227,649	987,442

CHEYENNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

	Special Road Improvement	Prosecuting Attorney's Training	Prosecuting Attorney's Diversion	County Attorney's Bad Check
Receipts:				
District Court Fees	\$ 0	188	1,250	0
Administrative Fees	0	0	0	300
KDOT Reimbursement	47,062	0	0	0
Reimbursed Expense	0	0	0	0
Transfer from Road and Bridge	185,146	0	0	0
Total Receipts	232,208	188	1,250	300
Expenditures:				
Contractual Services	0	84	0	0
Capital Outlay	0	0	0	0
Total Expenditures	0	84	0	0
Receipts Over (Under) Expenditures	232,208	104	1,250	300
Unencumbered Cash, Beginning	594,343	414	7,939	1,951
Unencumbered Cash, Ending	\$ 826,551	518	9,189	2,251

CHEYENNE COUNTY, KANSAS

Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

	Offender Fees	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology
Receipts:				
Technology Fees	\$ 0	7,098	1,774	1,774
Administrative Fees	883	0	0	0
Interest on Idle Funds	0	644	0	0
	<u>883</u>	<u>7,742</u>	<u>1,774</u>	<u>1,774</u>
Total Receipts	883	7,742	1,774	1,774
Expenditures:				
Contractual Services	0	3	0	0
Commodities	0	1,095	0	0
Capital Outlay	0	268	0	0
	<u>0</u>	<u>1,366</u>	<u>0</u>	<u>0</u>
Total Expenditures	0	1,366	0	0
Receipts Over (Under) Expenditures	883	6,376	1,774	1,774
Unencumbered Cash, Beginning	1,833	31,928	1,334	4,434
	<u>1,833</u>	<u>31,928</u>	<u>1,334</u>	<u>4,434</u>
Unencumbered Cash, Ending	\$ 2,716	38,304	3,108	6,208
	<u>2,716</u>	<u>38,304</u>	<u>3,108</u>	<u>6,208</u>

CHEYENNE COUNTY, KANSAS

SCHEDULE 2

Any Nonbudgeted Fund

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Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2018

	Health Grants	Motor Vehicle Fund	Oil & Gas Valuation Depletion Fund	Landfill Closure Trust Fund
Receipts:				
Grants	\$ 23,733	0	0	0
Contributions	0	0	0	44,045
Interest on Idle Funds	0	0	0	4,235
Motor Vehicle Fees	0	39,669	0	0
Total Receipts	<u>23,733</u>	<u>39,669</u>	<u>0</u>	<u>48,280</u>
Expenditures:				
Personal Services	0	36,796	0	0
Contractual Services	22,283	1,718	0	0
Commodities	0	1,060	0	0
Capital Outlay	0	0	0	0
Transfer to General Fund	0	118	0	0
Total Expenditures	<u>22,283</u>	<u>39,692</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	1,450	(23)	0	48,280
Unencumbered Cash, Beginning	8,074	118	118,009	360,789
Unencumbered Cash, Ending	<u>\$ 9,524</u>	<u>95</u>	<u>118,009</u>	<u>409,069</u>

CHEYENNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

	EMS Building	Handicap Equipment	Gift Annuity
Receipts:			
Donations	\$ 0	0	0
Reimbursed Expenses	10,500	0	0
Miscellaneous	0	175	0
Total Receipts	10,500	175	0
Expenditures:			
Contractual Services	8,510	0	1,500
Commodities	110	0	0
Capital Outlay	0	0	0
Total Expenditures	8,620	0	1,500
Receipts Over (Under) Expenditures	1,880	175	(1,500)
Unencumbered Cash, Beginning	14,733	1,380	4,337
Unencumbered Cash, Ending	\$ 16,613	1,555	2,837

CHEYENNE COUNTY, KANSAS

SCHEDULE 2

Any Nonbudgeted Fund

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Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2018

	Rural Health Care	Home for the Aged Multi- Year Capital Improvement	Airport Multi- Year Capital Improvement	Grants
Receipts:				
State of Kansas	\$ 23,819	0	0	0
Federal Aid	0	0	674,022	0
Grants	0	0	0	28,106
County Match	0	0	0	0
Interest on Idle Funds	0	137	0	0
Reimbursement from Public Building Commission	0	260,048	0	0
Reimbursed Expense	0	3,194	0	0
Transfer from PBC Home for the Aged	0	283,603	0	0
Total Receipts	<u>23,819</u>	<u>546,982</u>	<u>674,022</u>	<u>28,106</u>
Expenditures:				
Personal Services	60,081	0	0	0
Contractual Services	1,179	49,051	80,717	0
Capital Outlay	0	0	687,911	0
Grant Expense	0	0	0	32,532
Total Expenditures	<u>61,260</u>	<u>49,051</u>	<u>768,628</u>	<u>32,532</u>
Receipts Over (Under) Expenditures	(37,441)	497,931	(94,606)	(4,426)
Unencumbered Cash, Beginning	<u>155,714</u>	<u>30,000</u>	<u>279,568</u>	<u>30,873</u>
Unencumbered Cash, Ending	<u>\$ <u>118,273</u></u>	<u><u>527,931</u></u>	<u><u>184,962</u></u>	<u><u>26,447</u></u>

CHEYENNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

	SPARCC	Special Law Enforcement Trust	Public Transit
Receipts:			
Forfeitures	\$ 0	34,054	0
Fees	0	0	249
Reimbursed Expenses	0	10,772	5,500
Grants	0	0	30,249
Donations	0	0	100
Interest on Idle Funds	0	701	0
Transfer from General	0	0	0
Total Receipts	0	45,527	36,098
Expenditures:			
Personal Services	0	0	40,675
Contractual Services	0	22,002	7,989
Commodities	0	21,261	1,157
Capital Outlay	0	76,313	0
Transfer to General	0	0	0
Total Expenditures	0	119,576	49,821
Receipts Over (Under) Expenditures	0	(74,049)	(13,723)
Unencumbered Cash, Beginning	1,918	184,558	38,629
Unencumbered Cash, Ending	\$ 1,918	110,509	24,906

CHEYENNE COUNTY, KANSAS
 Related Municipal Entities
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

	Airport Board
Cash Receipts:	
County Appropriations	\$ 22,500
Rent	500
Reimbursement	24
Interest on Idle Funds	87
Total Cash Receipts	23,111
 Expenditures:	
Utilities	1,383
Supplies	178
Repairs and Maintenance	18,091
Miscellaneous	1,850
Total Expenditures	21,502
Cash Receipts Over (Under) Expenditures	1,609
Unencumbered Cash, Beginning	9,216
Unencumbered Cash, Ending	\$ 10,825

CHEYENNE COUNTY, KANSAS

Agency Funds

Schedule of Receipts and Disbursements

Regulatory Basis

For the Year Ended December 31, 2018

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS:				
Current Tax	\$ 5,004,686	8,637,980	8,059,529	5,583,137
NRP	0	0	0	0
Delinquent Personal Property Tax	134	13,777	11,853	2,058
Advance Tax	24,848	95,172	93,271	26,749
16/20 M Trucks	41,468	75,167	67,482	49,153
Motor Vehicle Tax	151,310	600,833	607,272	144,871
Recreational Vehicle Tax	2,293	10,188	10,266	2,215
Real Estate Redemptions	16,890	62,760	55,026	24,624
Alcoholic Liquor Tax	0	8,545	8,545	0
Mineral Severance Tax	0	28,371	18,409	9,962
Commercial Motor Vehicle Fees	148	14,039	13,937	250
Tax Foreclosure	(7,400)	0	650	(8,050)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Distributable Funds	5,234,377	9,546,832	8,946,240	5,834,969
STATE FUNDS:				
State Education Building	0	52,448	52,448	0
State Institutions Building	0	26,224	26,224	0
State General Fund	0	0	0	0
State Sales Tax	106,054	947,085	890,175	162,964
Heritage Trust	630	3,549	3,404	775
Motor Vehicle License	0	339,270	339,270	0
Motor Vehicle Report - DL	0	30	30	0
VIN Inspection	65	467	448	84
Driver's License	0	7,849	7,849	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total State Funds	106,749	1,376,922	1,319,848	163,823
SUBDIVISION FUNDS:				
Cities	0	596,999	596,999	0
Townships	15,051	0	0	15,051
School Districts	0	2,111,970	2,111,970	0
Cemeteries	0	49,764	49,764	0
Rural Fire Districts	0	2,191	2,191	0
Sunflower Extension District	0	98,758	98,758	0
Ground Water Special	0	59,082	59,082	0
NW Kansas Library	0	49,669	49,669	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Subdivision Funds	15,051	2,968,433	2,968,433	15,051
OTHER AGENCY FUNDS:				
County Treasurer:				
Insufficient Check	0	8,840	7,835	1,005
Fish and Game Fund	190	4,678	4,803	65
Payroll Withholding	0	583	0	583
Unclaimed Funds	0	95	83	12
Maps	0	750	400	350

CHEYENNE COUNTY, KANSAS
 Agency Funds
 Schedule of Receipts and Disbursements
 Regulatory Basis
For the Year Ended December 31, 2018

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
OTHER AGENCY FUNDS:				
Register of Deeds	0	73,823	73,823	0
Clerk of the District Court:				
Court Trust	508	90,951	71,858	19,601
Law Library	2,759	1,011	1,333	2,437
Total Other Agency Funds	3,457	180,731	160,135	24,053
Employee Benefit Claims	77,393	276,274	240,655	113,012
Cafeteria Plan	(1,268)	34,572	31,862	1,442
Total Agency Funds	\$ 5,435,759	14,383,764	13,667,173	6,152,350