CHEYENNE COUNTY, KANSAS

St. Francis, Kansas

Financial Statement and Regulatory-Required

Supplementary Information with Independent Auditor's Report

For the Year Ended December 31, 2021

MAPES & MILLER LLP

Certified Public Accountants

Norton, Kansas

CHEYENNE COUNTY, KANSAS
St. Francis, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2021

TABLE OF CONTENTS

	Page Number
Independent Auditor's Report	1
FINANCIAL SECTION	
STATEMENT 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	4
Composition of Cash	6
Notes to the Financial Statement	7
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	16
SCHEDULE 2	
Schedule of Receipts and Expenditures – Actual and Budget	
General	17
Road and Bridge	23
Bridge Building	24
Noxious Weed	25
Noxious Weed Capital Outlay	26
Prairie Dog	27
Special Alcohol Program	28
Special Parks and Recreation	29
E 911	30
Hospital	31
Rural Fire District	32
PBC Home for the Aged	33
Schedule of Receipts and Expenditures - Actual	
Special Machinery and Equipment	34
Multi-Year Capital Improvement	34
Special Fire Equipment	34
County Equipment	34
Special Road Improvement	35
Prosecuting Attorney's Training	35
Prosecuting Attorney's Diversion	35
County Attorney's Bad Check	35
Offender Fees	36
Register of Deeds Technology	36
County Clerk Technology	36
County Treasurer Technology	36
Motor Vehicle	37
VIN Inspection	37
Oil & Gas Depletion	37
Landfill Closure Trust	37
EMS Building	38
County Health Administrator	38
Handicap Equipment	38

Table of Contents (Continued)

	Page Number
Schedule of Receipts and Expenditures – Actual (continued)	
Rural Health Care	39
Home for the Aged Multi-Year Capital Improvement	39
Airport Multi-Year Capital Improvement	39
SPARCC	40
Special Law Enforcement Trust	40
Equitable Sharing Federal	40
Public Transit	40
Grants	41
Health Grants	41
SPARK Grant	41
APRA Grant	41
Schedule of Receipts and Expenditures – Related Municipal Entities	
Airport Board	42
PBC Bond & Interest	43
SCHEDULE 3	
Summary of Receipts and Disbursements - Agency Funds	44

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions
We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Cheyenne, St. Francis, Kansas, a Municipality, as of and for the year ended December 31, 2021, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse 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, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the 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, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide basis for our adverse and unmodified opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

misstatement, whether due to fraud or error. In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with Generally Accepted Auditing Standards (GAAS) will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we

1) Exercise professional judgment and maintain professional skepticism throughout the audit.
2) Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
3) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
4) Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
5) Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget and regulatory basis summary of receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2020 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 2021 basic financial statement upon which we rendered an unmodified opinion dated September 30, 2022. The 2020 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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the 2020 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, 2022

CHEYENNE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

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	$ 2,958,091	0	4,768,409	4,530,855	3,195,645	38,813	3,234,458
Special Purpose Funds							
Road and Bridge	168,865	0	1,609,992	1,539,604	239,253	32,356	271,609
Bridge Building	3	0	0	0	3	0	3
Noxious Weed	0	0	125,904	124,420	1,484	12,970	14,454
Noxious Weed Capital Outlay	64,166	0	28,949	19,765	73,350	0	73,350
Prairie Dog	7,469	0	19,450	11,088	15,831	3,124	18,955
Special Alcohol	3,174	0	6,934	1,725	8,383	0	8,383
Special Parks and Recreation	4,753	0	3,467	0	8,220	0	8,220
E 911	176,758	0	60,399	31,807	205,350	0	205,350
Hospital	0	0	777,473	777,473	0	0	0
Rural Fire District	24,630	0	143,993	163,000	5,623	11,819	17,442
PBC Home for the Aged	224,905	0	399,146	250,422	373,629	0	373,629
Special Machinery	441,662	0	150,000	253,345	338,317	0	338,317
Special Fire Equipment	458,750	0	104,724	0	563,474	0	563,474
County Equipment Reserve	1,490,218	0	710,355	56,602	2,143,971	0	2,143,971
Special Road Improvement	1,637,016	0	394,965	196,655	1,835,326	0	1,835,326
Prosecuting Attorney's Training	773	0	403	0	1,176	0	1,176
Prosecuting Attorney's Diversion	12,714	0	2,195	0	14,909	0	14,909
County Attorney's Bad Check	2,521	0	1,396	0	3,917	0	3,917
Offender Fees	5,138	0	1,168	0	6,306	0	6,306
Register of Deeds Technology	43,644	0	7,133	36,117	14,660	0	14,660
County Clerk Technology	6,621	0	1,777	0	8,398	0	8,398
County Treasurer Technology	9,721	0	1,777	0	11,498	0	11,498
Motor Vehicle Fund	26,433	0	38,045	61,603	2,875	3,211	6,086
VIN Inspection	84	0	7,560	4,476	3,168	0	3,168
Oil & Gas Valuation Depletion	118,009	0	0	0	118,009	0	118,009
EMS Building	23,203	0	10,500	8,461	25,242	688	25,930
County Health Administrator	41,069	0	0	0	41,069	0	41,069
Handicap Equipment	1,965	0	175	0	2,140	0	2,140
Rural Health Care	117,977	0	0	32	117,945	0	117,945
Home for the Aged Multi-Year Capital Improvement	465,078	0	332,368	56,479	740,967	0	740,967
Multi-Year Capital Improvement	577,198	0	0	0	577,198	0	577,198
Airport Multi-Year Capital Improvement	167,651	0	142,108	162,878	146,881	20,768	167,649
SPARCC	1,918	0	0	0	1,918	0	1,918
Special Law Enforcement Trust	190,600	0	147,505	61,563	276,542	45,458	322,000
Equitable Sharing Federal	13,544		6	0	13,550	0	13,550
Public Transit	57,767	0	88,909	47,352	99,324	3,070	102,394
Grants	17,674	0	1,150	1,150	17,674	0	17,674
Health Grants	18,890	0	122,528	141,042	376	0	376
SPARK Grant	64,071	0	0	64,071	0	0	0
ARPA Grant	0	0	258,046	0	258,046	0	258,046

(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, 2021

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	519,193	0	58,208	0	577,401	0	577,401
Total Primary Government	10,163,916	0	10,527,117	8,601,985	12,089,048	172,277	12,261,325
Related Municipal Entities:							
Airport Board	14,914	0	23,097	16,975	21,036	0	21,036
Cheyenne County Public Building Commission							
PBC Bond & Interest	0	0	246,922	246,922	0	0	0
Total Reporting Entity (Excluding Agency Funds)	$ **10,178,830**	**0**	**10,797,136**	**8,865,882**	**12,110,084**	**172,277**	**12,282,361**

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

CHEYENNE COUNTY, KANSAS
Composition of Cash
Regulatory Basis
December 31, 2021

Cash on Hand		
Treasurer	$	400
The Bank, Bird City, Kansas		
Savings		6,213,085
Certificates of Deposit		275,000
Bankwest, St. Francis, Kansas		
Checking Account		23,108
Checking Account - Law Library		2,106
ICS		3,330,438
FNB Bank, St. Francis, Kansas		
Checking Account		1,704,534
Checking Account - Register of Deeds Tech Fund		14,660
Checking Account - E-911		205,351
Checking Account - Special Law Enforcement		149,511
Checking Account - Employee Benefit Claims		115,212
Checking Account - District Court		160
Certificates of Deposit		100,000
Landfill Closure Trust		577,401
Western State Bank, St. Francis, Kansas		
Money Market Accounts		4,996,025
Checking Accounts		912,954
Certificates of Deposit		400,000
Total Cash and Investments	$	19,019,945
Less Agency Funds - Schedule 3		(6,758,620)
Total Primary Government		12,261,325
Related Municipal Entities:		
Bankwest, St. Francis, Kansas		
NOW Account		21,036
Total Reporting Entity per Statement 1	$	**12,282,361**

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

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

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

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

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

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

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

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2021:

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis

for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash.

The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in adoption of the legal annual operating budget:

1 Preparation of the budget for the succeeding calendar year on or before August 1st.

2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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, 2021.

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, Motor Vehicle, VIN Inspection, Oil and Gas Valuation Depletion, EMS Building, County Health Administrator, Handicap Equipment, Rural Health Care, Home for the Aged Multi-Year Capital Improvement, Airport Multi-Year Capital Improvement, SPARCC, Special Law Enforcement Trust, Equitable Sharing Federal, Public Transit, Grants, Health Grants, SPARK Grant, and ARPA Grant.

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

Quarterly Statements. K.S.A. 19-520 *et seq*. requires the county treasurer to publish quarterly statements showing the amount in the treasury on the day of making the statement and the different funds to which it belongs. The County did not publish such quarterly statements. This appears to be a violation of this statute.

Expenditures Publication. K.S.A 19-228 requires a publication monthly or quarterly of a statement of expenditures or summary of expenditures and cash balances. The County did not publish such statements or summaries and balances. This appears to be a violation of this statute.

Record of Funds. K.S.A. 10-1118 requires the treasurer keep a record of money on hand which shows at all times the amount of money in each particular fund. The treasurer failed to keep adequate records of money available in each fund. This appears to be a violation of this statute.

Tax Roll Reconciliation. Kansas Statutes (19-312, 19-547, 79-2101, 79-2301 *et seq*) require tax roll to be reconciled in conjunction with the reconcilement of the real estate sales and personal property tax judgments. Tax roll was not reconciled in this manner which appears to be in violation of these statutes.

Outstanding Warrants. K.S.A. 10-815 states that outstanding warrants/checks for two years or more shall be canceled and restored to the fund originally charged. At year-end there were outstanding checks for more than two years. This appears to be a violation of this statute.

Tax Distributions. K.S.A. 12-1678a states tax distributions shall be made timely to taxing subdivisions: January 20, March 20, June 5, September 20, and October 31. Distributions were made subsequent to these dates which appears to be a violation of this statute.

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 Commercial Motor Vehicle, Tax Foreclosure, Insufficient Check, and Cafeteria Plan funds incurred indebtedness in excess of available cash balances. 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 Prairie Dog fund has exceeded the published budget amount. This appears 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, 2021.

At December 31, 2021, the County's carrying amount of deposits was $19,019,545 and the bank balance was $18,678,162. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $779,133 was covered by federal depository insurance, $3,330,438 was covered by federal depository insurance in IntraFi Network Deposits, and $14,568,591 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2021, the Airport Board's carrying amount of deposits was $21,036 and the bank balance was $21,036. The bank balance was held by one bank resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At December 31, 2021, 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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from Cheyenne County, Kansas, were $169,997 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the county's proportionate share of the collective net pension liability reported by KPERS was $1,281,637. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The county's proportion of the net pension

liability was based on the ratio of the county's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

5. **Defined Contribution Pension Plan**

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

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

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

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

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2019.

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	710,355
General	Home for the Aged Capital Improvement	K.S.A. 79-1946	210,297
General	Public Transit	K.S.A. 79-2934	43,101
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	28,949
Road and Bridge	Special Machinery and Equipment	K.S.A. 68-141(g)	150,000
Road and Bridge	Special Road Improvement	K.S.A. 68-590	350,807
Special Vehicle	General	K.S.A. 8-145	26,458
Rural Fire District	Special Fire Equipment	K.S.A. 19-3623e	104,724

8. **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties, a public entity risk pools currently operating as common risk management and insurance programs for participating members.

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

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

The County pays annual premiums to Kansas County Association Multiline Pool for its property and casualty insurance coverage. The agreement to participate provides that the Kansas County Association Multiline Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas County Association Multiline Pool. The County continues to carry commercial insurance for all other risk of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

9. **Claims and Judgments**

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

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

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

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

The engineer estimates of closure and post-closure care liability at year-end would be $702,644. This liability is based on the use of 56.09 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $461,779 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 2021. The County expects the landfill to continue to operate for approximately ninety 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 2021 was $56,119.

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, 2021 cash of $577,401 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. COVID-19

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

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

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.

13. **Long-term Debt**

Changes in long-term liabilities for Cheyenne County, Kansas for the year ended December 31, 2021, were as follows

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Cheyenne County Public Building Commission:									
Taxable Refunding Revenue Bonds	2.750%	12/04/18	5,000,000	12/04/48	4,778,515	0	115,513	4,663,002	131,409
Total Contractual Indebtedness					**4,778,515**	**0**	**115,513**	**4,663,002**	**131,409**

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

	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	2042-2046	2046-2050	Total
PRINCIPAL											
Cheyenne County Public Building Commission:											
Taxable Refunding Revenue Bonds	118,690	121,953	124,974	128,744	132,284	717,714	821,817	941,534	1,078,374	476,918	4,663,002
INTEREST											
Cheyenne County Public Building Commission:											
Taxable Refunding Revenue Bonds	128,233	124,969	121,615	118,178	114,638	516,603	412,342	292,930	156,151	19,801	2,005,460
Total Principal and Interest	**$ 246,923**	**$ 246,922**	**$ 246,589**	**$ 246,922**	**$ 246,922**	**$ 1,234,317**	**$ 1,234,159**	**$ 1,234,464**	**$ 1,234,525**	**$ 496,719**	**$ 6,668,462**

CHEYENNE COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021

CHEYENNE COUNTY, KANSAS SCHEDULE 1

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	$ 5,533,494	15,989	5,549,483	4,530,855	(1,018,628)
Special Purpose Funds					
Road and Bridge	1,530,155	9,449	1,539,604	1,539,604	0
Bridge Building	0	0	0	0	0
Noxious Weed	109,300	15,120	124,420	124,420	0
Noxious Weed Capital Outlay	27,528	0	27,528	19,765	(7,763)
Prairie Dog	9,213	0	9,213	11,088	1,875
Special Alcohol	6,600	0	6,600	1,725	(4,875)
Special Parks and Recreation	4,355	0	4,355	0	(4,355)
E 911	132,137	0	132,137	31,807	(100,330)
Hospital	890,045	0	890,045	777,473	(112,572)
Rural Fire District	163,000	0	163,000	163,000	0
PBC Home for the Aged	491,390	0	491,390	250,422	(240,968)

CHEYENNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		
Receipts:	Actual	Actual	Budget	Variance Over (Under)
Taxes				
Ad Valorem	$ 3,640,916	3,599,326	3,552,175	47,151
Delinquent	61,292	0	15,966	(15,966)
Motor Vehicle	251,314	259,244	220,189	39,055
Recreational Vehicle	4,175	4,333	3,410	923
16/20M Vehicle	19,027	16,354	18,676	(2,322)
Commercial Vehicle	5,403	3,968	4,667	(699)
Intangible Tax	10,581	11,428	10,444	984
Intergovernmental				
Liquor Tax	544	3,467	750	2,717
Sales Tax	289,248	238,825	144,274	94,551
Mineral Production Tax	15,969	5,372	4,000	1,372
Licenses, Fees and Permits				
Vehicle Inspection Fees	6,980	0	5,000	(5,000)
County Officer Fees	47,774	49,015	31,000	18,015
Antique Fees	850	3,220	1,250	1,970
Filing Fees	3,842	850	400	450
Game Licenses	35	68	100	(32)
Charges for Services:				
Ambulance Fees	142,081	85,137	61,253	23,884
Law Enforcement Contract	121,400	121,400	117,000	4,400
Solid Waste Fee	61,127	64,964	60,000	4,964
Emergency Preparedness	39,600	37,920	40,000	(2,080)
Federal Aid	2,159	0	0	0
Interest on Idle Funds	40,231	16,958	10,000	6,958
Interest on Delinquent Taxes	56,543	50,723	11,400	39,323
Interest on Motor Vehicle Taxes	592	514	300	214
Recycling Reimbursement	0	99,158	0	99,158
Miscellaneous	36,596	53,718	0	53,718
Reimbursed Expenses	28,825	15,989	0	15,989
Transfer from Motor Vehicle Fund	6,056	26,458	0	26,458
Total Receipts	4,893,160	4,768,409	**4,312,254**	**456,155**

(Continued)

CHEYENNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

(Continued)	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
Expenditures:				
County Commissioners				
Personal Services	$ 53,328	54,793	52,680	2,113
Contractual Services	841	514	8,000	(7,486)
Commodities	708	2,374	500	1,874
Total	54,877	57,681	61,180	(3,499)
County Clerk				
Personal Services	86,336	93,744	101,195	(7,451)
Contractual Services	2,844	5,377	9,308	(3,931)
Commodities	2,170	1,398	7,095	(5,697)
Capital Outlay	0	495	1,000	(505)
Total	91,350	101,014	118,598	(17,584)
County Treasurer				
Personal Services	96,015	76,043	76,000	43
Contractual Services	3,031	6,656	7,000	(344)
Commodities	3,588	2,612	4,000	(1,388)
Capital Outlay	0	176	3,500	(3,324)
Transfer to Equipment Reserve	0	2,000	2,000	0
Total	102,634	87,487	92,500	(5,013)
County Attorney				
Personal Services	51,909	51,659	51,460	199
Contractual Services	36,495	36,024	42,069	(6,045)
Commodities	0	203	2,000	(1,797)
Prosecution	648	2,935	5,000	(2,065)
Total	89,052	90,821	100,529	(9,708)
Register of Deeds				
Personal Services	43,164	44,453	59,536	(15,083)
Contractual Services	3,474	3,479	7,500	(4,021)
Commodities	335	1,539	1,800	(261)
Capital Outlay	0	999	1,000	(1)
Transfer to Equipment Reserve	1,000	0	0	0
Total	47,973	50,470	69,836	(19,366)

(Continued)

CHEYENNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

(Continued)		2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Sheriff					
Personal Services	$	376,374	331,993	426,736	(94,743)
Contractual Services		48,741	51,085	51,356	(271)
Commodities		41,187	31,192	46,350	(15,158)
Investigations		537	661	10,000	(9,339)
Capital Outlay		823	7,918	18,500	(10,582)
Transfer to Equipment Reserve		29,688	38,500	38,500	0
Total		497,350	461,349	591,442	(130,093)
Ambulance					
Personal Services		147,890	158,029	188,675	(30,646)
Contractual Services		43,567	56,509	72,300	(15,791)
Commodities		19,796	23,413	40,000	(16,587)
Capital Outlay	#	0	1,790	5,000	(3,210)
Transfer to Equipment Reserve		55,000	55,000	55,000	0
Total		266,253	294,741	360,975	(66,234)
Judicial					
Contractual Services		13,172	34,635	37,400	(2,765)
Commodities		1,701	1,862	3,000	(1,138)
Capital Outlay		2,829	1,558	8,000	(6,442)
Total		17,702	38,055	48,400	(10,345)
Buildings and Grounds					
Personal Services		54,184	54,525	55,976	(1,451)
Contractual Services		13,160	22,058	80,346	(58,288)
Commodities		8,502	7,724	10,674	(2,950)
Capital Outlay		354	699	2,500	(1,801)
Transfer to Equipment Reserve		15,000	15,000	15,000	0
Total		91,200	100,006	164,496	(64,490)
Appraisal					
Personal Services		68,550	83,675	84,300	(625)
Contractual Services		11,853	12,969	14,000	(1,031)
Commodities		3,509	1,868	3,000	(1,132)
Capital Outlay		1,485	1,484	1,500	(16)
Transfer to Equipment Reserve		1,000	1,000	1,000	0
Total		86,397	100,996	103,800	(2,804)

(Continued)

CHEYENNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

(Continued)	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
Emergency Preparedness				
Personal Services	$ 112,629	39,311	73,800	(34,489)
Contractual Services	15,491	6,947	15,000	(8,053)
Commodities	2,540	4,262	8,117	(3,855)
Capital Outlay	0	0	1,500	(1,500)
Transfer to Equipment Reserve	0	10,000	10,000	0
Total	130,660	60,520	108,417	(47,897)
Election				
Personal Services	5,400	6,000	5,843	157
Contractual Services	19,536	8,123	28,000	(19,877)
Commodities	3,026	421	1,500	(1,079)
Capital Outlay	0	0	1,000	(1,000)
Transfer to Equipment Reserve	15,000	15,000	15,000	0
Total	42,962	29,544	51,343	(21,799)
Computer				
Personal Services	10,185	11,204	10,185	1,019
Contractual Services	57,607	59,375	60,000	(625)
Commodities	1,279	1,288	3,000	(1,712)
Capital Outlay	0	0	5,000	(5,000)
Transfer to Equipment Reserve	5,000	5,000	5,000	0
Total	74,071	76,867	83,185	(6,318)
Solid Waste Landfill				
Personal Services	46,604	48,765	52,500	(3,735)
Contractual Services	67,004	84,497	65,000	19,497
Commodities	7,813	6,138	12,000	(5,862)
Capital Outlay	2,050	120	0	120
Transfer to Equipment Reserve	37,000	33,480	43,500	(10,020)
Total	160,471	173,000	173,000	0
Dispatch				
Personal Services	214,392	209,242	253,210	(43,968)
Contractual Services	7,672	8,407	18,000	(9,593)
Commodities	2,597	2,968	2,500	468
Capital Outlay	220	0	23,000	(23,000)
Transfer to Equipment Reserve	15,000	15,000	15,000	0
Total	239,881	235,617	311,710	(76,093)
Jail Care				
Detention - Juveniles	1,440	347	5,000	(4,653)
Detention - Adults	79,609	42,704	70,000	(27,296)
Total	81,049	43,051	75,000	(31,949)

(Continued)

CHEYENNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		
(Continued)	Actual	Actual	Budget	Variance Over (Under)
Grant Administration				
Contractual Services	600	0	9,400	(9,400)
Commodities	0	0	600	(600)
Total	600	0	10,000	(10,000)
Employee Benefits				
Social Security	153,025	148,976	160,950	(11,974)
Health Insurance	669,726	780,788	921,400	(140,612)
Retirement	212,413	169,997	171,635	(1,638)
Life Insurance	4,369	3,992	5,000	(1,008)
Workers Compensation	47,725	38,168	35,700	2,468
Unemployment	1,685	1,645	5,000	(3,355)
Miscellaneous	0	2	2,000	(1,998)
Total	1,088,943	1,143,568	1,301,685	(158,117)
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	5,500	5,500	5,500	0
Total	16,900	16,900	16,900	0
Health				
Health Department - Contracted	11,000	11,000	11,000	0
Health Officer	1,200	1,200	1,200	0
Autopsy Expenses	0	2,364	2,500	(136)
Total	12,200	14,564	14,700	(136)
Courthouse General				
Contractual Services	138,223	138,836	154,442	(15,606)
Commodities	452	5,477	96,000	(90,523)
Capital Outlay	20,982	0	195,616	(195,616)
Transfer to Equipment Reserve	272,000	520,375	520,375	0
Total	431,657	664,688	966,433	(301,745)
Home for the Aged				
Appropriation to CCV Home for the Aged	0	0	379,624	(379,624)
Contractual Services	61,349	169,327	0	169,327
Commodities	2,091	0	0	0
Capital Outlay	11,145	0	0	0
Transfer to Home for the Aged Multi-Year Capital Improvement	310,422	210,297	0	210,297
Total	385,007	379,624	379,624	0

(Continued)

CHEYENNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		
(Continued)	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	3,840	5,283	5,000	283
Fair Board	22,200	22,200	22,200	0
Historical Society	4,780	4,780	4,780	0
Mental Health	6,360	6,360	6,360	0
Mental Retardation	8,480	8,480	8,480	0
Conservation District	23,050	23,050	23,050	0
Western Kansas Child Advocacy	4,000	4,000	4,000	0
NWKS Domestic & Sexual Violence	1,500	1,500	1,500	0
Total	96,710	98,153	99,870	(1,717)
Other				
Court Services	31,455	8,717	25,000	(16,283)
Economic Development	32,000	34,679	32,000	2,679
NWKS Planning & Development	0	3,164	3,000	164
Recycling	17,546	16,697	36,000	(19,303)
Repayment of Fees Received	4,612	48,979	17,000	31,979
Other	22,181	32,160	44,840	(12,680)
NW Regional Recycling	30,198	23,142	35,930	(12,788)
RCND	500	0	500	(500)
Transfer to Public Transit Fund	17,601	43,101	25,500	17,601
Land & Sky Senic Byway	2,679	0	2,679	(2,679)
Grant Expense	1,000	0	0	0
ROZ Payment	5,368	1,500	7,422	(5,922)
Total Other Expenditures	165,140	212,139	229,871	(17,732)
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	15,989	(15,989)
Total Expenditures	4,271,039	4,530,855	5,549,483	(1,018,628)
Receipts Over (Under) Expenditures	622,121	237,554		
Unencumbered Cash, Beginning	2,335,970	2,958,091		
Unencumbered Cash, Ending	$ **2,958,091**	**3,195,645**		

CHEYENNE COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2020	2021		
Receipts:		Actual	Actual	Budget	Variance Over (Under)
Taxes					
Ad Valorem	$	989,252	1,199,536	1,185,247	14,289
Delinquent		17,891	0	0	0
Motor Vehicle		61,839	83,429	59,826	23,603
Recreational Vehicle		1,027	1,427	927	500
16/20M Vehicle		6,946	4,024	5,075	(1,051)
Commercial Vehicle		1,329	1,078	1,268	(190)
Intangible Tax		4,512	4,811	0	4,811
Intergovernmental					
Special City-County Highway		257,539	299,876	217,429	82,447
Equalization Aid		2,421	193	0	193
Miscellaneous		0	0	0	0
Diesel Tax Refund		13,621	6,169	0	6,169
Reimbursed Expenses		22,617	9,449	0	9,449
Total Receipts		1,378,994	1,609,992	**1,469,772**	**140,220**
Expenditures:					
Personal Services		563,653	571,382	623,000	(51,618)
Contractual Services		37,123	49,744	47,600	2,144
Commodities		350,969	348,476	484,000	(135,524)
Capital Outlay		19,523	69,195	18,000	51,195
Transfer to Special Machinery & Equipment		150,000	150,000	157,555	(7,555)
Transfer to Special Road Improvement		375,000	350,807	200,000	150,807
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses		0	0	9,449	(9,449)
Total Expenditures		1,496,268	1,539,604	**1,539,604**	**0**
Receipts Over (Under) Expenditures		(117,274)	70,388		
Unencumbered Cash, Beginning		286,139	168,865		
Unencumbered Cash, Ending	$	**168,865**	**239,253**		

CHEYENNE COUNTY, KANSAS
BRIDGE BUILDING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2020	2021		
Receipts:		Actual	Actual	Budget	Variance Over (Under)
Taxes					
Delinquent	$	3	0	0	0
Road and Bridge Reimbursement		0	0	0	0
Total Receipts		3	0	**0**	**0**
Expenditures:					
Contractual Services		0	0	0	0
Commodities		0	0	0	0
Total Expenditures		0	0	**0**	**0**
Receipts Over (Under) Expenditures		3	0		
Unencumbered Cash, Beginning		0	3		
Unencumbered Cash, Ending	$	**3**	**3**		

CHEYENNE COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2020	2021		
		Actual	Actual	Budget	Variance Over (Under)
Receipts:					
Taxes					
Ad Valorem	$	93,753	92,931	91,697	1,234
Delinquent		1,194	0	0	0
Motor Vehicle		5,517	6,046	5,667	379
Recreational Vehicle		92	99	88	11
16/20M Vehicle		404	359	481	(122)
Commercial Vehicle		119	102	120	(18)
Reimbursed Expenses		21,946	26,367	11,247	15,120
Total Receipts		123,025	125,904	**109,300**	**16,604**
Expenditures:					
Personal Services		67,101	55,781	67,200	(11,419)
Contractual Services		3,834	6,302	5,000	1,302
Commodities		20,402	28,593	31,100	(2,507)
Capital Outlay		5,580	4,795	6,000	(1,205)
Transfer to Noxious Weed Capital Outlay		26,108	28,949	0	28,949
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses		0	0	15,120	(15,120)
Total Expenditures		123,025	124,420	**124,420**	**0**
Receipts Over (Under) Expenditures		0	1,484		
Unencumbered Cash, Beginning		0	0		
Unencumbered Cash, Ending	$	**0**	**1,484**		

CHEYENNE COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2020	2021		
		Actual	Actual	Budget	Variance Over (Under)
Receipts:					
Reimbursed Expense	$	0	0	0	0
Transfer from Noxious Weed		26,108	28,949	0	28,949
Total Receipts		26,108	28,949	**0**	**28,949**
Expenditures:					
Capital Outlay		0	19,765	**27,528**	**(7,763)**
Receipts Over (Under) Expenditures		26,108	9,184		
Unencumbered Cash, Beginning		38,058	64,166		
Unencumbered Cash, Ending	$	**64,166**	**73,350**		

CHEYENNE COUNTY, KANSAS
PRAIRIE DOG FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Charge for Services	$ 11,309	19,450	4,600	14,850
Total Receipts	11,309	19,450	**4,600**	**14,850**
Expenditures:				
Personal Services	1,247	0	3,000	(3,000)
Contractual Services	0	0	600	(600)
Commodities	11,257	11,088	5,613	5,475
Total Expenditures	12,504	11,088	**9,213**	**1,875**
Receipts Over (Under) Expenditures	(1,195)	8,362		
Unencumbered Cash, Beginning	8,664	7,469		
Unencumbered Cash, Ending	$ **7,469**	**15,831**		

CHEYENNE COUNTY, KANSAS
SPECIAL ALCOHOL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Liquor Tax	$ 2,761	6,934	**4,500**	**2,434**
Expenditures:				
Contractual Services	3,809	1,725	**6,600**	**(4,875)**
Receipts Over (Under) Expenditures	(1,048)	5,209		
Unencumbered Cash, Beginning	4,222	3,174		
Unencumbered Cash, Ending	$ **3,174**	**8,383**		

CHEYENNE COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Liquor Tax	$ 544	3,467	**2,250**	**1,217**
Expenditures:				
Appropriation	0	0	**4,355**	**(4,355)**
Receipts Over (Under) Expenditures	544	3,467		
Unencumbered Cash, Beginning	4,209	4,753		
Unencumbered Cash, Ending	$ **4,753**	**8,220**		

CHEYENNE COUNTY, KANSAS
E 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
911 Tax	$ 60,240	60,228	50,000	10,228
Interest on Idle Funds	637	171	0	171
Reimbursed Expense	0	0	0	0
Total Receipts	60,877	60,399	**50,000**	**10,399**
Expenditures:				
Emergency Telephone Service	30,920	31,807	**132,137**	**(100,330)**
Receipts Over (Under) Expenditures	29,957	28,592		
Unencumbered Cash, Beginning	146,801	176,758		
Unencumbered Cash, Ending	$ **176,758**	**205,350**		

CHEYENNE COUNTY, KANSAS
HOSPITAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2020	2021		
		Actual	Actual	Budget	Variance Over (Under)
Receipts:					
Taxes					
Ad Valorem	$	375,757	371,673	379,624	(7,951)
Delinquent		5,408	0	0	0
Motor Vehicle		22,073	25,151	22,667	2,484
Recreational Vehicle		367	416	351	65
16/20M Vehicle		1,744	1,436	1,923	(487)
Commercial Vehicle		475	409	480	(71)
Sales Tax		458,597	378,388	435,000	(56,612)
Total Receipts		864,421	777,473	**840,045**	**(62,572)**
Expenditures:					
Appropriation		405,824	399,085	455,045	(55,960)
Sales Tax		458,597	378,388	435,000	(56,612)
Total Expenditures		864,421	777,473	**890,045**	**(112,572)**
Receipts Over (Under) Expenditures		0	0		
Unencumbered Cash, Beginning		0	0		
Unencumbered Cash, Ending	$	**0**	**0**		

CHEYENNE COUNTY, KANSAS
RURAL FIRE DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	$ 131,489	135,128	130,763	4,365
Delinquent	3,391	0	0	0
Motor Vehicle	8,255	7,753	5,070	2,683
16/20M Vehicle	1,055	854	1,008	(154)
Recreational Vehicle	173	155	100	55
Commercial Vehicle	212	103	106	(3)
Miscellaneous	1,435	0	0	0
Total Receipts	146,010	143,993	**137,047**	**6,946**
Expenditures:				
Personal Services	16,280	17,139	48,000	(30,861)
Contractual Services	18,314	18,956	30,000	(11,044)
Commodities	8,733	11,684	28,000	(16,316)
Capital Outlay	29,038	10,497	35,000	(24,503)
Transfer to Special Fire Equipment	95,635	104,724	22,000	82,724
Total Expenditures	168,000	163,000	**163,000**	**0**
Receipts Over (Under) Expenditures	(21,990)	(19,007)		
Unencumbered Cash, Beginning	46,620	24,630		
Unencumbered Cash, Ending	$ **24,630**	**5,623**		

CHEYENNE COUNTY, KANSAS
PBC HOME FOR AGED
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	$ 375,759	371,733	379,624	(7,891)
Delinquent	4,144	0	0	0
Motor Vehicle Tax	22,073	25,151	22,667	2,484
Recreational Vehicle Tax	367	416	351	65
16/20 M Vehicle Tax	1,744	1,436	1,923	(487)
Commercial Vehicle Tax	475	410	480	(70)
Total Receipts	404,562	399,146	**405,045**	**(5,899)**
Expenditures:				
Contractual Services	19,448	3,500	0	3,500
Lease Payments to Public Building Commission	246,554	246,922	491,390	(244,468)
Total Expenditures	266,002	250,422	**491,390**	**(240,968)**
Receipts Over (Under) Expenditures	138,560	148,724		
Unencumbered Cash, Beginning	86,345	224,905		
Unencumbered Cash, Ending	$ **224,905**	**373,629**		

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Special Machinery	Multi-Year Capital Improvement	Special Fire Equipment	County Equipment Reserve
Receipts:				
Transfer from Road & Bridge	150,000	0	0	0
Transfer from General	0	0	0	710,355
Transfer from Rural Fire District	0	0	104,724	0
Total Receipts	150,000	0	104,724	710,355
Expenditures:				
Commodities	0	0	0	0
Capital Outlay	253,345	0	0	56,602
Total Expenditures	253,345	0	0	56,602
Receipts Over (Under) Expenditures	(103,345)	0	104,724	653,753
Unencumbered Cash, Beginning	441,662	577,198	458,750	1,490,218
Unencumbered Cash, Ending	$ **338,317**	**577,198**	**563,474**	**2,143,971**

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

		Special Road Improvement	Prosecuting Attorney's Training	Prosecuting Attorney's Diversion	County Attorney's Bad Check
Receipts:					
District Court Fees	$	0	403	2,195	0
Administrative Fees		0	0	0	1,396
KDOT Reimbursement		44,158	0	0	0
Transfer from Road and Bridge		350,807	0	0	0
Total Receipts		394,965	403	2,195	1,396
Expenditures:					
Contractual Services		196,655	0	0	0
Capital Outlay		0	0	0	0
Total Expenditures		196,655	0	0	0
Receipts Over (Under) Expenditures		198,310	403	2,195	1,396
Unencumbered Cash, Beginning		1,637,016	773	12,714	2,521
Unencumbered Cash, Ending	$	**1,835,326**	**1,176**	**14,909**	**3,917**

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

		Offender Fees	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology
Receipts:					
Technology Fees	$	0	7,106	1,777	1,777
Administrative Fees		1,168	0	0	0
Interest on Idle Funds		0	27	0	0
Total Receipts		1,168	7,133	1,777	1,777
Expenditures:					
Contractual Services		0	33,506	0	0
Commodities		0	2,611	0	0
Capital Outlay		0	0	0	0
Total Expenditures		0	36,117	0	0
Receipts Over (Under) Expenditures		1,168	(28,984)	1,777	1,777
Unencumbered Cash, Beginning		5,138	43,644	6,621	9,721
Unencumbered Cash, Ending	$	**6,306**	**14,660**	**8,398**	**11,498**

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Motor Vehicle Fund	VIN Inspection	Oil & Gas Valuation Depletion Fund	Landfill Closure Trust Fund
Receipts:				
Contributions	$ 0	0	0	56,119
Interest on Idle Funds	0	0	0	2,089
VIN Fees	0	7,560	0	0
Motor Vehicle Fees	38,045	0	0	0
Total Receipts	38,045	7,560	0	58,208
Expenditures:				
Personal Services	24,170	0	0	0
Contractual Services	2,047	0	0	0
Commodities	6,549	4,476	0	0
Capital Outlay	2,379	0	0	0
Transfer to General Fund	26,458	0	0	0
Total Expenditures	61,603	4,476	0	0
Receipts Over (Under) Expenditures	(23,558)	3,084	0	58,208
Unencumbered Cash, Beginning	26,433	84	118,009	519,193
Unencumbered Cash, Ending	$ **2,875**	**3,168**	**118,009**	**577,401**

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

		EMS Building	County Health Administator	Handicap Equipment
Receipts:				
Reimbursed Expenses	$	10,500	0	0
Miscellaneous		0	0	175
Total Receipts		10,500	0	175
Expenditures:				
Personal Services		0	0	0
Contractual Services		8,181	0	0
Commodities		280	0	0
Capital Outlay		0	0	0
Total Expenditures		8,461	0	0
Receipts Over (Under) Expenditures		2,039	0	175
Unencumbered Cash, Beginning		23,203	41,069	1,965
Unencumbered Cash, Ending	$	**25,242**	**41,069**	**2,140**

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Rural Health Care	Home for the Aged Multi-Year Capital Improvement	Airport Multi-Year Capital Improvement
Receipts:			
Federal Aid	$ 0	0	142,108
Miscellaneous	0	0	0
Insurance Claim	0	122,071	0
Transfer from PBC Home for the Aged	0	210,297	0
Total Receipts	0	332,368	142,108
Expenditures:			
Contractual Services	32	0	162,878
Capital Outlay	0	56,479	0
Total Expenditures	32	56,479	162,878
Receipts Over (Under) Expenditures	(32)	275,889	(20,770)
Unencumbered Cash, Beginning	117,977	465,078	167,651
Unencumbered Cash, Ending	$ **117,945**	**740,967**	**146,881**

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	SPARCC	Special Law Enforcement Trust	Equitable Sharing Federal	Public Transit
Receipts:				
Forfeitures	$ 0	147,371	0	0
Fees	0	0	0	62
Reimbursed Expenses	0	0	0	5,500
Grants	0	0	0	40,196
Donations	0	0	0	50
Interest on Idle Funds	0	134	6	0
Transfer from General	0	0	0	43,101
Total Receipts	0	147,505	6	88,909
Expenditures:				
Personal Services	0	0	0	42,717
Contractual Services	0	3,362	0	4,569
Commodities	0	58,201	0	66
Capital Outlay	0	0	0	0
Total Expenditures	0	61,563	0	47,352
Receipts Over (Under) Expenditures	0	85,942	6	41,557
Unencumbered Cash, Beginning	1,918	190,600	13,544	57,767
Unencumbered Cash, Ending	$ **1,918**	**276,542**	**13,550**	**99,324**

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Grants	Health Grants	SPARK Grant	ARPA Grant
Receipts:				
Federal Aid	$ 0	0	0	258,046
Grants	1,150	122,528	0	0
Total Receipts	1,150	122,528	0	258,046
Expenditures:				
Grant Expenses - County	1,150	141,042	64,071	0
Payments to Other Local Governments & Non-Profits	0	0	0	0
Community Business Support Grants	0	0	0	0
Total Expenditures	1,150	141,042	64,071	0
Receipts Over (Under) Expenditures	0	(18,514)	(64,071)	258,046
Unencumbered Cash, Beginning	17,674	18,890	64,071	0
Unencumbered Cash, Ending	$ **17,674**	**376**	**0**	**258,046**

CHEYENNE COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

		Airport Board
Receipts:		
County Appropriations	$	22,500
Rent		500
Reimbursement		0
Interest on Idle Funds		97
Total Receipts		23,097
Expenditures:		
Utilities		816
Insurance		1,869
Repairs and Maintenance		14,006
Miscellaneous		284
Total Expenditures		16,975
Receipts Over (Under) Expenditures		6,122
Unencumbered Cash, Beginning		14,914
Unencumbered Cash, Ending	$	**21,036**

CHEYENNE COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

		Cheyenne Co Public Building Commission
		PBC Bond & Interest
Receipts:		
Lease Income	$	246,922
Expenditures:		
Principal		115,513
Interest		131,409
Total Expenditures		246,922
Receipts Over (Under) Expenditures		0
Unencumbered Cash, Beginning		0
Unencumbered Cash, Ending	$	**0**

CHEYENNE COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS:				
Current Tax	$ 2,634,780	10,120,645	6,591,575	6,163,850
NRP	0	134,050	134,050	0
Delinquent Personal Property Tax	605	10,382	0	10,987
Advance Tax	75,222	122,373	163,822	33,773
16/20 M Trucks	14,705	31,135	23,163	22,677
Motor Vehicle Tax	165,286	128,351	198,542	95,095
Recreational Vehicle Tax	2,564	2,243	2,317	2,490
Real Estate Redemptions	25,984	78,187	3,641	100,530
Alcoholic Liquor Tax	4,432	9,436	13,868	0
Mineral Severance Tax	3,883	14,082	10,743	7,222
Commercial Motor Vehicle Fees	(3,920)	13,385	9,843	(378)
Tax Foreclosure	(2,498)	0	1,837	(4,335)
Total Distributable Funds	2,921,043	10,664,269	7,153,401	6,431,911
STATE FUNDS:				
State Education Building	0	67,380	67,380	0
State Institutions Building	0	33,690	33,690	0
State Sales Tax	130,560	1,137,239	1,078,040	189,759
Heritage Trust	1,558	3,553	4,917	194
Motor Vehicle License	(5,155)	343,960	332,826	5,979
Motor Vehicle Report - DL	35	0	0	35
Driver's License	297	4,062	4,103	256
Total State Funds	127,295	1,589,884	1,520,956	196,223
SUBDIVISION FUNDS:				
Cities	0	652,626	652,626	0
Townships	15,051	0	0	15,051
School Districts	0	2,729,008	2,729,008	0
Cemeteries	0	55,779	55,779	0
Rural Fire Districts	0	4,969	4,969	0
Sunflower Extension District	0	121,056	121,056	0
Ground Water Special	0	53,259	53,259	0
NW Kansas Library	0	56,324	56,324	0
Total Subdivision Funds	15,051	3,673,021	3,673,021	15,051
OTHER AGENCY FUNDS:				
County Treasurer:				
Insufficient Check	(1,002)	191	482	(1,293)
Fish and Game Fund	60	2,439	2,499	0
Payroll Withholding	583	0	0	583
Unclaimed Funds	423	0	0	423
Maps	50	450	300	200

CHEYENNE COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
OTHER AGENCY FUNDS:				
Register of Deeds	0	64,579	64,579	0
Clerk of the District Court:				
Court Trust	20	108,313	108,173	160
Law Library	2,084	1,776	1,754	2,106
Total Other Agency Funds	2,218	177,748	177,787	2,179
Employee Benefit Claims	113,466	241,342	239,596	115,212
Cafeteria Plan	4,805	26,348	33,109	(1,956)
Total Agency Funds	$ **3,183,878**	**16,372,612**	**12,797,870**	**6,758,620**