CHEROKEE COUNTY, KANSAS

Independent Auditor's Report
and Financial Statement with
Supplementary Information

For the year ended December 31, 2023

THE MENSE CPA FIRM, LLC
Certified Public Accountants

CHEROKEE COUNTY, KANSAS
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The Mense CPA Firm, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
of Cherokee County, Kansas

We were engaged to audit the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Cherokee County, Kansas, the "Municipal Financial Reporting Entity", as of and for the year ended December 31, 2023 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 and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from 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.

2001 Byers Avenue • Joplin, Missouri 64804-1835 • 417-553-4448 • Fax 553-4447

Because of the matters described in the "Basis for Disclaimer of Opinion on Regulatory Basis of Accounting" paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an 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 Cherokee 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 accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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 Cherokee County, Kansas as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

Basis for Disclaimer of Opinion on Regulatory Basis of Accounting

Written representations were not furnished by management. Receipts, expenditures and unencumbered cash records were not sufficiently maintained with sufficient supporting data. Therefore, we were not able to obtain sufficient appropriate audit evidence about receipts, expenditures and unencumbered cash recorded in the accompanying statement of receipts, expenditures, and unencumbered cash at December 31, 2023.

Disclaimer of Opinion on Regulatory Basis of Accounting

Because of the significance of the matters described in the "Basis for Disclaimer of Opinion on Regulatory Basis of Accounting" paragraph, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statement.

Other Matters

Supplementary Information

We were engaged for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget,

individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and schedule of regulatory basis receipts and disbursements – agency funds, (Schedules 1, 2, and 3 as listed in the table of contents) are presented for the purpose of additional analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*.

The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – budget and actual and schedule of regulatory basis receipts and disbursements – agency funds is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. Because of the significance of the matters discussed in the "Basis for Disclaimer of Opinion on Regulatory Basis of Accounting" paragraph, it is inappropriate to, and we do not, express an opinion on the supplementary information referred to above.

The Mense CPA Firm, LLC
Certified Public Accountants

Joplin, Missouri
January 15, 2025

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	$ 1,054,618	$ -	$ 6,918,799	$ 6,998,779	$ 974,638	$ 148,138	$ 1,122,776
Special Purpose							
Road and Bridge	1,036,215	-	4,688,070	3,916,038	1,808,247	97,504	1,905,751
Appraisal	90,690	-	316,318	286,390	120,618	779	121,397
Health	920,042	-	225,046	474,754	670,334	4,133	674,467
Election	68,392	-	112,787	111,822	69,357	-	69,357
Noxious Weed	1,063	-	124,571	95,705	29,929	-	29,929
Extension Council	17,455	-	261,983	260,687	18,751	-	18,751
Soil Conservation	1,907	-	25,215	25,000	2,122	-	2,122
Fair	1,179	-	11,864	12,000	1,043	-	1,043
Emergency Medical Services	49,503	-	15,780	16,921	48,362	-	48,362
Elderly Services	(804)	-	48,590	37,016	10,770	759	11,529
Mental Health	8,650	-	126,155	125,457	9,348	-	9,348
Mental Retardation	8,395	-	117,736	116,527	9,604	-	9,604
Employee Benefits	3,234,973	-	1,529,851	3,322,156	1,442,668	1,704	1,444,372
Special Bridge Fund	340,757	-	220,298	314,797	246,258	840	247,098
Special Parks and Recreation	9,956	-	3,300	-	13,256	-	13,256
Special Alcohol	-	-	20,483	22,915	(2,432)	6,878	4,446
Tourism and Convention Promotion	-	-	5,638	5,638	-	-	-
Law Enforcement VIN Fee	18,129	-	25,293	29,094	14,328	950	15,278
Emergency Telephone Tax	96,053	-	132,644	188,233	40,464	525	40,989
Prosecuting Attorney Training	5,210	-	1,966	700	6,476	-	6,476
County Attorney Special Law Enforcement	629	-	-	-	629	-	629
SPIDER Program	2,079	-	8,457	2,730	7,806	-	7,806
One-Half Cent Sales Tax	1,147,584	-	913,328	633,078	1,427,834	-	1,427,834
Attorney Application Fee	9,776	-	6,175	929	15,022	339	15,361
Out-District Tuition	2	-	1	-	3	-	3
Equipment Reserve	1,017,408	-	650,000	-	1,667,408	-	1,667,408
Technology Reserve	29,879	-	91,500	81,336	40,043	-	40,043
Drug Forfeiture	13,818	-	14	1,000	12,832	-	12,832
County Attorney Forfeiture	1,255	-	-	-	1,255	-	1,255
Register of Deeds Technology	71,738	-	22,324	32,209	61,853	10,534	72,387
County Treasurers Technology	24,514	-	5,582	2,500	27,596	-	27,596
County Clerks Technology	22,370	-	5,581	1,889	26,062	-	26,062

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds (Continued):							
Special Purpose (Continued)							
Special Liability	16	-	17	-	33	-	33
County Building	4	-	2	-	6	-	6
Special Highway Improvement	1,264	-	-	-	1,264	-	1,264
Special Road Machinery	100	-	558,816	-	558,916	-	558,916
Law Library	53,169	-	11,785	9,583	55,371	-	55,371
Electronic Monitoring	910	-	-	-	910	-	910
Bad Check Fee	89	-	-	-	89	-	89
Coronavirus SLFRF	2,959,382	-	-	1,122,354	1,837,028	20,767	1,857,795
Opioid Settlement	3,681	-	49,485	2,248	50,918	-	50,918
	$ 12,322,050	$ -	$ 17,255,454	$ 18,250,485	$ 11,327,019	$ 293,850	$ 11,620,869
Related Municipal Entity							
Sewer District No. 1	110,395	-	250,470	153,017	207,848	999	208,847
Total Reporting Entity (Excluding Agency Funds)	$ 12,432,445	$ -	$ 17,505,924	$ 18,403,502	$ 11,534,867	$ 294,849	$ 11,829,716
Composition of Cash							
Cash on Hand							$ 1,498
Checking Accounts							25,248,922
Certificates of Deposit							3,397,417
Investments							14
Related Municipal Entity							208,847
Total Cash							$ 28,856,698
Agency Funds per Schedule 3							(17,026,982)
Total Reporting Entity (Excluding Agency Funds)							$ 11,829,716

See notes to the financial statement.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

I.A. MUNICIPAL FINANCIAL REPORTING ENTITY

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

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

Included Related Municipal Entity

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

Excluded Related Municipal Entities

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.B. REGULATORY BASIS FUND TYPES

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

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

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

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

I.C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guides* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows, other than those mentioned above.

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.D. BUDGETARY INFORMATION

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

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

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

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

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.

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.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.D. BUDGETARY INFORMATION (CONTINUED)

A legal operating budget is not required for capital projects funds, trust funds, federal and state grants, permanent funds, and certain special purpose funds as noted in the presentation of the appropriate Schedule 2.

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

I.E. ASSETS AND LIABILITIES

I.E.1. Cash and Investments

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

I.E.2. Compensated Absences

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.F. RECEIPTS AND EXPENDITURES

I.F.1. Sales Tax

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

I.F.2. Property Tax

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

The assessed valuation of tangible property for the calendar year 2023 for purposes of taxation was $224,367,963.

The tax levy per $100.00 of assessed valuation of tangible property for the calendar year was $3.43. The levy is composed of the sum of the legal tax levies for all funds with authorized levies.

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

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

I.F.3. Reimbursements

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

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

II.A. COMPLIANCE WITH STATE STATUTES

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

The General and Special Alcohol Funds expenditures exceeded the budget. (K.S.A. 79-2935)

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

III. DETAILED NOTES ON FUNDS AND ACCOUNTS

III. A. DEPOSITS AND INVESTMENTS

As of December 31, 2023 the County had the following investments and maturities.

		Investment Maturities (in Years)	
Investment Type	Fair Value	Less than 1	Rating U.S.
Federated Government Obligations Fund #395	$ 14	$ 14	N/A

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the municipality is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's and its' related municipal entities investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

III. DETAILED NOTES ON FUNDS AND ACCOUNTS (CONTINUED)

III. A. DEPOSITS AND INVESTMENTS (CONTINUED)

Concentration of Credit Risk - State statutes place no limit on the amount the Municipality may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The Municipality's allocation of investments as of December 31, 2023, is as follows:

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

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated "peak periods".

At December 31, 2023, the County's carrying amount of deposits was $28,855,187 and the bank balance was $29,213,625. 95% of the bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $1,117,635 was covered by federal depository insurance, $22,073,367 was covered by securities pledged by the financial institutions and held by the pledging financial institutions' agents in the County's name and the balance was secured by an Irrevocable Letter of Credit pledged by Federal Home Loan Bank of Topeka in the aggregate amount of $3,000,000.

IV. LONG-TERM DEBT

Changes in long-term debt for Cherokee County for the year ended December 31, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions / Payments	Balance End of Year	Interest Paid
Finance Leases:									
Motor Gradors	5.00%	6-20-2023	$ 2,697,050	6-20-2027	$ -	$2,697,050	$ 488,081	$ 2,208,969	$ 134,100
2024 Kenworth	6.99%	11-30-2023	$ 357,866	1-15-2030	-	357,866	-	357,866	-
Total Finance Leases					$ -	$3,054,916	$ 488,081	$ 2,566,835	$ 134,100
Related Municipal Entity:									
Certificates of Participation Series 2017	3.75%	3-30-2017	$ 535,000	6-01-2027	$ 188,000	$ -	$ 53,000	$ 135,000	$ 6,056
KDHE Loan - Sewer District No. 1	2.61%	7-26-2010	$ 284,469	3-01-2033	141,024	-	11,838	129,186	3,604
Total Related Municipal Entity					$ 329,024	$ -	$ 64,838	$ 264,186	$ 9,660
Totals					$ 329,024	$3,054,916	$ 552,919	$ 2,831,021	$ 143,760

IV. LONG-TERM DEBT (CONTINUED)

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

	Year						
Principal	2024	2025	2026	2027	2028	2029-20233	Total
Finance Leases	$ 571,895	$ 579,861	$ 609,695	$ 641,078	$ 51,112	$ 113,194	$ 2,566,835
Certificates of Participation	53,000	53,000	29,000	-	-	-	135,000
KDHE Loan	12,149	12,469	12,795	13,132	13,477	65,164	129,186
Total Principal	$ 637,044	$ 645,330	$ 651,490	$ 654,210	$ 64,589	$ 178,358	$ 2,831,021
Interest							
Finance Leases	$ 113,684	$ 105,718	$ 75,884	$ 44,501	$ 11,486	$ 12,003	$ 363,276
Certificates of Participation	4,069	2,081	544	-	-	-	6,694
KDHE Loan	3,293	2,973	2,647	2,310	1,965	4,325	17,513
Total Interest	$ 121,046	$ 110,772	$ 79,075	$ 46,811	$ 13,451	$ 16,328	$ 387,483
Total Principal and Interest	$ 758,090	$ 756,102	$ 730,565	$ 701,021	$ 78,040	$ 194,686	$ 3,218,504

V. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Equipment Reserve Fund	K.S.A. 19-119	$ 650,000
General Fund	Technology Reserve Fund	K.S.A. 19-119	$ 91,500
Road and Bridge Fund	Special Road Machinery Fund	K.S.A. 68-141g	$ 558,816

VI. PENSION PLAN

Plan description

Cherokee County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and required supplementary information. KPERS's financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered positon on or after July 1, 2009 and KPERS 3 members were first employed in a covered positon on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

VI. PENSION PLAN (CONTINUED)

Contributions (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from Cherokee County, Kansas were $356,022 for KPERS and $246,430 for KP&F for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, Cherokee County, Kansas's proportionate share of the collective net pension liability reported by KPERS was $4,016,942 and $2,527,577 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. Cherokee County, Kansas's proportion of the net pension liability was based on the ratio of Cherokee County, Kansas's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

VII. RISK MANAGEMENT

Cherokee County, Kansas is exposed to various risks of loss related to torts; theft of; damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain general liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the state to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers' Risk Cooperative for Counties (KWORC), public entity risk pools currently operating as common risk management and insurance programs for participating members.

VII. RISK MANAGEMENT (CONTINUED)

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

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

VIII. OTHER POST EMPLOYMENT BENEFITS

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

Under the Consolidated Omnibus Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

IX. SELF-INSURANCE PROGRAM

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

X. LITIGATION

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

XI. GRANT PROGRAM INVOLVEMENT

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

XII. NEIGHBORHOOD REVITALIZATION PROGRAM

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

Property taxes rebated under the NRP during 2023 were $102,050.

XIII. MERCY HEALTH REPAYMENT

In April, 2022 an agreement was entered into with Mercy Health Southwest Missouri/Kansas Communities ("Mercy"), Cherokee County, Kansas (the "County"), the City of Galena, Kansas (the "City") and Galena Unified School District 499 ("Galena USD 499") all three herein referred to together as "Debtors".

The Debtors are obligated to Mercy under an order from the Kansas Board of Tax Appeals ("BOTA") to repay Mercy $1,323,399 of prior years' property taxes.

XIII. MERCY HEALTH REPAYMENT (CONTINUED)

The City and Galena USD 499 are to pay to the County on or before the payment dates below their respective portion of the taxes. The County will then remit to Mercy as follows:

Payment Date	Amount
May 1, 2022	$ 228,837
November 1, 2022	330,850
May 1, 2023	330,850
November 1, 2023	432,862

XIV. SUBSEQUENT EVENTS

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

REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION

CHEROKEE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds:					
General Fund	$ 6,756,379	$ -	$ 6,756,379	$ 6,998,779	$ 242,400
Special Purpose Funds					
Road and Bridge	3,675,650	671,996	4,347,646	3,916,038	(431,608)
Appraisal	339,648	-	339,648	286,390	(53,258)
Health	475,000	-	475,000	474,754	(246)
Election	177,350	-	177,350	111,822	(65,528)
Noxious Weed	96,900	-	96,900	95,705	(1,195)
Extension Council	260,688	-	260,688	260,687	(1)
Soil Conservation	25,000	-	25,000	25,000	-
Fair	12,000	-	12,000	12,000	-
Emergency Medical Services	16,922	-	16,922	16,921	(1)
Elderly Services	39,687	-	39,687	37,016	(2,671)
Mental Health	125,457	-	125,457	125,457	-
Mental Retardation	116,527	-	116,527	116,527	-
Employee Benefits	3,700,000	-	3,700,000	3,322,156	(377,844)
Special Parks and Recreation	6,921	-	6,921	-	(6,921)
Special Alcohol	16,398	-	16,398	22,915	6,517
Tourism and Convention Promotion	7,750	-	7,750	5,638	(2,112)
Law Enforcement VIN Fee	44,027	-	44,027	29,094	(14,933)
Emergency Telephone Tax	214,577	-	214,577	188,233	(26,344)
Prosecuting Attorney Training Fund	5,028	-	5,028	700	(4,328)
County Attorney Special Law Enforcement	629	-	629	-	(629)
Spider Program	8,500	-	8,500	2,730	(5,770)
One-Half Cent Sales Tax	634,250	-	634,250	633,078	(1,172)
Attorney Application Fee	16,072	-	16,072	929	(15,143)
Related Municipal Entity					
Sewer District No. 1	173,498	-	173,498	153,017	(20,481)

CHEROKEE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 1,884,664	$ 1,826,919	$ 57,745
Delinquent Tax	72,338	40,000	32,338
Motor Vehicle Tax	220,439	231,562	(11,123)
Recreational Vehicle Tax	3,887	3,511	376
16/20 M. Vehicle Tax	13,888	10,501	3,387
KCOVRS Tax	3,306	3,083	223
Watercraft Tax	-	1,626	(1,626)
Rental Excise Tax	4	75	(71)
Neighborhood Revitalization Rebate	(30,366)	(30,366)	-
Sales Tax	1,826,657	1,678,520	148,137
Charges for Services	164,262	100,000	64,262
Local Alcoholic Liquor Fund	3,299	3,514	(215)
Licenses, Permits and Fees	335,134	375,000	(39,866)
Inmate Housing	318,982	400,000	(81,018)
Grants	92,010	-	92,010
Expanded Lottery Receipts	401,366	389,992	11,374
Interest	412,555	340,000	72,555
Donations	40	-	40
Sale of Assets	40,198	-	40,198
Other	1,156,136	583,532	572,604
Operating Transfers	-	115,000	(115,000)
Total Receipts	$ 6,918,799	$ 6,072,469	$ 846,330
Expenditures:			
Commission	$ 88,175	$ 96,300	$ (8,125)
Clerk	137,018	151,793	(14,775)
Treasurer	240,749	348,150	(107,401)
Attorney	344,861	381,572	(36,711)
Register of Deeds	125,971	119,198	6,773
Sheriff and Jail	3,243,582	2,892,315	351,267
District Court	251,007	293,100	(42,093)
Courthouse	425,886	410,350	15,536
Emergency Preparedness	68,892	58,500	10,392
Human Resources	52,424	48,800	3,624
Recreation	150	4,000	(3,850)
Data Processing	97,747	115,000	(17,253)
Jury Costs	9,226	16,000	(6,774)
Juvenile Detention	72,483	96,100	(23,617)
Genealogy Society	8,000	8,000	-
Emergency 911	22,233	48,969	(26,736)
GIS Programming	21,655	20,000	1,655
County Counselor	45,273	33,500	11,773
Economic Development	55,000	55,000	-
Election Equipment	-	25,000	(25,000)
Rural Opportunity Zone	-	6,000	(6,000)
Election Equipment Lease	25,000	-	25,000
Solid Waste Recycling	18,288	23,520	(5,232)
Mercy Hospital	763,712	763,712	-
Other	139,947	-	139,947
Operating Transfers	741,500	741,500	-
Total Expenditures	$ 6,998,779	$ 6,756,379	$ 242,400
Receipts Over (Under) Expenditures	$ (79,980)		
Unencumbered Cash, Beginning	1,054,618		
Unencumbered Cash, Ending	$ 974,638		

CHEROKEE COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 2,118,882	$ 2,053,904	$ 64,978
Delinquent Tax	96,016	55,000	41,016
Motor Vehicle Tax	280,865	295,043	(14,178)
Recreational Vehicle Tax	4,953	4,474	479
16/20 M. Vehicle Tax	16,641	13,382	3,259
KCOVRS Tax	4,213	3,928	285
Watercraft Tax	-	2,072	(2,072)
Rental Excise Tax	4	200	(196)
Neighborhood Revitalization Rebate	(34,139)	(34,139)	-
Special Highway Aid and County Equalization	837,699	851,085	(13,386)
Grants and Reimbursed Expenses	671,996	-	671,996
State Highway Aid - Connecting Links	139,060	-	139,060
Sale of Assets	504,941	-	504,941
Interest and Other	46,939	10,000	36,939
Total Receipts	$ 4,688,070	$ 3,254,949	$ 1,433,121
Expenditures:			
Public Works	$ 2,734,241	$ 3,675,650	$ (941,409)
Motor Graders Lease	622,981	-	622,981
Operating Transfers	558,816	-	558,816
Qualifying Budget Credits	-	671,996	(671,996)
Total Expenditures	$ 3,916,038	$ 4,347,646	$ (431,608)
Receipts Over (Under) Expenditures	$ 772,032		
Unencumbered Cash, Beginning	1,036,215		
Unencumbered Cash, Ending	$ 1,808,247		

CHEROKEE COUNTY, KANSAS
Appraisal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 269,761	$ 261,422	$ 8,339
Delinquent Tax	11,113	6,000	5,113
Motor Vehicle Tax	35,374	37,151	(1,777)
Recreational Vehicle Tax	624	563	61
16/20 M. Vehicle Tax	1,571	1,685	(114)
KCOVRS Tax	531	495	36
Watercraft Tax	-	261	(261)
Rental Excise Tax	1	20	(19)
Neighborhood Revitalization Rebate	(4,345)	(4,345)	-
Fees	1,688	-	1,688
Total Receipts	$ 316,318	$ 303,252	$ 13,066
Expenditures:			
General Government	$ 286,390	$ 339,648	$ (53,258)
Receipts Over (Under) Expenditures	$ 29,928		
Unencumbered Cash, Beginning	90,690		
Unencumbered Cash, Ending	$ 120,618		

CHEROKEE COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Delinquent Tax	$ 2,873	$ 3,500	$ (627)
Rental Excise Tax	-	10	(10)
Charges for Services	10,552	12,000	(1,448)
Other	708	-	708
Grants	210,913	150,000	60,913
Total Receipts	$ 225,046	$ 165,510	$ 59,536
Expenditures:			
Health	$ 474,754	$ 475,000	$ (246)
Receipts Over (Under) Expenditures	$ (249,708)		
Unencumbered Cash, Beginning	920,042		
Unencumbered Cash, Ending	$ 670,334		

CHEROKEE COUNTY, KANSAS
Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 90,489	$ 87,699	$ 2,790
Delinquent Tax	5,334	4,000	1,334
Motor Vehicle Tax	14,939	15,678	(739)
Recreational Vehicle Tax	263	238	25
16/20 M. Vehicle Tax	611	711	(100)
KCOVRS Tax	224	209	15
Watercraft Tax	-	110	(110)
Neighborhood Revitalization Rebate	(1,458)	(1,458)	-
Other	2,385	3,000	(615)
Total Receipts	$ 112,787	$ 110,187	$ 2,600
Expenditures:			
General Government	$ 111,822	$ 177,350	$ (65,528)
Receipts Over (Under) Expenditures	$ 965		
Unencumbered Cash, Beginning	68,392		
Unencumbered Cash, Ending	$ 69,357		

CHEROKEE COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 74,203	$ 71,859	$ 2,344
Delinquent Tax	1,845	1,200	645
Motor Vehicle Tax	6,812	7,134	(322)
Recreational Vehicle Tax	120	108	12
16/20 M. Vehicle Tax	53	324	(271)
KCOVRS Tax	102	95	7
Watercraft Tax	-	50	(50)
Rental Excise Tax	-	3	(3)
Neighborhood Revitalization Rebate	(1,194)	(1,194)	-
Other	42,630	20,000	22,630
Total Receipts	$ 124,571	$ 99,579	$ 24,992
Expenditures:			
Public Works	$ 95,705	$ 96,900	$ (1,195)
Receipts Over (Under) Expenditures	$ 28,866		
Unencumbered Cash, Beginning	1,063		
Unencumbered Cash, Ending	$ 29,929		

CHEROKEE COUNTY, KANSAS

Extension Council Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 223,758	$ 216,877	$ 6,881
Delinquent Tax	9,583	6,500	3,083
Motor Vehicle Tax	29,948	31,441	(1,493)
Recreational Vehicle Tax	528	477	51
16/20 M. Vehicle Tax	1,321	1,426	(105)
KCOVRS Tax	449	419	30
Watercraft Tax	-	221	(221)
Rental Excise Tax	1	-	1
Neighborhood Revitalization Rebate	(3,605)	(3,605)	-
Total Receipts	$ 261,983	$ 253,756	$ 8,227
Expenditures:			
Appropriations to Extension Council Treasurer	$ 260,687	$ 260,688	$ (1)
Receipts Over (Under) Expenditures	$ 1,296		
Unencumbered Cash, Beginning	17,455		
Unencumbered Cash, Ending	$ 18,751		

CHEROKEE COUNTY, KANSAS
Soil Conservation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 21,390	$ 20,618	$ 772
Delinquent Tax	978	650	328
Motor Vehicle Tax	2,955	3,090	(135)
Recreational Vehicle Tax	52	47	5
16/20 M. Vehicle Tax	139	140	(1)
KCOVRS Tax	44	41	3
Watercraft Tax	-	22	(22)
Rental Excise Tax	-	2	(2)
Neighborhood Revitalization Rebate	(343)	(343)	-
Total Receipts	$ 25,215	$ 24,267	$ 948
Expenditures:			
Appropriation to Conservation District Treasurer	$ 25,000	$ 25,000	$ -
Receipts Over (Under) Expenditures	$ 215		
Unencumbered Cash, Beginning	1,907		
Unencumbered Cash, Ending	$ 2,122		

CHEROKEE COUNTY, KANSAS
Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 10,033	$ 9,714	$ 319
Delinquent Tax	449	300	149
Motor Vehicle Tax	1,431	1,489	(58)
Recreational Vehicle Tax	25	23	2
16/20 M. Vehicle Tax	66	68	(2)
KCOVRS Tax	21	20	1
Watercraft Tax	-	10	(10)
Rental Excise Tax	-	1	(1)
Neighborhood Revitalization Rebate	(161)	(161)	-
Total Receipts	$ 11,864	$ 11,464	$ 400
Expenditures:			
Appropriation to Fair Treasurer	$ 12,000	$ 12,000	$ -
Receipts Over (Under) Expenditures	$ (136)		
Unencumbered Cash, Beginning	1,179		
Unencumbered Cash, Ending	$ 1,043		

CHEROKEE COUNTY, KANSAS
Emergency Medical Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Delinquent Tax	$ 15,780	$ 5,000	$ 10,780
Expenditures:			
Appropriation to Ambulance District Treasurers	$ 16,921	$ 16,922	$ (1)
Receipts Over (Under) Expenditures	$ (1,141)		
Unencumbered Cash, Beginning	49,503		
Unencumbered Cash, Ending	$ 48,362		

CHEROKEE COUNTY, KANSAS
Elderly Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 44,482	$ 43,060	$ 1,422
Delinquent Tax	1,119	600	519
Motor Vehicle Tax	3,394	3,554	(160)
Recreational Vehicle Tax	60	54	6
16/20 M. Vehicle Tax	200	161	39
KCOVRS Tax	51	47	4
Watercraft Tax	-	25	(25)
Rental Excise Tax	-	3	(3)
Neighborhood Revitalization Rebate	(716)	(716)	-
Total Receipts	$ 48,590	$ 46,788	$ 1,802
Expenditures:			
Elderly Programs	$ 37,016	$ 39,687	$ (2,671)
Receipts Over (Under) Expenditures	$ 11,574		
Unencumbered Cash, Beginning	(804)		
Unencumbered Cash, Ending	$ 10,770		

CHEROKEE COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 107,713	$ 104,343	$ 3,370
Delinquent Tax	4,708	3,200	1,508
Motor Vehicle Tax	14,339	15,040	(701)
Recreational Vehicle Tax	253	228	25
16/20 M. Vehicle Tax	661	682	(21)
KCOVRS Tax	215	200	15
Watercraft Tax	-	106	(106)
Neighborhood Revitalization Rebate	(1,734)	(1,734)	-
Total Receipts	$ 126,155	$ 122,065	$ 4,090
Expenditures:			
Public Health	$ 125,457	$ 125,457	$ -
Receipts Over (Under) Expenditures	$ 698		
Unencumbered Cash, Beginning	8,650		
Unencumbered Cash, Ending	$ 9,348		

CHEROKEE COUNTY, KANSAS
Mental Retardation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 100,707	$ 97,492	$ 3,215
Delinquent Tax	4,384	2,500	1,884
Motor Vehicle Tax	13,230	13,882	(652)
Recreational Vehicle Tax	233	211	22
16/20 M. Vehicle Tax	604	630	(26)
KCOVRS Tax	198	185	13
Watercraft Tax	-	98	(98)
Neighborhood Revitalization Rebate	(1,620)	(1,620)	-
Total Receipts	$ 117,736	$ 113,378	$ 4,358
Expenditures:			
Public Health	$ 116,527	$ 116,527	$ -
Receipts Over (Under) Expenditures	$ 1,209		
Unencumbered Cash, Beginning	8,395		
Unencumbered Cash, Ending	$ 9,604		

CHEROKEE COUNTY, KANSAS

Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 1,150,927	$ 1,115,741	$ 35,186
Delinquent Tax	114,773	100,000	14,773
Motor Vehicle Tax	252,580	265,338	(12,758)
Recreational Vehicle Tax	4,454	4,024	430
16/20 M. Vehicle Tax	21,870	12,035	9,835
KCOVRS Tax	3,788	3,533	255
Watercraft Tax	-	1,864	(1,864)
Rental Excise Tax	4	300	(296)
Neighborhood Revitalization Rebate	(18,545)	(18,545)	-
Total Receipts	$ 1,529,851	$ 1,484,290	$ 45,561
Expenditures:			
General Government	$ 3,322,156	$ 3,700,000	$ (377,844)
Receipts Over (Under) Expenditures	$ (1,792,305)		
Unencumbered Cash, Beginning	3,234,973		
Unencumbered Cash, Ending	$ 1,442,668		

CHEROKEE COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

Receipts:		
Taxes and Shared Receipts:		
Ad Valorem Property Tax	$	188,600
Delinquent Tax		7,939
Motor Vehicle Tax		24,822
Recreational Vehicle Tax		438
16/20 M. Vehicle Tax		1,217
KCOVERS Tax		372
Neighborhood Revitalization Rebate		(3,090)
Total Receipts	$	220,298
Expenditures:		
Public Works	$	314,797
Receipts Over (Under) Expenditures	$	(94,499)
Unencumbered Cash, Beginning		340,757
Unencumbered Cash, Ending	$	246,258

CHEROKEE COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Local Alcoholic Liquor Fund	$ 3,300	$ 3,514	$ (214)
Expenditures:			
Recreation	$ -	$ 6,921	$ (6,921)
Receipts Over (Under) Expenditures	$ 3,300		
Unencumbered Cash, Beginning	9,956		
Unencumbered Cash, Ending	$ 13,256		

CHEROKEE COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Local Alcoholic Liquor Fund	$ 20,483	$ 16,398	$ 4,085
Expenditures:			
Public Health	$ 22,915	$ 16,398	$ 6,517
Receipts Over (Under) Expenditures	$ (2,432)		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ (2,432)		

CHEROKEE COUNTY, KANSAS
Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Transient Guest Tax	$ 5,638	$ 7,500	$ (1,862)
Expenditures:			
Tourism and Convention Promotion	$ 5,638	$ 7,750	$ (2,112)
Receipts Over (Under) Expenditures	$ -		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

CHEROKEE COUNTY, KANSAS
Law Enforcement VIN Fee Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 25,293	$ 30,000	$ (4,707)
Expenditures:			
Public Safety	$ 29,094	$ 44,027	$ (14,933)
Receipts Over (Under) Expenditures	$ (3,801)		
Unencumbered Cash, Beginning	18,129		
Unencumbered Cash, Ending	$ 14,328		

CHEROKEE COUNTY, KANSAS
Emergency Telephone Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Telephone Tax	$ 132,583	$ 144,000	$ (11,417)
Interest	61	75	(14)
Total Receipts	$ 132,644	$ 144,075	$ (11,431)
Expenditures:			
Public Safety	$ 188,233	$ 214,577	$ (26,344)
Receipts Over (Under) Expenditures	$ (55,589)		
Unencumbered Cash, Beginning	96,053		
Unencumbered Cash, Ending	$ 40,464		

CHEROKEE COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 1,966	$ 2,500	$ (534)
Expenditures:			
Public Safety	$ 700	$ 5,028	$ (4,328)
Receipts Over (Under) Expenditures	$ 1,266		
Unencumbered Cash, Beginning	5,210		
Unencumbered Cash, Ending	$ 6,476		

CHEROKEE COUNTY, KANSAS
County Attorney Special Law Enforcement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

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

CHEROKEE COUNTY, KANSAS
SPIDER Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 8,457	$ 8,500	$ (43)
Expenditures:			
Public Safety	$ 2,730	$ 8,500	$ (5,770)
Receipts Over (Under) Expenditures	$ 5,727		
Unencumbered Cash, Beginning	2,079		
Unencumbered Cash, Ending	$ 7,806		

CHEROKEE COUNTY, KANSAS
One-Half Cent Sales Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Sales Tax	$ 913,328	$ 814,166	$ 99,162
Expenditures:			
Emergency Medical Services	$ 633,078	$ 634,250	$ (1,172)
Receipts Over (Under) Expenditures	$ 280,250		
Unencumbered Cash, Beginning	1,147,584		
Unencumbered Cash, Ending	$ 1,427,834		

CHEROKEE COUNTY, KANSAS
Attorney Application Fee Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 6,175	$ 6,000	$ 175
Expenditures:			
Public Safety	$ 929	$ 16,072	$ (15,143)
Receipts Over (Under) Expenditures	$ 5,246		
Unencumbered Cash, Beginning	9,776		
Unencumbered Cash, Ending	$ 15,022		

CHEROKEE COUNTY, KANSAS
Out-District Tuition Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

Receipts:	
Delinquent Tax	$ 1
Expenditures:	
Operating Transfers	-
Receipts Over (Under) Expenditures	$ 1
Unencumbered Cash, Beginning	2
Unencumbered Cash, Ending	$ 3

CHEROKEE COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

Receipts:	
Operating Transfers	$ 650,000
Expenditures:	
Equipment	$ -
Receipts Over (Under) Expenditures	$ 650,000
Unencumbered Cash, Beginning	1,017,408
Unencumbered Cash, Ending	$ 1,667,408

CHEROKEE COUNTY, KANSAS
Technology Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

Receipts:		
Operating Transfers	$	91,500
Expenditures:		
Technology Expenditures	$	81,336
Receipts Over (Under) Expenditures	$	10,164
Unencumbered Cash, Beginning		29,879
Unencumbered Cash, Ending	$	40,043

CHEROKEE COUNTY, KANSAS
Drug Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

Receipts:		
Interest	$	14
Expenditures:		
Public Safety	$	1,000
Receipts Over (Under) Expenditures	$	(986)
Unencumbered Cash, Beginning		13,818
Unencumbered Cash, Ending	$	12,832

CHEROKEE COUNTY, KANSAS
County Attorney Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

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

CHEROKEE COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

Receipts:		
Fees	$	22,324
Expenditures:		
General Government	$	32,209
Receipts Over (Under) Expenditures	$	(9,885)
Unencumbered Cash, Beginning		71,738
Unencumbered Cash, Ending	$	61,853

CHEROKEE COUNTY, KANSAS
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

Receipts:		
Fees	$	5,582
Expenditures:		
General Government	$	2,500
Receipts Over (Under) Expenditures	$	3,082
Unencumbered Cash, Beginning		24,514
Unencumbered Cash, Ending	$	27,596

CHEROKEE COUNTY, KANSAS
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

Receipts:		
Fees	$	5,581
Expenditures:		
General Government	$	1,889
Receipts Over (Under) Expenditures	$	3,692
Unencumbered Cash, Beginning		22,370
Unencumbered Cash, Ending	$	26,062

CHEROKEE COUNTY, KANSAS
Special Liability Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

Receipts:		
Taxes and Shared Receipts:		
Delinquent Tax	$	17
Expenditures:		
Operating Transfers	$	-
Receipts Over (Under) Expenditures	$	17
Unencumbered Cash, Beginning		16
Unencumbered Cash, Ending	$	33

CHEROKEE COUNTY, KANSAS
County Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

Receipts:	
Taxes and Shared Receipts:	
Delinquent Tax	$ 2
Expenditures:	
Operating Transfers	$ -
Receipts Over (Under) Expenditures	$ 2
Unencumbered Cash, Beginning	4
Unencumbered Cash, Ending	$ 6

CHEROKEE COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

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

CHEROKEE COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

Receipts:	
Operating Transfers	$ 558,816
Expenditures:	
Public Works	$ -
Receipts Over (Under) Expenditures	$ 558,816
Unencumbered Cash, Beginning	100
Unencumbered Cash, Ending	$ 558,916

CHEROKEE COUNTY, KANSAS
Law Library Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

Receipts:		
Fees	$	11,785
Expenditures:		
Public Safety	$	9,583
Receipts Over (Under) Expenditures	$	2,202
Unencumbered Cash, Beginning		53,169
Unencumbered Cash, Ending	$	55,371

CHEROKEE COUNTY, KANSAS
Electronic Monitoring Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

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

CHEROKEE COUNTY, KANSAS
Bad Check Fee Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

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

CHEROKEE COUNTY, KANSAS
Coronavirus State and Local Fiscal Recovery Funds Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

Receipts:	
Grants	$ -
Expenditures:	
General Government	$ 1,122,354
Receipts Over (Under) Expenditures	$ (1,122,354)
Unencumbered Cash, Beginning	2,959,382
Unencumbered Cash, Ending	$ 1,837,028

CHEROKEE COUNTY, KANSAS
Opioid Settlement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

Receipts:		
Opioid Settlements	$	49,485
Expenditures:		
General Government	$	2,248
Receipts Over (Under) Expenditures	$	47,237
Unencumbered Cash, Beginning		3,681
Unencumbered Cash, Ending	$	50,918

CHEROKEE COUNTY, KANSAS
Sewer District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
Receipts:			
Charges for Services and Special Assessments	$ 250,243	$ 200,000	$ 50,243
Interest	227	-	227
Total Receipts	$ 250,470	$ 200,000	$ 50,470
Expenditures:			
Public Works	$ 77,144	$ 99,000	$ (21,856)
KDHE Loan Payments	15,442	15,442	-
Certificates of Participation	60,431	59,056	1,375
Total Expenditures	$ 153,017	$ 173,498	$ (20,481)
Receipts Over (Under) Expenditures	$ 97,453		
Unencumbered Cash, Beginning	110,395		
Unencumbered Cash, Ending	$ 207,848		

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

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Kansas Educational Buildings	$ -	$ 221,628	$ 221,628	$ -
Kansas Institutions Buildings	-	110,814	110,814	-
KDWPT	1,977	16,930	17,310	1,597
Cereal Malt Beverage Stamps	238	427	325	340
Southeast Kansas Library	-	214,504	214,504	-
Payroll Tax Withholdings	316,208	1,713,977	1,596,025	434,160
Sheltered Workshop	1	-	-	1
Diversion Supervision Fees	5	-	-	5
Rural Water District	246	-	-	246
Townships	-	474,890	474,890	-
Cities	-	5,030,627	5,030,622	5
Schools	-	10,761,834	10,761,834	-
Current Tax	11,991,242	23,057,056	21,374,667	13,673,631
Holding	1,046	-	-	1,046
Long and Short	(3,636)	-	-	(3,636)
Partial Payments	1,382	-	-	1,382
Redemption Tax	205,370	1,099,409	1,025,570	279,209
Delinquent Personal Tax	1,046	53,228	7,442	46,832
Judicial Delinquent Personal Tax	2,875	-	-	2,875
Overpayment	12,683	34,049	32,469	14,263
Protest Tax	182,417	-	-	182,417
Advance Tax	2,660	6,163	73	8,750
Heritage Trust	2,764	11,162	7,963	5,963
Water Craft	12,938	-	-	12,938
Vehicle Tax	488,776	2,307,124	2,302,540	493,360
16/20 M Vehicle Tax	74,676	126,073	105,795	94,954
Recreational Vehicle Tax	8,095	40,328	38,786	9,637
Antique Tax	4,356	-	-	4,356
In Lieu of Tax	416,458	73,860	-	490,318
SEK District Meeting	-	2,902	2,692	210

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

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
KCOVRS Tax	$ 2,471	$ 29,926	$ 30,653	$ 1,744
Rental Vehicle Excise Tax	40	59	47	52
Neighborhood Revitalization	496,931	343,961	45,234	795,658
District Court	6,371	63,448	62,688	7,131
District Court Cases	16,217	131	-	16,348
Sheriff Inmate	83,195	394,391	380,984	96,602
Special Auto	292,688	4,053,878	3,991,978	354,588
Total	$ 14,621,736	$ 50,242,779	$ 47,837,533	$ 17,026,982