CHEROKEE COUNTY, KANSAS

Independent Auditor's Report
and Financial Statement with
Supplementary Information

For the year ended December 31, 2022

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

To the Board of County Commissioners
of Cherokee County, Kansas

INDEPENDENT AUDITOR'S REPORT

Adverse and Unmodified Opinions

We have audited 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, 2022 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 and Unmodified Opinions section of our report, the accompanying 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, the "Municipal Financial Reporting Entity", as of December 31, 2022, 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 accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Cherokee County, Kansas, the "Municipal Financial Reporting Entity", as of December 31, 2022, 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 the 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 Cherokee County, Kansas, the "Municipal Financial Reporting Entity", 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 a basis for our adverse and unmodified audit 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 Cherokee County, Kansas, the "Municipal Financial Reporting Entity", 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 Cherokee County, Kansas, the "Municipal Financial Reporting Entity'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 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 GAAS will always detect 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:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- 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.

- 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 Cherokee County, Kansas, the "Municipal Financial Reporting Entity's", internal control. Accordingly, no such opinion is expressed.
- 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.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Cherokee County, Kansas, the "Municipal Financial Reporting Entity'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 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 balance (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 purposes of additional analysis and are not a required part of the basis financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary 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 Mense CPA Firm, LLC
Certified Public Accountants

Joplin, Missouri
December 11, 2023

CHEROKEE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

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	$ 1,381,136	$ -	$ 5,903,664	$ 6,230,182	$ 1,054,618	$ 98,654	$ 1,153,272
Special Purpose							
Road and Bridge	840,301	-	4,183,822	3,987,908	1,036,215	122,269	1,158,484
Appraisal	38,894	-	310,252	258,456	90,690	2,191	92,881
Health	1,086,063	-	271,679	437,700	920,042	1,349	921,391
Election	99,284	-	142,146	173,038	68,392	-	68,392
Noxious Weed	(2,308)	-	88,801	85,430	1,063	144	1,207
Extension Council	15,110	-	254,845	252,500	17,455	-	17,455
Soil Conservation	1,623	-	25,284	25,000	1,907	-	1,907
Fair	940	-	12,239	12,000	1,179	-	1,179
Emergency Medical Services	38,561	-	81,669	70,727	49,503	-	49,503
Elderly Services	(2,905)	-	33,589	31,488	(804)	607	(197)
Mental Health	7,432	-	122,675	121,457	8,650	-	8,650
Mental Retardation	6,769	-	113,083	111,457	8,395	-	8,395
Employee Benefits	3,450,824	-	2,423,307	2,639,158	3,234,973	1,530	3,236,503
Special Bridge Fund	588,419	-	212,879	460,541	340,757	1,450	342,207
Special Parks and Recreation	8,803	-	3,153	2,000	9,956	2,000	11,956
Special Alcohol	-	-	16,644	16,644	-	-	-
Tourism and Convention Promotion	-	-	8,016	8,016	-	-	-
Law Enforcement VIN Fee	21,527	-	20,180	23,578	18,129	2,460	20,589
Emergency Telephone Tax	95,427	-	132,505	131,879	96,053	2,052	98,105
Prosecuting Attorney Training	4,028	-	2,485	1,303	5,210	-	5,210
County Attorney Special Law Enforcement	629	-	-	-	629	-	629
SPIDER Program	(434)	-	8,785	6,272	2,079	499	2,578
One-Half Cent Sales Tax	775,396	-	1,018,080	645,892	1,147,584	50,422	1,198,006
Attorney Application Fee	6,072	-	4,750	1,046	9,776	-	9,776
Out-District Tuition	-	-	2	-	2	-	2
Equipment Reserve	465,025	-	781,220	228,837	1,017,408	-	1,017,408
Technology Reserve	1,964	-	91,500	63,585	29,879	-	29,879
Drug Forfeiture	8,207	-	5,616	5	13,818	-	13,818
County Attorney Forfeiture	1,255	-	-	-	1,255	-	1,255
Register of Deeds Technology	69,842	-	24,950	23,054	71,738	6,847	78,585
County Treasurer Technology	18,915	-	6,237	638	24,514	-	24,514
County Clerk Technology	18,326	-	6,238	2,194	22,370	-	22,370

CHEROKEE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

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	-	-	-	16	-	16
County Building	4	-	-	-	4	-	4
Special Highway Improvement	1,264	-	-	-	1,264	-	1,264
Special Road Machinery	100	-	-	-	100	-	100
Law Library	50,078	-	13,625	10,534	53,169	-	53,169
Electronic Monitoring	910	-	-	-	910	-	910
Bad Check Fee	89	-	-	-	89	-	89
Coronavirus SLFRF	1,936,459	-	1,936,459	913,536	2,959,382	261,255	3,220,637
Opioid Settlement	-	-	3,681	-	3,681	-	3,681
	$ 11,034,047	$ -	$ 17,783,311	$ 16,495,308	$ 12,322,050	$ 553,729	$ 12,875,779
Related Municipal Entity							
Sewer District No. 1	68,239	-	212,913	170,757	110,395	-	110,395
Total Reporting Entity (Excluding Agency Funds)	$ 11,102,286	$ -	$ 17,996,224	$ 16,666,065	$ 12,432,445	$ 553,729	$ 12,986,174

Composition of Cash	
Cash on Hand	$ 1,348
Checking Accounts	24,101,934
Certificates of Deposit	3,394,233
Related Municipal Entity	110,395
Total Cash	$ 27,607,910
Agency Funds per Schedule 3	(14,621,736)
Total Reporting Entity (Excluding Agency Funds)	$ 12,986,174

The notes to the financial statements are an integral part of this 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 2022 for purposes of taxation was $196,348,460.

The tax levy per $100.00 of assessed valuation of tangible property for the calendar year was $3.32. 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, Road and Bridge, Noxious Weed, Special Alcohol, Tourism and Convention Promotion, One-Half Cent Sales Tax, and Sewer District No. 1 Funds expenditures exceeded the budget. (K.S.A. 79-2935)

Expenditures were not made in compliance with the cash basis law in the Elderly Services Fund which requires that no indebtedness be created for a fund in excess of available monies in that fund. (K.S.A. 10-1113).

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

The Elderly Services Fund incurred a deficit cash balance.

III. DETAILED NOTES ON FUNDS AND ACCOUNTS

III. A. 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 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 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 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, 2022, the County's carrying amount of deposits was $27,606,562 and the bank balance was $27,754,517. Ninety-five percent of the bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $1,116,812 was covered by federal depository insurance and $26,637,705 was covered by securities pledged by the financial institutions and held by the pledging financial institutions' agents in the County's name.

III. A.I. Restricted Assets

The following amounts recorded in the following funds were restricted as follows at December 31, 2022:

General Fund -	
Law Enforcement Training	$ 23,050

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
Related Municipal Entity:									
Certificates of Participation Series 2017	3.75%	3-30-2017	$ 535,000	6-01-2027	$ 242,000	$ -	$ 54,000	$ 188,000	$ 9,375
KDHE Loan - Sewer District No. 1	2.61%	7-26-2010	$ 284,469	3-01-2033	152,559	-	11,535	141,024	3,907
Total Related Municipal Entity					$ 394,559	$ -	$ 65,535	$ 329,024	$ 13,282
Totals					$ 394,559	$ -	$ 65,535	$ 329,024	$ 13,282

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	2023	2024	2025	2026	2027	2028-2032	2033	Total
Certificates of Participation	$ 53,000	$ 53,000	$ 53,000	$ 29,000	$ -	$ -	$ -	$ 188,000
KDHE Loan	11,838	12,149	12,469	12,795	13,132	71,019	7,622	141,024
Total Principal	$ 64,838	$ 65,149	$ 65,469	$ 41,795	$ 13,132	$ 71,019	$ 7,622	$ 329,024
Interest								
Certificates of Participation	$ 6,056	$ 4,069	$ 2,081	$ 544	$ -	$ -	$ -	$ 12,750
KDHE Loan	3,604	3,293	2,973	2,647	2,310	6,191	99	21,117
Total Interest	$ 9,660	$ 7,362	$ 5,054	$ 3,191	$ 2,310	$ 6,191	$ 99	$ 33,867
Total Principal and Interest	$ 74,498	$ 72,511	$ 70,523	$ 44,986	$ 15,442	$ 77,210	$ 7,721	$ 362,891

V. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Equipment Reserve Fund	K.S.A. 19-119	$ 781,220
General Fund	Technology Reserve Fund	K.S.A. 19-119	$ 91,500
General Fund	Elderly Services Fund	County Commission	$ 3,697
Municipal Equipment Reserve Fund	General Fund	K.S.A. 19-119	$ 228,837

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 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from Cherokee County, Kansas were $352,134 for KPERS and $246,558 for KP&F for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, Cherokee County, Kansas's proportionate share of the collective net pension liability reported by KPERS was $3,800,882 and $2,676,090 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, 2021, which was rolled forward to June 30, 2022. 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 2022 were $73,933.

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, 2022

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	$ 5,729,779	$ 71,408	$ 5,801,187	$ 6,230,182	$ 428,995
Special Purpose Funds					
Road and Bridge	3,550,450	106,819	3,657,269	3,987,908	330,639
Appraisal	299,588	-	299,588	258,456	(41,132)
Health	589,640	-	589,640	437,700	(151,940)
Election	192,040	-	192,040	173,038	(19,002)
Noxious Weed	71,550	-	71,550	85,430	13,880
Extension Council	252,500	-	252,500	252,500	-
Soil Conservation	25,000	-	25,000	25,000	-
Fair	12,000	-	12,000	12,000	-
Emergency Medical Services	84,029	-	84,029	70,727	(13,302)
Elderly Services	35,500	-	35,500	31,488	(4,012)
Mental Health	121,457	-	121,457	121,457	-
Mental Retardation	111,457	-	111,457	111,457	-
Employee Benefits	3,516,486	-	3,516,486	2,639,158	(877,328)
Special Parks and Recreation	7,912	-	7,912	2,000	(5,912)
Special Alcohol	12,183	-	12,183	16,644	4,461
Tourism and Convention Promotion	6,250	-	6,250	8,016	1,766
Law Enforcement VIN Fee	42,574	-	42,574	23,578	(18,996)
Emergency Telephone Tax	189,000	-	189,000	131,879	(57,121)
Prosecuting Attorney Training Fund	4,000	-	4,000	1,303	(2,697)
County Attorney Special Law Enforcement	629	-	629	-	(629)
Spider Program	8,600	-	8,600	6,272	(2,328)
One-Half Cent Sales Tax	607,584	-	607,584	645,892	38,308
Attorney Application Fee	8,600	-	8,600	1,046	(7,554)
Related Municipal Entity					
Sewer District No. 1	161,505	-	161,505	170,757	9,252

CHEROKEE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 1,652,716	$ 1,615,007	$ 37,709
Delinquent Tax	54,189	60,000	(5,811)
Motor Vehicle Tax	215,656	206,332	9,324
Recreational Vehicle Tax	4,028	3,143	885
16/20 M. Vehicle Tax	3,548	9,713	(6,165)
KCOVRS Tax	3,460	2,452	1,008
Watercraft Tax	-	1,195	(1,195)
Rental Excise Tax	179	120	59
Neighborhood Revitalization Rebate	(18,060)	(16,302)	(1,758)
Sales Tax	2,036,160	1,501,847	534,313
Charges for Services	80,000	190,000	(110,000)
Local Alcoholic Liquor Fund	3,153	2,515	638
Licenses, Permits and Fees	299,907	325,000	(25,093)
Inmate Housing	474,102	315,000	159,102
Grants	71,408	-	71,408
City and School Property Tax Repayment	131,220	-	131,220
Expanded Lottery Receipts	407,604	275,000	132,604
Interest	176,335	340,000	(163,665)
Sale of Assets	375	-	375
Other	78,847	14,000	64,847
Operating Transfers	228,837	115,000	113,837
Total Receipts	$ 5,903,664	$ 4,960,022	$ 943,642
Expenditures:			
Commission	$ 89,023	$ 96,300	$ (7,277)
County Counselor	30,856	31,200	(344)
Clerk	115,303	138,540	(23,237)
Treasurer	121,554	294,710	(173,156)
Attorney	307,035	369,892	(62,857)
Register of Deeds	107,368	116,624	(9,256)
Sheriff and Jail	2,880,262	2,751,626	128,636
District Court	244,454	290,800	(46,346)
Courthouse	422,828	360,350	62,478
Emergency Preparedness	88,000	75,313	12,687
Human Resources	45,988	48,650	(2,662)
Recreation	600	12,000	(11,400)
Data Processing	103,936	115,000	(11,064)
Jury Costs	1,826	15,000	(13,174)
Juvenile Detention	96,154	96,100	54
Genealogy Society	8,000	8,000	-
Emergency 911	35,920	62,154	(26,234)
GIS Programming	14,288	20,000	(5,712)
Economic Development	55,000	55,000	-
Departmental Office Supplies	-	6,000	(6,000)
Rural Opportunity Zone	3,000	-	3,000
Election Equipment Lease	2,500	-	2,500
Solid Waste Recycling	20,183	23,520	(3,337)
Mercy Hospital Tax Repayments	559,687	-	559,687
Other	-	1,500	(1,500)
Operating Transfers	876,417	741,500	134,917
Adjustment for Qualifying Budget Credits	-	71,408	(71,408)
Total Expenditures	$ 6,230,182	$ 5,801,187	$ 428,995
Receipts Over (Under) Expenditures	$ (326,518)		
Unencumbered Cash, Beginning	1,381,136		
Unencumbered Cash, Ending	$ 1,054,618		

CHEROKEE COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 2,105,737	$ 2,057,741	$ 47,996
Delinquent Tax	65,900	55,000	10,900
Motor Vehicle Tax	301,315	249,259	52,056
Recreational Vehicle Tax	5,466	3,799	1,667
16/20 M. Vehicle Tax	11,273	11,734	(461)
KCOVRS Tax	4,342	2,964	1,378
Watercraft Tax	-	1,444	(1,444)
Rental Excise Tax	221	125	96
Neighborhood Revitalization Rebate	(22,996)	(20,771)	(2,225)
Special Highway Aid and County Equalization	857,602	801,689	55,913
Grants and Reimbursed Expenses	106,819	-	106,819
State Highway Aid - Connecting Links	302,389	-	302,389
Sale of Assets	386,998	-	386,998
Interest and Other	58,756	30,000	28,756
Total Receipts	$ 4,183,822	$ 3,192,984	$ 990,838
Expenditures:			
Public Works	$ 3,987,908	$ 3,550,450	$ 437,458
Adjustments for Qualifying Budget Credits	-	106,819	(106,819)
Total Expenditures	$ 3,987,908	$ 3,657,269	$ 330,639
Receipts Over (Under) Expenditures	$ 195,914		
Unencumbered Cash, Beginning	840,301		
Unencumbered Cash, Ending	$ 1,036,215		

CHEROKEE COUNTY, KANSAS
Appraisal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 265,214	$ 259,103	$ 6,111
Delinquent Tax	6,918	7,000	(82)
Motor Vehicle Tax	28,118	23,506	4,612
Recreational Vehicle Tax	511	358	153
16/20 M. Vehicle Tax	1,008	1,107	(99)
KCOVRS Tax	408	279	129
Watercraft Tax	-	136	(136)
Rental Excise Tax	21	-	21
Neighborhood Revitalization Rebate	(2,888)	(2,615)	(273)
Fees	1,442	-	1,442
Sale of Assets	9,500	-	9,500
Total Receipts	$ 310,252	$ 288,874	$ 21,378
Expenditures:			
General Government	$ 258,456	$ 299,588	$ (41,132)
Receipts Over (Under) Expenditures	$ 51,796		
Unencumbered Cash, Beginning	38,894		
Unencumbered Cash, Ending	$ 90,690		

CHEROKEE COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Delinquent Tax	$ 3,303	$ 4,000	$ (697)
Motor Vehicle Tax	13,002	10,796	2,206
Recreational Vehicle Tax	236	165	71
16/20 M. Vehicle Tax	476	508	(32)
KCOVRS Tax	188	128	60
Watercraft Tax	-	63	(63)
Rental Excise Tax	10	6	4
Neighborhood Revitalization Rebate	(12)	-	(12)
Charges for Services	11,941	30,000	(18,059)
Sale of Assets	20,000	-	20,000
Grants	222,535	150,000	72,535
Total Receipts	$ 271,679	$ 195,666	$ 76,013
Expenditures:			
Health	$ 437,700	$ 589,640	$ (151,940)
Receipts Over (Under) Expenditures	$ (166,021)		
Unencumbered Cash, Beginning	1,086,063		
Unencumbered Cash, Ending	$ 920,042		

CHEROKEE COUNTY, KANSAS
Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 112,003	$ 109,013	$ 2,990
Delinquent Tax	3,856	4,000	(144)
Motor Vehicle Tax	13,407	9,257	4,150
Recreational Vehicle Tax	236	141	95
16/20 M. Vehicle Tax	790	436	354
KCOVRS Tax	170	110	60
Watercraft Tax	-	54	(54)
Rental Excise Tax	8	12	(4)
Neighborhood Revitalization Rebate	(1,219)	(1,104)	(115)
Other	12,895	3,000	9,895
Total Receipts	$ 142,146	$ 124,919	$ 17,227
Expenditures:			
General Government	$ 173,038	$ 192,040	$ (19,002)
Receipts Over (Under) Expenditures	$ (30,892)		
Unencumbered Cash, Beginning	99,284		
Unencumbered Cash, Ending	$ 68,392		

CHEROKEE COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 51,071	$ 49,752	$ 1,319
Delinquent Tax	880	1,400	(520)
Motor Vehicle Tax	1,843	830	1,013
Recreational Vehicle Tax	30	13	17
16/20 M. Vehicle Tax	177	39	138
KCOVRS Tax	18	10	8
Watercraft Tax	-	5	(5)
Rental Excise Tax	1	3	(2)
Neighborhood Revitalization Rebate	(552)	(502)	(50)
Other	35,333	20,000	15,333
Total Receipts	$ 88,801	$ 71,550	$ 17,251
Expenditures:			
Public Works	$ 85,430	$ 71,550	$ 13,880
Receipts Over (Under) Expenditures	$ 3,371		
Unencumbered Cash, Beginning	(2,308)		
Unencumbered Cash, Ending	$ 1,063		

CHEROKEE COUNTY, KANSAS
Extension Council Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 224,529	$ 219,280	$ 5,249
Delinquent Tax	6,547	7,000	(453)
Motor Vehicle Tax	24,435	19,822	4,613
Recreational Vehicle Tax	442	302	140
16/20 M. Vehicle Tax	972	933	39
KCOVRS Tax	347	236	111
Watercraft Tax	-	115	(115)
Rental Excise Tax	18	13	5
Neighborhood Revitalization Rebate	(2,445)	(2,213)	(232)
Total Receipts	$ 254,845	$ 245,488	$ 9,357
Expenditures:			
Appropriations to Extension Council Treasurer	$ 252,500	$ 252,500	$ -
Receipts Over (Under) Expenditures	$ 2,345		
Unencumbered Cash, Beginning	15,110		
Unencumbered Cash, Ending	$ 17,455		

CHEROKEE COUNTY, KANSAS
Soil Conservation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 22,158	$ 21,550	$ 608
Delinquent Tax	666	750	(84)
Motor Vehicle Tax	2,517	2,029	488
Recreational Vehicle Tax	46	31	15
16/20 M. Vehicle Tax	100	95	5
KCOVRS Tax	36	24	12
Watercraft Tax	-	12	(12)
Rental Excise Tax	2	-	2
Neighborhood Revitalization Rebate	(241)	(218)	(23)
Total Receipts	$ 25,284	$ 24,273	$ 1,011
Expenditures:			
Appropriation to Conservation District Treasurer	$ 25,000	$ 25,000	$ -
Receipts Over (Under) Expenditures	$ 284		
Unencumbered Cash, Beginning	1,623		
Unencumbered Cash, Ending	$ 1,907		

CHEROKEE COUNTY, KANSAS
Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 10,733	$ 10,382	$ 351
Delinquent Tax	319	300	19
Motor Vehicle Tax	1,215	971	244
Recreational Vehicle Tax	22	15	7
16/20 M. Vehicle Tax	49	46	3
KCOVRS Tax	17	12	5
Watercraft Tax	-	6	(6)
Rental Excise Tax	1	1	-
Neighborhood Revitalization Rebate	(117)	(105)	(12)
Total Receipts	$ 12,239	$ 11,628	$ 611
Expenditures:			
Appropriation to Fair Treasurer	$ 12,000	$ 12,000	$ -
Receipts Over (Under) Expenditures	$ 239		
Unencumbered Cash, Beginning	940		
Unencumbered Cash, Ending	$ 1,179		

CHEROKEE COUNTY, KANSAS
Emergency Medical Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Delinquent Tax	$ 15,507	$ 18,000	$ (2,493)
Motor Vehicle Tax	61,536	48,509	13,027
Recreational Vehicle Tax	1,106	739	367
16/20 M. Vehicle Tax	2,673	2,284	389
KCOVRS Tax	857	577	280
Watercraft Tax	-	281	(281)
Rental Excise Tax	43	33	10
Neighborhood Revitalization Rebate	(53)	-	(53)
Total Receipts	$ 81,669	$ 70,423	$ 11,246
Expenditures:			
Appropriation to Ambulance District Treasurers	$ 70,727	$ 84,029	$ (13,302)
Receipts Over (Under) Expenditures	$ 10,942		
Unencumbered Cash, Beginning	38,561		
Unencumbered Cash, Ending	$ 49,503		

CHEROKEE COUNTY, KANSAS
Elderly Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 25,448	$ 24,790	$ 658
Delinquent Tax	744	400	344
Motor Vehicle Tax	3,706	2,996	710
Recreational Vehicle Tax	67	46	21
16/20 M. Vehicle Tax	149	141	8
KCOVRS Tax	53	36	17
Rental Excise Tax	3	17	(14)
Neighborhood Revitalization Rebate	(278)	(250)	(28)
Operating Transfers	3,697	-	3,697
Total Receipts	$ 33,589	$ 28,176	$ 5,413
Expenditures:			
Elderly Programs	$ 31,488	$ 35,500	$ (4,012)
Receipts Over (Under) Expenditures	$ 2,101		
Unencumbered Cash, Beginning	(2,905)		
Unencumbered Cash, Ending	$ (804)		

CHEROKEE COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 107,504	$ 104,895	$ 2,609
Delinquent Tax	3,213	3,500	(287)
Motor Vehicle Tax	12,236	9,902	2,334
Recreational Vehicle Tax	221	151	70
16/20 M. Vehicle Tax	489	466	23
KCOVRS Tax	174	118	56
Watercraft Tax	-	57	(57)
Rental Excise Tax	9	6	3
Neighborhood Revitalization Rebate	(1,171)	(1,059)	(112)
Total Receipts	$ 122,675	$ 118,036	$ 4,639
Expenditures:			
Public Health	$ 121,457	$ 121,457	$ -
Receipts Over (Under) Expenditures	$ 1,218		
Unencumbered Cash, Beginning	7,432		
Unencumbered Cash, Ending	$ 8,650		

CHEROKEE COUNTY, KANSAS
Mental Retardation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 99,194	$ 96,818	$ 2,376
Delinquent Tax	2,963	3,000	(37)
Motor Vehicle Tax	11,191	9,059	2,132
Recreational Vehicle Tax	202	138	64
16/20 M. Vehicle Tax	446	426	20
KCOVRS Tax	159	108	51
Watercraft Tax	-	52	(52)
Rental Excise Tax	8	6	2
Neighborhood Revitalization Rebate	(1,080)	(977)	(103)
Total Receipts	$ 113,083	$ 108,630	$ 4,453
Expenditures:			
Public Health	$ 111,457	$ 111,457	$ -
Receipts Over (Under) Expenditures	$ 1,626		
Unencumbered Cash, Beginning	6,769		
Unencumbered Cash, Ending	$ 8,395		

CHEROKEE COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 1,893,498	$ 1,850,571	$ 42,927
Delinquent Tax	105,165	100,000	5,165
Motor Vehicle Tax	414,219	328,525	85,694
Recreational Vehicle Tax	7,456	5,007	2,449
16/20 M. Vehicle Tax	17,678	15,465	2,213
KCOVRS Tax	5,791	3,906	1,885
Watercraft Tax	-	1,904	(1,904)
Rental Excise Tax	293	200	93
Neighborhood Revitalization Rebate	(20,793)	(18,680)	(2,113)
Total Receipts	$ 2,423,307	$ 2,286,898	$ 136,409
Expenditures:			
General Government	$ 2,639,158	$ 3,516,486	$ (877,328)
Receipts Over (Under) Expenditures	$ (215,851)		
Unencumbered Cash, Beginning	3,450,824		
Unencumbered Cash, Ending	$ 3,234,973		

CHEROKEE COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

Receipts:		
Taxes and Shared Receipts:		
Ad Valorem Property Tax	$	186,098
Delinquent Tax		5,456
Motor Vehicle Tax		21,835
Recreational Vehicle Tax		397
16/20 M. Vehicle Tax		789
KCOVERS Tax		316
Rental Excise Tax		16
Neighborhood Revitalization Rebate		(2,028)
Total Receipts	$	212,879
Expenditures:		
Public Works	$	460,541
Receipts Over (Under) Expenditures	$	(247,662)
Unencumbered Cash, Beginning		588,419
Unencumbered Cash, Ending	$	340,757

CHEROKEE COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Local Alcoholic Liquor Fund	$ 3,153	$ 2,515	$ 638
Expenditures:			
Recreation	$ 2,000	$ 7,912	$ (5,912)
Receipts Over (Under) Expenditures	$ 1,153		
Unencumbered Cash, Beginning	8,803		
Unencumbered Cash, Ending	$ 9,956		

CHEROKEE COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Local Alcoholic Liquor Fund	$ 16,644	$ 10,688	$ 5,956
Expenditures:			
Public Health	$ 16,644	$ 12,183	$ 4,461
Receipts Over (Under) Expenditures	$ -		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

CHEROKEE COUNTY, KANSAS
Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Transient Guest Tax	$ 8,016	$ 6,000	$ 2,016
Expenditures:			
Tourism and Convention Promotion	$ 8,016	$ 6,250	$ 1,766
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, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 20,180	$ 25,000	$ (4,820)
Expenditures:			
Public Safety	$ 23,578	$ 42,574	$ (18,996)
Receipts Over (Under) Expenditures	$ (3,398)		
Unencumbered Cash, Beginning	21,527		
Unencumbered Cash, Ending	$ 18,129		

CHEROKEE COUNTY, KANSAS
Emergency Telephone Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Telephone Tax	$ 132,410	$ 135,000	$ (2,590)
Interest	95	-	95
Total Receipts	$ 132,505	$ 135,000	$ (2,495)
Expenditures:			
Public Safety	$ 131,879	$ 189,000	$ (57,121)
Receipts Over (Under) Expenditures	$ 626		
Unencumbered Cash, Beginning	95,427		
Unencumbered Cash, Ending	$ 96,053		

CHEROKEE COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 2,485	$ 2,500	$ (15)
Expenditures:			
Public Safety	$ 1,303	$ 4,000	$ (2,697)
Receipts Over (Under) Expenditures	$ 1,182		
Unencumbered Cash, Beginning	4,028		
Unencumbered Cash, Ending	$ 5,210		

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, 2022

	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, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 8,785	$ 8,500	$ 285
Expenditures:			
Public Safety	$ 6,272	$ 8,600	$ (2,328)
Receipts Over (Under) Expenditures	$ 2,513		
Unencumbered Cash, Beginning	(434)		
Unencumbered Cash, Ending	$ 2,079		

CHEROKEE COUNTY, KANSAS
One-Half Cent Sales Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Sales Tax	$ 1,018,080	$ 750,924	$ 267,156
Expenditures:			
Emergency Medical Services	$ 645,892	$ 607,584	$ 38,308
Receipts Over (Under) Expenditures	$ 372,188		
Unencumbered Cash, Beginning	775,396		
Unencumbered Cash, Ending	$ 1,147,584		

CHEROKEE COUNTY, KANSAS
Attorney Application Fee Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 4,750	$ 7,500	$ (2,750)
Expenditures:			
Public Safety	$ 1,046	$ 8,600	$ (7,554)
Receipts Over (Under) Expenditures	$ 3,704		
Unencumbered Cash, Beginning	6,072		
Unencumbered Cash, Ending	$ 9,776		

CHEROKEE COUNTY, KANSAS
Out-District Tuition Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

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

CHEROKEE COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

Receipts:		
Operating Transfers	$	781,220
Expenditures:		
Operating Transfers	$	228,837
Receipts Over (Under) Expenditures	$	552,383
Unencumbered Cash, Beginning		465,025
Unencumbered Cash, Ending	$	1,017,408

CHEROKEE COUNTY, KANSAS
Technology Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

Receipts:		
Operating Transfers	$	91,500
Expenditures:		
Technology Expenditures	$	63,585
Receipts Over (Under) Expenditures	$	27,915
Unencumbered Cash, Beginning		1,964
Unencumbered Cash, Ending	$	29,879

CHEROKEE COUNTY, KANSAS
Drug Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

Receipts:		
Forfeitures	$	5,600
Other		16
Forfeitures	$	5,616
Expenditures:		
Public Safety	$	5
Receipts Over (Under) Expenditures	$	5,611
Unencumbered Cash, Beginning		8,207
Unencumbered Cash, Ending	$	13,818

CHEROKEE COUNTY, KANSAS
County Attorney Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

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, 2022

Receipts:		
Fees	$	24,950
Expenditures:		
Technology Expenditures	$	23,054
Receipts Over (Under) Expenditures	$	1,896
Unencumbered Cash, Beginning		69,842
Unencumbered Cash, Ending	$	71,738

CHEROKEE COUNTY, KANSAS
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

Receipts:		
Fees	$	6,237
Expenditures:		
Technology Expenditures	$	638
Receipts Over (Under) Expenditures	$	5,599
Unencumbered Cash, Beginning		18,915
Unencumbered Cash, Ending	$	24,514

CHEROKEE COUNTY, KANSAS
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

Receipts:		
Fees	$	6,238
Expenditures:		
Technology Expenditures	$	2,194
Receipts Over (Under) Expenditures	$	4,044
Unencumbered Cash, Beginning		18,326
Unencumbered Cash, Ending	$	22,370

CHEROKEE COUNTY, KANSAS
Special Liability Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

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

CHEROKEE COUNTY, KANSAS
County Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

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

CHEROKEE COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

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, 2022

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

CHEROKEE COUNTY, KANSAS
Law Library Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

Receipts:		
Fees	$	13,625
Expenditures:		
Public Safety	$	10,534
Receipts Over (Under) Expenditures	$	3,091
Unencumbered Cash, Beginning		50,078
Unencumbered Cash, Ending	$	53,169

CHEROKEE COUNTY, KANSAS
Electronic Monitoring Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

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, 2022

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, 2022

Receipts:	
Grants	$ 1,936,459
Expenditures:	
Revenue Loss	$ 913,536
Receipts Over (Under) Expenditures	$ 1,022,923
Unencumbered Cash, Beginning	1,936,459
Unencumbered Cash, Ending	$ 2,959,382

CHEROKEE COUNTY, KANSAS
Opioid Settlement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

Receipts:		
Intergovernmental	$	3,681
Expenditures:		
General Government	$	-
Receipts Over (Under) Expenditures	$	3,681
Unencumbered Cash, Beginning		-
Unencumbered Cash, Ending	$	3,681

CHEROKEE COUNTY, KANSAS
Sewer District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Receipts:			
Charges for Services and Special Assessments	$ 212,891	$ 200,000	$ 12,891
Interest	22	-	22
Total Receipts	$ 212,913	$ 200,000	$ 12,913
Expenditures:			
Public Works	$ 91,940	$ 84,000	$ 7,940
KDHE Loan Payments	15,442	15,442	-
Certificates of Participation	63,375	62,063	1,312
Total Expenditures	$ 170,757	$ 161,505	$ 9,252
Receipts Over (Under) Expenditures	$ 42,156		
Unencumbered Cash, Beginning	68,239		
Unencumbered Cash, Ending	$ 110,395		

CHEROKEE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Kansas Educational Buildings	$ -	$ 201,926	$ 201,926	$ -
Kansas Institutions Buildings	-	100,963	100,963	-
KDWPT	1,625	17,818	17,466	1,977
Cereal Malt Beverage Stamps	88	400	250	238
Southeast Kansas Library	-	204,425	204,425	-
Payroll Tax Withholdings	231,900	1,573,113	1,488,805	316,208
Sheltered Workshop	1	-	-	1
Diversion Supervision Fees	5	-	-	5
Rural Water District	246	-	-	246
Townships	-	455,962	455,962	-
Cities	-	4,272,356	4,272,356	-
Schools	-	9,957,500	9,957,500	-
Current Tax	12,057,490	20,537,538	20,603,786	11,991,242
Holding	1,046	-	-	1,046
Long and Short	(3,336)	-	300	(3,636)
Partial Payments	1,382	-	-	1,382
Redemption Tax	324,423	604,108	723,161	205,370
Delinquent Personal Tax	4,119	8,118	11,191	1,046
Judicial Delinquent Personal Tax	2,875	-	-	2,875
Overpayment	7,857	37,651	32,825	12,683
Protest Tax	182,417	-	-	182,417
Advance Tax	5,560	9,233	12,133	2,660
Heritage Trust	3,785	12,475	13,496	2,764
Water Craft	12,938	-	-	12,938
Vehicle Tax	503,618	2,360,677	2,375,519	488,776
16/20 M Vehicle Tax	51,468	92,772	69,564	74,676
Recreational Vehicle Tax	7,166	41,225	40,296	8,095
Antique Tax	4,356	-	-	4,356
In Lieu of Tax	334,865	81,593	-	416,458

CHEROKEE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
KCOVRS Tax	$ 2,023	$ 31,209	$ 30,761	$ 2,471
Rental Vehicle Excise Tax	78	2,194	2,232	40
Neighborhood Revitalization	273,401	223,530	-	496,931
District Court	250	60,465	54,344	6,371
District Court Cases	16,209	8	-	16,217
Sheriff Inmate	86,208	396,611	399,624	83,195
Special Auto	278,429	3,645,429	3,631,170	292,688
Total	$ 14,392,492	$ 44,929,299	$ 44,700,055	$ 14,621,736