CHEROKEE COUNTY, KANSAS

Independent Auditor's Report
and Financial Statement with
Supplementary Information

For the year ended December 31, 2021

THE MENSE CPA FIRM, LLC
Certified Public Accountants

CHEROKEE COUNTY, KANSAS
TABLE OF CONTENTS

	Page Number
INTRODUCTORY SECTION	
• Title Page	
• Table of Contents	i-ii
FINANCIAL SECTION	
• Independent Auditor's Report	1-3
• Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	4-5
• Notes to Financial Statement	6-20
REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION	
• Summary of Expenditures – Actual and Budget – Regulatory Basis (Schedule 1)	21
• Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis (Schedule 2)	
General Fund	22
Road and Bridge Fund	23
Appraisal Fund	24
Health Fund	25
Election Fund	26
Noxious Weed Fund	27
Extension Council Fund	28
Soil Conservation Fund	29
Fair Fund	30
Emergency Medical Services Fund	31
Elderly Services Fund	32
Mental Health Fund	33
Mental Retardation Fund	34
Employee Benefits Fund	35
Special Bridge Fund	36
Special Parks and Recreation Fund	37
Special Alcohol Fund	38

CHEROKEE COUNTY, KANSAS
TABLE OF CONTENTS

REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)

Community Development Block Grant Fund	39
Tourism and Convention Promotion Fund	40
Law Enforcement VIN Fee Fund	41
Emergency Telephone Tax Fund	42
Prosecuting Attorney Training Fund	43
County Attorney Special Law Enforcement Fund	44
SPIDER Program Fund	45
One-Half Cent Sales Tax	46
Out-District Tuition Fund	47
Equipment Reserve Fund	48
Technology Reserve Fund	49
Drug Forfeiture Fund	50
County Attorney Forfeiture Fund	51
Register of Deeds Technology Fund	52
County Treasurer Technology Fund	53
County Clerk Technology Fund	54
Special Liability Fund	55
County Building Fund	56
Special Highway Improvement Fund	57
Special Road Machinery Fund	58
Law Library Fund	59
Electronic Monitoring Fund	60
Bad Check Fee Fund	61
Attorney Application Fee Fund	62
Coronavirus SLFRF	63
Sewer District No. 1	64

- Summary of Receipts and Disbursements – Agency Funds – Regulatory Basis (Schedule 3) 65-66

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, 2021 and the related notes to the financial statement.

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

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with 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.

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

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
November 16, 2022

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General	$ 631,131	$ -	$ 5,709,764	$ 4,959,759	$ 1,381,136	$ 107,033	$ 1,488,169
Special Purpose Funds:							
Road and Bridge	257,985	-	3,800,644	3,218,328	840,301	32,644	872,945
Appraisal	43,534	-	262,334	266,974	38,894	1,407	40,301
Health	1,074,570	-	448,156	436,663	1,086,063	715	1,086,778
Election	80,996	-	137,321	119,033	99,284	-	99,284
Noxious Weed	28,628	-	48,087	79,023	(2,308)	-	(2,308)
Extension Council	33,596	-	226,164	244,650	15,110	-	15,110
Soil Conservation	3,349	-	23,274	25,000	1,623	-	1,623
Fair	1,718	-	11,222	12,000	940	-	940
Emergency Medical Services	83,562	-	562,583	607,584	38,561	-	38,561
Elderly Services	7,655	-	33,849	44,409	(2,905)	940	(1,965)
Mental Health	15,844	-	113,045	121,457	7,432	-	7,432
Mental Retardation	14,770	-	103,456	111,457	6,769	-	6,769
Employee Benefits	2,586,634	-	3,793,750	2,929,560	3,450,824	1,843	3,452,667
Special Bridge Fund	582,079	-	203,689	197,349	588,419	450	588,869
Special Parks and Recreation	6,722	-	3,081	1,000	8,803	-	8,803
Special Alcohol	-	-	13,038	13,038	-	-	-
Community Development Block Grant	-	-	32,874	32,874	-	-	-
Tourism and Convention Promotion	-	-	7,598	7,598	-	-	-
Law Enforcement VIN Fee	22,574	-	30,504	31,551	21,527	356	21,883
Emergency Telephone Tax	87,429	-	143,969	135,971	95,427	38,706	134,133
Prosecuting Attorney Training	4,822	-	2,323	3,117	4,028	-	4,028
County Attorney Special Law Enforcement	629	-	-	-	629	-	629
SPIDER Program	(121)	-	8,257	8,570	(434)	-	(434)
One-Half Cent Sales Tax	-	-	775,396	-	775,396	-	775,396
Out-District Tuition	-	-	2	-	2	-	2
Equipment Reserve	495,975	-	-	30,950	465,025	-	465,025
Technology Reserve	1,201	-	1,079	316	1,964	-	1,964
Drug Forfeiture	7,923	-	284	-	8,207	-	8,207
County Attorney Forfeiture	1,255	-	-	-	1,255	-	1,255
Register of Deeds Technology	52,451	-	27,253	9,862	69,842	-	69,842
County Treasurers Technology	12,786	-	6,553	424	18,915	-	18,915
County Clerk Technology	15,772	-	6,657	4,103	18,326	-	18,326
Special Liability	3	-	13	-	16	-	16

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)							
County Building	$ 1	$ -	$ 3	$ -	$ 4	$ -	$ 4
Special Highway Improvement	1,264	-	-	-	1,264	-	1,264
Special Road Machinery	100	-	-	-	100	-	100
Law Library	44,483	-	13,327	7,732	50,078	-	50,078
Electronic Monitoring	910	-	-	-	910	-	910
Bad Check Fee	89	-	-	-	89	-	89
Attorney Application Fee	699	-	5,850	477	6,072	140	6,212
Coronavirus SLFRF	-	-	1,936,459	-	1,936,459	-	1,936,459
	$ 6,203,018	$ -	$ 18,491,858	$ 13,660,829	$ 11,034,047	$ 184,234	$ 11,218,281
Related Municipal Entity							
Sewer District No. 1	53,827	-	187,412	173,000	68,239	1,272	69,511
Total Reporting Entity (Excluding Agency Funds)	$ 6,256,845	$ -	$ 18,679,270	$ 13,833,829	$ 11,102,286	$ 185,506	$ 11,287,792
Composition of Cash:							
Cash on Hand							$ 1,048
Checking Accounts							22,220,542
Certificates of Deposit							3,389,183
Related Municipal Entity							69,511
Total Cash							$ 25,680,284
Agency Funds per Schedule 3							(14,392,492)
Total Reporting Entity (Excluding Agency Funds)							$ 11,287,792

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 four weeks' vacation after 12 years of employment and sick leave accumulation at one day per month with an unlimited accumulation. Employees are paid for all unused vacation days at December 31st. 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 ½ of their sick leave upon termination when they retire 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 2021 for purposes of taxation was $181,359,676.

The tax levy per $100.00 of assessed valuation of tangible property for the calendar year was $3.90. 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 County Clerk does not maintain records showing budget balance available for appropriation. (K.S.A. 79-2934)

The Noxious Weed, Elderly Services, Tourism and Promotion, Law Enforcement VIN Fee, and SPIDER Program Funds expenditures exceeded the budget. (K.S.A. 79-2935)

Expenditures were not made in compliance with the cash basis law in the Noxious Weed, Elderly Services and SPIDER Program Funds 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)

Deposits with statutorily authorized financial institutions were not adequately secured. (K.S.A. 9-1402 and K.S.A. 9-1405

The Noxious Weed, Elderly Services and SPIDER program funds 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.

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, 2021, the County's carrying amount of deposits was $25,679,236 and the bank balance was $25,955,733. Ninety-five percent of the bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $1,112,614 was covered by federal depository insurance, $24,222,619 was covered by securities pledged by the financial institutions and held by the pledging financial institutions' agents in the County's name and $620,500 was unsecured.

III. DETAILED NOTES ON FUNDS AND ACCOUNTS (CONTINUED)

III. A. DEPOSITS AND INVESTMENTS (CONTINUED)

III. A.I. Restricted Assets

The following amounts recorded in the following funds were restricted as follows at December 31, 2021:

General Fund -	
Law Enforcement Training	$ 20,473

IV. LONG-TERM DEBT

Changes in long-term debt for Cherokee County for the year ended December 31, 2021, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions / Payments	Balance End of Year	Interest Paid
Related Municipal Entity:									
Certificates of Participation									
Series 2017	3.75%	3-30-2017	$ 535,000	6-01-2027	$ 296,000	$ -	$ 54,000	$ 242,000	$ 10,088
KDHE Loan	2.61%	7-26-2010	$ 284,469	3-01-2033	163,799	-	11,240	152,559	3,800
Total Related Municipal Entity					$ 459,799	$ -	$ 65,240	$ 394,559	$ 13,888

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	2022	2023	2024	2025	2026	2027-2031	2032-2033	Total
Certificates of Participation	$ 54,000	$ 53,000	$ 53,000	$ 53,000	$ 29,000	$ -	$ -	$ 242,000
KDHE Loan	11,535	11,838	12,149	12,468	12,796	69,201	22,572	152,559
Total Principal	$ 65,535	$ 64,838	$ 65,149	$ 65,468	$ 41,796	$ 69,201	$ 22,572	$ 394,559
Interest								
Certificates of Participation	$ 8,063	$ 6,056	$ 4,069	$ 2,081	$ 544	$ -	$ -	$ 20,813
KDHE Loan	3,907	3,604	3,293	2,974	2,393	7,242	535	23,948
Total Interest	$ 11,970	$ 9,660	$ 7,362	$ 5,055	$ 2,937	$ 7,242	$ 535	$ 44,761
Total Principal and Interest	$ 77,505	$ 74,498	$ 72,511	$ 70,523	$ 44,733	$ 76,443	$ 23,107	$ 439,320

V. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	79,230

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 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from Cherokee County, Kansas were $328,023 for KPERS and $247,722 for KP&F for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, Cherokee County, Kansas's proportionate share of the collective net pension liability reported by KPERS was $2,673,826 and $1,863,439 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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 2021 were $152,175.

XIII. SUBSEQUENT EVENTS

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. SUBSEQUENT EVENTS (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 pay 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

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, 2021

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Funds:					
General Fund	$ 5,009,776	$ 343,501	$ 5,353,277	$ 4,959,759	$ (393,518)
Special Purpose Funds:					
Road and Bridge	3,416,810	-	3,416,810	3,218,328	(198,482)
Appraisal	285,885	-	285,885	266,974	(18,911)
Health	778,284	315,996	1,094,280	436,663	(657,617)
Election	164,390	-	164,390	119,033	(45,357)
Noxious Weed	64,700	-	64,700	79,023	14,323
Extension Council	244,650	-	244,650	244,650	-
Soil Conservation	25,000	-	25,000	25,000	-
Fair	12,000	-	12,000	12,000	-
Emergency Medical Services	607,584	-	607,584	607,584	-
Elderly Services	32,443	-	32,443	44,409	11,966
Mental Health	121,457	-	121,457	121,457	-
Mental Retardation	111,457	-	111,457	111,457	-
Employee Benefits	5,000,000	-	5,000,000	2,929,560	(2,070,440)
Special Parks and Recreation	6,148	-	6,148	1,000	(5,148)
Special Alcohol	14,235	-	14,235	13,038	(1,197)
Tourism and Promotion	5,550	-	5,550	7,598	2,048
Law Enforcement VIN Fee	30,000	-	30,000	31,551	1,551
Emergency Telephone Tax	186,451	-	186,451	135,971	(50,480)
Prosecuting Attorney Training Fund	4,000	-	4,000	3,117	(883)
County Attorney Special Law Enforcement	629	-	629	-	(629)
SPIDER Program	8,255	-	8,255	8,570	315
Related Municipal Entity:					
Sewer District No. 1	232,375	-	232,375	173,000	(59,375)

CHEROKEE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 2,005,485	$ 1,935,038	$ 70,447
Delinquent Tax	43,129	57,011	(13,882)
Motor Vehicle Tax	101,636	96,907	4,729
Recreational Vehicle Tax	1,533	1,481	52
16/20 M. Vehicle Tax	11,093	3,371	7,722
KCOVRS Tax	1,310	1,205	105
Watercraft Tax	-	629	(629)
Rental Excise Tax	66	120	(54)
Neighborhood Revitalization Rebate	(26,389)	(19,492)	(6,897)
Sales Tax	1,550,971	1,339,977	210,994
Charges for Services	90,000	160,000	(70,000)
In Lieu of Taxes	-	-	-
Local Alcoholic Liquor Fund	-	3,175	(3,175)
Licenses, Permits and Fees	392,237	360,000	32,237
Inmate Housing	424,840	325,000	99,840
Grants	337,373	-	337,373
Expanded Lottery Receipts	371,421	200,000	171,421
Rents	-	18,000	(18,000)
Interest	213,036	250,000	(36,964)
Donations	12,000	-	12,000
Sale of Assets	6,128	-	6,128
Other	94,665	100,000	(5,335)
Operating Transfers	79,230	115,000	(35,770)
Total Receipts	$ 5,709,764	$ 4,947,422	$ 762,342
Expenditures:			
Commission	$ 87,249	$ 111,700	$ (24,451)
Clerk	112,109	148,340	(36,231)
Treasurer	113,690	288,710	(175,020)
Attorney	306,538	362,947	(56,409)
Register of Deeds	109,817	116,664	(6,847)
Sheriff and Jail	3,019,723	2,544,851	474,872
District Court	260,719	291,600	(30,881)
Courthouse	432,513	475,000	(42,487)
Emergency Preparedness	73,432	85,980	(12,548)
Human Resources	43,822	46,550	(2,728)
Recreation	7,616	11,000	(3,384)
Data Processing	146,312	115,000	31,312
Jury Costs	3,445	12,000	(8,555)
Juvenile Detention	64,024	108,000	(43,976)
Genealogy Society	8,000	8,000	-
Emergency 911	53,094	61,534	(8,440)
GIS Programming	4,739	20,000	(15,261)
County Counselor	31,200	31,200	-
Economic Development	55,000	55,000	-
Rural Opportunity Zone	3,000	6,000	(3,000)
Election Equipment Lease	-	-	-
Solid Waste Recycling	23,717	33,200	(9,483)
Building Maintenance	-	50,000	(50,000)
Other	-	1,500	(1,500)
Operating Transfers	-	25,000	(25,000)
Adjustment for Qualifying Budget Credits	-	343,501	(343,501)
Total Expenditures	$ 4,959,759	$ 5,353,277	$ (393,518)
Receipts Over (Under) Expenditures	$ 750,005		
Unencumbered Cash, Beginning	631,131		
Unencumbered Cash, Ending	$ 1,381,136		

CHEROKEE COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 2,430,618	$ 2,337,609	$ 93,009
Delinquent Tax	60,902	69,500	(8,598)
Motor Vehicle Tax	316,882	302,130	14,752
Recreational Vehicle Tax	4,779	4,618	161
16/20 M. Vehicle Tax	4,369	10,511	(6,142)
KCOVRS Tax	4,083	3,760	323
Watercraft Tax	-	1,964	(1,964)
Rental Excise Tax	206	125	81
Neighborhood Revitalization Rebate	(40,268)	(23,547)	(16,721)
Special Highway Aid and County Equalization	929,662	709,440	220,222
Sale of Assets	79,325	-	79,325
Interest and Other	10,086	700	9,386
Total Receipts	$ 3,800,644	$ 3,416,810	$ 383,834
Expenditures:			
Public works	$ 3,218,328	$ 3,416,810	$ (198,482)
Receipts Over (Under) Expenditures	$ 582,316		
Unencumbered Cash, Beginning	257,985		
Unencumbered Cash, Ending	$ 840,301		

CHEROKEE COUNTY, KANSAS
Appriasal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 229,332	$ 220,445	$ 8,887
Delinquent Tax	6,534	8,465	(1,931)
Motor Vehicle Tax	28,408	27,083	1,325
Recreational Vehicle Tax	429	414	15
16/20 M. Vehicle Tax	904	942	(38)
KCOVRS Tax	366	337	29
Watercraft Tax	-	176	(176)
Rental Excise Tax	19	15	4
Neighborhood Revitalization Rebate	(3,776)	(2,221)	(1,555)
Fees	118	175	(57)
Total Receipts	$ 262,334	$ 255,831	$ 6,503
Expenditures:			
General Government	$ 266,974	$ 285,885	$ (18,911)
Receipts Over (Under) Expenditures	$ (4,640)		
Unencumbered Cash, Beginning	43,534		
Unencumbered Cash, Ending	$ 38,894		

CHEROKEE COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 105,389	$ 101,251	$ 4,138
Delinquent Tax	3,509	4,010	(501)
Motor Vehicle Tax	13,461	12,834	627
Recreational Vehicle Tax	203	196	7
16/20 M. Vehicle Tax	714	447	267
KCOVRS Tax	173	160	13
Watercraft Tax	-	83	(83)
Rental Excise Tax	9	6	3
Neighborhood Revitalization Rebate	(1,783)	(1,020)	(763)
Charges for Services	10,485	30,000	(19,515)
Grants	315,996	-	315,996
Total Receipts	$ 448,156	$ 147,967	$ 300,189
Expenditures:			
Health	$ 436,663	$ 778,284	$ (341,621)
Adjustment for Qualifying Budget Credits	-	315,996	(315,996)
Total Expenditures	$ 436,663	$ 1,094,280	$ (657,617)
Receipts Over (Under) Expenditures	$ 11,493		
Unencumbered Cash, Beginning	1,074,570		
Unencumbered Cash, Ending	$ 1,086,063		

CHEROKEE COUNTY, KANSAS
Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 90,939	$ 86,819	$ 4,120
Delinquent Tax	4,600	5,106	(506)
Motor Vehicle Tax	22,243	21,207	1,036
Recreational Vehicle Tax	335	324	11
16/20 M. Vehicle Tax	535	738	(203)
KCOVRS Tax	287	264	23
Watercraft Tax	-	138	(138)
Rental Excise Tax	14	12	2
Neighborhood Revitalization Rebate	(2,033)	(875)	(1,158)
Other	20,401	-	20,401
Total Receipts	$ 137,321	$ 113,733	$ 23,588
Expenditures:			
General Government	$ 119,033	$ 164,390	$ (45,357)
Receipts Over (Under) Expenditures	$ 18,288		
Unencumbered Cash, Beginning	80,996		
Unencumbered Cash, Ending	$ 99,284		

CHEROKEE COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 8,373	$ 7,785	$ 588
Delinquent Tax	1,212	1,288	(76)
Motor Vehicle Tax	5,012	4,772	240
Recreational Vehicle Tax	76	73	3
16/20 M. Vehicle Tax	238	166	72
KCOVRS Tax	64	59	5
Watercraft Tax	-	31	(31)
Rental Excise Tax	3	3	-
Neighborhood Revitalization Rebate	(345)	(78)	(267)
Other	33,454	20,000	13,454
Total Receipts	$ 48,087	$ 34,099	$ 13,988
Expenditures:			
Public Works	$ 79,023	$ 64,700	$ 14,323
Receipts Over (Under) Expenditures	$ (30,936)		
Unencumbered Cash, Beginning	28,628		
Unencumbered Cash, Ending	$ (2,308)		

CHEROKEE COUNTY, KANSAS
Extension Council Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 193,472	$ 185,892	$ 7,580
Delinquent Tax	6,627	6,717	(90)
Motor Vehicle Tax	27,455	26,176	1,279
Recreational Vehicle Tax	414	400	14
16/20 M. Vehicle Tax	1,219	911	308
KCOVRS Tax	354	326	28
Watercraft Tax	-	170	(170)
Rental Excise Tax	17	13	4
Neighborhood Revitalization Rebate	(3,394)	(1,873)	(1,521)
Total Receipts	$ 226,164	$ 218,732	$ 7,432
Expenditures:			
Appropriations to Extension Council Treasurer	$ 244,650	$ 244,650	$ -
Receipts Over (Under) Expenditures	$ (18,486)		
Unencumbered Cash, Beginning	33,596		
Unencumbered Cash, Ending	$ 15,110		

CHEROKEE COUNTY, KANSAS
Soil Conservation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 19,915	$ 19,025	$ 890
Delinquent Tax	676	772	(96)
Motor Vehicle Tax	2,839	2,704	135
Recreational Vehicle Tax	43	41	2
16/20 M. Vehicle Tax	111	94	17
KCOVRS Tax	37	34	3
Watercraft Tax	-	18	(18)
Rental Excise Tax	2	1	1
Neighborhood Revitalization Rebate	(349)	(192)	(157)
Total Receipts	$ 23,274	$ 22,497	$ 777
Expenditures:			
Appropriation to Conservation District Treasurer	$ 25,000	$ 25,000	$ -
Receipts Over (Under) Expenditures	$ (1,726)		
Unencumbered Cash, Beginning	3,349		
Unencumbered Cash, Ending	$ 1,623		

CHEROKEE COUNTY, KANSAS
Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 9,603	$ 9,103	$ 500
Delinquent Tax	320	348	(28)
Motor Vehicle Tax	1,375	1,300	75
Recreational Vehicle Tax	21	20	1
16/20 M. Vehicle Tax	52	45	7
KCOVRS Tax	18	16	2
Watercraft Tax	-	8	(8)
Rental Excise Tax	1	1	-
Neighborhood Revitalization Rebate	(168)	(92)	(76)
Total Receipts	$ 11,222	$ 10,749	$ 473
Expenditures:			
Appropriation to Fair Treasurer	$ 12,000	$ 12,000	$ -
Receipts Over (Under) Expenditures	$ (778)		
Unencumbered Cash, Beginning	1,718		
Unencumbered Cash, Ending	$ 940		

CHEROKEE COUNTY, KANSAS
Emergency Medical Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 473,885	$ 454,927	$ 18,958
Delinquent Tax	17,091	18,409	(1,318)
Motor Vehicle Tax	75,423	71,896	3,527
Recreational Vehicle Tax	1,137	1,099	38
16/20 M. Vehicle Tax	2,698	2,501	197
KCOVRS Tax	972	895	77
Watercraft Tax	-	467	(467)
Rental Excise Tax	49	33	16
Neighborhood Revitalization Rebate	(8,672)	(4,583)	(4,089)
Total Receipts	$ 562,583	$ 545,644	$ 16,939
Expenditures:			
Appropriation to Ambulance District Treasurers	$ 607,584	$ 607,584	$ -
Receipts Over (Under) Expenditures	$ (45,001)		
Unencumbered Cash, Beginning	83,562		
Unencumbered Cash, Ending	$ 38,561		

CHEROKEE COUNTY, KANSAS
Elderly Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 29,328	$ 28,097	$ 1,231
Delinquent Tax	683	326	357
Motor Vehicle Tax	4,169	3,971	198
Recreational Vehicle Tax	62	61	1
16/20 M. Vehicle Tax	52	138	(86)
KCOVRS Tax	54	49	5
Rental Excise Tax	3	26	(23)
Neighborhood Revitalization Rebate	(502)	(283)	(219)
Total Receipts	$ 33,849	$ 32,385	$ 1,464
Expenditures:			
Elderly Programs	$ 44,409	$ 32,443	$ 11,966
Receipts Over (Under) Expenditures	$ (10,560)		
Unencumbered Cash, Beginning	7,655		
Unencumbered Cash, Ending	$ (2,905)		

CHEROKEE COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 96,734	$ 92,864	$ 3,870
Delinquent Tax	3,249	3,487	(238)
Motor Vehicle Tax	13,816	13,164	652
Recreational Vehicle Tax	208	201	7
16/20 M. Vehicle Tax	546	458	88
KCOVRS Tax	178	164	14
Watercraft Tax	-	86	(86)
Rental Excise Tax	9	6	3
Neighborhood Revitalization Rebate	(1,695)	(935)	(760)
Total Receipts	$ 113,045	$ 109,495	$ 3,550
Expenditures:			
Public Health	$ 121,457	$ 121,457	$ -
Receipts Over (Under) Expenditures	$ (8,412)		
Unencumbered Cash, Beginning	15,844		
Unencumbered Cash, Ending	$ 7,432		

CHEROKEE COUNTY, KANSAS
Mental Retardation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 88,552	$ 84,962	$ 3,590
Delinquent Tax	3,004	3,433	(429)
Motor Vehicle Tax	12,598	12,007	591
Recreational Vehicle Tax	190	184	6
16/20 M. Vehicle Tax	492	418	74
KCOVRS Tax	162	149	13
Watercraft Tax	-	78	(78)
Rental Excise Tax	7	6	1
Neighborhood Revitalization Rebate	(1,549)	(856)	(693)
Total Receipts	$ 103,456	$ 100,381	$ 3,075
Expenditures:			
Public Health	$ 111,457	$ 111,457	$ -
Receipts Over (Under) Expenditures	$ (8,001)		
Unencumbered Cash, Beginning	14,770		
Unencumbered Cash, Ending	$ 6,769		

CHEROKEE COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 3,208,597	$ 3,080,988	$ 127,609
Delinquent Tax	110,521	88,468	22,053
Motor Vehicle Tax	498,931	475,701	23,230
Recreational Vehicle Tax	7,524	7,271	253
16/20 M. Vehicle Tax	19,725	16,549	3,176
KCOVRS Tax	6,429	5,920	509
Watercraft Tax	-	3,092	(3,092)
Rental Excise Tax	323	200	123
Neighborhood Revitalization Rebate	(58,300)	(31,036)	(27,264)
Total Receipts	$ 3,793,750	$ 3,647,153	$ 146,597
Expenditures:			
General Government	$ 2,929,560	$ 5,000,000	$ 2,070,440
Receipts Over (Under) Expenditures	$ 864,190		
Unencumbered Cash, Beginning	2,586,634		
Unencumbered Cash, Ending	$ 3,450,824		

CHEROKEE COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

Receipts:		
Taxes and Shared Receipts:		
Ad Valorem Property Tax	$	177,665
Delinquent Tax		5,224
Motor Vehicle Tax		22,265
Recreational Vehicle Tax		336
16/20 M. Vehicle Tax		850
KCOVERS Tax		287
Watercraft Tax		-
Rental Excise Tax		14
Neighborhood Revitalization Rebate		(2,952)
Total Receipts	$	203,689
Expenditures:		
Public Works	$	197,349
Receipts Over (Under) Expenditures	$	6,340
Unencumbered Cash, Beginning		582,079
Unencumbered Cash, Ending	$	588,419

CHEROKEE COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts:			
Local Alcoholic Liquor Fund	$ 3,081	$ 3,175	$ (94)
Expenditures:			
Recreation	$ 1,000	$ 6,148	$ (5,148)
Receipts Over (Under) Expenditures	$ 2,081		
Unencumbered Cash, Beginning	6,722		
Unencumbered Cash, Ending	$ 8,803		

CHEROKEE COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts:			
Local Alcoholic Liquor Fund	$ 13,038	$ 13,495	$ (457)
Expenditures:			
Public Health	$ 13,038	$ 14,235	$ (1,197)
Receipts Over (Under) Expenditures	$ -		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

CHEROKEE COUNTY, KANSAS
Community Development Block Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

Receipts:		
Grants	$	32,874
Expenditures:		
Economic Development	$	32,874
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, 2021

	Actual	Budget	Variance - Over (Under)
Receipts:			
Transient Guest Tax	$ 7,598	$ 5,550	$ 2,048
Expenditures:			
Tourism and Promotion	$ 7,598	$ 5,550	$ 2,048
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, 2021

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 30,504	$ 20,000	$ 10,504
Expenditures:			
Public Safety	$ 31,551	$ 30,000	$ 1,551
Receipts Over (Under) Expenditures	$ (1,047)		
Unencumbered Cash, Beginning	22,574		
Unencumbered Cash, Ending	$ 21,527		

CHEROKEE COUNTY, KANSAS
Emergency Telephone Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts:			
Telephone Tax	$ 143,900	$ 150,000	$ (6,100)
Interest	69	260	(191)
Total Receipts	$ 143,969	$ 150,260	$ (6,291)
Expenditures:			
Public Safety	$ 135,971	$ 186,451	$ (50,480)
Receipts Over (Under) Expenditures	$ 7,998		
Unencumbered Cash, Beginning	87,429		
Unencumbered Cash, Ending	$ 95,427		

CHEROKEE COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 2,323	$ 2,250	$ 73
Expenditures:			
Public Safety	$ 3,117	$ 4,000	$ (883)
Receipts Over (Under) Expenditures	$ (794)		
Unencumbered Cash, Beginning	4,822		
Unencumbered Cash, Ending	$ 4,028		

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, 2021

	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, 2021

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 8,257	$ 7,500	$ 757
Expenditures:			
Public Safety	$ 8,570	$ 8,255	$ 315
Receipts Over (Under) Expenditures	$ (313)		
Unencumbered Cash, Beginning	(121)		
Unencumbered Cash, Ending	$ (434)		

CHEROKEE COUNTY, KANSAS
One-Half Cent Sales Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

Receipts:	
Sales Tax	$ 775,396
Expenditures:	
General Government	$ -
Receipts Over (Under) Expenditures	$ 775,396
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 775,396

CHEROKEE COUNTY, KANSAS
Out-District Tuition Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

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, 2021

Receipts:		
Operating Transfers	$	-
Expenditures:		
Equipment	$	30,950
Receipts Over (Under) Expenditures	$	(30,950)
Unencumbered Cash, Beginning		495,975
Unencumbered Cash, Ending	$	465,025

CHEROKEE COUNTY, KANSAS
Technology Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

Receipts:		
Fees	$	1,079
Expenditures:		
Total Expenditures	$	316
Receipts Over (Under) Expenditures	$	763
Unencumbered Cash, Beginning		1,201
Unencumbered Cash, Ending	$	1,964

CHEROKEE COUNTY, KANSAS
Drug Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

Receipts:		
Forfeitures	$	284
Expenditures:		
Public Safety	$	-
Receipts Over (Under) Expenditures	$	284
Unencumbered Cash, Beginning		7,923
Unencumbered Cash, Ending	$	8,207

CHEROKEE COUNTY, KANSAS
County Attorney Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

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, 2021

Receipts:		
Fees	$	27,253
Expenditures:		
General Government	$	9,862
Receipts Over (Under) Expenditures	$	17,391
Unencumbered Cash, Beginning		52,451
Unencumbered Cash, Ending	$	69,842

CHEROKEE COUNTY, KANSAS
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

Receipts:		
Fees	$	6,553
Expenditures:		
General Government	$	424
Receipts Over (Under) Expenditures	$	6,129
Unencumbered Cash, Beginning		12,786
Unencumbered Cash, Ending	$	18,915

CHEROKEE COUNTY, KANSAS
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

Receipts:		
Fees	$	6,657
Expenditures:		
General Government	$	4,103
Receipts Over (Under) Expenditures	$	2,554
Unencumbered Cash, Beginning		15,772
Unencumbered Cash, Ending	$	18,326

CHEROKEE COUNTY, KANSAS
Special Liability Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

Receipts:		
Taxes and Shared Receipts:		
Delinquent Tax	$	13
Expenditures:		
Operating Transfers	$	-
Receipts Over (Under) Expenditures	$	13
Unencumbered Cash, Beginning		3
Unencumbered Cash, Ending	$	16

CHEROKEE COUNTY, KANSAS
County Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

Receipts:	
Taxes and Shared Receipts:	
Delinquent Tax	$ 3
Expenditures:	
Operating Transfers	$ -
Receipts Over (Under) Expenditures	$ 3
Unencumbered Cash, Beginning	1
Unencumbered Cash, Ending	$ 4

CHEROKEE COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

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, 2021

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, 2021

Receipts:		
Fees	$	13,327
Expenditures:		
Public Safety	$	7,732
Receipts Over (Under) Expenditures	$	5,595
Unencumbered Cash, Beginning		44,483
Unencumbered Cash, Ending	$	50,078

CHEROKEE COUNTY, KANSAS
Electronic Monitoring Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

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, 2021

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

CHEROKEE COUNTY, KANSAS
Attorney Application Fee Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

Receipts:		
Fees	$	5,850
Expenditures:		
Public Safety	$	477
Receipts Over (Under) Expenditures	$	5,373
Unencumbered Cash, Beginning		699
Unencumbered Cash, Ending	$	6,072

CHEROKEE COUNTY, KANSAS
Coronavirus State and Local Fiscal Recovery Funds Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

Receipts:	
Grants	$ 1,936,459
Expenditures:	
General Government	$ -
Receipts Over (Under) Expenditures	$ 1,936,459
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 1,936,459

CHEROKEE COUNTY, KANSAS
Sewer District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts:			
Charges for Services and Special Assessments	$ 187,411	$ 200,000	$ (12,589)
Interest	1	60	(59)
Total Receipts	$ 187,412	$ 200,060	$ (12,648)
Expenditures:			
Public Works	$ 92,220	$ 152,845	$ (60,625)
KDHE Loan Payments	15,442	15,442	-
Certificates of Participation Payments	65,338	64,088	1,250
Total Expenditures	$ 173,000	$ 232,375	$ (59,375)
Receipts Over (Under) Expenditures	$ 14,412		
Unencumbered Cash, Beginning	53,827		
Unencumbered Cash, Ending	$ 68,239		

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Kansas Educational Buildings	$ -	$ 205,487	$ 205,487	$ -
Kansas Institutions Buildings	-	102,743	102,743	-
KDWPT	2,416	18,060	18,851	1,625
Cereal Malt Beverage Stamps	255	258	425	88
Southeast Kansas Library	-	211,537	211,537	-
Payroll Tax Withholdings	124,626	1,599,727	1,492,453	231,900
Sheltered Workshop	1	-	-	1
Diversion Supervision Fees	5	-	-	5
Rural Water District	246	-	-	246
Townships	-	433,189	433,189	-
Cities	-	4,787,746	4,787,746	-
Schools	-	9,234,489	9,234,489	-
Current Tax	12,795,609	21,782,326	22,520,445	12,057,490
Holding	1,046	-	-	1,046
Long and Short	(688)	-	2,648	(3,336)
Partial Payments	1,382	-	-	1,382
Redemption Tax	253,683	691,521	620,781	324,423
Delinquent Personal Tax	67,535	14,768	78,184	4,119
Judicial Delinquent Personal Tax	2,875	-	-	2,875
Overpayment	5,733	30,125	28,001	7,857
Protest Tax	182,417	-	-	182,417
Advance Tax	200	5,360	-	5,560
Heritage Trust	3,032	13,107	12,354	3,785
Water Craft	12,938	-	-	12,938
Vehicle Tax	513,901	2,451,404	2,461,687	503,618
16/20 M Vehicle Tax	57,987	69,504	76,023	51,468
Recreational Vehicle Tax	6,827	35,432	35,093	7,166
Antique Tax	4,356	-	-	4,356
In Lieu of Tax	231,207	103,658	-	334,865

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
KCOVRS Tax	$ 467	$ 31,060	$ 29,504	$ 2,023
Rental Vehicle Excise Tax	57	2,018	1,997	78
Neighborhood Revitalization	124,891	227,010	78,500	273,401
District Court	7,947	59,378	67,075	250
District Court Cases	16,200	9	-	16,209
Sheriff Inmate	58,842	306,608	279,242	86,208
Special Auto	94,173	4,311,468	4,127,212	278,429
Total	$ 14,570,166	$ 46,727,992	$ 46,905,666	$ 14,392,492