

**CHEYENNE COUNTY, KANSAS**  
St. Francis, Kansas  
Financial Statement and Regulatory-Required  
Supplementary Information with Independent Auditor's Report  
For the Year Ended December 31, 2019

**MAPES & MILLER LLP**  
Certified Public Accountants  
Norton, Kansas

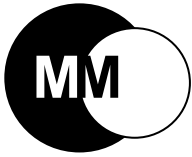
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For the Year Ended December 31, 2019

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## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Cheyenne, St. Francis, Kansas, a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2019, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

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

### *Auditor's Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Cheyenne County, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and the accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Cheyenne County, Kansas, as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

*Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Cheyenne County, Kansas, as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

*Other Matters*

*Supplementary Information*

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

The 2018 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and are not a required part of the 2019 basic financial statement upon which we rendered an unmodified opinion dated December 31, 2020. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Mapes & Miller LLP*

Certified Public Accountants

Norton, Kansas  
December 31, 2020

**CHEYENNE COUNTY, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2019

STATEMENT 1  
Page 1

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	\$ 1,282,284	0	4,664,956	3,611,270	2,335,970	83,512	2,419,482
Special Purpose Funds							
Road and Bridge	516,297	0	1,269,595	1,499,753	286,139	18,299	304,438
Bridge Building	(424)	0	424	0	0	0	0
Noxious Weed	3,525	0	102,760	106,285	0	1,691	1,691
Noxious Weed Capital Outlay	27,528	0	20,530	10,000	38,058	0	38,058
Prairie Dog	8,494	0	4,533	4,363	8,664	0	8,664
Special Alcohol	3,073	0	4,596	3,447	4,222	0	4,222
Special Parks and Recreation	2,464	0	1,745	0	4,209	0	4,209
E 911	114,238	0	56,117	23,554	146,801	89	146,890
Hospital	0	0	772,873	772,873	0	0	0
Rural Fire District	51,056	0	187,064	191,500	46,620	2,129	48,749
PBC Home for the Aged	0	0	333,267	246,922	86,345	0	86,345
Special Machinery	243,496	0	189,240	51,074	381,662	0	381,662
Special Fire Equipment	227,649	0	135,466	0	363,115	0	363,115
County Equipment Reserve	987,442	0	127,134	43,897	1,070,679	0	1,070,679
Special Road Improvement	826,551	0	406,608	15,201	1,217,958	0	1,217,958
Prosecuting Attorney's Training	518	0	412	136	794	0	794
Prosecuting Attorney's Diversion	9,189	0	825	0	10,014	0	10,014
County Attorney's Bad Check	2,251	0	140	0	2,391	0	2,391
Offender Fees	2,716	0	790	0	3,506	0	3,506
Register of Deeds Technology	38,304	0	7,963	7,746	38,521	0	38,521
County Clerk Technology	3,108	0	1,789	0	4,897	0	4,897
County Treasurer Technology	6,208	0	1,789	0	7,997	0	7,997
Health Grants	9,524	0	18,581	15,558	12,547	181	12,728
Motor Vehicle Fund	95	0	41,522	35,561	6,056	0	6,056
Oil & Gas Valuation Depletion	118,009	0	0	0	118,009	0	118,009
EMS Building	16,613	0	10,500	7,679	19,434	300	19,734
County Health Administrator	0	0	15,000	1,875	13,125	0	13,125
Handicap Equipment	1,555	0	180	0	1,735	0	1,735
Gift Annuity	2,837	0	0	0	2,837	0	2,837
Rural Health Care	118,273	0	0	296	117,977	(32)	117,945
Multi-Year Capital Improvement	577,198	0	0	0	577,198	0	577,198
Airport Multi-Year Capital Improvement	184,962	0	107,029	122,588	169,403	0	169,403
Grants	26,447	0	40,617	64,413	2,651	0	2,651
SPARCC	1,918	0	0	0	1,918	0	1,918
Special Law Enforcement Trust	110,509	0	99,581	75,349	134,741	3,575	138,316
Equitable Sharing Federal	0		13,530	0	13,530	0	13,530
Public Transit	24,906	0	60,630	48,936	36,600	437	37,037
Capital Project Funds							
Home for the Aged Multi-Year Capital Improvement	527,931	0	24,337	372,249	180,019	0	180,019

(Continued)

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

**CHEYENNE COUNTY, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2019

STATEMENT 1  
Page 2

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Trust Funds							
Landfill Closure Trust Fund	409,069	0	47,700	0	456,769	0	456,769
Total Primary Government	6,485,813	0	8,769,823	7,332,525	7,923,111	110,181	8,033,292
Related Municipal Entities:							
Airport Board	10,825	0	22,584	21,308	12,101	0	12,101
Cheyenne County Public Building Commission							
PBC Home for the Aged Capital Project	0	0	63,750	63,750	0	0	0
PBC Bond & Interest	0	0	246,922	246,922	0	0	0
Total Reporting Entity (Excluding Agency Funds)	\$ 6,496,638	0	9,103,079	7,664,505	7,935,212	110,181	8,045,393

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

**CHEYENNE COUNTY, KANSAS**

STATEMENT 1

Composition of Cash

Page 3

Regulatory Basis

December 31, 2019

Cash on Hand	
Treasurer	\$ 381
The Bank, Bird City, Kansas	
Savings	4,849,001
Certificates of Deposit	275,000
Bankwest, St. Francis, Kansas	
Money Market Account	11,564
Checking Account	10,699
Checking Account - Law Library	2,407
ICS	2,697,499
First National Bank, St. Francis, Kansas	
Money Market Account	179,225
Checking Account	376,459
Checking Account - Register of Deeds Tech Fund	38,521
Checking Account - E-911	146,890
Checking Account - Employee Benefit Claims	97,845
Checking Account - District Court	6,181
Certificates of Deposit	100,000
Landfill Closure Trust	456,769
Western State Bank, St. Francis, Kansas	
Money Market Accounts	1,005,505
Checking Accounts	1,104,590
Certificates of Deposit	<u>400,000</u>
Total Cash and Investments	\$ 11,758,536
Less Agency Funds - Schedule 3	<u>(3,725,244)</u>
Total Primary Government	<u>8,033,292</u>
Related Municipal Entities:	
Bankwest, St. Francis, Kansas	
NOW Account	<u>12,101</u>
Total Reporting Entity per Statement 1	\$ <u><b>8,045,393</b></u>

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



# CHEYENNE COUNTY, KANSAS

## Notes to the Financial Statement

December 31, 2019

### 1. Summary of Significant Accounting Policies

#### Municipal Financial Reporting Entity

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

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

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

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

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

#### Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2019:

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

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

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

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

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

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash.

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

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

#### Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of final budget on or before August 25<sup>th</sup>.

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 General fund was amended in this manner during the year ended December 31, 2019.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds and the following special purpose funds: Special Machinery, Multi-Year Capital Improvement, Special Fire Equipment, County Equipment Reserve, Special Road Improvement, Prosecuting Attorney's Training, Prosecuting Attorney's Diversion, County Attorney's Bad Check, Offender Fees, Register of Deeds

Technology, County Clerk Technology, County Treasurer Technology, Health Grants, Motor Vehicle, Oil and Gas Valuation Depletion, EMS Building, Handicap Equipment, Gift Annuity, Rural Health Care, Home for the Aged Multi-Year Capital Improvement, Airport Multi-Year Capital Improvement, Grants, SPARCC, Special Law Enforcement Trust, Equitable Sharing Federal, and Public Transit.

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

## 2. **Stewardship, Compliance and Accountability**

### **Compliance with Kansas Statutes**

*Cash Basis Compliance.* K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Tax Foreclosure, Motor Vehicle License, Insufficient Check, and Cafeteria Plan funds incurred indebtedness in excess of available cash balances. These appear to be violations of this statute.

*Budget Compliance.* K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the County's published budget. Expenditures in the Hospital fund has exceeded the published budget amount. This appears to be a violation of this statute.

## 3. **Deposits and Investments**

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

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

*Concentration of Credit Risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial Credit Risk – Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2019.

At December 31, 2019, the County's carrying amount of deposits was \$11,758,155 and the bank balance was \$11,102,856. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$772,263 was covered by federal depository insurance, \$2,697,500 was covered by federal depository insurance in the Insured Cash Sweep (ICS), and \$7,633,093 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2019, the Airport Board's carrying amount of deposits was \$12,101 and the bank balance was \$12,101. The bank balance was held by one bank resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

*Custodial Credit Risk – Investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At December 31, 2019, the County held no investments except for certificates of deposit which are considered as a component of deposits.

4. **Defined Benefit Pension Plan**

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from Cheyenne County, Kansas, were \$161,985 for the year ended December 31, 2019.

**Net Pension Liability**

At December 31, 2019, the county's proportionate share of the collective net pension liability reported by KPERS was \$1,271,455. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The county's proportion of the net pension liability was based on the ratio of the county's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

5. **Defined Contribution Pension Plan**

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

## 6. Other Long-Term Obligations from Operations

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

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

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

*Compensated Absences.* The County's compensated absence policy permits full time employees to accumulate vacation time at the rate of twelve days per year for those continuously employed one to ten years and eighteen days per year for those continuously employed ten years or more. Vacation days must be taken by December 31 of each calendar year. Any unused vacations days may not be carried over to the next calendar year unless given approval by the Board of County Commissioners. No employee shall be paid for more than eighteen days of unused vacation at the termination of employment.

The County's full time employees accumulate sick leave at the rate of four hours per month. Employees are entitled to accumulate sick leave up to forty-five days or 360 hours. All full time employees are also granted four personal days annually. Any unused personal leave days shall revert back to sick leave at the end of the year. Accumulated sick leave is forfeited upon termination.

## 7. Interfund Transactions

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	County Equipment Reserve	K.S.A. 19-120	116,134
General	Home for the Aged Capital Improvement	K.S.A. 79-1946	24,207
General	Public Transit	K.S.A. 79-2934	24,601
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	20,530
Road and Bridge	Special Machinery and Equipment	K.S.A. 19-120	150,000
Road and Bridge	Special Road Improvement	K.S.A. 68-590	354,989
Special Vehicle	General	K.S.A. 8-145	95
Rural Fire District	Special Fire Equipment	K.S.A. 19-3623e	135,466

## 8. Risk Management

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

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

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

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

9. **Claims and Judgments**

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

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

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

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

The engineer estimates of closure and post-closure care liability at year-end would be \$702,644. This liability is based on the use of 66.40 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$355,555 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2019. The County expects the landfill to continue to operate for approximately fifty-six years. Actual costs may be higher due to inflation, changes in technology or in regulations.

The County established a Trust on October 8, 1998 for the benefit of Cheyenne County and the State of Kansas to accumulate moneys to pay the closure and post closure care cost of the landfill. The Trust agreement provides for annual payments of variable amounts to be made by Cheyenne County. The payment required under the Trust agreement for 2019 was \$38,885.

The County is required by State and Federal laws and regulations to make annual contributions to a trust to finance closure and post closure care. The County is in compliance with these requirements and at December 31, 2019 cash of \$456,769 was held for these purposes. This is reported in the Landfill Closure Trust Fund in Schedule 2 of the County's financial statement. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional post closure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future landfill users or from future tax revenue.

#### 11. **Capital Projects**

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

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Home for the Aged Multi-Year Capital Improvement	\$ 1,056,418	876,399

*Cheyenne County Public Building Commission.* Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
PBC Home for the Aged Capital Project	\$ 5,377,219	5,377,219

#### 12. **Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued. On March 11, 2020, the Novel Coronavirus Disease, COVID-19, was declared a pandemic by the World Health Organization. On March 13, 2020, a national emergency was declared in the United States concerning the COVID-19 Outbreak. The extent of the COVID-19 impact on operational and financial conditions will depend on certain developments, including the duration and speed of the outbreak, impact on utility customers, employees, and vendors – all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial conditions or results of operations is uncertain.

13. Long-term Debt

Changes in long-term liabilities for Cheyenne County, Kansas for the year ended December 31, 2019, were as follows

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
Cheyenne County Public Building Commission: Taxable Refunding Revenue Bonds	2.750%	12/04/18	5,000,000	12/04/48	<u>5,000,000</u>	<u>0</u>	<u>109,422</u>	<u>4,890,578</u>	<u>137,500</u>
Total Contractual Indebtedness					<u>5,000,000</u>	<u>0</u>	<u>109,422</u>	<u>4,890,578</u>	<u>137,500</u>

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

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025-2029</u>	<u>2030-2034</u>	<u>2035-2039</u>	<u>2040-2044</u>	<u>2045-2049</u>	<u>Total</u>
<b>PRINCIPAL</b>											
Cheyenne County Public Building Commission: Taxable Refunding Revenue Bonds	112,063	115,513	118,690	121,953	124,974	679,810	778,606	891,762	1,021,281	925,926	4,890,578
<b>INTEREST</b>											
Cheyenne County Public Building Commission: Taxable Refunding Revenue Bonds	<u>134,491</u>	<u>131,409</u>	<u>128,233</u>	<u>124,969</u>	<u>121,615</u>	<u>554,506</u>	<u>455,754</u>	<u>342,647</u>	<u>213,097</u>	<u>64,637</u>	<u>2,271,358</u>
Total Principal and Interest	<u>\$ 246,554</u>	<u>\$ 246,922</u>	<u>\$ 246,923</u>	<u>\$ 246,922</u>	<u>\$ 246,589</u>	<u>\$ 1,234,316</u>	<u>\$ 1,234,360</u>	<u>\$ 1,234,409</u>	<u>\$ 1,234,378</u>	<u>\$ 990,563</u>	<u>\$ 7,161,936</u>



**CHEYENNE COUNTY, KANSAS**  
REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2019

**CHEYENNE COUNTY, KANSAS**

SCHEDULE 1

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	\$ 4,617,971	28,469	4,646,440	3,611,270	(1,035,170)
Special Purpose Funds					
Road and Bridge	1,494,100	5,653	1,499,753	1,499,753	0
Bridge Building	0	0	0	0	0
Noxious Weed	94,300	19,125	113,425	106,285	(7,140)
Noxious Weed Capital Outlay	26,036	0	26,036	10,000	(16,036)
Prairie Dog	8,213	0	8,213	4,363	(3,850)
Special Alcohol	5,600	0	5,600	3,447	(2,153)
Special Parks and Recreation	5,446	0	5,446	0	(5,446)
E 911	99,574	0	99,574	23,554	(76,020)
Hospital	717,178	0	717,178	772,873	55,695
Rural Fire District	191,500	0	191,500	191,500	0
PBC Home for the Aged	332,178	0	332,178	246,922	(85,256)

**CHEYENNE COUNTY, KANSAS**

SCHEDULE 2

**GENERAL FUND**

Page 1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
Receipts:				
Taxes				
Ad Valorem	\$ 3,085,020	3,494,298	3,514,894	(20,596)
Delinquent	25,831	52,595	35,966	16,629
Motor Vehicle	267,172	253,712	154,060	99,652
Recreational Vehicle	4,689	3,979	2,186	1,793
16/20M Vehicle	34,800	37,756	20,801	16,955
Commercial Vehicle	5,970	4,811	2,963	1,848
Intangible Tax	11,729	10,886	11,000	(114)
Intergovernmental				
Liquor Tax	2,251	1,745	750	995
Sales Tax	244,843	272,899	172,480	100,419
Mineral Production Tax	9,204	24,477	4,000	20,477
Licenses, Fees and Permits				
Vehicle Inspection Fees	5,654	6,780	5,000	1,780
Mortgage Registration Fees	5,359	229	0	229
County Officer Fees	52,967	53,933	31,000	22,933
Antique Fees	2,050	1,265	1,650	(385)
Filing Fees	860	740	400	340
Game Licenses	129	119	150	(31)
Charges for Services:				
Ambulance Fees	72,372	70,445	97,444	(26,999)
Law Enforcement Contract	38,400	38,400	38,760	(360)
Solid Waste Fee	89,948	74,548	60,000	14,548
Emergency Preparedness	35,875	47,500	40,000	7,500
Interest on Idle Funds	76,305	93,294	27,000	66,294
Interest on Delinquent Taxes	19,496	45,557	11,400	34,157
Interest on Motor Vehicle Taxes	390	871	700	171
Miscellaneous	21,619	12,688	0	12,688
Reimbursed Expenses	6,279	28,469	0	28,469
Insurance Proceeds	0	32,865	0	32,865
Transfer from Motor Vehicle Fund	118	95	0	95
	<hr/>	<hr/>	<hr/>	<hr/>
Total Receipts	4,119,330	4,664,956	<b>4,232,604</b>	<b>432,352</b>

(Continued)

**CHEYENNE COUNTY, KANSAS**  
**GENERAL FUND**

SCHEDULE 2  
Page 2

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	<u>2018</u>		<u>2019</u>	
	Actual	Actual	Budget	Variance Over (Under)
(Continued)				
Expenditures:				
County Commissioners				
Personal Services	\$ 48,587	54,398	52,680	1,718
Contractual Services	3,437	1,805	8,000	(6,195)
Commodities	117	405	500	(95)
Total	<u>52,141</u>	<u>56,608</u>	<u>61,180</u>	<u>(4,572)</u>
County Clerk				
Personal Services	82,207	84,576	99,710	(15,134)
Contractual Services	5,425	4,706	9,170	(4,464)
Commodities	3,395	4,030	3,900	130
Capital Outlay	1,939	0	1,000	(1,000)
Transfer to Equipment Reserve	1,000	1,000	1,000	0
Total	<u>93,966</u>	<u>94,312</u>	<u>114,780</u>	<u>(20,468)</u>
County Treasurer				
Personal Services	71,845	71,021	77,000	(5,979)
Contractual Services	6,934	4,074	5,000	(926)
Commodities	1,537	2,798	4,000	(1,202)
Capital Outlay	0	812	3,000	(2,188)
Transfer to Equipment Reserve	500	500	500	0
Total	<u>80,816</u>	<u>79,205</u>	<u>89,500</u>	<u>(10,295)</u>
County Attorney				
Personal Services	51,200	51,659	51,000	659
Contractual Services	36,388	36,548	42,529	(5,981)
Commodities	256	52	2,000	(1,948)
Prosecution	401	863	5,000	(4,137)
Total	<u>88,245</u>	<u>89,122</u>	<u>100,529</u>	<u>(11,407)</u>
Register of Deeds				
Personal Services	52,339	51,317	58,247	(6,930)
Contractual Services	4,343	3,642	7,150	(3,508)
Commodities	1,180	1,197	1,800	(603)
Capital Outlay	606	1,007	1,408	(401)
Total	<u>58,468</u>	<u>57,163</u>	<u>68,605</u>	<u>(11,442)</u>

(Continued)

**CHEYENNE COUNTY, KANSAS**  
**GENERAL FUND**

SCHEDULE 2  
Page 3

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

(Continued)	2018		2019	
	Actual	Actual	Budget	Variance Over (Under)
<b>Sheriff</b>				
Personal Services	\$ 331,864	310,385	309,906	479
Contractual Services	41,022	47,504	38,000	9,504
Commodities	45,085	44,838	51,500	(6,662)
Investigations	77	432	15,000	(14,568)
Capital Outlay	41,218	17,245	22,000	(4,755)
Transfer to Equipment Reserve	3,383	35,000	35,000	0
Total	462,649	455,404	471,406	(16,002)
<b>Ambulance</b>				
Personal Services	147,237	128,490	182,000	(53,510)
Contractual Services	75,421	55,874	72,300	(16,426)
Commodities	34,207	60,463	40,000	20,463
Capital Outlay	# 1,831	4,586	5,000	(414)
Transfer to Equipment Reserve	15,000	15,000	15,000	0
Total	273,696	264,413	314,300	(49,887)
<b>Judicial</b>				
Contractual Services	12,428	19,792	18,406	1,386
Commodities	993	815	3,000	(2,185)
Capital Outlay	3,132	9,617	8,000	1,617
Total	16,553	30,224	29,406	818
<b>Buildings and Grounds</b>				
Personal Services	50,970	52,259	53,550	(1,291)
Contractual Services	25,593	16,594	79,550	(62,956)
Commodities	7,483	6,849	8,600	(1,751)
Capital Outlay	339	1,378	2,500	(1,122)
Transfer to Equipment Reserve	15,000	15,000	15,000	0
Total	99,385	92,080	159,200	(67,120)
<b>Appraisal</b>				
Personal Services	78,503	80,120	82,000	(1,880)
Contractual Services	13,952	12,281	13,500	(1,219)
Commodities	3,000	4,228	3,500	728
Capital Outlay	1,409	2,995	1,500	1,495
Transfer to Equipment Reserve	1,000	0	0	0
Total	97,864	99,624	100,500	(876)

(Continued)

**CHEYENNE COUNTY, KANSAS**  
**GENERAL FUND**

SCHEDULE 2  
Page 4

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

(Continued)	<b>2018</b>		<b>2019</b>	
	Actual	Actual	Budget	Variance Over (Under)
Emergency Preparedness				
Personal Services	\$ 78,335	74,010	69,750	4,260
Contractual Services	9,812	8,568	20,000	(11,432)
Commodities	458	2,048	6,500	(4,452)
Transfer to Equipment Reserve	5,000	8,000	8,000	0
Total	93,605	92,626	104,250	(11,624)
Election				
Personal Services	3,600	4,800	4,190	610
Contractual Services	13,424	7,180	28,000	(20,820)
Commodities	1,971	683	1,500	(817)
Capital Outlay	330	0	1,000	(1,000)
Transfer to Equipment Reserve	15,000	15,000	15,000	0
Total	34,325	27,663	49,690	(22,027)
Computer				
Personal Services	4,944	6,036	10,185	(4,149)
Contractual Services	47,987	50,050	60,000	(9,950)
Commodities	1,322	635	3,000	(2,365)
Capital Outlay	0	340	5,000	(4,660)
Transfer to Equipment Reserve	5,000	5,000	5,000	0
Total	59,253	62,061	83,185	(21,124)
Solid Waste Landfill				
Personal Services	47,076	46,966	50,000	(3,034)
Contractual Services	62,419	88,977	70,000	18,977
Commodities	5,516	4,423	12,000	(7,577)
Capital Outlay	11,638	23,000	23,000	0
Transfer to Equipment Reserve	43,351	6,634	15,000	(8,366)
Total	170,000	170,000	170,000	0
Dispatch				
Personal Services	196,465	202,135	244,542	(42,407)
Contractual Services	16,442	9,533	15,000	(5,467)
Commodities	1,575	1,758	3,500	(1,742)
Capital Outlay	0	0	23,000	(23,000)
Transfer to Equipment Reserve	15,000	15,000	15,000	0
Total	229,482	228,426	301,042	(72,616)
Jail Care				
Detention - Juveniles	0	0	10,000	(10,000)
Detention - Adults	72,440	49,447	70,000	(20,553)
Total	72,440	49,447	80,000	(30,553)

(Continued)

**CHEYENNE COUNTY, KANSAS**  
**GENERAL FUND**

SCHEDULE 2  
Page 5

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

(Continued)	2018	2019		Variance Over (Under)
	Actual	Actual	Budget	
Grant Administration				
Contractual Services	803	21	2,400	(2,379)
Commodities	0	0	600	(600)
Total	803	21	3,000	(2,979)
Employee Benefits				
Social Security	146,650	139,153	153,500	(14,347)
Health Insurance	671,001	609,128	857,000	(247,872)
Retirement	163,736	161,985	145,000	16,985
Life Insurance	4,027	3,705	5,000	(1,295)
Workers Compensation	97,571	0	35,700	(35,700)
Unemployment	1,592	1,514	5,000	(3,486)
Miscellaneous	0	1,371	0	1,371
Total	1,084,577	916,856	1,201,200	(284,344)
Services for the Aged				
Bird City Senior Center	3,400	3,400	3,400	0
St. Francis Senior Center	8,000	8,000	8,000	0
NWKS Council on Aging	5,500	5,500	5,500	0
Total	16,900	16,900	16,900	0
Health				
Health Department - Contracted	11,000	11,000	11,000	0
Health Officer	1,200	1,200	1,200	0
Autopsy Expenses	1,906	0	2,500	(2,500)
Total	14,106	12,200	14,700	(2,500)
Courthouse General				
Personal Services	200	0	0	0
Contractual Services	147,502	138,376	154,442	(16,066)
Commodities	1,030	421	96,000	(95,579)
Capital Outlay	4,270	0	195,616	(195,616)
Transfer to Equipment Reserve	180,434	0	0	0
Total	333,436	138,797	446,058	(307,261)
Home for the Aged				
Appropriation to CCV Home for the Aged	0	0	315,657	(315,657)
Contractual Services	281,957	291,450	0	291,450
Commodities	11,233	0	0	0
Capital Outlay	100	0	0	0
Transfer to Home for the Aged Multi-Year Capital Improvement	0	24,207	0	24,207
Total	293,290	315,657	315,657	0

(Continued)

**CHEYENNE COUNTY, KANSAS**  
**GENERAL FUND**

SCHEDULE 2  
Page 6

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

(Continued)	2018	2019		Variance Over (Under)
	Actual	Actual	Budget	
Appropriations				
Airport Board	22,500	22,500	22,500	0
NWKS Juvenile Services	0	0	2,000	(2,000)
NW Environmental Protection	1,895	4,827	1,720	3,107
Fair Board	22,200	22,200	22,200	0
Historical Society	4,780	4,780	4,780	0
Mental Health	6,360	6,360	6,360	0
Mental Retardation	8,480	8,480	8,480	0
Conservation District	23,050	23,050	23,050	0
Western Kansas Child Advocacy	4,000	4,000	4,000	0
NWKS Domestic & Sexual Violence	1,500	1,500	1,500	0
Total	<u>94,765</u>	<u>97,697</u>	<u>96,590</u>	<u>1,107</u>
Other				
Court Services	17,633	15,953	25,000	(9,047)
Economic Development	32,000	32,000	32,000	0
NWKS Planning & Development	2,430	2,632	3,000	(368)
Recycling	21,600	21,600	36,000	(14,400)
Repayment of Fees Received	10,551	4,657	17,000	(12,343)
Other	24,897	29,643	44,840	(15,197)
NW Regional Recycling	31,626	28,389	35,930	(7,541)
RCND	500	500	500	0
Transfer to Public Transit Fund	0	24,601	24,601	0
Grant Expense	0	53	0	53
ROZ Payment	7,500	4,736	7,422	(2,686)
Total Other Expenditures	<u>148,737</u>	<u>164,764</u>	<u>226,293</u>	<u>(61,529)</u>
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>28,469</u>	<u>(28,469)</u>
Total Expenditures	<u>3,969,502</u>	<u>3,611,270</u>	<u>4,646,440</u>	<u>(1,035,170)</u>
Receipts Over (Under) Expenditures	149,828	1,053,686		
Unencumbered Cash, Beginning	<u>1,132,456</u>	<u>1,282,284</u>		
Unencumbered Cash, Ending	\$ <u>1,282,284</u>	<u>2,335,970</u>		



**CHEYENNE COUNTY, KANSAS**

SCHEDULE 2

**ROAD AND BRIDGE FUND**

Page 7

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	<u>2018</u>	<u>2019</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Over</u>
Receipts:		<u>Budget</u>	<u>(Under)</u>
Taxes			
Ad Valorem	\$ 1,126,379	859,860	862,978
Delinquent	8,358	17,519	0
Motor Vehicle	81,895	92,621	56,242
Recreational Vehicle	1,437	1,453	797
16/20M Vehicle	11,920	11,574	7,594
Commercial Vehicle	1,830	1,756	1,082
Intangible Tax	4,077	4,204	0
Intergovernmental			
Special City-County Highway	265,739	261,272	272,216
Equalization Aid	1,035	2,143	0
Miscellaneous	411	0	0
Diesel Tax Refund	24,562	11,540	0
Reimbursed Expenses	<u>12,940</u>	<u>5,653</u>	<u>0</u>
Total Receipts	<u>1,540,583</u>	<u>1,269,595</u>	<u><b>1,200,909</b></u>
Expenditures:			
Personal Services	534,724	508,025	600,000
Contractual Services	30,343	38,606	49,300
Commodities	379,743	362,919	464,500
Capital Outlay	9,471	85,214	16,000
Transfer to Special Machinery & Equipment	200,000	150,000	200,000
Transfer to Special Road Improvement	185,146	354,989	164,300
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>5,653</u>
Total Expenditures	<u>1,339,427</u>	<u>1,499,753</u>	<u><b>1,499,753</b></u>
Receipts Over (Under) Expenditures	201,156	(230,158)	
Unencumbered Cash, Beginning	<u>315,141</u>	<u>516,297</u>	
Unencumbered Cash, Ending	\$ <u><b>516,297</b></u>	<u><b>286,139</b></u>	

**CHEYENNE COUNTY, KANSAS**  
**BRIDGE BUILDING FUND**

SCHEDULE 2  
Page 8

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	<u>2018</u>		<u>2019</u>		
	Actual	Actual	Budget	Variance Over (Under)	
Receipts:					
Taxes					
Delinquent	\$ 73	187	0	187	
Road and Bridge Reimbursement	<u>0</u>	<u>237</u>	<u>0</u>	<u>237</u>	
Total Receipts	<u>73</u>	<u>424</u>	<u>0</u>	<u>424</u>	
Expenditures:					
Contractual Services	0	0	0	0	
Commodities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Receipts Over (Under) Expenditures	73	424			
Unencumbered Cash, Beginning	<u>(497)</u>	<u>(424)</u>			
Unencumbered Cash, Ending	\$ <u>(424)</u>	<u>0</u>			

**CHEYENNE COUNTY, KANSAS**

SCHEDULE 2

**NOXIOUS WEED FUND**

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	<u>2018</u>	<u>2019</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Over</u>
		<u>Budget</u>	<u>(Under)</u>
Receipts:			
Taxes			
Ad Valorem	\$ 65,497	76,721	76,989
Delinquent	358	887	0
Motor Vehicle	3,222	5,385	3,269
Recreational Vehicle	57	84	46
16/20M Vehicle	462	456	441
Commercial Vehicle	72	102	63
Reimbursed Expenses	<u>17,649</u>	<u>19,125</u>	<u>0</u>
	<u>87,317</u>	<u>102,760</u>	<u>80,808</u>
Total Receipts			<u>21,952</u>
Expenditures:			
Personal Services	45,548	43,674	45,000
Contractual Services	4,113	4,355	7,000
Commodities	27,460	31,726	36,300
Capital Outlay	6,000	6,000	6,000
Transfer to Noxious Weed Capital Outlay	27,528	20,530	0
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>19,125</u>
	<u>110,649</u>	<u>106,285</u>	<u>113,425</u>
Total Expenditures			<u>(7,140)</u>
Receipts Over (Under) Expenditures	(23,332)	(3,525)	
Unencumbered Cash, Beginning	<u>26,857</u>	<u>3,525</u>	
Unencumbered Cash, Ending	\$ <u>3,525</u>	<u>0</u>	

**CHEYENNE COUNTY, KANSAS**  
**NOXIOUS WEED CAPITAL OUTLAY FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

SCHEDULE 2  
Page 10

	<u>2018</u>		<u>2019</u>	
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Reimbursed Expense	\$ 0	0	0	0
Transfer from Noxious Weed	<u>27,528</u>	<u>20,530</u>	<u>0</u>	<u>20,530</u>
Total Receipts	<u>27,528</u>	<u>20,530</u>	<u>0</u>	<u>20,530</u>
Expenditures:				
Capital Outlay	<u>26,036</u>	<u>10,000</u>	<u>26,036</u>	<u>(16,036)</u>
Receipts Over (Under) Expenditures	1,492	10,530		
Unencumbered Cash, Beginning	<u>26,036</u>	<u>27,528</u>		
Unencumbered Cash, Ending	\$ <u>27,528</u>	<u>38,058</u>		

**CHEYENNE COUNTY, KANSAS**  
**PRAIRIE DOG FUND**

SCHEDULE 2  
Page 11

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	<u>2018</u>		<u>2019</u>	
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Charge for Services	\$ 2,286	4,533	2,995	1,538
Total Receipts	<u>2,286</u>	<u>4,533</u>	<u>2,995</u>	<u>1,538</u>
Expenditures:				
Personal Services	221	0	3,000	(3,000)
Contractual Services	0	0	600	(600)
Commodities	<u>847</u>	<u>4,363</u>	<u>4,613</u>	<u>(250)</u>
Total Expenditures	<u>1,068</u>	<u>4,363</u>	<u>8,213</u>	<u>(3,850)</u>
Receipts Over (Under) Expenditures	1,218	170		
Unencumbered Cash, Beginning	<u>7,276</u>	<u>8,494</u>		
Unencumbered Cash, Ending	\$ <u>8,494</u>	<u>8,664</u>		

**CHEYENNE COUNTY, KANSAS**

SCHEDULE 2

**SPECIAL ALCOHOL FUND**

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	<b>2018</b>		<b>2019</b>	
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Liquor Tax	\$ 4,043	4,596	<b>4,559</b>	<b>37</b>
Expenditures:				
Contractual Services	3,032	3,447	<b>5,600</b>	<b>(2,153)</b>
Receipts Over (Under) Expenditures	1,011	1,149		
Unencumbered Cash, Beginning	2,062	3,073		
Unencumbered Cash, Ending	\$ <b>3,073</b>	<b>4,222</b>		

**CHEYENNE COUNTY, KANSAS**  
**SPECIAL PARKS AND RECREATION FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

SCHEDULE 2  
Page 13

	<u>2018</u>		<u>2019</u>	
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Liquor Tax	\$ 2,251	1,745	<u>1,150</u>	<u>595</u>
Expenditures:				
Appropriation	8,000	0	<u>5,446</u>	<u>(5,446)</u>
Receipts Over (Under) Expenditures	(5,749)	1,745		
Unencumbered Cash, Beginning	<u>8,213</u>	<u>2,464</u>		
Unencumbered Cash, Ending	\$ <u>2,464</u>	<u>4,209</u>		

## SCHEDULE 2

## Page 14

## Regulatory Basis

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

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**CHEYENNE COUNTY, KANSAS**

SCHEDULE 2

**HOSPITAL FUND**

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	<u>2018</u>	<u>2019</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Over</u>
		<u>Budget</u>	<u>(Under)</u>
Receipts:			
Taxes			
Ad Valorem	\$ 282,850	306,908	(8,749)
Delinquent	2,283	4,957	4,957
Motor Vehicle	22,512	23,260	9,120
Recreational Vehicle	395	365	165
16/20M Vehicle	2,734	3,181	1,272
Commercial Vehicle	503	441	169
Sales Tax	<u>389,346</u>	<u>433,761</u>	<u>48,761</u>
Total Receipts	<u>700,623</u>	<u>772,873</u>	<u>717,178</u>
Expenditures:			
Appropriation	311,277	339,112	6,934
Sales Tax	<u>389,346</u>	<u>433,761</u>	<u>48,761</u>
Total Expenditures	<u>700,623</u>	<u>772,873</u>	<u>717,178</u>
Receipts Over (Under) Expenditures	0	0	
Unencumbered Cash, Beginning	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	\$ <u>0</u>	<u>0</u>	

**CHEYENNE COUNTY, KANSAS**

SCHEDULE 2

**RURAL FIRE DISTRICT FUND**

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	<b>2018</b>	<b>2019</b>	<b>Variance</b>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
			<u>Over (Under)</u>
Receipts:			
Taxes			
Ad Valorem	\$ 165,329	174,727	169,940
Delinquent	776	1,276	0
Motor Vehicle	9,276	8,625	8,264
16/20M Vehicle	857	2,093	1,796
Recreational Vehicle	190	171	136
Commercial Vehicle	194	172	160
	<u>176,622</u>	<u>187,064</u>	<u>180,296</u>
Total Receipts			<u>6,768</u>
Expenditures:			
Personal Services	11,140	20,600	48,000
Contractual Services	15,997	14,579	26,000
Commodities	3,461	8,559	24,000
Capital Outlay	6,218	12,296	45,000
Transfer to Special Fire Equipment	133,624	135,466	25,000
Grant Matching Funds	5,060	0	23,500
	<u>175,500</u>	<u>191,500</u>	<u>191,500</u>
Total Expenditures			<u>0</u>
Receipts Over (Under) Expenditures	1,122	(4,436)	
Unencumbered Cash, Beginning	<u>49,934</u>	<u>51,056</u>	
Unencumbered Cash, Ending	\$ <u>51,056</u>	<u>46,620</u>	

**CHEYENNE COUNTY, KANSAS**

SCHEDULE 2

**PBC HOME FOR AGED**

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Receipts:				
Taxes				
Ad Valorem	\$ 283,061	306,857	315,657	(8,800)
Delinquent	542	2,344	0	2,344
Motor Vehicle Tax	0	23,260	14,140	9,120
Recreational Vehicle Tax	0	365	200	165
16/20 M Vehicle Tax	0	0	1,909	(1,909)
Commercial Vehicle Tax	0	441	272	169
Total Receipts	<u>283,603</u>	<u>333,267</u>	<u>332,178</u>	<u>1,089</u>
Expenditures:				
Transfer to Home for the Aged Multi-year Capital Improvement	283,603	0	0	0
Lease Payments to Public Building Commission	0	246,922	332,178	(85,256)
Total Expenditures	<u>283,603</u>	<u>246,922</u>	<u>332,178</u>	<u>(85,256)</u>
Receipts Over (Under) Expenditures	0	86,345		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	\$ <u>0</u>	<u>86,345</u>		

**CHEYENNE COUNTY, KANSAS**

SCHEDULE 2

Any Nonbudgeted Fund

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Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2019

	Special Machinery	Multi-Year Capital Improvement	Special Fire Equipment	County Equipment Reserve
Receipts:				
Transfer from Road & Bridge	150,000	0	0	0
Transfer from General	0	0	0	116,134
Reimbursed Expense	39,240	0	0	11,000
Transfer from Rural Fire District	<u>0</u>	<u>0</u>	<u>135,466</u>	<u>0</u>
Total Receipts	<u>189,240</u>	<u>0</u>	<u>135,466</u>	<u>127,134</u>
Expenditures:				
Commodities	0	0	0	0
Capital Outlay	<u>51,074</u>	<u>0</u>	<u>0</u>	<u>43,897</u>
Total Expenditures	<u>51,074</u>	<u>0</u>	<u>0</u>	<u>43,897</u>
Receipts Over (Under) Expenditures	138,166	0	135,466	83,237
Unencumbered Cash, Beginning	<u>243,496</u>	<u>577,198</u>	<u>227,649</u>	<u>987,442</u>
Unencumbered Cash, Ending	<u>\$ 381,662</u>	<u>577,198</u>	<u>363,115</u>	<u>1,070,679</u>

**CHEYENNE COUNTY, KANSAS**  
Any Nonbudgeted Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019

SCHEDULE 2  
Page 19

	Special Road Improvement	Prosecuting Attorney's Training	Prosecuting Attorney's Diversion	County Attorney's Bad Check
Receipts:				
District Court Fees	\$ 0	412	825	0
Administrative Fees	0	0	0	140
KDOT Reimbursement	51,619	0	0	0
Transfer from Road and Bridge	354,989	0	0	0
 Total Receipts	 406,608	 412	 825	 140
Expenditures:				
Contractual Services	15,201	136	0	0
Capital Outlay	0	0	0	0
 Total Expenditures	 15,201	 136	 0	 0
Receipts Over (Under) Expenditures	391,407	276	825	140
Unencumbered Cash, Beginning	826,551	518	9,189	2,251
 Unencumbered Cash, Ending	 \$ 1,217,958	 794	 10,014	 2,391

**CHEYENNE COUNTY, KANSAS**

SCHEDULE 2

Any Nonbudgeted Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019

Page 20

	Offender Fees	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology
Receipts:				
Technology Fees	\$ 0	7,154	1,789	1,789
Administrative Fees	790	0	0	0
Interest on Idle Funds	0	809	0	0
	<u>790</u>	<u>7,963</u>	<u>1,789</u>	<u>1,789</u>
Total Receipts				
	<u>790</u>	<u>7,963</u>	<u>1,789</u>	<u>1,789</u>
Expenditures:				
Contractual Services	0	5,539	0	0
Commodities	0	2,207	0	0
Capital Outlay	0	0	0	0
	<u>0</u>	<u>7,746</u>	<u>0</u>	<u>0</u>
Total Expenditures				
	<u>0</u>	<u>7,746</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	790	217	1,789	1,789
Unencumbered Cash, Beginning	<u>2,716</u>	<u>38,304</u>	<u>3,108</u>	<u>6,208</u>
Unencumbered Cash, Ending	\$ <u><b>3,506</b></u>	<u><b>38,521</b></u>	<u><b>4,897</b></u>	<u><b>7,997</b></u>

**CHEYENNE COUNTY, KANSAS**

Any Nonbudgeted Fund

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2019

SCHEDULE 2

Page 21

	Health Grants	Motor Vehicle Fund	Oil & Gas Valuation Depletion Fund	Landfill Closure Trust Fund
Receipts:				
Grants	\$ 18,581	0	0	0
Contributions	0	0	0	38,885
Interest on Idle Funds	0	0	0	8,815
Motor Vehicle Fees	0	41,522	0	0
Total Receipts	18,581	41,522	0	47,700
Expenditures:				
Personal Services	0	31,258	0	0
Contractual Services	15,558	3,201	0	0
Commodities	0	1,007	0	0
Capital Outlay	0	0	0	0
Transfer to General Fund	0	95	0	0
Total Expenditures	15,558	35,561	0	0
Receipts Over (Under) Expenditures	3,023	5,961	0	47,700
Unencumbered Cash, Beginning	9,524	95	118,009	409,069
Unencumbered Cash, Ending	\$ 12,547	6,056	118,009	456,769

**CHEYENNE COUNTY, KANSAS**  
Any Nonbudgeted Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019

SCHEDULE 2  
Page 22

	<u>EMS Building</u>	<u>County Health Administrator</u>	<u>Handicap Equipment</u>	<u>Gift Annuity</u>
Receipts:				
Reimbursed Expenses	\$ 10,500	15,000	0	0
Miscellaneous	<u>0</u>	<u>0</u>	<u>180</u>	<u>0</u>
Total Receipts	<u>10,500</u>	<u>15,000</u>	<u>180</u>	<u>0</u>
Expenditures:				
Personal Services	0	1,875	0	0
Contractual Services	7,565	0	0	0
Commodities	114	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>7,679</u>	<u>1,875</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	2,821	13,125	180	0
Unencumbered Cash, Beginning	<u>16,613</u>	<u>0</u>	<u>1,555</u>	<u>2,837</u>
Unencumbered Cash, Ending	\$ <u><b>19,434</b></u>	<u><b>13,125</b></u>	<u><b>1,735</b></u>	<u><b>2,837</b></u>



**CHEYENNE COUNTY, KANSAS**

Any Nonbudgeted Fund

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2019

SCHEDULE 2

Page 23

	Rural Health Care	Home for the Aged Multi- Year Capital Improvement	Airport Multi- Year Capital Improvement	Grants
Receipts:				
State of Kansas	\$ 0	0	107,029	14,700
Grants	0	0	0	18,611
County Match	0	0	0	0
Interest on Idle Funds	0	130	0	0
Reimbursed Expense	0	0	0	7,306
Transfer from PBC Home for the Aged	0	24,207	0	0
Total Receipts	0	24,337	107,029	40,617
Expenditures:				
Contractual Services	296	372,249	122,588	0
Capital Outlay	0	0	0	0
Grant Expense	0	0	0	64,413
Total Expenditures	296	372,249	122,588	64,413
Receipts Over (Under) Expenditures	(296)	(347,912)	(15,559)	(23,796)
Unencumbered Cash, Beginning	118,273	527,931	184,962	26,447
Unencumbered Cash, Ending	\$ <u>117,977</u>	<u>180,019</u>	<u>169,403</u>	<u>2,651</u>

**CHEYENNE COUNTY, KANSAS**

Any Nonbudgeted Fund

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2019

SCHEDULE 2

Page 24

	SPARCC	Special Law Enforcement Trust	Equitable Sharing Federal	Public Transit
Receipts:				
Forfeitures	\$ 0	99,062	13,500	0
Fees	0	0	0	370
Reimbursed Expenses	0	0	0	5,500
Grants	0	0	0	30,159
Interest on Idle Funds	0	519	30	0
Transfer from General	0	0	0	24,601
Total Receipts	0	99,581	13,530	60,630
Expenditures:				
Personal Services	0	0	0	40,474
Contractual Services	0	8,449	0	7,519
Commodities	0	63,873	0	943
Capital Outlay	0	3,027	0	0
Total Expenditures	0	75,349	0	48,936
Receipts Over (Under) Expenditures	0	24,232	13,530	11,694
Unencumbered Cash, Beginning	1,918	110,509	0	24,906
Unencumbered Cash, Ending	\$ 1,918	134,741	13,530	36,600

**CHEYENNE COUNTY, KANSAS**  
Related Municipal Entities  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019

SCHEDULE 2  
Page 25

	<u>Airport Board</u>
Cash Receipts:	
County Appropriations	\$ 22,500
Rent	0
Reimbursement	0
Interest on Idle Funds	<u>84</u>
Total Cash Receipts	<u>22,584</u>
Expenditures:	
Utilities	2,609
Insurance	1,348
Repairs and Maintenance	17,119
Miscellaneous	<u>232</u>
Total Expenditures	<u>21,308</u>
Cash Receipts Over (Under) Expenditures	1,276
Unencumbered Cash, Beginning	<u>10,825</u>
Unencumbered Cash, Ending	\$ <u><u>12,101</u></u>

**CHEYENNE COUNTY, KANSAS**  
Related Municipal Entities  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019

SCHEDULE 2  
Page 26

	Cheyenne County Public Building Commission	
	PBC	
	Home for the Aged Capital Project	PBC Bond & Interest
Receipts:		
Lease Income	\$ 0	246,922
Grants	<u>63,750</u>	<u>0</u>
Total Cash Receipts	<u>63,750</u>	<u>246,922</u>
Expenditures:		
Commodities	2,753	0
Contractual Services	60,997	0
Principal	0	109,422
Interest	<u>0</u>	<u>137,500</u>
Total Expenditures	<u>63,750</u>	<u>246,922</u>
Cash Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>0</u>	<u>0</u>

**CHEYENNE COUNTY, KANSAS**

SCHEDULE 3

Agency Funds

Page 1

Schedule of Receipts and Disbursements

Regulatory Basis

For the Year Ended December 31, 2019

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>DISTRIBUTABLE FUNDS:</b>				
Current Tax	\$ 5,583,137	6,103,993	8,470,329	3,216,801
NRP	0	85,997	85,997	0
Delinquent Personal Property Tax	2,058	9,621	11,446	233
Advance Tax	26,749	104,379	54,662	76,466
16/20 M Trucks	49,153	48,774	77,721	20,206
Motor Vehicle Tax	144,871	643,805	641,768	146,908
Recreational Vehicle Tax	2,215	9,538	9,704	2,049
Real Estate Redemptions	24,624	124,425	136,895	12,154
Alcoholic Liquor Tax	0	8,086	8,086	0
Mineral Severance Tax	9,962	47,980	48,953	8,989
Commercial Motor Vehicle Fees	250	12,370	12,217	403
Tax Foreclosure	(8,050)	10,682	3,959	(1,327)
Total Distributable Funds	5,834,969	7,209,650	9,561,737	3,482,882
<b>STATE FUNDS:</b>				
State Education Building	0	57,043	57,043	0
State Institutions Building	0	28,522	28,522	0
State General Fund	0	6	6	0
State Sales Tax	162,964	984,385	1,026,055	121,294
Heritage Trust	775	3,577	3,713	639
Motor Vehicle License	0	336,080	336,117	(37)
Motor Vehicle Report - DL	0	80	60	20
VIN Inspection	84	0	0	84
Driver's License	0	7,737	7,733	4
Total State Funds	163,823	1,417,430	1,459,249	122,004
<b>SUBDIVISION FUNDS:</b>				
Cities	0	635,555	635,555	0
Townships	15,051	0	0	15,051
School Districts	0	2,284,005	2,284,005	0
Cemeteries	0	56,069	56,069	0
Rural Fire Districts	0	3,453	3,453	0
Sunflower Extension District	0	104,097	104,097	0
Ground Water Special	0	68,119	68,119	0
NW Kansas Library	0	52,000	52,000	0
Total Subdivision Funds	15,051	3,203,298	3,203,298	15,051
<b>OTHER AGENCY FUNDS:</b>				
County Treasurer:				
Insufficient Check	1,005	1,884	3,537	(648)
Fish and Game Fund	65	4,479	4,276	268
Payroll Withholding	583	0	0	583
Unclaimed Funds	12	411	0	423
Maps	350	700	1,025	25

**CHEYENNE COUNTY, KANSAS**  
Agency Funds  
Schedule of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2019

SCHEDULE 3  
Page 2

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
OTHER AGENCY FUNDS:				
Register of Deeds	0	69,840	69,840	0
Clerk of the District Court:				
Court Trust	19,601	727,211	740,631	6,181
Law Library	<u>2,437</u>	<u>1,306</u>	<u>1,336</u>	<u>2,407</u>
Total Other Agency Funds	<u>24,053</u>	<u>805,831</u>	<u>820,645</u>	<u>9,239</u>
Employee Benefit Claims	<u>113,012</u>	<u>197,531</u>	<u>212,699</u>	<u>97,844</u>
Cafeteria Plan	<u>1,442</u>	<u>30,069</u>	<u>33,287</u>	<u>(1,776)</u>
Total Agency Funds	\$ <u><b>6,152,350</b></u>	<u><b>12,863,809</b></u>	<u><b>15,290,915</b></u>	<u><b>3,725,244</b></u>