CHEYENNE COUNTY, KANSAS

St. Francis, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2024

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

CHEYENNE COUNTY, KANSAS
St. Francis, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions
We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Cheyenne, St. Francis, Kansas, a Municipality, as of and for the year ended December 31, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Cheyenne County, Kansas, as of December 31, 2024, 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, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Cheyenne County, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated November 15, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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 https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 Actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
September 15, 2025

CHEYENNE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

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	$ 4,002,118	125,235	4,345,448	4,959,038	3,513,763	94,885	3,608,648
Special Purpose Funds							
Road and Bridge	174,534	0	1,635,186	1,569,134	240,586	21,410	261,996
Bridge Building	0	0	0	0	0	0	0
Noxious Weed	2,252	0	117,510	114,329	5,433	20,266	25,699
Noxious Weed Capital Outlay	122,513	0	35,406	0	157,919	0	157,919
Prairie Dog	15,733	0	3,495	644	18,584	25	18,609
Special Alcohol	22,729	0	7,322	0	30,051	0	30,051
Special Parks and Recreation	2,468	0	2,566	0	5,034	0	5,034
E 911	224,308	0	75,705	57,063	242,950	16,657	259,607
Hospital	0	0	1,052,765	1,052,765	0	0	0
Rural Fire District	147,749	0	147,535	98,378	196,906	8,132	205,038
PBC Home for the Aged	675,922	0	420,935	246,589	850,268	0	850,268
Special Machinery	284,088	0	130,555	53,779	360,864	0	360,864
Special Fire Equipment	512,302	0	25,000	129,690	407,612	0	407,612
County Equipment Reserve	2,369,807	0	453,435	72,394	2,750,848	0	2,750,848
Special Road Improvement	1,708,324	0	696,585	893,836	1,511,073	0	1,511,073
Prosecuting Attorney's Training	777	0	83	0	860	0	860
Prosecuting Attorney's Diversion	18,628	0	2,728	0	21,356	0	21,356
County Attorney's Bad Check	2,876	0	8	0	2,884	0	2,884
Offender Fees	8,361	0	914	0	9,275	0	9,275
Register of Deeds Technology	15,000	0	6,382	4,496	16,886	0	16,886
County Clerk Technology	7,871	0	1,595	0	9,466	0	9,466
County Treasurer Technology	14,597	0	1,595	1,145	15,047	0	15,047
Motor Vehicle Fund	12,001	0	29,922	40,430	1,493	519	2,012
VIN Inspection	14,221	0	6,280	1,269	19,232	0	19,232
Oil & Gas Valuation Depletion	118,009	0	0	0	118,009	0	118,009
EMS Building	19,579	0	16,126	12,950	22,755	743	23,498
Community Contribution	350	0	175	0	525	0	525
Domestic Violence	135	0	211	0	346	0	346
Home for the Aged Multi-Year Capital Improvement	740,365	0	284,770	54,571	970,564	0	970,564
Multi-Year Capital Improvement	577,198	0	0	0	577,198	0	577,198
Airport Multi-Year Capital Improvement	215,986	0	472,411	523,528	164,869	0	164,869
CPR	1,391	0	1,040	113	2,318	0	2,318
Special Law Enforcement Trust	269,912	0	728	39,220	231,420	0	231,420
Equitable Sharing Federal	13,565	0	6	0	13,571	0	13,571
Public Transit	145,403	0	85,915	57,721	173,597	6,591	180,188
Grants	14,249	0	173,000	82,494	104,755	0	104,755
Health Grants	0	0	38,055	32,722	5,333	0	5,333
ARPA Grant	433,915	0	0	150,043	283,872	0	283,872

(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, 2024

Funds	Beginning Unencumbered Cash Balance	ruggling Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Trust Funds							
Landfill Closure Trust Fund	716,444	0	117,536	0	833,980	0	833,980
Total Primary Government	13,625,680	125,235	10,388,928	10,248,341	13,891,502	169,228	14,060,730
Related Municipal Entities:							
Airport Board	35,834	0	23,995	32,504	27,325	0	27,325
Cheyenne County Public Building Commission							
PBC Bond & Interest	0	0	246,589	246,589	0	0	0
Total Reporting Entity (Excluding Agency Funds)	$ **13,661,514**	**125,235**	**10,659,512**	**10,527,434**	**13,918,827**	**169,228**	**14,088,055**

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

CHEYENNE COUNTY, KANSAS
Composition of Cash
Regulatory Basis
December 31, 2024

Cash on Hand		
Treasurer	$	400
The Bank, Bird City, Kansas		
Savings		5,345,319
Certificates of Deposit		275,000
Bankwest, St. Francis, Kansas		
Checking Account		139,089
Checking Account - Law Library		873
IntraFi Network Deposits		2,409,549
FNB Bank, St. Francis, Kansas		
Checking Account		7,758,722
Checking Account - E-911		259,545
Checking Account - Employee Benefit Claims		208,410
Checking Account - District Court		200
Certificates of Deposit		500,000
Landfill Closure Trust		833,980
Western State Bank, St. Francis, Kansas		
Checking Accounts		1,726,498
Certificates of Deposit		2,027,280
Total Cash and Investments	$	21,484,865
Less Agency Funds - Schedule 3		(7,424,135)
Total Primary Government		14,060,730
Related Municipal Entities:		
Bankwest, St. Francis, Kansas		
NOW Account		27,325
Total Reporting Entity per Statement 1	$	**14,088,055**

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

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

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

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

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

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

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

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2024:

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

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

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

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

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

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

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

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

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

Budgetary Information

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

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

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

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets require a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. No funds were amended in this manner during the year ended December 31, 2024.

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, Special Road Improvement, Multi-Year Capital Improvement, Special Fire Equipment, County Equipment Reserve, Prosecuting Attorney's Training, Prosecuting Attorney's Diversion, County Attorney's Bad Check, Offender Fees, VIN Inspection, Register of Deeds Technology, County Clerk Technology, County Treasurer Technology, Motor Vehicle, Oil and Gas Valuation Depletion, EMS Building, Community Contribution, Domestic Violence, Home for the Aged Multi-Year Capital Improvement, Airport

Multi-Year Capital Improvement, Grants, Health Grants, ARPA Grant, CPR, 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

Budget Violation. K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the County's published budget. Expenditures in the Hospital fund 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, 2024.

At December 31, 2024, the County's carrying amount of deposits was $20,650,485 and the bank balance was $20,925,634. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $890,310 was covered by federal depository insurance, $2,409,549 was covered by federal depository insurance in IntraFi Network Deposits, and $17,625,775 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2024, the Airport Board's carrying amount of deposits was $27,325 and the bank balance was $27,325. 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, 2024, the County held no investments except for certificates of deposit which are considered as a component of deposits.

4. **Defined Benefit Pension Plan**

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from Cheyenne County, Kansas, were $214,085 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the county's proportionate share of the collective net pension liability reported by KPERS was $1,928,822. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The county's proportion of the net pension liability was based on the ratio of the county's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

5. **Defined Contribution Pension Plan**

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

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

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

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

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

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	453,435
General	Home for the Aged Capital Improvement	K.S.A. 79-1946	111,095
General	Public Transit	K.S.A. 79-2934	47,840
General	Airport Mult-Year Capital Improvement	K.S.A. 79-1946	30,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	35,406
Road and Bridge	Special Machinery and Equipment	K.S.A. 68-141(g)	130,555
Road and Bridge	Special Road Improvement	K.S.A. 68-590	215,000
Special Vehicle	General	K.S.A. 8-145	12,051
Rural Fire District	Special Fire Equipment	K.S.A. 19-3623e	25,000

8. **Risk Management**

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

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

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

The County pays annual premiums to Kansas County Association Multiline Pool for its property and casualty insurance coverage. The agreement to participate provides that the Kansas County Association Multiline Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas County Association Multiline Pool. The

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

9. **Claims and Judgments**

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

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

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

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

The engineer estimates of closure and post-closure care liability at year-end would be $671,899. This liability is based on the use of 57.69 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $492,773 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 2024. The County expects the landfill to continue to operate for approximately seventy-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 2024 was $82,044.

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, 2024 cash of $833,980 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. **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.

12. **Long-term Debt**

Changes in long-term liabilities for Cheyenne County, Kansas for the year ended December 31, 2024, were as follows

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Cheyenne County Public Building Commission:									
Taxable Refunding Revenue Bonds	2.750%	12/04/18	5,000,000	12/04/48	4,422,359	0	124,974	4,297,385	121,615
Total Contractual Indebtedness					**4,422,359**	**0**	**124,974**	**4,297,385**	**121,615**

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

	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2044	2045-2049	Total
PRINCIPAL										
Cheyenne County Public Building Commission:										
Taxable Refunding Revenue Bonds	128,744	132,284	135,922	139,366	143,493	778,606	891,762	1,021,281	925,927	4,297,385
INTEREST										
Cheyenne County Public Building Commission:										
Taxable Refunding Revenue Bonds	118,178	114,638	111,000	107,262	103,429	455,754	342,647	213,097	64,637	1,630,642
Total Principal and Interest	**$ 246,922**	**$ 246,922**	**$ 246,922**	**$ 246,628**	**$ 246,922**	**$ 1,234,360**	**$ 1,234,409**	**$ 1,234,378**	**$ 990,564**	**$ 5,928,027**

CHEYENNE COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024

CHEYENNE COUNTY, KANSAS SCHEDULE 1

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2024

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	$ 6,117,533	24,371	6,141,904	4,959,038	(1,182,866)
Special Purpose Funds					
Road and Bridge	1,716,105	11,701	1,727,806	1,569,134	(158,672)
Noxious Weed	102,000	12,329	114,329	114,329	0
Noxious Weed Capital Outlay	77,505	0	77,505	0	(77,505)
Prairie Dog	9,213	0	9,213	644	(8,569)
Special Alcohol	14,600	0	14,600	0	(14,600)
Special Parks and Recreation	6,888	0	6,888	0	(6,888)
E 911	164,872	0	164,872	57,063	(107,809)
Hospital	926,036	0	926,036	1,052,765	126,729
Rural Fire District	174,420	0	174,420	98,378	(76,042)
PBC Home for the Aged	622,675	0	622,675	246,589	(376,086)

CHEYENNE COUNTY, KANSAS

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
Receipts:	Actual	Actual	Budget	Variance Over (Under)
Taxes				
Ad Valorem	$ 3,526,520	2,702,494	2,721,736	(19,242)
Delinquent	62,527	64,906	0	64,906
Motor Vehicle	215,888	232,225	198,425	33,800
Recreational Vehicle	3,679	3,567	3,561	6
16/20M Vehicle	14,168	13,118	13,478	(360)
Commercial Vehicle	5,014	4,738	4,339	399
Intangible Tax	9,897	6,470	8,934	(2,464)
Intergovernmental				
Liquor Tax	2,393	2,566	2,000	566
Sales Tax	304,050	391,244	315,000	76,244
Mineral Production Tax	20,198	22,234	14,000	8,234
Licenses, Fees and Permits				
County Officer Fees	42,729	46,457	49,000	(2,543)
Antique Fees	1,810	1,815	1,900	(85)
Filing Fees	840	4,071	900	3,171
Game Licenses	1	27	0	27
Charges for Services:				
Ambulance Fees	100,340	57,877	115,000	(57,123)
Law Enforcement Contract	126,400	126,400	138,400	(12,000)
Solid Waste Fee	64,772	130,554	65,000	65,554
Emergency Preparedness	76,166	46,250	44,400	1,850
Interest on Idle Funds	310,696	345,571	99,000	246,571
Interest on Delinquent Taxes	40,770	39,842	50,000	(10,158)
Interest on Motor Vehicle Taxes	510	807	600	207
Recycling Reimbursement	2,324	1,930	19,000	(17,070)
Grants	0	29,920	47,840	(17,920)
Miscellaneous	22,662	33,943	0	33,943
Reimbursed Expenses	23,520	24,371	0	24,371
Transfer from Motor Vehicle Fund	12,719	12,051	0	12,051
Total Receipts	4,990,593	4,345,448	**3,912,513**	**432,935**

(Continued)

CHEYENNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

(Continued)	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
Expenditures:				
County Commissioners				
Personal Services	$ 53,627	53,628	56,631	(3,003)
Contractual Services	1,224	1,205	8,000	(6,795)
Commodities	281	0	500	(500)
Total	55,132	54,833	65,131	(10,298)
County Clerk				
Personal Services	100,800	99,091	108,000	(8,909)
Contractual Services	6,386	7,755	10,000	(2,245)
Commodities	734	768	7,100	(6,332)
Capital Outlay	246	0	1,000	(1,000)
Total	108,166	107,614	126,100	(18,486)
County Treasurer				
Personal Services	98,402	85,421	95,000	(9,579)
Contractual Services	8,644	6,692	5,000	1,692
Commodities	66	0	2,000	(2,000)
Capital Outlay	1,444	0	1,500	(1,500)
Total	108,556	92,113	103,500	(11,387)
County Attorney				
Personal Services	57,034	58,738	58,435	303
Contractual Services	36,100	36,100	42,069	(5,969)
Commodities	0	1,950	2,000	(50)
Prosecution	4,225	4,971	5,000	(29)
Total	97,359	101,759	107,504	(5,745)
Register of Deeds				
Personal Services	49,089	51,528	67,102	(15,574)
Contractual Services	7,086	7,363	7,540	(177)
Commodities	1,946	1,486	2,000	(514)
Capital Outlay	1,000	1,000	1,000	0
Transfer to Equipment Reserve	800	800	800	0
Total	59,921	62,177	78,442	(16,265)

(Continued)

CHEYENNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

(Continued)		2023 Actual	2024 Actual	2024 Budget	2024 Variance Over (Under)
Sheriff					
Personal Services	$	354,587	346,152	489,510	(143,358)
Contractual Services		73,418	67,466	64,600	2,866
Commodities		49,879	45,640	49,500	(3,860)
Investigations		1,371	1,860	5,000	(3,140)
Capital Outlay		15,447	16,464	19,500	(3,036)
Transfer to Equipment Reserve		38,500	150,000	85,000	65,000
Total		533,202	627,582	713,110	(85,528)
Ambulance					
Personal Services		191,229	195,978	273,287	(77,309)
Contractual Services		42,988	45,622	72,300	(26,678)
Commodities		32,426	26,979	48,000	(21,021)
Capital Outlay	#	3,474	0	5,000	(5,000)
Transfer to Equipment Reserve		60,000	180,000	80,000	100,000
Total		330,117	448,579	478,587	(30,008)
Judicial					
Contractual Services		23,690	26,219	33,600	(7,381)
Commodities		545	1,085	2,000	(915)
Capital Outlay		160	7,465	7,500	(35)
Transfer to Equipment Reserve		5,000	5,300	5,300	0
Total		29,395	40,069	48,400	(8,331)
Buildings and Grounds					
Personal Services		67,510	49,724	64,799	(15,075)
Contractual Services		44,956	38,579	92,799	(54,220)
Commodities		10,762	8,304	11,769	(3,465)
Capital Outlay		1,274	975	2,500	(1,525)
Transfer to Equipment Reserve		15,000	15,000	15,000	0
Total		139,502	112,582	186,867	(74,285)
Appraisal					
Personal Services		79,859	77,821	93,500	(15,679)
Contractual Services		12,886	30,065	20,000	10,065
Commodities		2,425	3,081	4,000	(919)
Capital Outlay		9,785	2,677	2,000	677
Transfer to Equipment Reserve		4,000	3,000	3,000	0
Total		108,955	116,644	122,500	(5,856)

(Continued)

CHEYENNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

(Continued)	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
Emergency Preparedness				
Personal Services	$ 58,701	65,879	71,125	(5,246)
Contractual Services	15,723	15,705	15,000	705
Commodities	1,411	7,589	8,000	(411)
Capital Outlay	0	2,000	2,000	0
Transfer to Equipment Reserve	10,000	15,000	15,000	0
Total	85,835	106,173	111,125	(4,952)
Election				
Personal Services	6,000	6,000	7,000	(1,000)
Contractual Services	11,679	29,308	30,000	(692)
Commodities	919	944	3,500	(2,556)
Capital Outlay	0	478	0	478
Transfer to Equipment Reserve	10,000	10,000	10,000	0
Total	28,598	46,730	50,500	(3,770)
Computer				
Contractual Services	98,290	114,421	110,000	4,421
Commodities	1,240	1,115	3,000	(1,885)
Transfer to Equipment Reserve	5,000	2,464	5,000	(2,536)
Total	104,530	118,000	118,000	0
Solid Waste Landfill				
Personal Services	58,086	62,282	64,727	(2,445)
Contractual Services	84,690	107,688	94,000	13,688
Commodities	7,564	2,051	10,500	(8,449)
Capital Outlay	0	335	0	335
Transfer to Equipment Reserve	26,000	6,871	10,000	(3,129)
Total	176,340	179,227	179,227	0
Dispatch				
Personal Services	240,476	263,550	333,360	(69,810)
Contractual Services	10,382	12,823	18,000	(5,177)
Commodities	3,394	3,883	5,000	(1,117)
Capital Outlay	1,481	2,426	23,000	(20,574)
Transfer to Equipment Reserve	15,000	65,000	15,000	50,000
Total	270,733	347,682	394,360	(46,678)

(Continued)

CHEYENNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

(Continued)	2023 Actual	2024 Actual	2024 Budget	2024 Variance Over (Under)
Jail Care				
Detention - Juveniles	980	19	5,000	(4,981)
Detention - Adults	35,954	21,105	70,000	(48,895)
Total	36,934	21,124	75,000	(53,876)
Grant Administration				
Contractual Services	0	0	9,400	(9,400)
Commodities	0	0	600	(600)
Total	0	0	10,000	(10,000)
Employee Benefits				
Social Security	163,161	168,126	172,043	(3,917)
Health Insurance	818,560	920,768	921,400	(632)
Retirement	195,963	214,085	208,200	5,885
Life Insurance	4,173	4,060	5,000	(940)
Workers Compensation	22,671	47,733	49,700	(1,967)
Unemployment	4,206	1,429	5,000	(3,571)
Miscellaneous	0	135	2,000	(1,865)
Total	1,208,734	1,356,336	1,363,343	(7,007)
Clerk of the Court				
Contractual	14,529	30,507	30,000	507
Total	14,529	30,507	30,000	507
Courthouse General				
Contractual Services	159,783	151,599	154,442	(2,843)
Commodities	5,169	862	96,000	(95,138)
Capital Outlay	137,199	42,790	195,616	(152,826)
Total	302,151	195,251	446,058	(250,807)
Home for the Aged				
Contractual Services	329,238	290,558	402,761	(112,203)
Commodities	436	1,108	0	1,108
Transfer to Home for the Aged Multi-Year Capital Improvement	57,863	111,095	0	111,095
Total	387,537	402,761	402,761	0

(Continued)

CHEYENNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

(Continued)	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
Appropriations				
Health Department - Contracted	11,000	11,000	11,000	0
Health Officer	1,200	1,100	1,200	(100)
Autopsy Expenses	0	0	2,500	(2,500)
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
Airport Board	22,500	22,500	22,500	0
Airport-Personal Services	0	0	20,000	(20,000)
NWKS Juvenile Services	0	0	2,000	(2,000)
NW Environmental Protection	4,887	4,995	5,000	(5)
Fair Board	25,000	25,000	25,000	0
Historical Society	4,780	4,780	4,780	0
Mental Health	17,304	17,304	17,304	0
Mental Retardation	8,480	8,480	8,480	0
Conservation District	25,000	25,000	25,000	0
Western Kansas Child Advocacy	4,000	4,000	4,000	0
NWKS Domestic & Sexual Violence	1,500	1,500	1,500	0
NWKS Planning & Development	3,081	3,358	3,000	358
Economic Development	32,000	37,120	37,120	0
Land & Sky Scenic Byway	2,679	2,679	2,679	0
Total	180,311	185,716	209,963	(24,247)
Other				
Recycling	13,731	20,100	22,000	(1,900)
Repayment of Fees Received	11,120	2,957	30,000	(27,043)
Other	34,730	96,965	44,840	52,125
RCND	500	500	500	0
ROZ Payment	0	0	1,500	(1,500)
Capital Projects Reserve	0	7,217	520,375	(513,158)
Transfer to Public Transit Fund	47,840	47,840	47,840	0
Transfer to Airport Multi-Year Capital Improvement	30,000	30,000	30,000	0
Total Other Expenditures	137,921	205,579	697,055	(491,476)
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	24,371	(24,371)
Total Expenditures	4,504,458	4,959,038	6,141,904	(1,182,866)
Receipts Over (Under) Expenditures	486,135	(613,590)		
Prior Year Cancelled Encumbrances	0	125,235		
Unencumbered Cash, Beginning	3,515,983	4,002,118		
Unencumbered Cash, Ending	$ **4,002,118**	**3,513,763**		

CHEYENNE COUNTY, KANSAS

ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
Receipts:	Actual	Actual	Budget	Variance Over (Under)
Taxes				
Ad Valorem	$ 1,231,160	1,232,353	1,240,099	(7,746)
Delinquent	20,575	22,767	0	22,767
Motor Vehicle	75,614	81,111	69,272	11,839
Recreational Vehicle	1,289	1,246	1,243	3
16/20M Vehicle	4,727	4,595	4,705	(110)
Commercial Vehicle	1,756	1,654	1,515	139
Intangible Tax	4,533	2,874	4,500	(1,626)
Intergovernmental				
Special City-County Highway	270,405	264,704	263,725	979
Equalization Aid	1,830	1,299	5,000	(3,701)
Diesel Tax Refund	23,417	10,882	10,000	882
Reimbursed Expenses	11,323	11,701	0	11,701
Total Receipts	1,646,629	1,635,186	**1,600,059**	**35,127**
Expenditures:				
Personal Services	650,775	679,318	723,450	(44,132)
Contractual Services	42,151	30,409	55,600	(25,191)
Commodities	540,492	469,962	551,000	(81,038)
Capital Outlay	29,557	43,890	40,500	3,390
Transfer to Special Machinery & Equipment	130,555	130,555	130,555	0
Transfer to Special Road Improvement	215,000	215,000	215,000	0
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	11,701	(11,701)
Total Expenditures	1,608,530	1,569,134	**1,727,806**	**(158,672)**
Receipts Over (Under) Expenditures	38,099	66,052		
Unencumbered Cash, Beginning	136,435	174,534		
Unencumbered Cash, Ending	$ **174,534**	**240,586**		

CHEYENNE COUNTY, KANSAS
BRIDGE BUILDING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
Receipts:	Actual	Actual	Budget	Variance Over (Under)
Taxes				
Delinquent	$ 0	0	0	0
Road and Bridge Reimbursement	0	0	0	0
Total Receipts	0	0	**0**	**0**
Expenditures:				
Contractual Services	38	0	0	0
Commodities	0	0	0	0
Total Expenditures	38	0	**0**	**0**
Receipts Over (Under) Expenditures	(38)	0		
Unencumbered Cash, Beginning	38	0		
Unencumbered Cash, Ending	$ **0**	**0**		

CHEYENNE COUNTY, KANSAS

NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	$ 93,356	96,666	97,285	(619)
Delinquent	1,598	1,771	0	1,771
Motor Vehicle	5,850	6,169	5,253	916
Recreational Vehicle	100	95	94	1
16/20M Vehicle	366	355	357	(2)
Commercial Vehicle	136	125	115	10
Reimbursed Expenses	24,527	12,329	0	12,329
Total Receipts	125,933	117,510	**103,104**	**14,406**
Expenditures:				
Personal Services	41,613	42,882	48,000	(5,118)
Contractual Services	13,972	4,985	6,000	(1,015)
Commodities	33,660	31,056	42,000	(10,944)
Capital Outlay	5,000	0	6,000	(6,000)
Transfer to Noxious Weed Capital Outlay	31,305	35,406	0	35,406
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	12,329	(12,329)
Total Expenditures	125,550	114,329	**114,329**	**0**
Receipts Over (Under) Expenditures	383	3,181		
Unencumbered Cash, Beginning	1,869	2,252		
Unencumbered Cash, Ending	$ **2,252**	**5,433**		

CHEYENNE COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Noxious Weed	$ 31,305	35,406	0	35,406
Expenditures:				
Capital Outlay	37,500	0	**77,505**	**(77,505)**
Receipts Over (Under) Expenditures	(6,195)	35,406		
Unencumbered Cash, Beginning	128,708	122,513		
Unencumbered Cash, Ending	$ **122,513**	**157,919**		

CHEYENNE COUNTY, KANSAS
PRAIRIE DOG FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Charge for Services	$ 5,243	3,495	0	3,495
Total Receipts	5,243	3,495	**0**	**3,495**
Expenditures:				
Personal Services	0	0	3,000	(3,000)
Contractual Services	0	0	600	(600)
Commodities	3,600	644	5,613	(4,969)
Capital Outlay	5,000	0	0	0
Total Expenditures	8,600	644	**9,213**	**(8,569)**
Receipts Over (Under) Expenditures	(3,357)	2,851		
Unencumbered Cash, Beginning	19,090	15,733		
Unencumbered Cash, Ending	$ **15,733**	**18,584**		

CHEYENNE COUNTY, KANSAS
SPECIAL ALCOHOL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Liquor Tax	$ 7,517	7,322	**7,000**	**322**
Expenditures:				
Contractual Services	0	0	**14,600**	**(14,600)**
Receipts Over (Under) Expenditures	7,517	7,322		
Unencumbered Cash, Beginning	15,212	22,729		
Unencumbered Cash, Ending	$ **22,729**	**30,051**		

CHEYENNE COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Liquor Tax	$ 2,393	2,566	**1,850**	**716**
Expenditures:				
Appropriation	10,000	0	**6,888**	**(6,888)**
Receipts Over (Under) Expenditures	(7,607)	2,566		
Unencumbered Cash, Beginning	10,075	2,468		
Unencumbered Cash, Ending	$ **2,468**	**5,034**		

CHEYENNE COUNTY, KANSAS

E 911 FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
911 Tax	$ 60,259	65,269	60,000	5,269
Interest on Idle Funds	10,124	10,293	0	10,293
Reimbursed Expense	289	143	0	143
Total Receipts	70,672	75,705	**60,000**	**15,705**
Expenditures:				
Emergency Telephone Service	56,108	57,063	**164,872**	**(107,809)**
Receipts Over (Under) Expenditures	14,564	18,642		
Unencumbered Cash, Beginning	209,744	224,308		
Unencumbered Cash, Ending	$ **224,308**	**242,950**		

CHEYENNE COUNTY, KANSAS

HOSPITAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	$ 372,684	386,921	402,761	(15,840)
Delinquent	6,456	7,082	0	7,082
Motor Vehicle	23,401	24,635	21,011	3,624
Recreational Vehicle	399	379	377	2
16/20M Vehicle	1,463	1,422	1,427	(5)
Commercial Vehicle	544	501	460	41
Sales Tax	486,433	631,825	500,000	131,825
Total Receipts	891,380	1,052,765	**926,036**	**126,729**
Expenditures:				
Appropriation	404,947	420,940	926,036	(505,096)
Sales Tax	486,433	631,825	0	631,825
Total Expenditures	891,380	1,052,765	**926,036**	**126,729**
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	$ **0**	**0**		

CHEYENNE COUNTY, KANSAS
RURAL FIRE DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	$ 133,403	130,935	129,215	1,720
Delinquent	1,679	2,063	0	2,063
Motor Vehicle	6,011	6,223	5,850	373
16/20M Vehicle	553	580	125	455
Recreational Vehicle	115	99	556	(457)
Commercial Vehicle	178	165	201	(36)
Miscellaneous	3,937	7,470	0	7,470
Total Receipts	145,876	147,535	**135,947**	**11,588**
Expenditures:				
Personal Services	11,500	17,949	40,000	(22,051)
Contractual Services	22,132	28,020	42,710	(14,690)
Commodities	7,169	11,086	41,710	(30,624)
Capital Outlay	0	16,323	25,000	(8,677)
Transfer to Special Fire Equipment	25,000	25,000	25,000	0
Total Expenditures	65,801	98,378	**174,420**	**(76,042)**
Receipts Over (Under) Expenditures	80,075	49,157		
Unencumbered Cash, Beginning	67,674	147,749		
Unencumbered Cash, Ending	$ **147,749**	**196,906**		

CHEYENNE COUNTY, KANSAS
PBC HOME FOR AGED
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2023	2024		
		Actual	Actual	Budget	Variance Over (Under)
Receipts:					
Taxes					
Ad Valorem	$	372,684	386,920	402,761	(15,841)
Delinquent		6,300	7,078	0	7,078
Motor Vehicle Tax		23,401	24,635	21,011	3,624
Recreational Vehicle Tax		399	379	377	2
16/20 M Vehicle Tax		1,463	1,422	1,427	(5)
Commercial Vehicle Tax		544	501	460	41
Total Receipts		404,791	420,935	**426,036**	**(5,101)**
Expenditures:					
Contractual Services		0	0	375,753	(375,753)
Lease Payments to Public Building Commission		246,922	246,589	246,922	(333)
Total Expenditures		246,922	246,589	**622,675**	**(376,086)**
Receipts Over (Under) Expenditures		157,869	174,346		
Unencumbered Cash, Beginning		518,053	675,922		
Unencumbered Cash, Ending	$	**675,922**	**850,268**		

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Special Machinery	Special Road Improvement	Multi-Year Capital Improvement	Special Fire Equipment	County Equipment Reserve
Receipts:					
Reimbursed Expense	$ 0	481,585	0	0	0
Transfer from Road & Bridge	130,555	215,000	0	0	0
Transfer from General	0	0	0	0	453,435
Transfer from Rural Fire District	0	0	0	25,000	0
Total Receipts	130,555	696,585	0	25,000	453,435
Expenditures:					
Capital Outlay	53,779	893,836	0	129,690	72,394
Total Expenditures	53,779	893,836	0	129,690	72,394
Receipts Over (Under) Expenditures	76,776	(197,251)	0	(104,690)	381,041
Unencumbered Cash, Beginning	284,088	1,708,324	577,198	512,302	2,369,807
Unencumbered Cash, Ending	$ **360,864**	**1,511,073**	**577,198**	**407,612**	**2,750,848**

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Prosecuting Attorney's Training	Prosecuting Attorney's Diversion	County Attorney's Bad Check	Offender Fees	VIN Inspection
Receipts:					
District Court Fees	$ 83	2,728	0	0	0
Administrative Fees	0	0	8	914	6,280
Total Receipts	83	2,728	8	914	6,280
Expenditures:					
Commodities	0	0	0	0	1,269
Total Expenditures	0	0	0	0	1,269
Receipts Over (Under) Expenditures	83	2,728	8	914	5,011
Unencumbered Cash, Beginning	777	18,628	2,876	8,361	14,221
Unencumbered Cash, Ending	$ **860**	**21,356**	**2,884**	**9,275**	**19,232**

CHEYENNE COUNTY, KANSAS

Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology	Motor Vehicle Fund	Oil & Gas Valuation Depletion Fund
Receipts:					
Technology Fees	$ 6,382	1,595	1,595	0	0
Motor Vehicle Fees	0	0	0	29,922	0
Total Receipts	6,382	1,595	1,595	29,922	0
Expenditures:					
Personal Services	0	0	0	21,198	0
Contractual Services	2,340	0	1,145	5,149	0
Commodities	0	0	0	2,032	0
Capital Outlay	2,156	0	0	0	0
Transfer to General Fund	0	0	0	12,051	0
Total Expenditures	4,496	0	1,145	40,430	0
Receipts Over (Under) Expenditures	1,886	1,595	450	(10,508)	0
Unencumbered Cash, Beginning	15,000	7,871	14,597	12,001	118,009
Unencumbered Cash, Ending	$ **16,886**	**9,466**	**15,047**	**1,493**	**118,009**

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Landfill Closure Trust Fund	EMS Building	Community Contribution	Domestic Violence
Receipts:				
Miscellaneous	$ 0	0	175	211
Contributions	82,044	0	0	0
Interest on Idle Funds	35,492	0	0	0
Reimbursed Expenses	0	16,126	0	0
Total Receipts	117,536	16,126	175	211
Expenditures:				
Contractual Services	0	12,939	0	0
Commodities	0	11	0	0
Total Expenditures	0	12,950	0	0
Receipts Over (Under) Expenditures	117,536	3,176	175	211
Unencumbered Cash, Beginning	716,444	19,579	350	135
Unencumbered Cash, Ending	$ **833,980**	**22,755**	**525**	**346**

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Home for the Aged Multi-Year Capital Improvement	Airport Multi-Year Capital Improvement	Grants	Health Grants	ARPA Grant
Receipts:					
Federal Aid	$ 0	394,021	0	0	0
State Aid	0	14,440	0	0	0
Grants	0	0	173,000	38,055	0
Insurance Claim	173,675	0	0	0	0
Reimbursed Expense	0	33,950	0	0	0
Transfer from General	111,095	30,000	0	0	0
Total Receipts	284,770	472,411	173,000	38,055	0
Expenditures:					
Contractual Services	0	523,528	0	0	0
Capital Outlay	54,571	0	0	0	150,043
Grant Expenses-County	0	0	82,494	32,722	0
Total Expenditures	54,571	523,528	82,494	32,722	150,043
Receipts Over (Under) Expenditures	230,199	(51,117)	90,506	5,333	(150,043)
Unencumbered Cash, Beginning	740,365	215,986	14,249	0	433,915
Unencumbered Cash, Ending	$ **970,564**	**164,869**	**104,755**	**5,333**	**283,872**

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	CPR	Special Law Enforcement Trust	Equitable Sharing Federal	Public Transit
Receipts:				
Fees	$ 1,040	0	0	200
Reimbursed Expenses	0	0	0	5,500
Grants	0	0	0	32,375
Sale of Assets	0	300	0	0
Interest on Idle Funds	0	428	6	0
Transfer from General	0	0	0	47,840
Total Receipts	1,040	728	6	85,915
Expenditures:				
Personal Services	0	0	0	49,264
Contractual Services	0	1,650	0	8,457
Commodities	113	37,570	0	0
Total Expenditures	113	39,220	0	57,721
Receipts Over (Under) Expenditures	927	(38,492)	6	28,194
Unencumbered Cash, Beginning	1,391	269,912	13,565	145,403
Unencumbered Cash, Ending	$ **2,318**	**231,420**	**13,571**	**173,597**

CHEYENNE COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

		Airport Board
Receipts:		
County Appropriations	$	22,500
Rent		1,000
Reimbursements		300
Interest on Idle Funds		195
Total Receipts		23,995
Expenditures:		
Utilities		4,603
Contractual		153
Capital Outlay		15,750
Repairs and Maintenance		11,998
Total Expenditures		32,504
Receipts Over (Under) Expenditures		(8,509)
Unencumbered Cash, Beginning		35,834
Unencumbered Cash, Ending	$	**27,325**

CHEYENNE COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

		Cheyenne Co Public Building Commission
		PBC Bond & Interest
Receipts:		
Lease Income	$	246,589
Expenditures:		
Principal		124,974
Interest		121,615
Total Expenditures		246,589
Receipts Over (Under) Expenditures		0
Unencumbered Cash, Beginning		0
Unencumbered Cash, Ending	$	**0**

CHEYENNE COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS:				
Current Tax	$ 6,616,638	9,542,288	9,247,474	6,911,452
NRP	0	173,112	173,112	0
Delinquent Personal Property Tax	1,046	7,336	8,072	310
Advance Tax	21,656	19,045	17,674	23,027
16/20 M Trucks	22,832	33,966	31,748	25,050
Motor Vehicle Tax	90,355	593,013	604,928	78,440
Recreational Vehicle Tax	1,469	9,450	9,284	1,635
Real Estate Redemptions	48,914	145,758	178,157	16,515
Alcoholic Liquor Tax	0	12,453	12,453	0
Mineral Severance Tax	9,876	49,383	44,468	14,791
Commercial Motor Vehicle Fees	275	6,658	6,599	334
Tax Foreclosure	2,227	3,427	3,528	2,126
Total Distributable Funds	6,815,288	10,595,889	10,337,497	7,073,680
STATE FUNDS:				
State Education Building	0	71,397	71,397	0
State Institutions Building	0	35,699	35,699	0
State Sales Tax	151,662	1,407,331	1,426,483	132,510
Heritage Trust	0	3,191	3,191	0
Motor Vehicle License	0	346,902	346,902	0
Motor Vehicle Report - DL	1,075	35	0	1,110
Driver's License	0	6,834	6,834	0
Total State Funds	152,737	1,871,389	1,890,506	133,620
SUBDIVISION FUNDS:				
Cities	0	727,753	727,753	0
School Districts	0	3,020,022	3,020,022	0
Cemeteries	0	55,037	55,037	0
Rural Fire Districts	0	4,727	4,727	0
Sunflower Extension District	0	143,287	143,287	0
Ground Water Special	0	57,493	57,493	0
NW Kansas Library	0	71,272	71,272	0
Total Subdivision Funds	0	4,079,591	4,079,591	0
OTHER AGENCY FUNDS:				
County Treasurer:				
Insufficient Check	(391)	391	0	0
Fish and Game Fund	0	696	696	0
Unclaimed Funds	0	2,175	0	2,175
Maps	0	375	300	75

CHEYENNE COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
OTHER AGENCY FUNDS:				
Register of Deeds	0	59,902	59,902	0
Clerk of the District Court:				
Court Trust	200	10,179	10,179	200
Law Library	1,368	1,523	2,018	873
Total Other Agency Funds	1,177	75,241	73,095	3,323
Employee Benefit Claims	183,582	228,385	203,557	208,410
Cafeteria Plan	646	32,598	28,142	5,102
Total Agency Funds	$ **7,153,430**	**16,883,093**	**16,612,388**	**7,424,135**