

CHEYENNE COUNTY, KANSAS
St. Francis, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2020

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

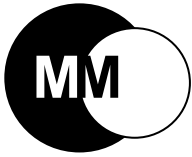
CHEYENNE COUNTY, KANSAS
St. Francis, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2020

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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, 2020, 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 standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and 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, 2020, 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, 2020, 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 2019 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 2020 basic financial statement upon which we rendered an unmodified opinion dated April 29, 2022. The 2019 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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 comparative information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprise Cheyenne County, Kansas' basic financial statement. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statement.

The schedule of expenditures of federal awards 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. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement taken as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 29, 2022, on our consideration of Cheyenne County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Cheyenne County's internal control over financial reporting and compliance.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
April 29, 2022

CHEYENNE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

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	\$ 2,335,970	0	4,893,160	4,271,039	2,958,091	39,943	2,998,034
Special Purpose Funds							
Road and Bridge	286,139	0	1,378,994	1,496,268	168,865	32,789	201,654
Bridge Building	0	0	3	0	3	0	3
Noxious Weed	0	0	123,025	123,025	0	4,667	4,667
Noxious Weed Capital Outlay	38,058	0	26,108	0	64,166	0	64,166
Prairie Dog	8,664	0	11,309	12,504	7,469	3,825	11,294
Special Alcohol	4,222	0	2,761	3,809	3,174	0	3,174
Special Parks and Recreation	4,209	0	544	0	4,753	0	4,753
E 911	146,801	0	60,877	30,920	176,758	92	176,850
Hospital	0	0	864,421	864,421	0	0	0
Rural Fire District	46,620	0	146,010	168,000	24,630	10,681	35,311
PBC Home for the Aged	86,345	0	404,562	266,002	224,905	0	224,905
Special Machinery	381,662	0	150,000	90,000	441,662	0	441,662
Special Fire Equipment	363,115	0	95,635	0	458,750	0	458,750
County Equipment Reserve	1,070,679	0	445,688	26,149	1,490,218	0	1,490,218
Special Road Improvement	1,217,958	0	419,058	0	1,637,016	0	1,637,016
Prosecuting Attorney's Training	794	0	258	279	773	0	773
Prosecuting Attorney's Diversion	10,014	0	2,700	0	12,714	0	12,714
County Attorney's Bad Check	2,391	0	130	0	2,521	0	2,521
Offender Fees	3,506	0	1,632	0	5,138	0	5,138
Register of Deeds Technology	38,521	0	7,053	1,930	43,644	0	43,644
County Clerk Technology	4,897	0	1,724	0	6,621	0	6,621
County Treasurer Technology	7,997	0	1,724	0	9,721	0	9,721
Motor Vehicle Fund	6,056	0	37,843	17,466	26,433	25	26,458
Oil & Gas Valuation Depletion	118,009	0	0	0	118,009	0	118,009
EMS Building	19,434	0	10,500	6,731	23,203	133	23,336
County Health Administrator	13,125	0	30,000	2,056	41,069	0	41,069
Handicap Equipment	1,735	0	230	0	1,965	0	1,965
Gift Annuity	2,837	0	0	2,837	0	0	0
Rural Health Care	117,977	0	0	0	117,977	(32)	117,945
Multi-Year Capital Improvement	577,198	0	0	0	577,198	0	577,198
Airport Multi-Year Capital Improvement	169,403	0	543,775	545,527	167,651	0	167,651
SPARCC	1,918	0	0	0	1,918	0	1,918
Special Law Enforcement Trust	134,741	0	84,184	28,325	190,600	1,794	192,394
Equitable Sharing Federal	13,530	0	14	0	13,544	0	13,544
Public Transit	36,600	0	63,526	42,359	57,767	1,682	59,449
Grants	2,651	0	59,663	44,640	17,674	0	17,674
Health Grants	12,547	0	54,474	48,131	18,890	0	18,890
SPARK Grant	0	0	526,610	462,539	64,071	0	64,071
Capital Project Funds							
Home for the Aged Multi-Year Capital Improvement	180,019	0	310,422	25,363	465,078	0	465,078

(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, 2020

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	456,769	0	62,424	0	519,193	0	519,193
Total Primary Government	7,923,111	0	10,821,041	8,580,320	10,163,832	95,599	10,259,431
Related Municipal Entities:							
Airport Board	12,101	0	23,838	21,025	14,914	0	14,914
Cheyenne County Public Building Commission							
PBC Bond & Interest	0	0	246,554	246,554	0	0	0
Total Reporting Entity (Excluding Agency Funds)	\$ 7,935,212	0	11,091,433	8,847,899	10,178,746	95,599	10,274,345

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

CHEYENNE COUNTY, KANSAS

Composition of Cash

Regulatory Basis

December 31, 2020

STATEMENT 1

Page 3

Cash on Hand	
Treasurer	\$ 400
The Bank, Bird City, Kansas	
Savings	4,703,330
Certificates of Deposit	275,000
Bankwest, St. Francis, Kansas	
Money Market Account	243,757
Checking Account	2,393
Checking Account - Law Library	2,084
ICS	2,705,307
First National Bank, St. Francis, Kansas	
Money Market Account	149,436
Checking Account	2,022,632
Checking Account - Register of Deeds Tech Fund	45,713
Checking Account - E-911	207,639
Checking Account - Special Law Enforcement	46,540
Checking Account - Employee Benefit Claims	113,466
Checking Account - District Court	20
Certificates of Deposit	100,000
Landfill Closure Trust	519,193
Western State Bank, St. Francis, Kansas	
Money Market Accounts	1,449,025
Checking Accounts	457,458
Certificates of Deposit	<u>400,000</u>
Total Cash and Investments	\$ 13,443,393
Less Agency Funds - Schedule 3	<u>(3,183,962)</u>
Total Primary Government	<u>10,259,431</u>
Related Municipal Entities:	
Bankwest, St. Francis, Kansas	
NOW Account	<u>14,914</u>
Total Reporting Entity per Statement 1	\$ <u><u>10,274,345</u></u>

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

CHEYENNE COUNTY, KANSAS

Notes to the Financial Statement

December 31, 2020

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 2020:

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.

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, 2020.

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, Airport Multi-Year Capital Improvement, Grants, SPARCC, Special Law Enforcement Trust, Equitable Sharing Federal, SPARK Grant, 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

Quarterly Statements. K.S.A. 19-520 *et seq.* requires the county treasurer to publish quarterly statements showing the amount in the treasury on the day of making the statement and the different funds to which it belongs. The County did not publish such quarterly statements. This appears to be a violation of this statute.

Expenditures Publication. K.S.A 19-228 requires a publication monthly or quarterly of a statement of expenditures or summary of expenditures and cash balances. The County did not publish such statements or summaries and balances. This appears to be a violation of this statute.

Record of Funds. K.S.A. 10-1118 requires the treasurer keep a record of money on hand which shows at all times the amount of money in each particular fund. The treasurer failed to keep adequate records of money available in each fund. This appears to be a violation of this statute.

Tax Roll Reconciliation. Kansas Statutes (19-312, 19-547, 79-2101, 79-2301 *et seq*) require tax roll to be reconciled in conjunction with the reconciliation of the real estate sales and personal property tax judgments. Tax roll was not reconciled in this manner which appears to be in violation of these statutes.

Outstanding Warrants. K.S.A. 10-815 states that outstanding warrants/checks for two years or more shall be canceled and restored to the fund originally charged. At year-end there were outstanding checks for more than two years. This appears to be a violation of this statute.

Tax Distributions. K.S.A. 12-1678a states tax distributions shall be made timely to taxing subdivisions: January 20, March 20, June 5, September 20, and October 31. Distributions were made subsequent to these dates which appears to be a violation of this statute.

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 Commercial Motor Vehicle, Tax Foreclosure, Motor Vehicle License, and Insufficient Check 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 Prairie Dog and Hospital fund have 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, 2020.

At December 31, 2020, the County's carrying amount of deposits was \$11,758,155 and the bank balance was \$11,592,985. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,001,782 was covered by federal depository insurance, \$2,705,307 was covered by federal depository insurance in the Insured Cash Sweep (ICS), and \$7,885,896 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2020, the Airport Board's carrying amount of deposits was \$14,914 and the bank balance was \$14,914. 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, 2020, 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 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from Cheyenne County, Kansas, were \$212,413 for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, the county's proportionate share of the collective net pension liability reported by

KPERS was \$1,611,969. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020.

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. **Capital Projects**

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

	Project Authorization	Expenditures to Date
Home for the Aged Capital Project	\$ 6,744,059	6,278,981

8. Interfund Transactions

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	County Equipment Reserve	K.S.A. 19-120	445,688
General	Home for the Aged Capital Improvement	K.S.A. 79-1946	310,422
General	Public Transit	K.S.A. 79-2934	17,601
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	26,108
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	375,000
Special Vehicle	General	K.S.A. 8-145	6,056
Rural Fire District	Special Fire Equipment	K.S.A. 19-3623e	95,635

9. 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.

10. 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.

11. 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 \$588,520. This liability is based on the use of 55.60 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$469,969 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 2020. The County expects the landfill to continue to operate for approximately ninety-two 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 2020 was \$56,299. 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, 2020 cash of \$519,193 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.

12. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020.

13. CRF and Cares Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARKS's first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$526,610 during 2020 of which \$462,539 was expended during 2020. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

14. 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.

15. Long-term Debt

Changes in long-term liabilities for Cheyenne County, Kansas for the year ended December 31, 2020, 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>4,890,578</u>	<u>0</u>	<u>112,063</u>	<u>4,778,515</u>	<u>134,491</u>
Total Contractual Indebtedness					<u>4,890,578</u>	<u>0</u>	<u>112,063</u>	<u>4,778,515</u>	<u>134,491</u>

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

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026-2030</u>	<u>2031-2035</u>	<u>2036-2040</u>	<u>2041-2045</u>	<u>2046-2050</u>	<u>Total</u>
PRINCIPAL											
Cheyenne County Public Building Commission: Taxable Refunding Revenue Bonds	<u>115,513</u>	<u>118,690</u>	<u>121,953</u>	<u>124,974</u>	<u>128,744</u>	<u>698,505</u>	<u>800,018</u>	<u>916,139</u>	<u>1,049,512</u>	<u>704,467</u>	<u>4,778,515</u>
INTEREST											
Cheyenne County Public Building Commission: Taxable Refunding Revenue Bonds	<u>131,409</u>	<u>128,233</u>	<u>124,969</u>	<u>121,615</u>	<u>118,178</u>	<u>535,812</u>	<u>434,343</u>	<u>318,123</u>	<u>185,012</u>	<u>39,174</u>	<u>2,136,868</u>
Total Principal and Interest	<u>\$ 246,922</u>	<u>\$ 246,923</u>	<u>\$ 246,922</u>	<u>\$ 246,589</u>	<u>\$ 246,922</u>	<u>\$ 1,234,317</u>	<u>\$ 1,234,361</u>	<u>\$ 1,234,262</u>	<u>\$ 1,234,524</u>	<u>\$ 743,641</u>	<u>\$ 6,915,383</u>

CHEYENNE COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2020

CHEYENNE COUNTY, KANSAS

SCHEDULE 1

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	\$ 5,111,255	28,825	5,140,080	4,278,938	(861,142)
Special Purpose Funds					
Road and Bridge	1,503,100	22,617	1,525,717	1,496,268	(29,449)
Bridge Building	0	0	0	0	0
Noxious Weed	109,300	21,945	131,245	123,025	(8,220)
Noxious Weed Capital Outlay	27,528	0	27,528	0	(27,528)
Prairie Dog	9,213	0	9,213	12,504	3,291
Special Alcohol	5,600	0	5,600	3,809	(1,791)
Special Parks and Recreation	5,446	0	5,446	0	(5,446)
E 911	114,664	0	114,664	30,920	(83,744)
Hospital	787,722	0	787,722	864,421	76,699
Rural Fire District	168,000	0	168,000	168,000	0
PBC Home for the Aged	402,722	0	402,722	266,002	(136,720)

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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
Receipts:				<u>(Under)</u>
Taxes				
Ad Valorem	\$ 3,494,298	3,640,916	3,613,498	27,418
Delinquent	52,595	61,293	15,966	45,327
Motor Vehicle	253,711	251,314	173,550	77,764
Recreational Vehicle	3,979	4,175	3,045	1,130
16/20M Vehicle	37,756	19,027	21,729	(2,702)
Commercial Vehicle	4,811	5,403	3,425	1,978
Intangible Tax	10,886	10,581	9,265	1,316
Intergovernmental				
Liquor Tax	1,745	544	750	(206)
Sales Tax	272,899	289,248	157,748	131,500
Mineral Production Tax	24,477	15,969	4,000	11,969
Licenses, Fees and Permits				
Vehicle Inspection Fees	6,780	6,980	5,000	1,980
Mortgage Registration Fees	229	0	0	0
County Officer Fees	53,933	47,774	31,000	16,774
Antique Fees	1,265	850	1,650	(800)
Filing Fees	740	3,842	400	3,442
Game Licenses	119	35	150	(115)
Charges for Services:				
Ambulance Fees	70,446	142,080	64,274	77,806
Law Enforcement Contract	38,400	121,400	1,200	120,200
Solid Waste Fee	74,548	61,127	60,000	1,127
Emergency Preparedness	47,500	39,600	40,000	(400)
Federal Aid	0	2,159	0	2,159
Interest on Idle Funds	93,294	40,231	27,000	13,231
Interest on Delinquent Taxes	45,557	56,543	11,400	45,143
Interest on Motor Vehicle Taxes	871	592	300	292
Miscellaneous	12,688	36,596	0	36,596
Reimbursed Expenses	28,469	28,825	0	28,825
Insurance Proceeds	32,865	0	0	0
Transfer from Motor Vehicle Fund	<u>95</u>	<u>6,056</u>	<u>0</u>	<u>6,056</u>
 Total Receipts	 <u>4,664,956</u>	 <u>4,893,160</u>	 <u>4,245,350</u>	 <u>647,810</u>

(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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020	Variance
	Actual	Actual	Over
(Continued)		Budget	(Under)
Expenditures:			
County Commissioners			
Personal Services	\$ 54,398	53,328	52,680
Contractual Services	1,805	841	8,000
Commodities	405	708	500
Total	<u>56,608</u>	<u>54,877</u>	<u>61,180</u>
			(6,303)
County Clerk			
Personal Services	84,576	86,336	101,195
Contractual Services	4,706	2,844	9,308
Commodities	4,030	2,170	4,998
Capital Outlay	0	0	1,000
Transfer to Equipment Reserve	1,000	0	0
Total	<u>94,312</u>	<u>91,350</u>	<u>116,501</u>
			(25,151)
County Treasurer			
Personal Services	71,021	96,015	72,000
Contractual Services	4,074	3,031	7,000
Commodities	2,798	3,588	4,000
Capital Outlay	812	0	7,000
Transfer to Equipment Reserve	500	0	840
Total	<u>79,205</u>	<u>102,634</u>	<u>90,840</u>
			11,794
County Attorney			
Personal Services	51,659	51,909	51,460
Contractual Services	36,548	36,495	42,069
Commodities	52	0	2,000
Prosecution	863	648	5,000
Total	<u>89,122</u>	<u>89,052</u>	<u>100,529</u>
			(11,477)
Register of Deeds			
Personal Services	51,317	43,164	58,247
Contractual Services	3,642	3,474	7,150
Commodities	1,197	335	1,800
Capital Outlay	1,007	0	408
Transfer to Equipment Reserve	0	1,000	1,000
Total	<u>57,163</u>	<u>47,973</u>	<u>68,605</u>
			(20,632)

(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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>		<u>2020</u>	
	Actual	Actual	Budget	Variance Over (Under)
(Continued)				
Sheriff				
Personal Services	\$ 310,385	376,374	335,850	40,524
Contractual Services	47,504	48,741	38,500	10,241
Commodities	44,838	41,187	51,000	(9,813)
Investigations	432	537	15,000	(14,463)
Capital Outlay	17,245	823	22,000	(21,177)
Transfer to Equipment Reserve	35,000	29,688	35,000	(5,312)
Total	<u>455,404</u>	<u>497,350</u>	<u>497,350</u>	<u>0</u>
Ambulance				
Personal Services	128,490	147,890	182,000	(34,110)
Contractual Services	55,874	43,567	72,300	(28,733)
Commodities	60,463	19,796	40,000	(20,204)
Capital Outlay	4,586	0	5,000	(5,000)
Transfer to Equipment Reserve	15,000	55,000	55,000	0
Total	<u>264,413</u>	<u>266,253</u>	<u>354,300</u>	<u>(88,047)</u>
Judicial				
Contractual Services	19,792	13,172	37,405	(24,233)
Commodities	815	1,701	3,000	(1,299)
Capital Outlay	9,617	2,829	8,000	(5,171)
Total	<u>30,224</u>	<u>17,702</u>	<u>48,405</u>	<u>(30,703)</u>
Buildings and Grounds				
Personal Services	52,259	54,184	54,346	(162)
Contractual Services	16,594	13,160	80,346	(67,186)
Commodities	6,849	8,502	9,396	(894)
Capital Outlay	1,378	354	2,500	(2,146)
Transfer to Equipment Reserve	15,000	15,000	15,000	0
Total	<u>92,080</u>	<u>91,200</u>	<u>161,588</u>	<u>(70,388)</u>
Appraisal				
Personal Services	80,120	68,550	82,500	(13,950)
Contractual Services	12,281	11,853	14,000	(2,147)
Commodities	4,228	3,509	3,000	509
Capital Outlay	2,995	1,485	1,500	(15)
Transfer to Equipment Reserve	0	1,000	1,000	0
Total	<u>99,624</u>	<u>86,397</u>	<u>102,000</u>	<u>(15,603)</u>

(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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

(Continued)	2019		2020	
	Actual	Actual	Budget	Variance Over (Under)
Emergency Preparedness				
Personal Services	\$ 74,010	112,629	72,000	40,629
Contractual Services	8,568	15,491	20,000	(4,509)
Commodities	2,048	2,540	4,500	(1,960)
Transfer to Equipment Reserve	8,000	0	10,000	(10,000)
Total	92,626	130,660	106,500	24,160
Election				
Personal Services	4,800	5,400	4,935	465
Contractual Services	7,180	19,536	28,000	(8,464)
Commodities	683	3,026	1,500	1,526
Capital Outlay	0	0	1,000	(1,000)
Transfer to Equipment Reserve	15,000	15,000	15,000	0
Total	27,663	42,962	50,435	(7,473)
Computer				
Personal Services	6,036	10,185	10,185	0
Contractual Services	50,050	57,607	60,000	(2,393)
Commodities	635	1,279	3,000	(1,721)
Capital Outlay	340	0	5,000	(5,000)
Transfer to Equipment Reserve	5,000	5,000	5,000	0
Total	62,061	74,071	83,185	(9,114)
Solid Waste Landfill				
Personal Services	46,966	46,604	51,000	(4,396)
Contractual Services	88,977	67,004	70,000	(2,996)
Commodities	4,423	7,813	12,000	(4,187)
Capital Outlay	23,000	2,050	0	2,050
Transfer to Equipment Reserve	6,634	37,000	37,000	0
Total	170,000	160,471	170,000	(9,529)
Dispatch				
Personal Services	202,135	214,392	248,210	(33,818)
Contractual Services	9,533	7,672	18,000	(10,328)
Commodities	1,758	2,597	2,500	97
Capital Outlay	0	220	23,000	(22,780)
Transfer to Equipment Reserve	15,000	15,000	15,000	0
Total	228,426	239,881	306,710	(66,829)
Jail Care				
Detention - Juveniles	0	1,440	10,000	(8,560)
Detention - Adults	49,447	79,609	70,000	9,609
Total	49,447	81,049	80,000	1,049

(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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

(Continued)	2019	2020		Variance Over (Under)
	Actual	Actual	Budget	
Grant Administration				
Contractual Services	\$ 21	600	9,400	(8,800)
Commodities	0	0	600	(600)
Total	21	600	10,000	(9,400)
Employee Benefits				
Social Security	139,153	153,025	158,100	(5,075)
Health Insurance	609,128	669,726	877,500	(207,774)
Retirement	161,985	212,413	168,600	43,813
Life Insurance	3,705	4,369	5,000	(631)
Workers Compensation	0	47,725	35,700	12,025
Unemployment	1,514	1,685	5,000	(3,315)
Miscellaneous	1,371	0	0	0
Total	916,856	1,088,943	1,249,900	(160,957)
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	0	0	2,500	(2,500)
Total	12,200	12,200	14,700	(2,500)
Courthouse General				
Personal Services	0	0	0	0
Contractual Services	138,376	138,223	154,442	(16,219)
Commodities	421	452	96,000	(95,548)
Capital Outlay	0	20,982	195,616	(174,634)
Transfer to Equipment Reserve	0	272,000	272,000	0
Total	138,797	431,657	718,058	(286,401)
Home for the Aged				
Appropriation to CCV Home for the Aged	0	0	385,007	(385,007)
Contractual Services	291,450	61,349	0	61,349
Commodities	0	2,091	0	2,091
Capital Outlay	0	11,145	0	11,145
Transfer to Home for the Aged Multi-Year Capital Improvement	24,207	310,422	0	310,422
Total	315,657	385,007	385,007	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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019		2020		Variance Over (Under)
	Actual	Actual	Budget		
(Continued)					
Appropriations					
Airport Board	\$ 22,500	22,500	22,500		0
NWKS Juvenile Services	0	0	2,000		(2,000)
NW Environmental Protection	4,827	3,840	1,720		2,120
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	97,697	96,710	96,590		120
Other					
Court Services	15,953	31,455	25,000		6,455
Economic Development	32,000	32,000	32,000		0
NWKS Planning & Development	2,632	0	3,000		(3,000)
Recycling	21,600	17,546	36,000		(18,454)
Repayment of Fees Received	4,657	4,612	17,000		(12,388)
Other	29,643	22,181	44,840		(22,659)
NW Regional Recycling	28,389	30,198	35,930		(5,732)
RCND	500	500	500		0
Transfer to Public Transit Fund	24,601	17,601	17,601		0
Land & Sky Senic Byway	0	2,679	2,679		0
Grant Expense	53	1,000	0		1,000
ROZ Payment	4,736	5,368	7,422		(2,054)
Total Other Expenditures	164,764	165,140	221,972		(56,832)
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	0	0	28,825		(28,825)
Total Expenditures	3,611,270	4,271,039	5,140,080		(869,041)
Receipts Over (Under) Expenditures	1,053,686	622,121			
Unencumbered Cash, Beginning	1,282,284	2,335,970			
Unencumbered Cash, Ending	\$ 2,335,970	2,958,091			

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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020	2020	Variance
	Actual	Actual	Budget	Over
				(Under)
Receipts:				
Taxes				
Ad Valorem	\$ 859,860	989,252	981,795	7,457
Delinquent	17,519	17,891	0	17,891
Motor Vehicle	92,621	61,839	42,704	19,135
Recreational Vehicle	1,453	1,027	749	278
16/20M Vehicle	11,574	6,946	5,347	1,599
Commercial Vehicle	1,756	1,329	843	486
Intangible Tax	4,204	4,512	0	4,512
Intergovernmental				
Special City-County Highway	261,272	257,539	260,710	(3,171)
Equalization Aid	2,143	2,421	0	2,421
Miscellaneous	0	0	0	0
Diesel Tax Refund	11,540	13,621	0	13,621
Reimbursed Expenses	5,653	22,617	0	22,617
Total Receipts	1,269,595	1,378,994	1,292,148	86,846
Expenditures:				
Personal Services	508,025	563,653	605,000	(41,347)
Contractual Services	38,606	37,123	49,600	(12,477)
Commodities	362,919	350,969	478,500	(127,531)
Capital Outlay	85,214	19,523	20,000	(477)
Transfer to Special Machinery & Equipment	150,000	150,000	150,000	0
Transfer to Special Road Improvement	354,989	375,000	200,000	175,000
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	22,617	(22,617)
Total Expenditures	1,499,753	1,496,268	1,525,717	(29,449)
Receipts Over (Under) Expenditures	(230,158)	(117,274)		
Unencumbered Cash, Beginning	516,297	286,139		
Unencumbered Cash, Ending	\$ 286,139	168,865		

CHEYENNE COUNTY, KANSAS
BRIDGE BUILDING FUND

SCHEDULE 2
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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>		<u>2020</u>	
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent	\$ 187	3	0	3
Road and Bridge Reimbursement	<u>237</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>424</u>	<u>3</u>	<u>0</u>	<u>3</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	424	3		
Unencumbered Cash, Beginning	<u>(424)</u>	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>	<u>3</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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Over</u>
		<u>Budget</u>	<u>(Under)</u>
Receipts:			
Taxes			
Ad Valorem	\$ 76,721	93,753	92,996
Delinquent	886	1,194	0
Motor Vehicle	5,384	5,518	3,810
Recreational Vehicle	84	92	67
16/20M Vehicle	456	404	477
Commercial Vehicle	102	119	75
Reimbursed Expenses	<u>19,126</u>	<u>21,945</u>	<u>0</u>
Total Receipts	<u>102,759</u>	<u>123,025</u>	<u>97,425</u>
Expenditures:			
Personal Services	43,674	67,101	64,000
Contractual Services	4,355	3,834	7,000
Commodities	31,725	20,402	32,300
Capital Outlay	6,000	5,580	6,000
Transfer to Noxious Weed Capital Outlay	20,530	26,108	0
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>21,945</u>
Total Expenditures	<u>106,284</u>	<u>123,025</u>	<u>131,245</u>
Receipts Over (Under) Expenditures	(3,525)	0	
Unencumbered Cash, Beginning	<u>3,525</u>	<u>0</u>	
Unencumbered Cash, Ending	\$ <u>0</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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

SCHEDULE 2
Page 10

	<u>2019</u>		<u>2020</u>	
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Reimbursed Expense	\$ 0	0	0	0
Transfer from Noxious Weed	<u>20,530</u>	<u>26,108</u>	<u>0</u>	<u>26,108</u>
Total Receipts	<u>20,530</u>	<u>26,108</u>	<u>0</u>	<u>26,108</u>
Expenditures:				
Capital Outlay	<u>10,000</u>	<u>0</u>	<u>27,528</u>	<u>(27,528)</u>
Receipts Over (Under) Expenditures	10,530	26,108		
Unencumbered Cash, Beginning	<u>27,528</u>	<u>38,058</u>		
Unencumbered Cash, Ending	\$ <u>38,058</u>	<u>64,166</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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>		<u>2020</u>	
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Charge for Services	\$ 4,533	11,309	2,995	8,314
Total Receipts	<u>4,533</u>	<u>11,309</u>	<u>2,995</u>	<u>8,314</u>
Expenditures:				
Personal Services	0	1,247	4,000	(2,753)
Contractual Services	0	0	600	(600)
Commodities	<u>4,363</u>	<u>11,257</u>	<u>4,613</u>	<u>6,644</u>
Total Expenditures	<u>4,363</u>	<u>12,504</u>	<u>9,213</u>	<u>3,291</u>
Receipts Over (Under) Expenditures	170	(1,195)		
Unencumbered Cash, Beginning	<u>8,494</u>	<u>8,664</u>		
Unencumbered Cash, Ending	\$ <u>8,664</u>	<u>7,469</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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019		2020	
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Liquor Tax	\$ 4,596	2,761	4,000	(1,239)
Expenditures:				
Contractual Services	3,447	3,809	5,600	(1,791)
Receipts Over (Under) Expenditures	1,149	(1,048)		
Unencumbered Cash, Beginning	3,073	4,222		
Unencumbered Cash, Ending	\$ 4,222	3,174		

CHEYENNE COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

SCHEDULE 2
Page 13

	<u>2019</u>		<u>2020</u>	
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Liquor Tax	\$ 1,745	544	<u>2,250</u>	<u>(1,706)</u>
Expenditures:				
Appropriation	<u>0</u>	<u>0</u>	<u>5,446</u>	<u>(5,446)</u>
Receipts Over (Under) Expenditures	1,745	544		
Unencumbered Cash, Beginning	<u>2,464</u>	<u>4,209</u>		
Unencumbered Cash, Ending	\$ <u>4,209</u>	<u>4,753</u>		

CHEYENNE COUNTY, KANSAS

SCHEDULE 2

E 911 FUND

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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2019</u>	<u>2020</u>	
		Actual	Actual	Budget
				Variance Over (Under)
Receipts:				
911 Tax	\$	52,828	60,240	50,000
Interest on Idle Funds		2,783	637	0
Reimbursed Expense		<u>506</u>	<u>0</u>	<u>0</u>
Total Receipts		<u>56,117</u>	<u>60,877</u>	<u>50,000</u>
Expenditures:				
Emergency Telephone Service		<u>23,554</u>	<u>30,920</u>	<u>114,664</u>
Receipts Over (Under) Expenditures		32,563	29,957	
Unencumbered Cash, Beginning		<u>114,238</u>	<u>146,801</u>	
Unencumbered Cash, Ending	\$	<u><u>146,801</u></u>	<u><u>176,758</u></u>	

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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020	Variance
	Actual	Actual	Over
		Budget	(Under)
Receipts:			
Taxes			
Ad Valorem	\$ 306,908	375,757	385,007
Delinquent	4,957	5,408	0
Motor Vehicle	23,260	22,073	15,239
Recreational Vehicle	365	367	267
16/20M Vehicle	3,181	1,744	1,908
Commercial Vehicle	441	475	301
Sales Tax	<u>433,761</u>	<u>458,597</u>	<u>385,000</u>
			<u>73,597</u>
 Total Receipts	 <u>772,873</u>	 <u>864,421</u>	 <u>787,722</u>
			<u>76,699</u>
Expenditures:			
Appropriation	339,112	405,824	402,722
Sales Tax	<u>433,761</u>	<u>458,597</u>	<u>385,000</u>
			<u>73,597</u>
 Total Expenditures	 <u>772,873</u>	 <u>864,421</u>	 <u>787,722</u>
			<u>76,699</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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019		2020	
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	\$ 174,727	131,489	127,343	4,146
Delinquent	1,276	3,391	0	3,391
Motor Vehicle	8,625	8,255	8,070	185
16/20M Vehicle	2,093	1,055	1,738	(683)
Recreational Vehicle	171	173	163	10
Commercial Vehicle	172	212	0	212
Miscellaneous	0	1,435	140	1,295
Total Receipts	<u>187,064</u>	<u>146,010</u>	<u>137,454</u>	<u>8,556</u>
Expenditures:				
Personal Services	20,600	16,280	48,000	(31,720)
Contractual Services	14,579	18,314	28,000	(9,686)
Commodities	8,559	8,733	24,000	(15,267)
Capital Outlay	12,296	29,038	38,000	(8,962)
Transfer to Special Fire Equipment	135,466	95,635	25,000	70,635
Grant Matching Funds	0	0	5,000	(5,000)
Total Expenditures	<u>191,500</u>	<u>168,000</u>	<u>168,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	(4,436)	(21,990)		
Unencumbered Cash, Beginning	<u>51,056</u>	<u>46,620</u>		
Unencumbered Cash, Ending	\$ <u>46,620</u>	<u>24,630</u>		

CHEYENNE COUNTY, KANSAS
PBC HOME FOR AGED

SCHEDULE 2
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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>		<u>2020</u>	
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	\$ 306,857	375,759	385,007	(9,248)
Delinquent	2,344	4,144	0	4,144
Motor Vehicle Tax	23,260	22,073	15,239	6,834
Recreational Vehicle Tax	365	367	267	100
16/20 M Vehicle Tax	0	1,744	1,908	(164)
Commercial Vehicle Tax	441	475	301	174
Total Receipts	<u>333,267</u>	<u>404,562</u>	<u>402,722</u>	<u>1,840</u>
Expenditures:				
Contractual Services	0	19,448	0	19,448
Lease Payments to Public Building Commission	<u>246,922</u>	<u>246,554</u>	<u>402,722</u>	<u>(156,168)</u>
Total Expenditures	<u>246,922</u>	<u>266,002</u>	<u>402,722</u>	<u>(136,720)</u>
Receipts Over (Under) Expenditures	86,345	138,560		
Unencumbered Cash, Beginning	<u>0</u>	<u>86,345</u>		
Unencumbered Cash, Ending	\$ <u><u>86,345</u></u>	<u><u>224,905</u></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, 2020

	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	445,688
Reimbursed Expense	0	0	0	0
Transfer from Rural Fire District	0	0	95,635	0
	<u>150,000</u>	<u>0</u>	<u>95,635</u>	<u>445,688</u>
Total Receipts				
	<u>150,000</u>	<u>0</u>	<u>95,635</u>	<u>445,688</u>
Expenditures:				
Commodities	0	0	0	0
Capital Outlay	90,000	0	0	26,149
	<u>90,000</u>	<u>0</u>	<u>0</u>	<u>26,149</u>
Total Expenditures				
	<u>90,000</u>	<u>0</u>	<u>0</u>	<u>26,149</u>
Receipts Over (Under) Expenditures	60,000	0	95,635	419,539
Unencumbered Cash, Beginning	381,662	577,198	363,115	1,070,679
	<u>381,662</u>	<u>577,198</u>	<u>363,115</u>	<u>1,070,679</u>
Unencumbered Cash, Ending	\$ <u>441,662</u>	<u>577,198</u>	<u>458,750</u>	<u>1,490,218</u>

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

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	258	2,700	0
Administrative Fees	0	0	0	130
KDOT Reimbursement	44,058	0	0	0
Transfer from Road and Bridge	<u>375,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>419,058</u>	<u>258</u>	<u>2,700</u>	<u>130</u>
Expenditures:				
Contractual Services	0	279	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>279</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	419,058	(21)	2,700	130
Unencumbered Cash, Beginning	<u>1,217,958</u>	<u>794</u>	<u>10,014</u>	<u>2,391</u>
Unencumbered Cash, Ending	\$ <u>1,637,016</u>	<u>773</u>	<u>12,714</u>	<u>2,521</u>

CHEYENNE COUNTY, KANSAS

SCHEDULE 2

Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

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	Offender Fees	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology
Receipts:				
Technology Fees	\$ 0	6,896	1,724	1,724
Administrative Fees	1,632	0	0	0
Interest on Idle Funds	0	157	0	0
	<u>1,632</u>	<u>7,053</u>	<u>1,724</u>	<u>1,724</u>
Total Receipts				
	<u>1,632</u>	<u>7,053</u>	<u>1,724</u>	<u>1,724</u>
Expenditures:				
Contractual Services	0	890	0	0
Commodities	0	1,040	0	0
Capital Outlay	0	0	0	0
	<u>0</u>	<u>1,930</u>	<u>0</u>	<u>0</u>
Total Expenditures				
	<u>0</u>	<u>1,930</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	1,632	5,123	1,724	1,724
Unencumbered Cash, Beginning	<u>3,506</u>	<u>38,521</u>	<u>4,897</u>	<u>7,997</u>
Unencumbered Cash, Ending	\$ <u>5,138</u>	<u>43,644</u>	<u>6,621</u>	<u>9,721</u>

CHEYENNE COUNTY, KANSAS

Any Nonbudgeted Fund

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2020

SCHEDULE 2

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	Motor Vehicle Fund	Oil & Gas Valuation Depletion Fund	Landfill Closure Trust Fund
Receipts:			
Contributions	\$ 0	0	56,299
Interest on Idle Funds	0	0	6,125
Motor Vehicle Fees	<u>37,843</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>37,843</u>	<u>0</u>	<u>62,424</u>
Expenditures:			
Personal Services	5,700	0	0
Contractual Services	3,029	0	0
Commodities	1,062	0	0
Capital Outlay	1,619	0	0
Transfer to General Fund	<u>6,056</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>17,466</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	20,377	0	62,424
Unencumbered Cash, Beginning	<u>6,056</u>	<u>118,009</u>	<u>456,769</u>
Unencumbered Cash, Ending	\$ <u>26,433</u>	<u>118,009</u>	<u>519,193</u>

CHEYENNE COUNTY, KANSAS

Any Nonbudgeted Fund

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2020

SCHEDULE 2

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	EMS Building	County Health Administrator	Handicap Equipment	Gift Annuity
Receipts:				
Reimbursed Expenses	\$ 10,500	30,000	0	0
Miscellaneous	0	0	230	0
Total Receipts	10,500	30,000	230	0
Expenditures:				
Personal Services	0	0	0	0
Contractual Services	6,670	2,056	0	2,837
Commodities	61	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	6,731	2,056	0	2,837
Receipts Over (Under) Expenditures	3,769	27,944	230	(2,837)
Unencumbered Cash, Beginning	19,434	13,125	1,735	2,837
Unencumbered Cash, Ending	\$ 23,203	41,069	1,965	0

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 23

	Rural Health Care	Home for the Aged Multi- Year Capital Improvement	Airport Multi- Year Capital Improvement
Receipts:			
Federal Aid	\$ 0	0	543,775
County Match	0	0	0
Transfer from General	<u>0</u>	<u>310,422</u>	<u>0</u>
Total Receipts	<u>0</u>	<u>310,422</u>	<u>543,775</u>
Expenditures:			
Contractual Services	0	25,363	104,596
Capital Outlay	<u>0</u>	<u>0</u>	<u>440,931</u>
Total Expenditures	<u>0</u>	<u>25,363</u>	<u>545,527</u>
Receipts Over (Under) Expenditures	0	285,059	(1,752)
Unencumbered Cash, Beginning	<u>117,977</u>	<u>180,019</u>	<u>169,403</u>
Unencumbered Cash, Ending	\$ <u>117,977</u>	<u>465,078</u>	<u>167,651</u>

CHEYENNE COUNTY, KANSAS

Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 24

	SPARCC	Special Law Enforcement Trust	Equitable Sharing Federal	Public Transit
Receipts:				
Forfeitures	\$ 0	84,014	0	0
Fees	0	0	0	350
Reimbursed Expenses	0	0	0	9,000
Grants	0	0	0	36,525
Donations	0	0	0	50
Interest on Idle Funds	0	170	14	0
Transfer from General	0	0	0	17,601
Total Receipts	0	84,184	14	63,526
Expenditures:				
Personal Services	0	0	0	36,717
Contractual Services	0	0	0	5,547
Commodities	0	28,325	0	95
Capital Outlay	0	0	0	0
Total Expenditures	0	28,325	0	42,359
Receipts Over (Under) Expenditures	0	55,859	14	21,167
Unencumbered Cash, Beginning	1,918	134,741	13,530	36,600
Unencumbered Cash, Ending	\$ <u>1,918</u>	<u>190,600</u>	<u>13,544</u>	<u>57,767</u>

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 25

	<u>Grants</u>	<u>Health Grants</u>	<u>SPARK Grant</u>
Receipts:			
Federal Aid	\$ 27,989	0	526,610
Grants	<u>31,674</u>	<u>54,474</u>	<u>0</u>
Total Receipts	<u>59,663</u>	<u>54,474</u>	<u>526,610</u>
Expenditures:			
Grant Expenses - County	44,640	48,131	122,137
Payments to Other Local Governments & Non-Profits	0	0	277,277
Community Business Support Grants	<u>0</u>	<u>0</u>	<u>63,125</u>
Total Expenditures	<u>44,640</u>	<u>48,131</u>	<u>462,539</u>
Receipts Over (Under) Expenditures	15,023	6,343	64,071
Unencumbered Cash, Beginning	<u>2,651</u>	<u>12,547</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>17,674</u>	<u>18,890</u>	<u>64,071</u>

CHEYENNE COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 25

	<u>Airport Board</u>
Cash Receipts:	
County Appropriations	\$ 22,500
Rent	0
Reimbursement	1,249
Interest on Idle Funds	<u>89</u>
Total Cash Receipts	<u>23,838</u>
Expenditures:	
Utilities	2,485
Insurance	1,700
Repairs and Maintenance	15,763
Miscellaneous	<u>1,077</u>
Total Expenditures	<u>21,025</u>
Cash Receipts Over (Under) Expenditures	2,813
Unencumbered Cash, Beginning	<u>12,101</u>
Unencumbered Cash, Ending	\$ <u><u>14,914</u></u>

CHEYENNE COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 26

Cheyenne Co
Public Building
Commission

PBC Bond &
Interest

Receipts:		
Lease Income	\$	246,554
Grants		<u>0</u>
Total Cash Receipts		<u>246,554</u>
Expenditures:		
Commodities		0
Contractual Services		0
Principal		112,063
Interest		<u>134,491</u>
Total Expenditures		<u>246,554</u>
Cash Receipts Over (Under) Expenditures		0
Unencumbered Cash, Beginning		<u>0</u>
Unencumbered Cash, Ending	\$	<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, 2020

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS:				
Current Tax	\$ 3,216,801	8,831,752	9,413,773	2,634,780
NRP	0	107,889	107,889	0
Delinquent Personal Property Tax	233	6,476	6,104	605
Advance Tax	76,466	120,548	121,792	75,222
16/20 M Trucks	20,206	37,940	43,441	14,705
Motor Vehicle Tax	146,908	604,082	585,704	165,286
Recreational Vehicle Tax	2,049	10,014	9,499	2,564
Real Estate Redemptions	12,154	152,250	138,420	25,984
Alcoholic Liquor Tax	0	8,280	3,848	4,432
Mineral Severance Tax	8,989	26,831	31,937	3,883
Commercial Motor Vehicle Fees	403	17,588	21,911	(3,920)
Tax Foreclosure	(1,327)	179	1,350	(2,498)
Total Distributable Funds	3,482,882	9,923,829	10,485,668	2,921,043
STATE FUNDS:				
State Education Building	0	68,336	68,336	0
State Institutions Building	0	34,169	34,169	0
State General Fund	0	0	0	0
State Sales Tax	121,294	1,038,261	1,028,995	130,560
Heritage Trust	639	3,448	2,529	1,558
Motor Vehicle License	(37)	316,253	321,371	(5,155)
Motor Vehicle Report - DL	20	90	75	35
VIN Inspection	84	0	0	84
Driver's License	4	4,653	4,360	297
Total State Funds	122,004	1,465,210	1,459,835	127,379
SUBDIVISION FUNDS:				
Cities	0	618,794	618,794	0
Townships	15,051	0	0	15,051
School Districts	0	2,757,809	2,757,809	0
Cemeteries	0	55,097	55,097	0
Rural Fire Districts	0	3,751	3,751	0
Sunflower Extension District	0	119,911	119,911	0
Ground Water Special	0	52,675	52,675	0
NW Kansas Library	0	59,680	59,680	0
Total Subdivision Funds	15,051	3,667,717	3,667,717	15,051
OTHER AGENCY FUNDS:				
County Treasurer:				
Insufficient Check	(648)	346	700	(1,002)
Fish and Game Fund	268	2,786	2,994	60
Payroll Withholding	583	0	0	583
Unclaimed Funds	423	0	0	423
Maps	25	650	625	50

CHEYENNE COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 3
Page 2

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
OTHER AGENCY FUNDS:				
Register of Deeds	0	61,564	61,564	0
Clerk of the District Court:				
Court Trust	6,181	80,911	87,072	20
Law Library	<u>2,407</u>	<u>1,552</u>	<u>1,875</u>	<u>2,084</u>
Total Other Agency Funds	<u>9,239</u>	<u>147,809</u>	<u>154,830</u>	<u>2,218</u>
Employee Benefit Claims	<u>97,844</u>	<u>230,318</u>	<u>214,696</u>	<u>113,466</u>
Cafeteria Plan	<u>(1,776)</u>	<u>30,504</u>	<u>23,923</u>	<u>4,805</u>
Total Agency Funds	\$ <u><u>3,725,244</u></u>	<u><u>15,465,387</u></u>	<u><u>16,006,669</u></u>	<u><u>3,183,962</u></u>

CHEYENNE COUNTY, KANSAS
SINGLE AUDIT SECTION
FOR THE YEAR ENDED DECMEBER 31, 2020



Mapes & Miller LLP
Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Board of Commissioners
Cheyenne County, Kansas
St Francis, KS 67756

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Cheyenne County, Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Cheyenne County, Kansas' basic financial statements, and have issued our report thereon dated April 29, 2022. Our report on the financial statement disclosed that, as described in Note 1 to the financial statements, Cheyenne County, Kansas prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cheyenne County, Kansas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Cheyenne County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Cheyenne County, Kansas' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Board of Commissioners
Cheyenne County, Kansas
Page Two

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

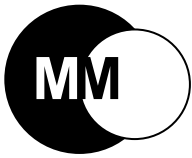
Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
April 29, 2022



Mapes & Miller LLP

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Board of Commissioners
Cheyenne County, Kansas
St Francis, KS 67756

Report on Compliance for Each Major Federal Program

We have audited Cheyenne County, Kansas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Cheyenne County, Kansas' major federal programs for the year ended December 31, 2020. Cheyenne County, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Cheyenne County, Kansas' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program have occurred. An audit includes examining, on a test basis, evidence about Cheyenne County, Kansas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Cheyenne County, Kansas' compliance.

Opinion on Each Major Federal Program

In our opinion, Cheyenne County, Kansas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its Singmajor federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of Cheyenne County, Kansas is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered Cheyenne County, Kansas' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cheyenne County, Kansas' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance*, is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing on internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
April 29, 2022

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed-through to Subrecipients	Federal Expenditures
U.S. Department of Homeland Security				
Passed through the Kansas Division of Emergency Management				
Emergency Management Performance Grants	97.042	n/a	\$ -	8,225
U.S. Department of Health and Human Services				
Passed through the Kansas Department of Health & Environment				
Public Health Emergency Preparedness	93.069	n/a	-	4,732
Hospital Prepared Program and Public Health Emergency Preparedness	93.074	n/a	-	5,890
Immunization Grants	93.268	n/a	-	813
Public Health Emergency Response	93.354	n/a	-	12,990
Cancer Prevention and Control Programs for State	93.898	n/a	-	180
Total U.S. Department of Health and Human Services			-	24,605
U.S. Department of Transportation				
Direct Program				
Airport Improvement Program	20.106	n/a	-	544,826
Election Assistance Commission				
Passed through the Kansas Secretary of State				
COVID-19 - Help America Vote Act Election Security Grants	90.404	n/a	-	2,561
U.S. Department of the Treasury				
Passed through the Kansas Judicial Branch				
COVID-19 Funding				
Coronavirus Relief Fund	21.019	n/a	-	2,907
Passed through the Kansas Department of Health and Environment				
COVID-19 Funding				
Coronavirus Relief Fund	21.019	n/a	-	25,783
Passed through the Kansas Division of Emergency Management				
COVID-19 Funding				
Coronavirus Relief Fund	21.019	n/a	-	21,495
Passed through the Kansas Office of Recovery				
COVID-19 Funding				
Coronavirus Relief Fund	21.019	n/a	340,402	462,539 *
Total U.S. Department of the Treasury			340,402	512,724
Total Expenditures of Federal Awards			\$ 340,402	1,092,941

* Federal expenditures were expended in the SPARK Grant Fund

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020**Note A - Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Cheyenne County, Kansas (the County), under programs of the federal government for the year ended December 31, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

Note B - Summary of Significant Accounting Policies

Expenditures reported on the Schedule is prepared using the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C – Indirect Cost Rate

The County has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note D – Loan and Loan Guarantee Programs

The County did not have any loan guarantee programs outstanding at December 31, 2020.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

SECTION 1 – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENT

Type of auditors' report issued:

In accordance with Generally Accepted Accounting Principles

Adverse

In accordance with the statutory basis of accounting described in Note 1

Unmodified

Internal control over financial reporting:

- Material weaknesses identified?

___ Yes _x_ No

Significant deficiencies identified?

___ Yes _x_ None Reported

- Noncompliance material to financial statement noted?

___ Yes _x_ NoFEDERAL AWARDS

Internal control over major programs:

- Material weaknesses identified?

___ Yes _x_ No

- Significant deficiencies identified?

___ Yes _x_ None Reported

Type of auditors' report issued on compliance for major programs:

UnmodifiedAny audit findings disclosed that are required to be reported in
accordance with 2 CFR 200.516(a)?___ Yes _x_ No

Identification of major programs:

CFDA NUMBER
21.019NAME OF FEDERAL PROGRAM
Coronavirus Relief FundDollar threshold used to distinguish between type A and
type B programs:\$750,000

Auditee qualified as low-risk auditee?

___ Yes _x_ No

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

CFDA No. 21.019, Coronavirus Relief Fund – No reportable findings or questioned costs for the year ended December 31, 2020.

SECTION IV – SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

Not applicable