CHEYENNE COUNTY, KANSAS

St. Francis, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2022

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, 2022

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions
We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Cheyenne, St. Francis, Kansas, a Municipality, as of and for the year ended December 31, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse 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, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the 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, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we

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

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

Supplementary Information

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

The 2021 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 2022 basic financial statement upon which we rendered an unmodified opinion dated August 31, 2023. The 2021 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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
August 31, 2023

CHEYENNE COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	$ 3,195,645	0	4,696,937	4,376,599	3,515,983	29,572	3,545,555
Special Purpose Funds							
Road and Bridge	239,252	0	1,558,512	1,661,329	136,435	4,790	141,225
Bridge Building	3	0	35	0	38	0	38
Noxious Weed	1,486	0	112,183	111,800	1,869	1,774	3,643
Noxious Weed Capital Outlay	73,350	0	55,358	0	128,708	0	128,708
Prairie Dog	15,831	0	3,297	38	19,090	24	19,114
Special Alcohol	8,383	0	6,829	0	15,212	0	15,212
Special Parks and Recreation	8,220	0	1,855	0	10,075	0	10,075
E 911	205,350	0	63,608	59,214	209,744	0	209,744
Hospital	0	0	886,877	886,877	0	0	0
Rural Fire District	5,623	0	142,841	80,790	67,674	260	67,934
PBC Home for the Aged	373,629	0	391,346	246,922	518,053	0	518,053
Special Machinery	338,317	0	130,555	235,288	233,584	0	233,584
Special Fire Equipment	563,474	0	25,000	0	588,474	0	588,474
County Equipment Reserve	2,143,971	0	276,217	120,542	2,299,646	0	2,299,646
Special Road Improvement	1,835,326	0	593,178	785,007	1,643,497	0	1,643,497
Prosecuting Attorney's Training	1,176	0	186	235	1,127	0	1,127
Prosecuting Attorney's Diversion	14,909	0	1,500	0	16,409	0	16,409
County Attorney's Bad Check	3,917	0	280	0	4,197	0	4,197
Offender Fees	6,306	0	1,132	0	7,438	0	7,438
Register of Deeds Technology	14,660	0	6,728	10,368	11,020	0	11,020
County Clerk Technology	8,398	0	1,681	0	10,079	0	10,079
County Treasurer Technology	11,498	0	1,681	0	13,179	0	13,179
Motor Vehicle Fund	2,875	0	30,179	20,335	12,719	0	12,719
VIN Inspection	3,168	0	6,113	600	8,681	0	8,681
Oil & Gas Valuation Depletion	118,009	0	0	0	118,009	0	118,009
EMS Building	25,242	0	10,500	12,935	22,807	1,205	24,012
County Health Administrator	41,069	0	0	0	41,069	0	41,069
Community Contribution	2,140	0	150	2,140	150	0	150
Rural Health Care	117,945	0	0	117,945	0	0	0
Home for the Aged Multi-Year Capital Improvement	740,967	0	81,322	201,643	620,646	0	620,646
Multi-Year Capital Improvement	577,198	0	0	0	577,198	0	577,198
Airport Multi-Year Capital Improvement	146,881	0	58,829	8,955	196,755	0	196,755
SPARCC	1,918	0	0	1,918	0	0	0
Special Law Enforcement Trust	276,542	0	7,176	22,106	261,612	0	261,612
Equitable Sharing Federal	13,550	0	7	0	13,557	0	13,557
Public Transit	99,324	0	67,128	53,879	112,573	4,357	116,930
Grants	17,674	0	14,000	14,000	17,674	0	17,674
Health Grants	376	0	161,296	161,296	376	0	376
ARPA Grant	258,046	0	258,045	0	516,091	0	516,091

(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, 2022

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	577,401	0	60,835	0	638,236	0	638,236
Total Primary Government	12,089,049	0	9,713,396	9,192,761	12,609,684	41,982	12,651,666
Related Municipal Entities:							
Airport Board	21,036	0	23,125	17,955	26,206	0	26,206
Cheyenne County Public Building Commission							
PBC Bond & Interest	0	0	246,923	246,923	0	0	0
Total Reporting Entity (Excluding Agency Funds)	$ **12,110,085**	**0**	**9,983,444**	**9,457,639**	**12,635,890**	**41,982**	**12,677,872**

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

CHEYENNE COUNTY, KANSAS
Composition of Cash
Regulatory Basis
December 31, 2022

Cash on Hand		
Treasurer	$	400
The Bank, Bird City, Kansas		
Savings		6,231,608
Certificates of Deposit		275,000
Bankwest, St. Francis, Kansas		
Checking Account		34,598
Checking Account - Law Library		2,200
IntraFi Network Deposits		2,338,243
FNB Bank, St. Francis, Kansas		
Checking Account		7,129,595
Checking Account - E-911		209,744
Checking Account - Employee Benefit Claims		174,368
Checking Account - District Court		200
Certificates of Deposit		249,532
Landfill Closure Trust		638,236
Western State Bank, St. Francis, Kansas		
Money Market Accounts		2,099,386
Checking Accounts		274,570
Certificates of Deposit		500,000
Total Cash and Investments	$	20,157,680
Less Agency Funds - Schedule 3		(7,506,014)
Total Primary Government		12,651,666
Related Municipal Entities:		
Bankwest, St. Francis, Kansas		
NOW Account		26,206
Total Reporting Entity per Statement 1	$	**12,677,872**

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

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

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

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

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

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

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

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2022:

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

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

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

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

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

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

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

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

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

Budgetary Information

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

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

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

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. No funds were amended in this manner during the year ended December 31, 2022.

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

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

A legal operating budget is not required for capital project funds, trust funds and the following special purpose funds: Special Machinery, Special Road Improvement, Multi-Year Capital Improvement, Special Fire Equipment, County Equipment Reserve, Prosecuting Attorney's Training, Prosecuting Attorney's Diversion, County Attorney's Bad Check, Offender Fees, VIN Inspection, Register of Deeds Technology, County Clerk Technology, County Treasurer Technology, Motor Vehicle, Oil and Gas Valuation Depletion, EMS Building, County Health Administrator, Community Contribution, Rural Health Care, Home for the Aged Multi-Year Capital Improvement, Airport Multi-Year Capital Improvement, Grants, Health Grants, ARPA Grant, SPARCC, Special Law Enforcement Trust, Equitable Sharing Federal, and Public Transit.

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

2. **Stewardship, Compliance and Accountability**

Compliance with Kansas Statutes

Cash Basis Compliance. K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The NRP and Insufficient Check funds incurred indebtedness in excess of available cash balances. These appear to be violations 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, 2022.

At December 31, 2022, the County's carrying amount of deposits was $19,517,044 and the bank balance was $19,603,751. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $784,598 was covered by federal depository insurance, $2,338,243 was covered by federal depository insurance in IntraFi Network Deposits, and $16,480,910 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2022, the Airport Board's carrying amount of deposits was $26,206 and the bank balance was $26,206. 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, 2022, 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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from Cheyenne County, Kansas, were $180,193 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the county's proportionate share of the collective net pension liability reported by KPERS was $1,778,147. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2019.

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

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

7. **Interfund Transactions**

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	County Equipment Reserve	K.S.A. 19-120	796,592
General	Home for the Aged Capital Improvement	K.S.A. 79-1946	69,609
General	Public Transit	K.S.A. 79-2934	25,500
General	Airport Mult-Year Capital Improvement	K.S.A. 79-1946	30,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	55,358
Road and Bridge	Special Machinery and Equipment	K.S.A. 68-141(g)	130,555
Road and Bridge	Special Road Improvement	K.S.A. 68-590	337,150
Special Vehicle	General	K.S.A. 8-145	2,858
Rural Fire District	Special Fire Equipment	K.S.A. 19-3623e	25,000

8. **Risk Management**

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

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

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

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

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

9. **Claims and Judgments**

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

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

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

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

The engineer estimates of closure and post-closure care liability at year-end would be $630,623. This liability is based on the use of 56.60 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $483,552 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 2022. The County expects the landfill to continue to operate for approximately eighty six years. Actual costs may be higher due to inflation, changes in technology or in regulations.

The County established a Trust on October 8, 1998 for the benefit of Cheyenne County and the State of Kansas to accumulate moneys to pay the closure and post closure care cost of the landfill. The Trust agreement provides for annual payments of variable amounts to be made by Cheyenne County. The payment required under the Trust agreement for 2022 was $59,229.

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, 2022 cash of $638,236 was held for these purposes. This is reported in the Landfill Closure Trust Fund in Schedule 2 of the County's financial statement. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional post closure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future landfill users or from future tax revenue.

11. **Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

12. **Long-term Debt**

Changes in long-term liabilities for Cheyenne County, Kansas for the year ended December 31, 2022, were as follows

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Cheyenne County Public Building Commission:									
Taxable Refunding Revenue Bonds	2.750%	12/04/18	5,000,000	12/04/48	4,663,002	0	118,690	4,544,312	128,233
Total Contractual Indebtedness					**4,663,002**	**0**	**118,690**	**4,544,312**	**128,233**

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

	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	2043-2047	2047-2051	Total
PRINCIPAL											
Cheyenne County Public Building Commission:											
Taxable Refunding Revenue Bonds	121,953	124,974	128,744	132,284	135,922	737,201	844,667	967,426	1,108,030	243,111	4,544,312
INTEREST											
Cheyenne County Public Building Commission:											
Taxable Refunding Revenue Bonds	124,969	121,615	118,178	114,638	111,000	496,866	389,742	267,037	126,495	6,686	1,877,226
Total Principal and Interest	**$ 246,922**	**$ 246,589**	**$ 246,922**	**$ 246,922**	**$ 246,922**	**$ 1,234,067**	**$ 1,234,409**	**$ 1,234,463**	**$ 1,234,525**	**$ 249,797**	**$ 6,421,538**

CHEYENNE COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022

CHEYENNE COUNTY, KANSAS SCHEDULE 1

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	$ 5,890,955	16,030	5,906,985	4,376,599	(1,530,386)
Special Purpose Funds					
Road and Bridge	1,667,305	109	1,667,414	1,661,329	(6,085)
Bridge Building	0	0	0	0	0
Noxious Weed	111,800	0	111,800	111,800	0
Noxious Weed Capital Outlay	39,865	0	39,865	0	(39,865)
Prairie Dog	9,213	0	9,213	38	(9,175)
Special Alcohol	6,600	0	6,600	0	(6,600)
Special Parks and Recreation	4,355	0	4,355	0	(4,355)
E 911	144,714	0	144,714	59,214	(85,500)
Hospital	892,947	0	892,947	886,877	(6,070)
Rural Fire District	171,000	0	171,000	80,790	(90,210)
PBC Home for the Aged	445,162	0	445,162	246,922	(198,240)

CHEYENNE COUNTY, KANSAS

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
Receipts:	Actual	Actual	Budget	Variance Over (Under)
Taxes				
Ad Valorem	$ 3,599,326	3,312,136	3,295,446	16,690
Delinquent	0	75,104	0	75,104
Motor Vehicle	259,244	231,017	203,552	27,465
Recreational Vehicle	4,333	4,456	3,453	1,003
16/20M Vehicle	16,354	14,961	14,078	883
Commercial Vehicle	3,968	6,901	3,939	2,962
Intangible Tax	11,428	9,540	8,934	606
Intergovernmental				
Liquor Tax	3,467	1,856	500	1,356
Sales Tax	238,825	310,050	131,951	178,099
Mineral Production Tax	5,372	13,793	4,000	9,793
Licenses, Fees and Permits				
Vehicle Inspection Fees	0	20	16,000	(15,980)
County Officer Fees	49,015	48,857	31,000	17,857
Antique Fees	3,220	1,920	750	1,170
Filing Fees	850	913	400	513
Game Licenses	68	0	25	(25)
Charges for Services:				
Ambulance Fees	85,137	105,644	120,700	(15,056)
Law Enforcement Contract	121,400	118,333	120,500	(2,167)
Solid Waste Fee	64,964	61,794	60,000	1,794
Emergency Preparedness	37,920	39,600	39,600	0
Interest on Idle Funds	16,958	73,272	5,000	68,272
Interest on Delinquent Taxes	50,723	49,605	11,400	38,205
Interest on Motor Vehicle Taxes	514	607	300	307
Recycling Reimbursement	99,158	18,159	0	18,159
Miscellaneous	53,718	61,566	0	61,566
Reimbursement from Rural Health Care	0	117,945	0	117,945
Reimbursed Expenses	15,989	16,030	0	16,030
Transfer from Motor Vehicle Fund	26,458	2,858	0	2,858
Total Receipts	4,768,409	4,696,937	**4,071,528**	**625,409**

(Continued)

CHEYENNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

(Continued)	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
Expenditures:				
County Commissioners				
Personal Services	$ 54,793	53,628	56,631	(3,003)
Contractual Services	514	1,454	8,000	(6,546)
Commodities	2,374	218	500	(282)
Total	57,681	55,300	65,131	(9,831)
County Clerk				
Personal Services	93,744	96,085	97,195	(1,110)
Contractual Services	5,377	5,247	9,308	(4,061)
Commodities	1,398	1,843	7,095	(5,252)
Capital Outlay	495	0	1,000	(1,000)
Total	101,014	103,175	114,598	(11,423)
County Treasurer				
Personal Services	76,043	104,807	105,000	(193)
Contractual Services	6,656	6,886	5,000	1,886
Commodities	2,612	4,155	4,000	155
Capital Outlay	176	0	3,500	(3,500)
Transfer to Equipment Reserve	2,000	2,000	2,000	0
Total	87,487	117,848	119,500	(1,652)
County Attorney				
Personal Services	51,659	54,332	54,600	(268)
Contractual Services	36,024	36,100	42,069	(5,969)
Commodities	203	0	2,000	(2,000)
Prosecution	2,935	2,951	5,000	(2,049)
Total	90,821	93,383	103,669	(10,286)
Register of Deeds				
Personal Services	44,453	46,805	63,907	(17,102)
Contractual Services	3,479	4,587	7,500	(2,913)
Commodities	1,539	1,096	1,800	(704)
Capital Outlay	999	936	1,000	(64)
Transfer to Equipment Reserve	0	500	500	0
Total	50,470	53,924	74,707	(20,783)

(Continued)

CHEYENNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

(Continued)		2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Sheriff					
Personal Services	$	331,993	352,951	466,200	(113,249)
Contractual Services		51,085	46,269	47,656	(1,387)
Commodities		31,192	45,001	44,350	651
Investigations		661	604	10,000	(9,396)
Capital Outlay		7,918	14,955	18,500	(3,545)
Transfer to Equipment Reserve		38,500	49,000	49,000	0
Total		461,349	508,780	635,706	(126,926)
Ambulance					
Personal Services		158,029	185,958	184,077	1,881
Contractual Services		56,509	51,416	72,300	(20,884)
Commodities		23,413	31,667	38,000	(6,333)
Capital Outlay	#	1,790	0	5,000	(5,000)
Transfer to Equipment Reserve		55,000	138,000	138,000	0
Total		294,741	407,041	437,377	(30,336)
Judicial					
Contractual Services		34,635	23,897	43,500	(19,603)
Commodities		1,862	1,025	1,900	(875)
Capital Outlay		1,558	2,251	3,000	(749)
Total		38,055	27,173	48,400	(21,227)
Buildings and Grounds					
Personal Services		54,525	59,518	61,713	(2,195)
Contractual Services		22,058	25,804	88,380	(62,576)
Commodities		7,724	8,162	11,208	(3,046)
Capital Outlay		699	444	2,500	(2,056)
Transfer to Equipment Reserve		15,000	15,000	15,000	0
Total		100,006	108,928	178,801	(69,873)
Appraisal					
Personal Services		83,675	80,985	81,875	(890)
Contractual Services		12,969	13,401	16,000	(2,599)
Commodities		1,868	1,886	3,500	(1,614)
Capital Outlay		1,484	2,592	1,500	1,092
Transfer to Equipment Reserve		1,000	13,000	13,000	0
Total		100,996	111,864	115,875	(4,011)

(Continued)

CHEYENNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

(Continued)	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
Emergency Preparedness				
Personal Services	$ 39,311	47,388	76,125	(28,737)
Contractual Services	6,947	14,686	15,000	(314)
Commodities	4,262	808	8,200	(7,392)
Capital Outlay	0	1,908	2,000	(92)
Transfer to Equipment Reserve	10,000	10,000	10,000	0
Total	60,520	74,790	111,325	(36,535)
Election				
Personal Services	6,000	6,000	7,350	(1,350)
Contractual Services	8,123	25,030	28,000	(2,970)
Commodities	421	2,225	3,500	(1,275)
Capital Outlay	0	0	1,000	(1,000)
Transfer to Equipment Reserve	15,000	15,000	15,000	0
Total	29,544	48,255	54,850	(6,595)
Computer				
Personal Services	11,204	0	1,200	(1,200)
Contractual Services	59,375	101,460	88,000	13,460
Commodities	1,288	2,764	3,600	(836)
Capital Outlay	0	944	5,000	(4,056)
Transfer to Equipment Reserve	5,000	0	5,000	(5,000)
Total	76,867	105,168	102,800	2,368
Solid Waste Landfill				
Personal Services	48,765	56,024	59,850	(3,826)
Contractual Services	84,497	95,859	80,000	15,859
Commodities	6,138	5,250	10,000	(4,750)
Capital Outlay	120	0	0	0
Transfer to Equipment Reserve	33,480	18,717	26,000	(7,283)
Total	173,000	175,850	175,850	0
Dispatch				
Personal Services	209,242	220,131	292,458	(72,327)
Contractual Services	8,407	9,177	18,000	(8,823)
Commodities	2,968	2,381	3,000	(619)
Capital Outlay	0	5,266	23,000	(17,734)
Transfer to Equipment Reserve	15,000	15,000	15,000	0
Total	235,617	251,955	351,458	(99,503)

(Continued)

CHEYENNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

(Continued)	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
Jail Care				
Detention - Juveniles	347	0	5,000	(5,000)
Detention - Adults	42,704	53,549	70,000	(16,451)
Total	43,051	53,549	75,000	(21,451)
Grant Administration				
Contractual Services	0	0	9,400	(9,400)
Commodities	0	0	600	(600)
Total	0	0	10,000	(10,000)
Employee Benefits				
Social Security	148,976	155,208	172,043	(16,835)
Health Insurance	780,788	807,027	921,400	(114,373)
Retirement	169,997	180,193	183,461	(3,268)
Life Insurance	3,992	4,342	5,000	(658)
Workers Compensation	38,168	33,820	49,700	(15,880)
Unemployment	1,645	2,062	5,000	(2,938)
Miscellaneous	2	0	2,000	(2,000)
Total	1,143,568	1,182,652	1,338,604	(155,952)
Clerk of the Court				
Contractual	8,717	12,082	35,000	(22,918)
Total	8,717	12,082	35,000	(22,918)
Courthouse General				
Contractual Services	138,836	195,244	154,442	40,802
Commodities	5,477	516	96,000	(95,484)
Capital Outlay	0	13,440	195,615	(182,175)
Transfer to Equipment Reserve	520,375	0	0	0
Total	664,688	209,200	446,057	(236,857)
Home for the Aged				
Appropriation to CCV Home for the Aged	0	0	369,711	(369,711)
Contractual Services	169,327	300,047	0	300,047
Commodities	0	55	0	55
Transfer to Home for the Aged Multi-Year Capital Improvement	210,297	69,609	0	69,609
Total	379,624	369,711	369,711	0

(Continued)

CHEYENNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

(Continued)	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Appropriations				
Health Department - Contracted	11,000	11,000	11,000	0
Health Officer	1,200	1,200	1,200	0
Autopsy Expenses	2,364	0	2,500	(2,500)
Bird City Senior Center	3,400	3,400	3,400	0
St. Francis Senior Center	8,000	8,000	8,000	0
NWKS Council on Aging	5,500	5,500	5,500	0
Airport Board	22,500	22,500	22,500	0
Airport-Personal Services	0	0	35,000	(35,000)
NWKS Juvenile Services	0	0	2,000	(2,000)
NW Environmental Protection	5,283	2,444	5,000	(2,556)
Fair Board	22,200	25,000	25,000	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	25,000	25,000	0
Western Kansas Child Advocacy	4,000	4,000	4,000	0
NWKS Domestic & Sexual Violence	1,500	1,500	1,500	0
NWKS Planning & Development	3,164	3,081	3,000	81
Economic Development	34,679	32,000	32,000	0
Land & Sky Scenic Byway	0	2,679	2,679	0
Total	167,460	166,924	208,899	(41,975)
Other				
Recycling	16,697	19,540	72,000	(52,460)
Repayment of Fees Received	48,979	29,875	17,000	12,875
Other	32,160	32,632	44,840	(12,208)
NW Regional Recycling	23,142	0	0	0
RCND	0	0	500	(500)
ROZ Payment	1,500	1,500	7,422	(5,922)
Capital Projects Reserve	0	0	520,375	(520,375)
Transfer to Public Transit Fund	43,101	25,500	25,500	0
Transfer to Airport Multi-Year Capital Improvement	0	30,000	30,000	0
Total Other Expenditures	165,579	139,047	717,637	(578,590)
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	16,030	(16,030)
Total Expenditures	4,530,855	4,376,599	5,906,985	(1,530,386)
Receipts Over (Under) Expenditures	237,554	320,338		
Unencumbered Cash, Beginning	2,958,091	3,195,645		
Unencumbered Cash, Ending	$ **3,195,645**	**3,515,983**		

CHEYENNE COUNTY, KANSAS

ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2021	2022		
Receipts:		Actual	Actual	Budget	Variance Over (Under)
Taxes					
Ad Valorem	$	1,199,536	1,159,406	1,154,157	5,249
Delinquent		0	23,392	0	23,392
Motor Vehicle		83,429	76,048	67,919	8,129
Recreational Vehicle		1,427	1,466	1,152	314
16/20M Vehicle		4,024	4,073	4,697	(624)
Commercial Vehicle		1,078	2,205	1,314	891
Intangible Tax		4,811	3,823	0	3,823
Intergovernmental					
Special City-County Highway		299,876	273,882	263,023	10,859
Equalization Aid		193	4,559	0	4,559
Miscellaneous		0	1,492	0	1,492
Diesel Tax Refund		6,169	8,057	0	8,057
Reimbursed Expenses		9,449	109	0	109
Total Receipts		1,609,992	1,558,512	**1,492,262**	**66,250**
Expenditures:					
Personal Services		571,383	612,272	650,000	(37,728)
Contractual Services		49,744	51,627	51,000	627
Commodities		348,476	508,814	480,600	28,214
Capital Outlay		69,195	20,911	18,000	2,911
Transfer to Special Machinery & Equipment		150,000	130,555	130,555	0
Transfer to Special Road Improvement		350,807	337,150	337,150	0
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses		0	0	109	(109)
Total Expenditures		1,539,605	1,661,329	**1,667,414**	**(6,085)**
Receipts Over (Under) Expenditures		70,387	(102,817)		
Unencumbered Cash, Beginning		168,865	239,252		
Unencumbered Cash, Ending	$	**239,252**	**136,435**		

CHEYENNE COUNTY, KANSAS
BRIDGE BUILDING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
Receipts:	Actual	Actual	Budget	Variance Over (Under)
Taxes				
Delinquent	$ 0	35	0	35
Road and Bridge Reimbursement	0	0	0	0
Total Receipts	0	35	**0**	**35**
Expenditures:				
Contractual Services	0	0	0	0
Commodities	0	0	0	0
Total Expenditures	0	0	**0**	**0**
Receipts Over (Under) Expenditures	0	35		
Unencumbered Cash, Beginning	3	3		
Unencumbered Cash, Ending	$ **3**	**38**		

CHEYENNE COUNTY, KANSAS

NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	$ 92,932	89,745	89,302	443
Delinquent	0	1,635	0	1,635
Motor Vehicle	6,045	5,917	5,255	662
Recreational Vehicle	99	114	89	25
16/20M Vehicle	359	384	363	21
Commercial Vehicle	102	178	102	76
Reimbursed Expenses	26,368	14,210	16,689	(2,479)
Total Receipts	125,905	112,183	**111,800**	**383**
Expenditures:				
Personal Services	55,780	38,127	67,200	(29,073)
Contractual Services	6,302	3,583	5,000	(1,417)
Commodities	28,593	14,732	33,600	(18,868)
Capital Outlay	4,795	0	6,000	(6,000)
Transfer to Noxious Weed Capital Outlay	28,949	55,358	0	55,358
Total Expenditures	124,419	111,800	**111,800**	**0**
Receipts Over (Under) Expenditures	1,486	383		
Unencumbered Cash, Beginning	0	1,486		
Unencumbered Cash, Ending	$ **1,486**	**1,869**		

CHEYENNE COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Reimbursed Expense	$ 0	0	0	0
Transfer from Noxious Weed	28,949	55,358	0	55,358
Total Receipts	28,949	55,358	**0**	**55,358**
Expenditures:				
Capital Outlay	19,765	0	**39,865**	**(39,865)**
Receipts Over (Under) Expenditures	9,184	55,358		
Unencumbered Cash, Beginning	64,166	73,350		
Unencumbered Cash, Ending	$ **73,350**	**128,708**		

CHEYENNE COUNTY, KANSAS
PRAIRIE DOG FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Charge for Services	$ 19,450	3,297	4,600	(1,303)
Total Receipts	19,450	3,297	**4,600**	**(1,303)**
Expenditures:				
Personal Services	0	0	3,000	(3,000)
Contractual Services	0	38	600	(562)
Commodities	11,088	0	5,613	(5,613)
Total Expenditures	11,088	38	**9,213**	**(9,175)**
Receipts Over (Under) Expenditures	8,362	3,259		
Unencumbered Cash, Beginning	7,469	15,831		
Unencumbered Cash, Ending	$ **15,831**	**19,090**		

CHEYENNE COUNTY, KANSAS
SPECIAL ALCOHOL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Liquor Tax	$ 6,934	6,829	**4,500**	**2,329**
Expenditures:				
Contractual Services	1,725	0	**6,600**	**(6,600)**
Receipts Over (Under) Expenditures	5,209	6,829		
Unencumbered Cash, Beginning	3,174	8,383		
Unencumbered Cash, Ending	$ **8,383**	**15,212**		

CHEYENNE COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Liquor Tax	$ 3,467	1,855	**2,250**	**(395)**
Expenditures:				
Appropriation	0	0	**4,355**	**(4,355)**
Receipts Over (Under) Expenditures	3,467	1,855		
Unencumbered Cash, Beginning	4,753	8,220		
Unencumbered Cash, Ending	$ **8,220**	**10,075**		

CHEYENNE COUNTY, KANSAS

E 911 FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
911 Tax	$ 60,228	60,266	50,000	10,266
Interest on Idle Funds	171	3,342	0	3,342
Total Receipts	60,399	63,608	**50,000**	**13,608**
Expenditures:				
Emergency Telephone Service	31,807	59,214	**144,714**	**(85,500)**
Receipts Over (Under) Expenditures	28,592	4,394		
Unencumbered Cash, Beginning	176,758	205,350		
Unencumbered Cash, Ending	$ **205,350**	**209,744**		

CHEYENNE COUNTY, KANSAS

HOSPITAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	$ 371,673	358,977	36,711	322,266
Delinquent	0	7,049	0	7,049
Motor Vehicle	25,151	23,670	21,018	2,652
Recreational Vehicle	416	456	357	99
16/20M Vehicle	1,436	1,541	1,454	87
Commercial Vehicle	409	714	407	307
Sales Tax	378,388	494,470	500,000	(5,530)
Total Receipts	777,473	886,877	**559,947**	**326,930**
Expenditures:				
Appropriation	399,085	392,407	392,947	(540)
Sales Tax	378,388	494,470	500,000	(5,530)
Total Expenditures	777,473	886,877	**892,947**	**(6,070)**
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	$ **0**	**0**		

CHEYENNE COUNTY, KANSAS

RURAL FIRE DISTRICT FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	$ 135,128	134,233	130,841	3,392
Delinquent	0	1,842	3,271	(1,429)
Motor Vehicle	7,753	5,858	5,032	826
16/20M Vehicle	854	563	542	21
Recreational Vehicle	155	131	103	28
Commercial Vehicle	103	214	121	93
Total Receipts	143,993	142,841	**139,910**	**2,931**
Expenditures:				
Personal Services	17,139	17,791	48,000	(30,209)
Contractual Services	18,956	19,860	32,000	(12,140)
Commodities	11,684	11,678	26,000	(14,322)
Capital Outlay	10,497	6,461	40,000	(33,539)
Transfer to Special Fire Equipment	104,724	25,000	25,000	0
Total Expenditures	163,000	80,790	**171,000**	**(90,210)**
Receipts Over (Under) Expenditures	(19,007)	62,051		
Unencumbered Cash, Beginning	24,630	5,623		
Unencumbered Cash, Ending	$ **5,623**	**67,674**		

CHEYENNE COUNTY, KANSAS
PBC HOME FOR AGED
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	$ 371,733	358,977	369,711	(10,734)
Delinquent	0	5,993	0	5,993
Motor Vehicle Tax	25,151	23,664	21,018	2,646
Recreational Vehicle Tax	416	457	357	100
16/20 M Vehicle Tax	1,436	1,541	1,454	87
Commercial Vehicle Tax	410	714	407	307
Total Receipts	399,146	391,346	**392,947**	**(1,601)**
Expenditures:				
Contractual Services	3,500	0	0	0
Lease Payments to Public Building Commission	246,922	246,922	445,162	(198,240)
Total Expenditures	250,422	246,922	**445,162**	**(198,240)**
Receipts Over (Under) Expenditures	148,724	144,424		
Unencumbered Cash, Beginning	224,905	373,629		
Unencumbered Cash, Ending	$ **373,629**	**518,053**		

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Special Machinery	Special Road Improvement	Multi-Year Capital Improvement	Special Fire Equipment	County Equipment Reserve
Receipts:					
Reimbursed Expense	$ 0	256,028	0	0	0
Transfer from Road & Bridge	130,555	337,150	0	0	0
Transfer from General	0	0	0	0	276,217
Transfer from Rural Fire District	0	0	0	25,000	0
Total Receipts	130,555	593,178	0	25,000	276,217
Expenditures:					
Commodities	0	0	0	0	0
Capital Outlay	235,288	785,007	0	0	120,542
Total Expenditures	235,288	785,007	0	0	120,542
Receipts Over (Under) Expenditures	(104,733)	(191,829)	0	25,000	155,675
Unencumbered Cash, Beginning	338,317	1,835,326	577,198	563,474	2,143,971
Unencumbered Cash, Ending	$ **233,584**	**1,643,497**	**577,198**	**588,474**	**2,299,646**

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Prosecuting Attorney's Training	Prosecuting Attorney's Diversion	County Attorney's Bad Check	Offender Fees	VIN Inspection
Receipts:					
District Court Fees	$ 186	1,500	0	0	0
Administrative Fees	0	0	280	1,132	6,113
Total Receipts	186	1,500	280	1,132	6,113
Expenditures:					
Contractual Services	235	0	0	0	0
Commodities	0	0	0	0	600
Total Expenditures	235	0	0	0	600
Receipts Over (Under) Expenditures	(49)	1,500	280	1,132	5,513
Unencumbered Cash, Beginning	1,176	14,909	3,917	6,306	3,168
Unencumbered Cash, Ending	$ **1,127**	**16,409**	**4,197**	**7,438**	**8,681**

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology	Motor Vehicle Fund	Oil & Gas Valuation Depletion Fund
Receipts:					
Technology Fees	$ 6,726	1,681	1,681	0	0
Motor Vehicle Fees	0	0	0	30,179	0
Interest on Idle Funds	2	0	0	0	0
Total Receipts	6,728	1,681	1,681	30,179	0
Expenditures:					
Personal Services	0	0	0	5,201	0
Contractual Services	10,368	0	0	3,915	0
Commodities	0	0	0	8,361	0
Capital Outlay	0	0	0	0	0
Transfer to General Fund	0	0	0	2,858	0
Total Expenditures	10,368	0	0	20,335	0
Receipts Over (Under) Expenditures	(3,640)	1,681	1,681	9,844	0
Unencumbered Cash, Beginning	14,660	8,398	11,498	2,875	118,009
Unencumbered Cash, Ending	$ **11,020**	**10,079**	**13,179**	**12,719**	**118,009**

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Landfill Closure Trust Fund	EMS Building	County Health Administator	Community Contribution	Rural Health Care
Receipts:					
Contributions	$ 59,229	0	0	0	0
Interest on Idle Funds	1,606	0	0	0	0
Miscellaneous	0	0	0	150	0
Reimbursed Expenses	0	10,500	0	0	0
Total Receipts	60,835	10,500	0	150	0
Expenditures:					
Personal Services	0	0	0	0	0
Contractual Services	0	12,407	0	0	0
Commodities	0	528	0	2,140	0
Reimbursement of General	0	0	0	0	117,945
Total Expenditures	0	12,935	0	2,140	117,945
Receipts Over (Under) Expenditures	60,835	(2,435)	0	(1,990)	(117,945)
Unencumbered Cash, Beginning	577,401	25,242	41,069	2,140	117,945
Unencumbered Cash, Ending	$ **638,236**	**22,807**	**41,069**	**150**	**0**

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Home for the Aged Multi-Year Capital Improvement	Airport Multi-Year Capital Improvement	Grants	Health Grants	ARPA Grant
Receipts:					
Federal Aid	$ 0	20,769	9,000	0	258,045
State Aid	0	8,060	0	0	0
County Match	0	0	5,000	0	0
Grants	0	0	0	161,296	0
Refunds	4,000	0	0	0	0
Insurance Claim	7,713	0	0	0	0
Transfer from General	69,609	30,000	0	0	0
Total Receipts	81,322	58,829	14,000	161,296	258,045
Expenditures:					
Contractual Services	0	8,955	0	0	0
Capital Outlay	201,643	0	0	0	0
Grant Expenses-County	0	0	14,000	161,296	0
Total Expenditures	201,643	8,955	14,000	161,296	0
Receipts Over (Under) Expenditures	(120,321)	49,874	0	0	258,045
Unencumbered Cash, Beginning	740,967	146,881	17,674	376	258,046
Unencumbered Cash, Ending	$ **620,646**	**196,755**	**17,674**	**376**	**516,091**

CHEYENNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	SPARCC	Special Law Enforcement Trust	Equitable Sharing Federal	Public Transit
Receipts:				
Forfeitures	$ 0	7,040	0	0
Fees	0	0	0	200
Reimbursed Expenses	0	0	0	5,500
Grants	0	0	0	35,873
Donations	0	0	0	55
Interest on Idle Funds	0	136	7	0
Transfer from General	0	0	0	25,500
Total Receipts	0	7,176	7	67,128
Expenditures:				
Personal Services	0	0	0	45,302
Contractual Services	1,918	0	0	8,555
Commodities	0	22,106	0	22
Capital Outlay	0	0	0	0
Total Expenditures	1,918	22,106	0	53,879
Receipts Over (Under) Expenditures	(1,918)	(14,930)	7	13,249
Unencumbered Cash, Beginning	1,918	276,542	13,550	99,324
Unencumbered Cash, Ending	$ **0**	**261,612**	**13,557**	**112,573**

CHEYENNE COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

		Airport Board
Receipts:		
County Appropriations	$	22,500
Rent		500
Interest on Idle Funds		125
Total Receipts		23,125
Expenditures:		
Utilities		835
Contractual		4,050
Repairs and Maintenance		13,070
Miscellaneous		0
Total Expenditures		17,955
Receipts Over (Under) Expenditures		5,170
Unencumbered Cash, Beginning		21,036
Unencumbered Cash, Ending	$	**26,206**

CHEYENNE COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

		Cheyenne Co Public Building Commission
		PBC Bond & Interest
Receipts:		
Lease Income	$	246,923
Expenditures:		
Principal		118,690
Interest		128,233
Total Expenditures		246,923
Receipts Over (Under) Expenditures		0
Unencumbered Cash, Beginning		0
Unencumbered Cash, Ending	$	**0**

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

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS:				
Current Tax	$ 6,163,850	10,115,165	9,264,060	7,014,955
NRP	0	127,764	127,786	(22)
Delinquent Personal Property Tax	10,987	10,156	17,176	3,967
Advance Tax	33,773	45,823	55,778	23,818
16/20 M Trucks	22,677	32,745	32,911	22,511
Motor Vehicle Tax	95,095	577,118	593,715	78,498
Recreational Vehicle Tax	2,490	10,154	11,174	1,470
Real Estate Redemptions	100,530	132,192	181,933	50,789
Alcoholic Liquor Tax	0	10,540	10,540	0
Mineral Severance Tax	7,222	37,193	27,586	16,829
Commercial Motor Vehicle Fees	(378)	13,407	12,763	266
Tax Foreclosure	(4,335)	9,400	2,679	2,386
Total Distributable Funds	6,431,911	11,121,657	10,338,101	7,215,467
STATE FUNDS:				
State Education Building	0	66,211	66,211	0
State Institutions Building	0	33,105	33,105	0
State Sales Tax	189,759	1,084,150	1,155,034	118,875
Heritage Trust	194	3,363	3,557	0
Motor Vehicle License	5,979	335,866	341,845	0
Motor Vehicle Report - DL	35	1,010	35	1,010
Driver's License	256	6,739	6,995	0
Total State Funds	196,223	1,530,444	1,606,782	119,885
SUBDIVISION FUNDS:				
Cities	0	700,305	700,305	0
Townships	15,051	0	15,051	0
School Districts	0	2,722,215	2,722,215	0
Cemeteries	0	56,043	56,043	0
Rural Fire Districts	0	3,330	3,330	0
Sunflower Extension District	0	125,403	125,403	0
Ground Water Special	0	56,992	56,992	0
NW Kansas Library	0	59,347	59,347	0
Total Subdivision Funds	15,051	3,723,635	3,738,686	0
OTHER AGENCY FUNDS:				
County Treasurer:				
Insufficient Check	(1,293)	2,101	9,284	(8,476)
Fish and Game Fund	0	1,831	1,831	0
Payroll Withholding	583	0	583	0
Unclaimed Funds	423	472	423	472
Maps	200	350	550	0

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

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
OTHER AGENCY FUNDS:				
Register of Deeds	0	63,767	63,767	0
Clerk of the District Court:				
Court Trust	160	102,488	102,448	200
Law Library	2,106	1,316	1,222	2,200
Total Other Agency Funds	2,179	172,325	180,108	(5,604)
Employee Benefit Claims	115,212	272,382	213,226	174,368
Cafeteria Plan	(1,956)	30,943	27,089	1,898
Total Agency Funds	$ **6,758,620**	**16,851,386**	**16,103,992**	**7,506,014**