

CHEROKEE COUNTY, KANSAS

Independent Auditor's Report
and Financial Statement with
Supplementary Information

For the year ended December 31, 2016

THE MENSE CPA FIRM, LLC
Certified Public Accountants

CHEROKEE COUNTY, KANSAS
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**The Mense
CPA Firm, LLC**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
of Cherokee County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Cherokee County, Kansas, a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2016 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 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 Cherokee 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 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 Cherokee County, Kansas as of December 31, 2016, 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 Cherokee County, Kansas as of December 31, 2016, 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, schedule of regulatory basis 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 basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.



THE MENSE CPA FIRM, LLC
Certified Public Accountants

Joplin, Missouri
September 15, 2017

CHEROKEE COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2016

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General	\$ 599,071	\$ 4,812,245	\$ 4,850,697	\$ 560,619	\$ 85,198	\$ 645,817
Special Purpose Funds:						
Road and Bridge	812,234	3,907,354	3,724,603	994,985	226,701	1,221,686
Appraisal	7,506	342,577	285,984	64,099	220	64,319
Health	1,177,626	686,447	620,389	1,243,684	4,458	1,248,142
Election	20,054	166,329	181,099	5,284	1,095	6,379
Noxious Weed	11,753	98,190	89,531	20,412	-	20,412
Extension Council	31,510	203,113	204,302	30,321	-	30,321
Soil Conservation	3,950	24,708	25,000	3,658	-	3,658
Fair	494	12,225	12,000	719	-	719
Emergency Medical Services	86,407	604,674	607,584	83,497	-	83,497
Elderly Services	16,789	7,367	10,558	13,598	504	14,102
Mental Health	17,373	110,776	111,457	16,692	-	16,692
Mental Retardation	17,498	110,642	111,457	16,683	-	16,683
Employee Benefits	(141,777)	3,477,470	3,619,659	(283,966)	196	(283,770)
Out-District Tuition Fund	2,029	-	-	2,029	-	2,029
Special Parks and Recreation	(2,040)	3,229	1,360	(171)	180	9
Special Alcohol	2,523	9,132	9,722	1,933	-	1,933
Landfill	2,092	18,890	21,982	(1,000)	2,000	1,000
Tourism and Convention Promotion	(28)	5,851	5,851	(28)	-	(28)
Law Enforcement VIN Fee	13,896	17,620	20,917	10,599	3,635	14,234
Equipment Reserve	469,223	167,457	636,680	-	-	-
Emergency Telephone Tax	307,663	131,255	157,572	281,346	7,546	288,892
County Attorney Special Law Enforcement	629	-	-	629	-	629
Register of Deeds Technology Fund	28,821	19,743	15,074	33,490	456	33,946
County Treasurer's Technology Fund	4,735	4,924	3,184	6,475	-	6,475
County Clerk's Technology Fund	4,735	4,924	1,592	8,067	-	8,067
State Line Road Project	261	-	-	261	-	261
Drug Tax Stamp	2,143	180	-	2,323	-	2,323
Special Liability	17,047	-	17,047	-	-	-
County Building	1,006	-	1,006	-	-	-
Special Bridge	393,766	172,127	193,192	372,701	-	372,701
Special Highway Improvement	1,264	-	-	1,264	-	1,264

CHEROKEE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2016

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)						
Special Road Machinery	\$ 100	\$ -	\$ -	100	\$ -	100
Law Library	32,330	9,502	10,036	31,796	-	31,796
Electronic Monitoring	910	-	-	910	-	910
Bad Check Fee	89	-	-	89	-	89
Prosecuting Attorney Training	3,361	1,261	2,106	2,516	-	2,516
Severe Weather Equipment	22	-	22	-	-	-
SPIDER Program	8,327	14,350	22,439	238	97	335
Attorney Application Fee	15,517	7,581	22,341	757	-	757
EMPG	500	-	500	-	-	-
Emergency Planning Grant	201	-	201	-	-	-
COPS Grant	31,046	13,530	44,576	-	-	-
NSP Grant	1,895	-	1,895	-	-	-
Bond and Interest Funds:						
Bond and Interest	1,341	-	1,341	-	-	-
Total County	<u>\$ 4,005,892</u>	<u>\$ 15,165,673</u>	<u>\$ 15,615,237</u>	<u>\$ 3,556,328</u>	<u>\$ 332,286</u>	<u>\$ 3,888,614</u>
Related Municipal Entity:						
Sewer District No. 1	43,026	113,094	120,765	35,355	218	35,573
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 4,048,918</u>	<u>\$ 15,278,767</u>	<u>\$ 15,736,002</u>	<u>\$ 3,591,683</u>	<u>\$ 332,504</u>	<u>\$ 3,924,187</u>
Composition of Cash						
Cash on Hand						\$ 898
Checking Accounts						10,141,141
Certificates of Deposit						3,292,117
Total Related Municipal Entities						<u>35,573</u>
Total Cash						\$ 13,469,729
Agency Funds Per Schedule 3						<u>(9,545,542)</u>
Total Reporting Entity (Excluding Agency Funds)						<u>\$ 3,924,187</u>

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

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

I.A. MUNICIPAL FINANCIAL REPORTING ENTITY

Cherokee County, Kansas (the "County") is a municipal corporation governed by an elected three member commission. This regulatory basis financial statement presents Cherokee County (the municipality) and certain related municipal entities.

The related municipal entity section of this financial statement includes the financial data of the related municipal entities. The related municipal entities are reported separately to emphasize that they are legally separate from the County.

Included Related Municipal Entities

Sewer District No. 1. The District is a separate entity created by state statutes. The governing body of Cherokee County, which created the district, also serves as the districts' governing body.

Excluded Related Municipal Entities

Cherokee County Extension Council. The Cherokee County Extension Council provides services in such areas as agriculture, home economics and 4-H Club, to all persons in the County. The Council is governed by an elected executive board. The County annually levies taxes for the support of the Council.

Juvenile Detention Facility. Southeast Kansas Regional Juvenile Detention Center is a jointly governed organization between eleven counties in southeast Kansas created under an interlocal agreement. Southeast Kansas Regional Juvenile Detention Center is governed by a board appointed by the participating parties. Southeast Kansas Regional Juvenile Detention Center was established to operate a juvenile correctional facility located in Girard, Kansas. The primary source of funding for Southeast Kansas Regional Juvenile Detention Center is from the participating parties with additional support from grants. Cherokee County has no equity interest nor does the County materially contribute to the continued existence of Southeast Kansas Regional Juvenile Detention Center.

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.B. REGULATORY BASIS FUND TYPES

The accounts of the County are organized into funds each of which is considered to be a separate accounting entity. The operations of each fund are summarized by providing a separate set of self-balancing accounts. The following funds are used by the County:

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

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

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

I.C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guides* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the 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, 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.

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.D. BUDGETARY INFORMATION

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The Election Fund was amended for the year 2016.

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.

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.D. BUDGETARY INFORMATION (CONTINUED)

A legal operating budget is not required for capital projects funds, trust funds, federal and state grants, permanent funds, and the following special purpose funds:

- County Building Fund
- Special Bridge Fund
- Special Liability Fund
- Special Highway Improvement Fund
- Special Road Machinery Fund
- Register of Deeds Technology Fund
- County Treasurer's Technology Fund
- County Clerk's Technology Fund
- Equipment Reserve Fund

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

I.E. ASSETS AND LIABILITIES

I.E.1. Cash and Investments

The County Treasurer pools cash and investments of various funds to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating needs. Cash in excess of current needs is invested in time deposits. Additional cash and investment information is presented in Note III.A.

I.E.2. Compensated Absences

The County's policy regarding vacation and sick pay provide employees a maximum of four weeks vacation after 12 years of employment and sick leave accumulation at one day per month with an unlimited accumulation. Employees are paid for all unused vacation days at December 31st. No vacation days are carried forward. Sick leave is carried forward at a maximum of 720 hours at December 31st. The Employee is paid for their sick leave in excess of 720 hours at December 31st. Employees are paid for ½ of their sick leave upon termination if they retire if certain requirements are met.

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.F. RECEIPTS AND EXPENDITURES

I.F.1. Sales Tax

Cherokee County levies a one and one-half percent (1 ½%) sales tax on taxable sales within the County. The tax is collected by the Kansas Department of Revenue and remitted to the County. The tax is placed in the general fund to provide County services. One-half percent (1/2%) or one-third (1/3) of the sales tax collected is restricted and is to be used to retire the debt incurred to construct and furnish a law enforcement and detention facility.

I.F.2. Property Tax

Property taxes are an enforceable lien on property as of January 1. Taxes are levied on November 1 and are due and payable one-half on December 20th and one-half on May 10th the ensuing year. Unpaid taxes become delinquent after the due dates.

The assessed valuation of tangible property for the calendar year 2016 for purposes of taxation was \$155,670,349.

The tax levy per \$100.00 of assessed valuation of tangible property for the calendar year was \$4.73. The levy is composed of the sum of the legal tax levies for all funds with authorized levies.

The County bills and collects its own property taxes. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state Statutes.

It is not practicable to apportion taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

I.F.3. Reimbursements

Cherokee County, Kansas records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparison, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2016

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

II.A. COMPLIANCE WITH STATE STATUTES

The County does not maintain records of each fund's indebtedness. (K.S.A. 10-1117)

Records are not maintained showing budget balance available for appropriation.
(K.S.A. 79-2934)

The County does not have custodial agreements and security agreements for all depositories. (K.S.A. 9-1405)

The Road and Bridge, Noxious Weed, Employee Benefits and Bond and Interest Funds expenditures exceeded the budget. (K.S.A. 79-2935)

Warrants/checks outstanding for two years or more have not been cancelled and restored to the fund originally charged. (K.S.A. 10-815)

The Employee Benefits and Tourism and Convention Funds incurred cash deficits.
(K.S.A. 10-1113 and 10-1121)

If the board of county commissioners determines that money transferred to the Equipment Reserve Fund is not needed for its intended purpose, the board may by resolution, re-transfer the amount to the fund from which it came. (K.S.A. 19-119). During 2016, moneys were transferred from the Road and Bridge Fund to the Equipment Reserve Fund. Those moneys were then transferred from the Equipment Reserve Fund to the General Fund rather than being re-transferred to the Road and Bridge Fund.

The following special purpose funds were not budgeted – Out-District Tuition Fund, State Line Road Fund, Drug Tax Stamp Fund, Electronic Monitoring Fund, Bad Check Fee Fund, Severe Weather Equipment Fund, SPIDER Program Fund, and Attorney Application Fund. (K.S.A. 79-2925)

Moneys were transferred from the Attorney Application Fee Fund, SPIDER Program Fund and Law Enforcement VIN Fee Fund to the General Fund. These funds are special purpose funds. Moneys in these funds are to be expended for the purpose for which the fund is established according to state statutes.

Unclaimed property is to be disposed of properly and required reports filed with the state treasurer. (K.S.A. 58-3934 *et seq.*)

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2016

III. DETAILED NOTES ON FUNDS AND ACCOUNTS

III. A. DEPOSITS AND INVESTMENTS

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

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

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

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

At December 31, 2016, the County's carrying amount of deposits was \$13,468,831 and the bank balance was \$13,845,431. Ninety percent of the bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$924,698 was covered by federal depository insurance, \$12,920,733 was covered by securities pledged by the financial institutions and held by the pledging financial institutions' agents in the County's name.

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2016

III. DETAILED NOTES ON FUNDS AND ACCOUNTS (CONTINUED)

III. A. DEPOSITS AND INVESTMENTS (CONTINUED)

III. A.I. Restricted Assets

The following amounts recorded in the following funds were restricted as follows at December 31, 2016:

General Fund -	
Jail Sales Tax	\$ 394,587
Law Enforcement Training	<u>19,174</u>
Total	<u><u>\$ 413,761</u></u>

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2016

IV. LONG-TERM DEBT

Changes in long-term debt for Cherokee County for the year ended December 31, 2016, 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
<u>Cherokee County:</u>									
Certificates of Participation Series 2015	2.50%	3-17-2015	3,351,700	12-01-2020	<u>\$ 2,794,900</u>	<u>\$ -</u>	<u>\$ 548,500</u>	<u>\$ 2,246,400</u>	<u>\$ 66,443</u>
<u>Related Municipal Entities:</u>									
KDHE Loan - Sewer District No. 1	2.61%	7-26-2010	284,469	3-01-2033	<u>\$ 215,827</u>	<u>\$ -</u>	<u>\$ 9,875</u>	<u>\$ 205,952</u>	<u>\$ 5,567</u>
Total Long-Term Debt					<u><u>\$ 3,010,727</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 558,375</u></u>	<u><u>\$ 2,452,352</u></u>	<u><u>\$ 72,010</u></u>

CHEROKEE COUNTY, KANSAS
Notes to Financial Statement
December 31, 2016

IV. LONG-TERM DEBT (CONTINUED)

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

Principal	Year								Total
	2017	2018	2019	2020	2021	2022-2026	2027-2031	2032-2033	
<u>Cherokee County:</u>									
Certificates of Participation	\$ 563,200	\$ 582,300	\$ 596,400	\$ 504,500	\$ -	\$ -	\$ -	\$ -	\$ 2,246,400
<u>Related Muncipal Entities:</u>									
KDHE Loan	\$ 10,132	\$ 10,399	\$ 10,671	\$ 10,953	\$ 11,240	\$ 60,786	\$ 69,201	\$ 22,570	\$ 205,952
Total Principal	\$ 573,332	\$ 592,699	\$ 607,071	\$ 515,453	\$ 11,240	\$ 60,786	\$ 69,201	\$ 22,570	\$ 2,452,352
 <u>Interest</u>									
<u>Cherokee County:</u>									
Certificates of Participation	\$ 52,640	\$ 38,440	\$ 23,795	\$ 9,458	\$ -	\$ -	\$ -	\$ -	\$ 124,333
<u>Related Muncipal Entities:</u>									
KDHE Loan	\$ 5,310	\$ 5,043	\$ 4,771	\$ 4,489	\$ 4,202	\$ 16,424	\$ 8,009	\$ 592	\$ 48,840
Total Interest	\$ 57,950	\$ 43,483	\$ 28,566	\$ 13,947	\$ 4,202	\$ 16,424	\$ 8,009	\$ 592	\$ 173,173
Total Principal and Interest	\$ 631,282	\$ 636,182	\$ 635,637	\$ 529,400	\$ 15,442	\$ 77,210	\$ 77,210	\$ 23,162	\$ 2,625,525

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2016

V. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Landfill Fund	Per Commission	\$ 730
General Fund	SPIDER Program Fund	Per Commission	7,170
Road and Bridge Fund	Equipment Reserve Fund	K.S.A. 19-119	167,457
Law Enforcement VIN Fee Fund	General Fund	Per Commission	9,000
Equipment Reserve Fund	General Fund	K.S.A. 19-119	612,141
Equipment Reserve Fund	Landfill Fund	K.S.A. 19-119	18,160
Special Liability Fund	General Fund	Per Commission	17,047
County Building Fund	General Fund	Per Commission	1,006
Severe Weather Equipment Fund	General Fund	Per Commission	22
SPIDER Program Fund	General Fund	Per Commission	12,000
Attorney Application Fee Fund	General Fund	Per Commission	20,837
EMPG Fund	General Fund	Per Commission	500
Emergency Planning Grant Fund	General Fund	Per Commission	201
COPS Grant Fund	General Fund	Per Commission	44,576
NSP Grant Fund	General Fund	Per Commission	1,895
Bond and Interest Fund	General Fund	79-2958	1,341
Shelter Workshop Fund	General Fund	Per Commission	18
Information Network of Kansas Fund	General Fund	Per Commission	30,013
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	158,496

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2016

VI. PENSION PLAN

Plan description

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

Contributions

K.S.A. 74-4919 and 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, 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 rate through March 31, 2016 with a 0% moratorium until June 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 9.18% for the fiscal year ended December 31, 2016. Contributions to the pension plan from Cherokee County, Kansas were \$404,834 for the year ended December 31, 2016.

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2016

VI. PENSION PLAN (CONTINUED)

Net Pension Liability

At December 31, 2016, Cherokee County, Kansas's proportionate share of the collective net pension liability reported by KPERS was \$3,965,315. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. Cherokee County, Kansas's proportion of the net pension liability was based on the ratio of Cherokee County, Kansas's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

VII. RISK MANAGEMENT

Cherokee County, Kansas is exposed to various risks of loss related to torts; theft of; damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain general liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the state to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers' Risk Cooperative for Counties (KWORC), public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for its general insurance coverage. The agreement for formation of the Kansas County Association Multi-Line Pool provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of stated amounts for each insured event. The County also participates in the Kansas Workers' Risk Cooperative for Counties (KWORC), a public entity risk pool which generates as a common risk management and insurance program for members. The County pays an annual premium to KWORC for workers' compensation coverage. Additional premiums maybe due if total claims for the pools are different than what have been anticipated by KCAMP and KWORC management.

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2016

VII. RISK MANAGEMENT (CONTINUED)

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

VIII. OTHER POST EMPLOYMENT BENEFITS

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

Under the Consolidated Omnibus Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

IX. SELF-INSURANCE PROGRAM

Cherokee County, Kansas has established self-insured health plan for all its employees. Cherokee County, Kansas has purchased stop-loss insurance in order to limit its exposure, which will reimburse Cherokee County, Kansas for individual claims in excess of \$35,000 annually or aggregate claims exceeding \$1,000,000 annually.

X. LITIGATION

The County is party to various legal proceedings which normally occur in governmental operations. While the outcome of such proceedings cannot be predicted, due to insurance maintained by the County, the County feels that any settlement or judgment not covered by insurance would not have a material adverse effect on the financial condition of the County.

XI. GRANT PROGRAM INVOLVEMENT

In the normal course of operations, the County participates in various federal or state grant/loan programs from year to year. The grant/loan programs are often subject to additional audits by agents of the granting or loaning agency, the purpose of which is to ensure compliance with the specific conditions of the grant or loan. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2016

XII. 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.

CHEROKEE COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Funds:					
General	\$ 5,054,094	\$ 100,651	\$ 5,154,745	\$ 4,850,697	\$ (304,048)
Special Purpose Funds:					
Road and Bridge	3,500,000	-	3,500,000	3,724,603	224,603
Appraisal	327,403	-	327,403	285,984	(41,419)
Health	880,806	-	880,806	620,389	(260,417)
Election	183,950	-	183,950	181,099	(2,851)
Noxious Weed	66,333	-	66,333	89,531	23,198
Extension Council	204,302	-	204,302	204,302	-
Soil Conservation	25,000	-	25,000	25,000	-
Fair	12,000	-	12,000	12,000	-
Emergency Medical Services	607,584	-	607,584	607,584	-
Elderly Services	20,000	-	20,000	10,558	(9,442)
Mental Health	111,457	-	111,457	111,457	-
Mental Retardation	111,457	-	111,457	111,457	-
Employee Benefits	3,242,409	-	3,242,409	3,619,659	377,250
Special Parks and Recreation	2,279	-	2,279	1,360	(919)
Special Alcohol	11,180	-	11,180	9,722	(1,458)
Landfill	20,384	-	20,384	21,982	1,598
Tourism and Convention Promotion	7,972	-	7,972	5,851	(2,121)
Law Enforcement VIN Fee	37,886	-	37,886	20,917	(16,969)
Emergency Telephone Tax	444,227	-	444,227	157,572	(286,655)
County Attorney Special Law Enforcement	629	-	629	-	(629)
Prosecuting Attorney Training	5,146	-	5,146	2,106	(3,040)
Bond and Interest Funds:					
Bond and Interest	-	-	-	1,341	1,341

CHEROKEE COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 513,720	\$ 493,943	\$ 19,777
Delinquent Tax	40,620	28,358	12,262
Motor Vehicle Tax	198,844	208,583	(9,739)
16/20 M. Vehicle Tax	1,373	12,420	(11,047)
Commercial Vehicle Tax	3,695	747	2,948
Watercraft Tax	2,032	-	2,032
Recreational Vehicle Tax	2,927	2,532	395
Rental Excise Tax	22	-	22
Sales Tax	2,008,264	2,166,318	(158,054)
Charges for Services	111,897	125,000	(13,103)
In Lieu of Taxes	87,848	108,807	(20,959)
Local Alcoholic Liquor Fund	3,228	3,727	(499)
Licenses, Permits and Fees	275,895	284,670	(8,775)
Interest	116,013	130,000	(13,987)
Inmate Housing	352,150	255,000	97,150
Grants	41,232	-	41,232
Donations	59,419	-	59,419
Other	77,811	100,000	(22,189)
Rents	6,162	6,300	(138)
Operating Transfers	909,093	175,000	734,093
Total Receipts	\$ 4,812,245	\$ 4,101,405	\$ 710,840
Expenditures:			
Commission	\$ 94,552	\$ 85,000	\$ 9,552
County Counselor	26,926	28,000	(1,074)
Clerk	121,109	125,000	(3,891)
Treasurer	225,169	94,000	131,169
Attorney	253,697	277,970	(24,273)
Register of Deeds	88,283	95,360	(7,077)
Sheriff	1,169,634	1,225,000	(55,366)
District Court	224,398	268,800	(44,402)
Grand Jury	29,719	50,000	(20,281)
Courthouse	455,289	475,000	(19,711)
Emergency Preparedness	105,815	82,450	23,365
Human Resources	37,761	42,920	(5,159)
Recreation	4,525	11,000	(6,475)
Jail	951,396	948,000	3,396
Data Processing	69,175	65,000	4,175
Jury Costs	10,844	9,693	1,151
Juvenile Detention	81,140	96,546	(15,406)
Genealogy Society	8,000	8,000	-
Emergency 911	55,315	63,479	(8,164)
Capital Lease Payments on Jail			
Certificates of Participation	616,443	616,443	-
GIS Programming	16,740	29,078	(12,338)
Employee Benefits	44,541	100,000	(55,459)
Other	332	-	332
Economic Development Commission	96,431	198,855	(102,424)
In Lieu of Taxes	50,000	50,000	-
Rural Opportunity Zone	5,563	6,000	(437)
Mental Health Truancy	-	2,500	(2,500)
Operating Transfers	7,900	-	7,900
Adjustment for Qualifying Budget Credits	-	100,651	(100,651)
Total Expenditures	\$ 4,850,697	\$ 5,154,745	\$ (304,048)
Receipts Over (Under) Expenditures	\$ (38,452)		
Unencumbered Cash - Beginning	599,071		
Unencumbered Cash - Ending	<u>\$ 560,619</u>		

CHEROKEE COUNTY, KANSAS
 Road and Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 2,397,120	\$ 2,305,562	\$ 91,558
Delinquent Tax	80,356	49,260	31,096
Motor Vehicle Tax	350,317	304,673	45,644
16/20 M. Vehicle Tax	18,837	18,143	694
Commercial Vehicle Tax	5,397	1,090	4,307
Watercraft Tax	2,969	-	2,969
Recreational Vehicle Tax	5,031	3,699	1,332
Rental Excise Tax	33	-	33
Special Highway Aid and County Equalization	820,716	808,572	12,144
State Highway Aid - Connecting Links	226,529		226,529
Interest and Other	49	5,500	(5,451)
Total Receipts	<u>\$ 3,907,354</u>	<u>\$ 3,496,499</u>	<u>\$ 410,855</u>
Expenditures:			
Public works	\$ 3,557,146	\$ 3,500,000	\$ 57,146
Operating Transfers	167,457	-	167,457
Total Expenditures	<u>\$ 3,724,603</u>	<u>\$ 3,500,000</u>	<u>\$ 224,603</u>
Receipts Over (Under) Expenditures	\$ 182,751		
Unencumbered Cash - Beginning	<u>812,234</u>		
Unencumbered Cash - Ending	<u>\$ 994,985</u>		

CHEROKEE COUNTY, KANSAS
Appriaisal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 284,116	\$ 273,305	\$ 10,811
Delinquent Tax	9,618	6,473	3,145
Motor Vehicle Tax	39,375	32,710	6,665
16/20 M. Vehicle Tax	2,521	1,948	573
Commercial Vehicle Tax	580	117	463
Watercraft Tax	319	-	319
Recreational Vehicle Tax	562	397	165
Rental Excise Tax	3	-	3
Fees	5,483	1,000	4,483
Total Receipts	<u>\$ 342,577</u>	<u>\$ 315,950</u>	<u>\$ 26,627</u>
Expenditures:			
General Government	<u>\$ 285,984</u>	<u>\$ 327,403</u>	<u>\$ (41,419)</u>
Receipts Over (Under) Expenditures	\$ 56,593		
Unencumbered Cash - Beginning	<u>7,506</u>		
Unencumbered Cash - Ending	<u>\$ 64,099</u>		

CHEROKEE COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 172,502	\$ 165,878	\$ 6,624
Delinquent Tax	6,019	1,739	4,280
Motor Vehicle Tax	24,924	20,965	3,959
16/20 M. Vehicle Tax	1,530	1,248	282
Commercial Vehicle Tax	371	75	296
Watercraft Tax	204	-	204
Recreational Vehicle Tax	356	255	101
Rental Excise Tax	3	-	3
Charges for Services	49,490	40,000	9,490
Grants	431,048	-	431,048
	<u>\$ 686,447</u>	<u>\$ 230,160</u>	<u>\$ 456,287</u>
Total Receipts			
Expenditures:			
Health	\$ 620,389	\$ 880,806	\$ (260,417)
	<u>\$ 620,389</u>	<u>\$ 880,806</u>	<u>\$ (260,417)</u>
Receipts Over (Under) Expenditures	\$ 66,058		
Unencumbered Cash - Beginning	<u>1,177,626</u>		
Unencumbered Cash - Ending	<u>\$ 1,243,684</u>		

CHEROKEE COUNTY, KANSAS
 Election Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 145,524	\$ 139,917	\$ 5,607
Delinquent Tax	3,203	1,739	1,464
Motor Vehicle Tax	12,869	9,284	3,585
16/20 M. Vehicle Tax	1,192	553	639
Commercial Vehicle Tax	165	33	132
Watercraft Tax	91	-	91
Recreational Vehicle Tax	181	113	68
Rental Excise Tax	1	-	1
Other	3,103	500	2,603
Total Receipts	<u>\$ 166,329</u>	<u>\$ 152,139</u>	<u>\$ 14,190</u>
Expenditures:			
General Government	<u>\$ 181,099</u>	<u>\$ 183,950</u>	<u>\$ (2,851)</u>
Receipts Over (Under) Expenditures	\$ (14,770)		
Unencumbered Cash - Beginning	<u>20,054</u>		
Unencumbered Cash - Ending	<u><u>\$ 5,284</u></u>		

CHEROKEE COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 63,044	\$ 60,634	\$ 2,410
Delinquent Tax	977	848	129
Motor Vehicle Tax	1,996	1,345	651
16/20 M. Vehicle Tax	209	80	129
Commercial Vehicle Tax	24	5	19
Watercraft Tax	13	-	13
Recreational Vehicle Tax	28	16	12
Rental Excise Tax	1	-	1
Sale of Chemicals	<u>31,898</u>	<u>-</u>	<u>31,898</u>
Total Receipts	<u>\$ 98,190</u>	<u>\$ 62,928</u>	<u>\$ 35,262</u>
Expenditures:			
Public Works	<u>\$ 89,531</u>	<u>\$ 66,333</u>	<u>\$ 23,198</u>
Receipts Over (Under) Expenditures	\$ 8,659		
Unencumbered Cash - Beginning	<u>11,753</u>		
Unencumbered Cash - Ending	<u>\$ 20,412</u>		

CHEROKEE COUNTY, KANSAS
 Extension Council Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 168,299	\$ 161,856	\$ 6,443
Delinquent Tax	6,207	4,151	2,056
Motor Vehicle Tax	26,102	22,281	3,821
16/20 M. Vehicle Tax	1,516	1,327	189
Commercial Vehicle Tax	395	80	315
Watercraft Tax	217	-	217
Recreational Vehicle Tax	374	270	104
Rental Excise Tax	3	-	3
Total Receipts	<u>\$ 203,113</u>	<u>\$ 189,965</u>	<u>\$ 13,148</u>
Expenditures:			
Appropriations to Extension Council	<u>\$ 204,302</u>	<u>\$ 204,302</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (1,189)		
Unencumbered Cash - Beginning	<u>31,510</u>		
Unencumbered Cash - Ending	<u><u>\$ 30,321</u></u>		

CHEROKEE COUNTY, KANSAS
 Soil Conservation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 20,440	\$ 19,678	\$ 762
Delinquent Tax	766	520	246
Motor Vehicle Tax	3,192	2,716	476
16/20 M. Vehicle Tax	190	162	28
Commercial Vehicle Tax	48	10	38
Watercraft Tax	26	-	26
Recreational Vehicle Tax	46	33	13
	<u>\$ 24,708</u>	<u>\$ 23,119</u>	<u>\$ 1,589</u>
Total Receipts			
Expenditures:			
Appropriation to Conservation District	\$ 25,000	\$ 25,000	\$ -
	<u>\$ (292)</u>		
Receipts Over (Under) Expenditures			
Unencumbered Cash - Beginning	3,950		
Unencumbered Cash - Ending	\$ 3,658		

CHEROKEE COUNTY, KANSAS

Fair Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2016

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 10,579	\$ 10,218	\$ 361
Delinquent Tax	211	200	11
Motor Vehicle Tax	1,373	1,471	(98)
16/20 M. Vehicle Tax	-	88	(88)
Commercial Vehicle Tax	27	5	22
Watercraft Tax	14	-	14
Recreational Vehicle Tax	20	18	2
Rental Excise Tax	1	-	1
Total Receipts	<u>\$ 12,225</u>	<u>\$ 12,000</u>	<u>\$ 225</u>
Expenditures:			
Appropriation to Fair	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 225		
Unencumbered Cash - Beginning	<u>494</u>		
Unencumbered Cash - Ending	<u>\$ 719</u>		

CHEROKEE COUNTY, KANSAS
 Emergency Medical Services Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 511,985	\$ 492,499	\$ 19,486
Delinquent Tax	17,182	11,720	5,462
Motor Vehicle Tax	68,638	57,370	11,268
16/20 M. Vehicle Tax	4,307	3,416	891
Commercial Vehicle Tax	1,016	205	811
Watercraft Tax	559	-	559
Recreational Vehicle Tax	981	696	285
Rental Excise Tax	6	-	6
Total Receipts	<u>\$ 604,674</u>	<u>\$ 565,906</u>	<u>\$ 38,768</u>
Expenditures:			
Appropriation to Ambulance Treasurers	<u>\$ 607,584</u>	<u>\$ 607,584</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (2,910)		
Unencumbered Cash - Beginning	<u>86,407</u>		
Unencumbered Cash - Ending	<u>\$ 83,497</u>		

CHEROKEE COUNTY, KANSAS
 Elderly Services Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 5,800	\$ 5,521	\$ 279
Delinquent Tax	388	422	(34)
Motor Vehicle Tax	1,057	809	248
16/20 M. Vehicle Tax	87	48	39
Commercial Vehicle Tax	14	3	11
Watercraft Tax	7	-	7
Recreational Vehicle Tax	14	10	4
Total Receipts	<u>\$ 7,367</u>	<u>\$ 6,813</u>	<u>\$ 554</u>
Expenditures:			
Elderly Programs	<u>\$ 10,558</u>	<u>\$ 20,000</u>	<u>\$ (9,442)</u>
Receipts Over (Under) Expenditures	\$ (3,191)		
Unencumbered Cash - Beginning	<u>16,789</u>		
Unencumbered Cash - Ending	<u>\$ 13,598</u>		

CHEROKEE COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 91,761	\$ 88,184	\$ 3,577
Delinquent Tax	3,409	2,310	1,099
Motor Vehicle Tax	14,227	12,087	2,140
16/20 M. Vehicle Tax	842	720	122
Commercial Vehicle Tax	214	43	171
Watercraft Tax	118	-	118
Recreational Vehicle Tax	204	147	57
Rental Excise Tax	1	-	1
Total Receipts	<u>\$ 110,776</u>	<u>\$ 103,491</u>	<u>\$ 7,285</u>
Expenditures:			
Public Health	<u>\$ 111,457</u>	<u>\$ 111,457</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (681)		
Unencumbered Cash - Beginning	<u>17,373</u>		
Unencumbered Cash - Ending	<u>\$ 16,692</u>		

CHEROKEE COUNTY, KANSAS
Mental Retardation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 91,615	\$ 88,106	\$ 3,509
Delinquent Tax	3,409	2,311	1,098
Motor Vehicle Tax	14,239	12,099	2,140
16/20 M. Vehicle Tax	842	720	122
Commercial Vehicle Tax	214	43	171
Watercraft Tax	118	-	118
Recreational Vehicle Tax	204	147	57
Rental Excise Tax	1	-	1
Total Receipts	<u>\$ 110,642</u>	<u>\$ 103,426</u>	<u>\$ 7,216</u>
Expenditures:			
Public Health	<u>\$ 111,457</u>	<u>\$ 111,457</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (815)		
Unencumbered Cash - Beginning	<u>17,498</u>		
Unencumbered Cash - Ending	<u>\$ 16,683</u>		

CHEROKEE COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 2,371,452	\$ 2,280,844	\$ 90,608
Delinquent Tax	67,216	54,872	12,344
Motor Vehicle Tax	202,609	126,952	75,657
16/20 M. Vehicle Tax	23,873	7,560	16,313
Commercial Vehicle Tax	2,249	454	1,795
Watercraft Tax	1,238	-	1,238
Recreational Vehicle Tax	2,811	1,541	1,270
Rental Excise Tax	14	-	14
Reimbursements and Other	<u>806,008</u>	<u>753,000</u>	<u>53,008</u>
Total Receipts	<u>\$ 3,477,470</u>	<u>\$ 3,225,223</u>	<u>\$ 252,247</u>
Expenditures:			
General Government	<u>\$ 3,619,659</u>	<u>\$ 3,242,409</u>	<u>\$ (377,250)</u>
Receipts Over (Under) Expenditures	\$ (142,189)		
Unencumbered Cash - Beginning	<u>(141,777)</u>		
Unencumbered Cash - Ending	<u>\$ (283,966)</u>		

CHEROKEE COUNTY, KANSAS
Out-District Tuition Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:	
Delinquent Tax	\$ <u> -</u>
Expenditures:	
Education	\$ <u> -</u>
Receipts Over (Under) Expenditures	\$ <u> -</u>
Unencumbered Cash - Beginning	<u> 2,029</u>
Unencumbered Cash - Ending	<u><u> 2,029</u></u>

CHEROKEE COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts:			
Local Alcoholic Liquor Fund	<u>\$ 3,229</u>	<u>\$ 3,727</u>	<u>\$ (498)</u>
Expenditures:			
Recreation	<u>\$ 1,360</u>	<u>\$ 2,279</u>	<u>\$ (919)</u>
Receipts Over (Under) Expenditures	\$ 1,869		
Unencumbered Cash - Beginning	<u>(2,040)</u>		
Unencumbered Cash - Ending	<u>\$ (171)</u>		

CHEROKEE COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts:			
Local Alcoholic Liquor Fund	<u>\$ 9,132</u>	<u>\$ 11,180</u>	<u>\$ (2,048)</u>
Expenditures:			
Public Health	<u>\$ 9,722</u>	<u>\$ 11,180</u>	<u>\$ (1,458)</u>
Receipts Over (Under) Expenditures	\$ (590)		
Unencumbered Cash - Beginning	<u>2,523</u>		
Unencumbered Csh - Ending	<u>\$ 1,933</u>		

CHEROKEE COUNTY, KANSAS
Landfill Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts:			
Operating Transfers	<u>\$ 18,890</u>	<u>\$ -</u>	<u>\$ 18,890</u>
Expenditures:			
Sanitation	<u>\$ 21,982</u>	<u>\$ 20,384</u>	<u>\$ 1,598</u>
Receipts Over (Under) Expenditures	\$ (3,092)		
Unencumbered Cash - Beginning	<u>2,092</u>		
Unencumbered Cash - Ending	<u>\$ (1,000)</u>		

CHEROKEE COUNTY, KANSAS
Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts:			
Transient Guest Tax	<u>\$ 5,851</u>	<u>\$ 7,500</u>	<u>\$ (1,649)</u>
Expenditures:			
Tourism and Promotion	<u>\$ 5,851</u>	<u>\$ 7,972</u>	<u>\$ (2,121)</u>
Receipts Over (Under) Expenditures	\$ -		
Unencumbered Cash - Beginning	<u>(28)</u>		
Unencumbered Cash - Ending	<u>\$ (28)</u>		

CHEROKEE COUNTY, KANSAS
Law Enforcement VIN Fee Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts:			
Fees	<u>\$ 17,620</u>	<u>\$ 16,120</u>	<u>\$ 1,500</u>
Expenditures:			
State of Kansas	\$ 1,732	\$ 1,612	\$ 120
Public Safety	10,185	36,274	(26,089)
Operating Transfers	<u>9,000</u>	<u>-</u>	<u>9,000</u>
Total Expenditures	<u>\$ 20,917</u>	<u>\$ 37,886</u>	<u>\$ (16,969)</u>
Receipts Over (Under) Expenditures	\$ (3,297)		
Unencumbered Cash - Beginning	<u>13,896</u>		
Unencumbered Cash - Ending	<u>\$ 10,599</u>		

CHEROKEE COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:	
Operating Transfers	<u>\$ 167,457</u>
Expenditures:	
Equipment	\$ 6,379
Operating Transfers	<u>630,301</u>
Total Expenditures	<u>\$ 636,680</u>
Receipts Over (Under) Expenditures	\$ (469,223)
Unencumbered Cash - Beginning	<u>469,223</u>
Unencumbered Cash - Ending	<u><u>\$ -</u></u>

CHEROKEE COUNTY, KANSAS
Emergency Telephone Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts:			
Telephone Tax	\$ 130,997	\$ 140,000	\$ (9,003)
Interest	258	590	(332)
Total Receipts	<u>\$ 131,255</u>	<u>\$ 140,590</u>	<u>\$ (9,335)</u>
Expenditures:			
Public Safety	<u>\$ 157,572</u>	<u>\$ 444,227</u>	<u>\$ (286,655)</u>
Receipts Over (Under) Expenditures	\$ (26,317)		
Unencumbered Cash - Beginning	<u>307,663</u>		
Unencumbered Cash - Ending	<u>\$ 281,346</u>		

CHEROKEE COUNTY, KANSAS
County Attorney Special Law Enforcement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts:			
Other	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Public Safety	<u>\$ -</u>	<u>\$ 629</u>	<u>\$ (629)</u>
Receipts Over (Under) Expenditures	\$ -		
Unencumbered Cash - Beginning	<u>629</u>		
Encumbered Cash - Ending	<u>\$ 629</u>		

CHEROKEE COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:	
Fees	<u>\$ 19,743</u>
Expenditures:	
General Government	<u>\$ 15,074</u>
Receipts Over (Under) Expenditures	\$ 4,669
Unencumbered Cash - Beginning	<u>28,821</u>
Unencumbered Cash - Ending	<u><u>\$ 33,490</u></u>

CHEROKEE COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:	
Fees	<u>\$ 4,924</u>
Expenditures:	
General Government	<u>\$ 3,184</u>
Receipts Over (Under) Expenditures	\$ 1,740
Unencumbered Cash - Beginning	<u>4,735</u>
Unencumbered Cash - Ending	<u><u>\$ 6,475</u></u>

CHEROKEE COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:	
Fees	\$ 4,924
Expenditures:	
General Government	\$ 1,592
Receipts Over (Under) Expenditures	\$ 3,332
Unencumbered Cash - Beginning	4,735
Unencumbered Cash - Ending	\$ 8,067

CHEROKEE COUNTY, KANSAS
State Line Road Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:		
Interest	\$	<u>-</u>
Expenditures:		
Public Works	\$	<u>-</u>
Receipts Over (Under) Expenditures	\$	-
Unencumbered Cash - Beginning		<u>261</u>
Unencumbered Cash - Ending	\$	<u><u>261</u></u>

CHEROKEE COUNTY, KANSAS
Drug Tax Stamp Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:	
Drug Control Payments	\$ 180
Expenditures:	
Public Safety	\$ -
Receipts Over (Under) Expenditures	\$ 180
Unencumbered Cash - Beginning	2,143
Unencumbered Cash - Ending	\$ 2,323

CHEROKEE COUNTY, KANSAS
Special Liability Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:

Taxes and Shared Receipts:
Delinquent Tax

\$ -

Expenditures:

Operating Transfers

\$ 17,047

Receipts Over (Under) Expenditures

\$ (17,047)

Unencumbered Cash - Beginning

 17,047

Unencumbered Cash - Ending

 -

CHEROKEE COUNTY, KANSAS
County Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:	
Taxes and Shared Receipts:	
Delinquent Tax	<u>\$ -</u>
Expenditures:	
Operating Transfers	<u>\$ 1,006</u>
Receipts Over (Under) Expenditures	\$ (1,006)
Unencumbered Cash - Beginning	<u>1,006</u>
Unencumbered Cash - Ending	<u><u>\$ -</u></u>

CHEROKEE COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:

Taxes and Shared Receipts:

Ad Valorem Property Tax	\$ 144,957
Delinquent Tax	4,921
Motor Vehicle Tax	20,267
16/20 M. Vehicle Tax	1,219
Commercial Vehicle Tax	304
Watercraft Tax	167
Recreational Vehicle Tax	290
Rental Excise Tax	2

Total Receipts \$ 172,127

Expenditures:

Public Works \$ 193,192

Receipts Over (Under) Expenditures \$ (21,065)

Unencumbered Cash - Beginning 393,766

Unencumbered Cash - Ending \$ 372,701

CHEROKEE COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:	
Operating Transfers	\$ <u> -</u>
Expenditures:	
Public Works	\$ <u> -</u>
Receipts Over (Under) Expenditures	\$ <u> -</u>
Unencumbered Cash - Beginning	<u> 1,264</u>
Unencumbered Cash - Ending	<u><u> 1,264</u></u>

CHEROKEE COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:	
Operating Transfers	\$ <u> -</u>
Expenditures:	
Public Works	\$ <u> -</u>
Receipts Over (Under) Expenditures	\$ <u> -</u>
Unencumbered Cash - Beginning	<u> 100</u>
Unencumbered Cash - Ending	<u><u> 100</u></u>

CHEROKEE COUNTY, KANSAS
Law Library Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:	
Fees	<u>\$ 9,502</u>
Expenditures:	
Public Safety	<u>\$ 10,036</u>
Receipts Over (Under) Expenditures	\$ (534)
Unencumbered Cash - Beginning	<u> 32,330</u>
Unencumbered Cash - Ending	<u><u>\$ 31,796</u></u>

CHEROKEE COUNTY, KANSAS
Electronic Monitoring Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:		
Federal/State Grants	\$	<u>-</u>
Expenditures:		
Public Safety	\$	<u>-</u>
Receipts Over (Under) Expenditures	\$	-
Unencumbered Cash - Beginning		<u>910</u>
Unencumbered Cash - Ending	\$	<u><u>910</u></u>

CHEROKEE COUNTY, KANSAS
Bad Check Fee Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:	
Fees	\$ <u> -</u>
Expenditures:	
General Government	\$ <u> -</u>
Receipts Over (Under) Expenditures	\$ <u> -</u>
Unencumbered Cash - Beginning	<u> 89</u>
Unencumbered Cash - Ending	<u><u> 89</u></u>

CHEROKEE COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	Variance - Over (Under)
Receipts:			
Fees	<u>\$ 1,261</u>	<u>\$ 2,000</u>	<u>\$ (739)</u>
Expenditures:			
Public Safety	<u>\$ 2,106</u>	<u>\$ 5,146</u>	<u>\$ (3,040)</u>
Receipts Over (Under) Expenditures	\$ (845)		
Enencumbered Cash - Beginning	<u>3,361</u>		
Unencumbered Cash - Ending	<u>\$ 2,516</u>		

CHEROKEE COUNTY, KANSAS
Severe Weather Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:	
Charges for Services	\$ <u> -</u>
Expenditures:	
Operating Transfers	\$ <u> 22</u>
Receipts Over (Under) Expenditures	\$ <u> (22)</u>
Unencumbered Cash - Beginning	<u> 22</u>
Unencumbered Cash - Ending	<u><u> -</u></u>

CHEROKEE COUNTY, KANSAS
SPIDER Program Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:		
Fees	\$	7,180
Operating Transfers		<u>7,170</u>
Total Receipts	\$	<u>14,350</u>
Expenditures:		
Public Safety	\$	10,439
Operating Transfers		<u>12,000</u>
Total Expenditures	\$	<u>22,439</u>
Receipts Over (Under) Expenditures	\$	(8,089)
Unencumbered Cash - Beginning		<u>8,327</u>
Unencumbered Cash - Ending	\$	<u><u>238</u></u>

CHEROKEE COUNTY, KANSAS
Attorney Application Fee Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:	
Fees	\$ 7,581
Expenditures:	
Public Safety	\$ 1,504
Operating Transfers	20,837
Total Expenditures	\$ 22,341
Receipts Over (Under) Expenditures	\$ (14,760)
Unencumbered Cash - Beginning	15,517
Unencumbered Cahs - Ending	\$ 757

CHEROKEE COUNTY, KANSAS
EMPG Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:	
Grant	\$ -
Expenditures:	
Operating Transfers	\$ 500
Receipts Over (Under) Expenditures	\$ (500)
Unencumbered Cash - Beginning	500
Unencumbered Cash - Ending	\$ -

CHEROKEE COUNTY, KANSAS
Emergency Planning Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:		
Grant	\$	<u>-</u>
Expenditures:		
Operating Transfers	\$	<u>201</u>
Receipts Over (Under) Expenditures	\$	(201)
Unencumbered Cash - Beginning		<u>201</u>
Unencumbered Cash - Ending	\$	<u><u>-</u></u>

CHEROKEE COUNTY, KANSAS
COPS Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:		
Grant	\$	<u>13,530</u>
Expenditures:		
Operating Transfers	\$	<u>44,576</u>
Receipts Over (Under) Expenditures	\$	(31,046)
Unencumbered Cash - Beginning		<u>31,046</u>
Unencumbered Cash - Ending	\$	<u><u>-</u></u>

CHEROKEE COUNTY, KANSAS
NSP Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Receipts:	
Grant	\$ <u> -</u>
Expenditures:	
Operating Transfers	\$ <u> 1,895</u>
Receipts Over (Under) Expenditures	\$ (1,895)
Unencumbered Cash - Beginning	<u> 1,895</u>
Unencumbered Cash - Ending	<u><u> -</u></u>

CHEROKEE COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Operating Transfers	<u>\$ 1,341</u>	<u>\$ -</u>	<u>\$ 1,341</u>
Receipts Over (Under) Expenditures	\$ (1,341)		
Unencumbered Cash - Beginning	<u>1,341</u>		
Unencumbered Cash - Ending	<u>\$ -</u>		

CHEROKEE COUNTY, KANSAS
Related Municipal Entities
Sewer District No. 1
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts:			
Charges for Services	\$ 100,970	\$ 110,000	\$ (9,030)
Special Assessments	12,124	-	12,124
Total Receipts	<u>\$ 113,094</u>	<u>\$ 110,000</u>	<u>\$ 3,094</u>
Expenditures:			
Public Works	\$ 105,323	\$ 140,175	\$ (34,852)
KDHE Loan Payments	15,442	15,442	-
Total Expenditures	<u>\$ 120,765</u>	<u>\$ 155,617</u>	<u>\$ (34,852)</u>
Receipts Over (Under) Expenditures	\$ (7,671)		
Unencumbered Cash Receipts - Beginning	<u>43,026</u>		
Unencumbered Cash Receipts - Ending	<u>\$ 35,355</u>		

CHEROKEE COUNTY, KANSAS
 Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2016

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Kansas Educational Buildings	\$ -	\$ 172,160	\$ 172,160	\$ -
Kansas Institutions Buildings	-	86,080	86,080	-
Correctional Institutions	(118)	-	-	(118)
Game Licenses	3,039	28,319	27,496	3,862
Temporary Boat Permits	(483)	8,370	9,638	(1,751)
Cereal Malt Beverage Stamps	250	575	475	350
Diversion Supervision Fees	5	-	-	5
Rural Directory	15	-	15	-
Southeast Kansas Library	-	187,481	187,481	-
Unclaimed Monies	11,902			11,902
Unclaimed Estates	157,756			157,756
Payroll Tax Withholdings	-	551,074	551,039	35
Sheltered Workshop	17	1	18	-
Local Alcoholic Liquor	-	15,588	15,588	-
Information Network of Kansas	24,498	5,515	30,013	-
Bankruptcy	1,865	-	-	1,865
Rural Water District	246	-	-	246
Townships	-	225,210	225,210	-
Cities	(951)	3,432,946	3,432,946	(951)
Schools	(20)	8,022,314	8,022,297	(3)
Current Tax	7,524,671	18,453,665	17,726,540	8,251,796
Holding	356	1,114	424	1,046
Long and Short	(325)	1	20	(344)
Partial Payments	1,262	-	-	1,262
Redemption Tax	107,813	593,572	564,828	136,557
Delinquent Personal Tax	3,237	65,501	57,172	11,566
Judicial Delinquent Personal Tax	17,345	23,709	26,584	14,470
Overpayment	350	9,542	9,542	350
Protest Tax	447,218	250,978	517,388	180,808
Heritage Trust	2,536	9,848	9,861	2,523
Water Craft	10,513	20,241	21,856	8,898
Vehicle Tax	(22,167)	2,165,476	1,984,814	158,495
16/20 M Vehicle Tax	45,520	102,852	103,965	44,407

CHEROKEE COUNTY, KANSAS
 Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2016

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
In Lieu of Tax	1,483	932	-	2,415
KCOVRS Tax	842	32,211	32,724	329
Vehicle Excise Tax	189	105	241	53
Recreational Vehicle Tax	2,146	2,080	453	3,773
Drug Forfeiture Fund	1,080	-	-	1,080
District Court	87,080	605,680	630,861	61,899
District Court Cases	16,140	13	-	16,153
Sheriff Inmate	11,048	173,152	174,536	9,664
Special Auto	799,337	5,194,363	5,528,556	465,144
Total	<u>\$ 9,255,695</u>	<u>\$ 40,440,668</u>	<u>\$ 40,150,821</u>	<u>\$ 9,545,542</u>