CHEROKEE COUNTY, KANSAS

Independent Auditor's Report
and Financial Statement with
Supplementary Information

For the year ended December 31, 2019

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

To the Board of County Commissioners
of Cherokee County, Kansas

INDEPENDENT AUDITOR'S REPORT

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, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, 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.

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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, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and 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
July 27, 2020

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General	$ 1,023,841	$ -	$ 6,407,370	$ 6,313,714	$ 1,117,497	$ 194,078	$ 1,311,575
Special Purpose Funds:							
Road and Bridge	975,831	-	2,186,697	3,299,159	(136,631)	415,936	279,305
Appraisal	105,213	-	210,739	256,256	59,696	2,316	62,012
Health	1,068,068	-	516,281	440,933	1,143,416	10,435	1,153,851
Election	66,737	-	137,664	136,996	67,405	-	67,405
Noxious Weed	9,500	-	75,475	56,362	28,613	-	28,613
Extension Council	24,670	-	271,692	264,706	31,656	-	31,656
Soil Conservation	2,730	-	25,389	25,000	3,119	-	3,119
Fair	1,573	-	12,002	12,000	1,575	-	1,575
Emergency Medical Services	(6,015)	-	647,954	612,656	29,283	-	29,283
Elderly Services	7,529	-	11,233	18,549	213	642	855
Mental Health	12,735	-	123,505	121,457	14,783	-	14,783
Mental Retardation	12,710	-	112,969	111,457	14,222	-	14,222
Employee Benefits	186,471	-	4,335,755	3,237,462	1,284,764	38,759	1,323,523
Special Parks and Recreation	2,983	-	3,447	1,450	4,980	-	4,980
Special Alcohol	7,205	-	17,259	24,646	-	-	-
Tourism and Convention Promotion	(1,453)	-	5,990	4,537	-	-	-
Law Enforcement VIN Fee	14,916	-	21,612	11,128	25,400	-	25,400
Emergency Telephone Tax	101,031	-	131,588	119,195	113,424	3,809	117,233
Prosecuting Attorney Training	4,023	-	2,186	2,267	3,942	-	3,942
County Attorney Special Law Enforcement	629	-	-	-	629	-	629
SPIDER Program	1,861	-	7,460	8,066	1,255	1,006	2,261
Out-District Tuition	1	-	-	-	1	-	1
Equipment Reserve	230,000	-	375,097	52,129	552,968	-	552,968
Technology Reserve	-	-	114,484	113,757	727	-	727
Drug Forfeiture	5,603	-	15,634	12,722	8,515	-	8,515
County Attorney Forfeiture	1,741	-	-	486	1,255	-	1,255
Register of Deeds Technology	46,612	-	20,374	16,783	50,203	168	50,371
Treasurers Technology	1,557	-	5,094	-	6,651	-	6,651
Clerks Technology	12,658	-	5,094	4,995	12,757	-	12,757
Special Liability	-	-	1	-	1	-	1
Special Bridge Fund	319,055	-	194,279	85,087	428,247	10,121	438,368

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

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)							
County Building	1	-	-	-	1	-	1
Special Highway Improvement	1,264	-	-	-	1,264	-	1,264
Special Road Machinery	100	-	-	-	100	-	100
Law Library	32,770	-	13,457	6,633	39,594	-	39,594
Electronic Monitoring	910	-	-	-	910	-	910
Bad Check Fee	89	-	-	-	89	-	89
Attorney Application Fee	16,031	-	8,281	7,261	17,051	250	17,301
Total Primary Government	$ 4,291,180	$ -	$ 15,986,190	$ 15,347,795	$ 4,929,575	$ 677,520	$ 5,607,095
Related Municipal Entity							
Sewer District No. 1	45,049	-	175,410	176,805	43,654	1,022	44,676
Total Reporting Entity (Excluding Agency Funds)	$ 4,336,229	$ -	$ 16,161,600	$ 15,524,600	$ 4,973,229	$ 678,542	$ 5,651,771

Composition of Cash:

Cash of Hand	$ 948
Checking Accounts	16,312,648
Certificates of Deposit	3,367,188
Investment	10
Related Municipal Entity	44,676
Total Cash	$ 19,725,470
Agency Funds	(14,073,699)
Total Reporting Entity (Excluding Agency Funds)	$ 5,651,771

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

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 selected related municipal entities because they were established to benefit the County and/or its constituents.

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 Entity

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.

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 Fund – 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.

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 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.

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 certain special purpose funds as noted in the presentation of the appropriate Schedule 2.

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 when they retire if certain requirements are met.

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 the law enforcement and detention facility. The law enforcement and detention facility sales tax ceases when the debt is retires. Final payment is to be made December 1, 2020.

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 2019 for purposes of taxation was $177,184,808.

The tax levy per $100.00 of assessed valuation of tangible property for the calendar year was $5.17. 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.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

II.A. COMPLIANCE WITH STATE STATUTES

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

The County Clerk does not maintain records showing budget balance available for appropriation. (K.S.A. 79-2934)

The Elderly Services, Special Alcohol and SPIDER Program Fund expenditures exceeded the budget. (K.S.A. 79-2935)

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

Expenditures were not made in compliance with the cash basis law in the Road and Bridge Fund which requires that no indebtedness be created for a fund in excess of available monies in that fund. (K.S.A. 10-1113).

The County Attorney does not give approval of claims presented for payment. (K.S.A. 19-716)

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, 2019, the County's carrying amount of deposits was $19,724,512 and the bank balance was $19,764,767. Ninety three percent of the bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $1,162,659 was covered by federal depository insurance, and $18,602,108 was covered by securities pledged by the financial institutions and held by the pledging financial institutions' agents in the County's name.

III. DETAILED NOTES ON FUNDS AND ACCOUNTS (CONTINUED)

III. A. DEPOSITS AND INVESTMENTS (CONTINUED)

As of December 31, 2019, the County had the following investments:

Investment Type	Maturities	Cost	Fair Value
Open-ended Mutual Fund Federated Government Obligations Fund #395	Less than 1 year	$ 10	$ 10

Custodial credit risk – 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 too be adequately secured. The above investments are made and held by Security Bank of Kansas City as trustee for the Certificates of Participation LPA, Series 2017. These investments are not bank deposits and are not covered by FDIC insurance.

Interest rate risk – Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from changes in interest rates.

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, 2019:

General Fund -	
Jail Sales Tax	$ 538,777
Law Enforcement Training	20,881
Total	$ 559,658

IV. LONG-TERM DEBT

Changes in long-term debt for Cherokee County for the year ended December 31, 2019, 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
Cherokee County:									
Certificates of Participation									
Series 2015	2.50%	3-17-2015	$ 3,351,700	12-01-2020	$ 1,100,900	$ -	$ 596,400	$ 504,500	$ 25,295
Related Municipal Entity:									
Certificates of Participation									
Series 2017	3.75%	3-30-2017	$ 535,000	6-01-2027	$ 404,000	$ -	$ 54,000	$ 350,000	$ 15,388
KDHE Loan	2.61%	7-26-2010	$ 284,469	3-01-2033	185,423	-	10,672	174,751	4,770
Total Related Municipal Entity					$ 589,423	$ -	$ 64,672	$ 524,751	$ 20,158
Totals					$ 1,690,323	$ -	$ 661,072	$ 1,029,251	$ 45,453

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:

	Year							
Principal	2020	2021	2022	2023	2024	2025-2029	2030-2033	Total
Certificates of Participation	$ 558,500	$ 54,000	$ 54,000	$ 53,000	$ 53,000	$ 82,000	$ -	$ 854,500
KDHE Loan	10,953	11,240	11,535	11,838	12,149	65,704	51,332	174,751
Total Principal	$ 569,453	$ 65,240	$ 65,535	$ 64,838	$ 65,149	$ 147,704	$ 51,332	$ 1,029,251
Interest								
Certificates of Participation	$ 21,570	$ 10,088	$ 8,063	$ 6,056	$ 4,069	$ 2,625	$ -	$ 52,471
KDHE Loan	4,489	4,202	3,907	3,604	3,293	11,506	2,715	33,716
Total Interest	$ 26,059	$ 14,290	$ 11,970	$ 9,660	$ 7,362	$ 14,131	$ 2,715	$ 86,187
Total Principal and Interest	$ 595,512	$ 79,530	$ 77,505	$ 74,498	$ 72,511	$ 161,835	$ 54,047	$ 1,115,438

V. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Equipment Reserve Fund	K.S.A. 12-1,117	$ 375,097
General Fund	Technology Reserve Fund	K.S.A. 12-1,117	114,484
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	113,158

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 positon on or after July 1, 2009 and KPERS 3 members were first employed in a covered positon 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.

VI. PENSION PLAN (CONTINUED)

Contributions (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F 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 for the Death and Disability Program) and the statutory contribution rate was 8.89% for KPERS and 22.13% for KP&F for the fiscal year ended December 31, 2019. Contributions to the pension plan from Cherokee County, Kansas were $356,388 for KPERS and $211,235 for KP&F for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, Cherokee County, Kansas's proportionate share of the collective net pension liability reported by KPERS was $3,092,106 and $1,729,906 for KP&F. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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.

VII. RISK MANAGEMENT (CONTINUED)

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.

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 a 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.

XII. SUBSEQUENT EVENTS

The Coronavirus (COVID-19) outbreak in the United States has resulted in reduced customer traffic and the temporary closure of operating hours for our offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the County as of the date of this report, management believes that a material impact on the County's financial position and results of future operations is reasonably possible.

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.

REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION

CHEROKEE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Funds:					
General	$ 6,550,620	$ 81,496	$ 6,632,116	$ 6,313,714	$ (318,402)
Special Purpose Funds:					
Road and Bridge	3,299,855	115,630	3,415,485	3,299,159	(116,326)
Appraisal	271,555	-	271,555	256,256	(15,299)
Health	727,546	330,599	1,058,145	440,933	(617,212)
Election	169,750	-	169,750	136,996	(32,754)
Noxious Weed	60,500	-	60,500	56,362	(4,138)
Extension Council	264,706	-	264,706	264,706	-
Soil Conservation	25,000	-	25,000	25,000	-
Fair	12,000	-	12,000	12,000	-
Emergency Medical Services	607,584	29,872	637,456	612,656	(24,800)
Elderly Services	17,282	-	17,282	18,549	1,267
Mental Health	121,457	-	121,457	121,457	-
Mental Retardation	111,457	-	111,457	111,457	-
Employee Benefits	4,662,161	-	4,662,161	3,237,462	(1,424,699)
Special Parks and Recreation	3,000	-	3,000	1,450	(1,550)
Special Alcohol	8,642	-	8,642	24,464	15,822
Tourism and Promotion	6,000	-	6,000	4,537	(1,463)
Law Enforcement VIN Fee	19,900	-	19,900	11,128	(8,772)
Emergency Telephone Tax	225,000	-	225,000	119,195	(105,805)
Prosecuting Attorney Training	2,500	-	2,500	2,267	(233)
County Attorney Special Law Enforcement	629	-	629	-	(629)
Spider Program	7,000	-	7,000	8,066	1,066
Related Municipal Entity:					
Sewer District No. 1	226,467	-	226,467	176,805	(49,662)

CHEROKEE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 2,117,055	$ 1,997,415	$ 119,640
Delinquent Tax	63,345	31,010	32,335
Motor Vehicle Tax	272,688	226,189	46,499
Recreational Vehicle Tax	4,261	3,310	951
16/20 M Vehicle Tax	14,583	12,526	2,057
Commercial Vehicle Tax	3,198	2,793	405
Watercraft Tax	-	1,252	(1,252)
Rental Excise Tax	121	22	99
Neighborhood Revitalization Rebate	-	(1,162)	1,162
Sales Tax	2,115,756	1,932,478	183,278
Charges for Services	161,534	170,000	(8,466)
Local Alcohol Tax	3,447	2,644	803
Licenses, Permits and Fees	363,174	294,300	68,874
Inmate Housing	338,405	410,000	(71,595)
Grants	63,346	-	63,346
Expanded Lottery Receipts	354,506	336,000	18,506
Rents	19,870	6,000	13,870
Interest	280,777	190,000	90,777
Donations	18,150	-	18,150
Other	99,996	80,000	19,996
Operating Transfers	113,158	138,000	(24,842)
Total Receipts	$ 6,407,370	$ 5,832,777	$ 574,593
Expenditures:			
Commission	$ 106,816	$ 100,000	$ 6,816
County Counselor	29,415	30,000	(585)
Clerk	118,132	140,000	(21,868)
Treasurer	236,218	241,500	(5,282)
Attorney	347,151	362,947	(15,796)
Register of Deeds	101,607	106,654	(5,047)
Sheriff and Jail	2,607,452	2,438,598	168,854
District Court	246,411	291,600	(45,189)
Courthouse	710,333	475,000	235,333
Emergency Preparedness	103,243	108,043	(4,800)
Human Resources	42,137	44,165	(2,028)
Recreation	7,710	11,000	(3,290)
Data Processing	69,698	115,000	(45,302)
Jury Costs	3,093	12,000	(8,907)
Juvenile Detention	114,776	111,000	3,776
Genealogy Society	8,000	8,000	-
Emergency 911	54,685	64,525	(9,840)
GIS Programming	9,384	20,000	(10,616)
Economic Development	55,000	55,000	-
Departmental Office Supplies	52,002	61,000	(8,998)
Rural Opportunity Zone	5,125	6,000	(875)
Election Equipment	150,000	150,000	-
Solid Waste Recycling	24,050	23,000	1,050
Building Maintenance	-	50,000	(50,000)
Capital Lease Payments on Jail	621,695	620,195	1,500
Certificates of Participation Restricted Proceeds	-	453,409	(453,409)
Other	-	1,500	(1,500)
Operating Transfers	489,581	450,484	39,097
Adjustment for Qualifying Budget Credits	-	81,496	(81,496)
Total Expenditures	$ 6,313,714	$ 6,632,116	$ (318,402)
Receipts Over (Under) Expenditures	$ 93,656		
Unencumbered Cash, Beginning	1,023,841		
Unencumbered Cash, Ending	$ 1,117,497		

CHEROKEE COUNTY, KANSAS

Road & Bridge
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 849,712	$ 802,931	$ 46,781
Delinquent Tax	77,283	67,171	10,112
Motor Vehicle Tax	275,586	228,595	46,991
Recreational Vehicle Tax	4,307	3,344	963
16/20 M Vehicle Tax	8,599	12,661	(4,062)
Commercial Vehicle Tax	3,232	2,821	411
Watercraft Tax	-	1,267	(1,267)
Rental Excise Tax	123	33	90
Neighborhood Revitalization Rebate	-	(467)	467
Special Highway Aid and County Equalization	851,533	836,440	15,093
Grants and Reimbursed Expenses	115,630	-	115,630
Interest and Other	692	300	392
Total Receipts	$ 2,186,697	$ 1,955,096	$ 231,601
Expenditures:			
Public works	$ 3,299,159	$ 3,299,855	$ (696)
Adjustment for Qualifying Budget Credits	-	115,630	(115,630)
Total Expenditures	$ 3,299,159	$ 3,415,485	$ (116,326)
Receipts Over (Under) Expenditures	$ (1,112,462)		
Unencumbered Cash, Beginning	975,831		
Unencumbered Cash, Ending	$ (136,631)		

CHEROKEE COUNTY, KANSAS
Appraisal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 174,791	$ 164,915	$ 9,876
Delinquent Tax	9,406	8,396	1,010
Motor Vehicle Tax	24,061	19,965	4,096
Recreational Vehicle Tax	376	292	84
16/20 M Vehicle Tax	1,641	1,106	535
Commercial Vehicle Tax	282	246	36
Watercraft Tax	-	111	(111)
Rental Excise Tax	11	3	8
Neighborhood Revitalization Rebate	-	(96)	96
Fees	171	4,000	(3,829)
Total Receipts	$ 210,739	$ 198,938	$ 11,801
Expenditures:			
General Government	$ 256,256	$ 271,555	$ (15,299)
Receipts Over (Under) Expenditures	$ (45,517)		
Unencumbered Cash, Beginning	105,213		
Unencumbered Cash, Ending	$ 59,696		

CHEROKEE COUNTY, KANSAS

Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 137,669	$ 129,888	$ 7,781
Delinquent Tax	4,455	4,776	(321)
Motor Vehicle Tax	13,584	11,274	2,310
Recreational Vehicle Tax	212	165	47
16/20 M Vehicle Tax	141	624	(483)
Commercial Vehicle Tax	159	139	20
Watercraft Tax	-	62	(62)
Rental Excise Tax	6	-	6
Neighborhood Revitalization Rebate	-	(76)	76
Charges for Services	29,456	40,000	(10,544)
Grants	330,599	-	330,599
Total Receipts	$ 516,281	$ 186,852	$ 329,429
Expenditures:			
Health	$ 440,933	$ 727,546	$ (286,613)
Adjustment for Qualifying Budget Credits	-	330,599	(330,599)
Total Expenditures	$ 440,933	$ 1,058,145	$ (617,212)
Receipts Over (Under) Expenditures	$ 75,348		
Unencumbered Cash, Beginning	1,068,068		
Unencumbered Cash, Ending	$ 1,143,416		

CHEROKEE COUNTY, KANSAS

Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 103,123	$ 97,368	$ 5,755
Delinquent Tax	5,674	3,670	2,004
Motor Vehicle Tax	25,567	21,217	4,350
Recreational Vehicle Tax	400	310	90
16/20 M Vehicle Tax	926	1,175	(249)
Commercial Vehicle Tax	300	262	38
Watercraft Tax	-	118	(118)
Rental Excise Tax	10	-	10
Neighborhood Revitalization Rebate	-	(57)	57
Other	1,664	-	1,664
Total Receipts	$ 137,664	$ 124,063	$ 13,601
Expenditures:			
General Government	$ 136,996	$ 169,750	$ (32,754)
Receipts Over (Under) Expenditures	$ 668		
Unencumbered Cash, Beginning	66,737		
Unencumbered Cash, Ending	$ 67,405		

CHEROKEE COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 45,543	$ 42,964	$ 2,579
Delinquent Tax	1,431	1,123	308
Motor Vehicle Tax	7,139	5,916	1,223
Recreational Vehicle Tax	112	87	25
16/20 M Vehicle Tax	29	328	(299)
Commercial Vehicle Tax	84	73	11
Watercraft Tax	-	33	(33)
Rental Excise Tax	3	1	2
Neighborhood Revitalization Rebate	-	(25)	25
Other	21,134	10,000	11,134
Total Receipts	$ 75,475	$ 60,500	$ 14,975
Expenditures:			
Public Works	$ 56,362	$ 60,500	$ (4,138)
Receipts Over (Under) Expenditures	$ 19,113		
Unencumbered Cash, Beginning	9,500		
Unencumbered Cash, Ending	$ 28,613		

CHEROKEE COUNTY, KANSAS
Extension Council Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 233,976	$ 220,804	$ 13,172
Delinquent Tax	7,464	5,333	2,131
Motor Vehicle Tax	28,256	23,433	4,823
Recreational Vehicle Tax	442	343	99
16/20 M Vehicle Tax	1,210	289	921
Commercial Vehicle Tax	331	1,298	(967)
Watercraft Tax	-	130	(130)
Rental Excise Tax	13	3	10
Neighborhood Revitalization Rebate	-	(128)	128
Total Receipts	$ 271,692	$ 251,505	$ 20,187
Expenditures:			
Appropriations to Extension Council Treasurer	$ 264,706	$ 264,706	$ -
Receipts Over (Under) Expenditures	$ 6,986		
Unencumbered Cash, Beginning	24,670		
Unencumbered Cash, Ending	$ 31,656		

CHEROKEE COUNTY, KANSAS
Soil Conservation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 21,297	$ 20,057	$ 1,240
Delinquent Tax	855	653	202
Motor Vehicle Tax	3,013	2,508	505
Recreational Vehicle Tax	47	37	10
16/20 M Vehicle Tax	141	139	2
Commercial Vehicle Tax	35	31	4
Watercraft Tax	-	14	(14)
Rental Excise Tax	1	1	-
Neighborhood Revitalization Rebate	-	(12)	12
Total Receipts	$ 25,389	$ 23,428	$ 1,961
Expenditures:			
Appropriation to Conservation District Treasurer	$ 25,000	$ 25,000	$ -
Receipts Over (Under) Expenditures	$ 389		
Unencumbered Cash, Beginning	2,730		
Unencumbered Cash, Ending	$ 3,119		

CHEROKEE COUNTY, KANSAS

Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 9,992	$ 9,474	$ 518
Delinquent Tax	388	241	147
Motor Vehicle Tax	1,507	1,246	261
Recreational Vehicle Tax	23	18	5
16/20 M Vehicle Tax	73	15	58
Commercial Vehicle Tax	18	69	(51)
Watercraft Tax	-	7	(7)
Rental Excise Tax	1	-	1
Neighborhood Revitalization Rebate	-	(6)	6
Total Receipts	$ 12,002	$ 11,064	$ 938
Expenditures:			
Appropriation to Fair Treasurer	$ 12,000	$ 12,000	$ -
Receipts Over (Under) Expenditures	$ 2		
Unencumbered Cash, Beginning	1,573		
Unencumbered Cash, Ending	$ 1,575		

CHEROKEE COUNTY, KANSAS
Emergency Medical Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 518,487	$ 489,275	$ 29,212
Delinquent Tax	20,547	15,267	5,280
Motor Vehicle Tax	73,550	61,012	12,538
Recreational Vehicle Tax	1,150	893	257
16/20 M Vehicle Tax	3,453	3,379	74
Commercial Vehicle Tax	863	753	110
Watercraft Tax	-	338	(338)
Rental Excise Tax	32	6	26
Neighborhood Revitalization Rebate	-	(285)	285
Grants	29,872	-	29,872
Total Receipts	$ 647,954	$ 570,638	$ 77,316
Expenditures:			
Appropriation to Ambulance District Treasurers	$ 582,784	$ 607,584	$ (24,800)
Capital Outlay	29,872	-	29,872
Adjustment for Qualifying Budget Credits	-	29,872	(29,872)
Total Expenditures	$ 612,656	$ 637,456	$ (24,800)
Receipts Over (Under) Expenditures	$ 35,298		
Unencumbered Cash, Beginning	(6,015)		
Unencumbered Cash, Ending	$ 29,283		

CHEROKEE COUNTY, KANSAS

Elderly Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 9,997	$ 9,488	$ 509
Delinquent Tax	361	-	361
Motor Vehicle Tax	765	641	124
Recreational Vehicle Tax	12	9	3
16/20 M Vehicle Tax	89	35	54
Commercial Vehicle Tax	9	8	1
Rental Excise Tax	-	4	(4)
Neighborhood Revitalization Rebate	-	(6)	6
Total Receipts	$ 11,233	$ 10,179	$ 1,054
Expenditures:			
Elderly Programs	$ 18,549	$ 17,282	$ 1,267
Receipts Over (Under) Expenditures	$ (7,316)		
Unencumbered Cash, Beginning	7,529		
Unencumbered Cash, Ending	$ 213		

CHEROKEE COUNTY, KANSAS

Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 105,019	$ 99,112	$ 5,907
Delinquent Tax	3,874	2,918	956
Motor Vehicle Tax	13,584	11,258	2,326
Recreational Vehicle Tax	212	165	47
16/20 M Vehicle Tax	651	624	27
Commercial Vehicle Tax	6	139	(133)
Watercraft Tax	-	62	(62)
Rental Excise Tax	159	1	158
Neighborhood Revitalization Rebate		(58)	
Total Receipts	$ 123,505	$ 114,221	$ 9,284
Expenditures:			
Public Health	$ 121,457	$ 121,457	$ -
Receipts Over (Under) Expenditures	$ 2,048		
Unencumbered Cash, Beginning	12,735		
Unencumbered Cash, Ending	$ 14,783		

CHEROKEE COUNTY, KANSAS
Mental Retardation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 94,688	$ 89,293	$ 5,395
Delinquent Tax	3,814	2,901	913
Motor Vehicle Tax	13,467	11,168	2,299
Recreational Vehicle Tax	210	163	47
16/20 M Vehicle Tax	626	619	7
Commercial Vehicle Tax	158	138	20
Watercraft Tax	-	62	(62)
Rental Excise Tax	6	-	6
Neighborhood Revitalization Rebate	-	(52)	52
Total Receipts	$ 112,969	$ 104,292	$ 8,677
Expenditures:			
Public Health	$ 111,457	$ 111,457	$ -
Receipts Over (Under) Expenditures	$ 1,512		
Unencumbered Cash, Beginning	12,710		
Unencumbered Cash, Ending	$ 14,222		

CHEROKEE COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 3,784,896	$ 3,570,359	$ 214,537
Delinquent Tax	98,295	64,366	33,929
Motor Vehicle Tax	426,069	353,433	72,636
Recreational Vehicle Tax	6,658	5,171	1,487
16/20 M Vehicle Tax	14,649	19,575	(4,926)
Commercial Vehicle Tax	4,996	4,362	634
Watercraft Tax	-	1,958	(1,958)
Rental Excise Tax	190	14	176
Neighborhood Revitalization Rebate	-	(2,077)	2,077
Other	2	820,000	(819,998)
Total Receipts	$ 4,335,755	$ 4,837,161	$ (501,406)
Expenditures:			
Employee Benefits	$ 3,237,462	$ 4,662,161	$ 1,424,699
Receipts Over (Under) Expenditures	$ 1,098,293		
Unencumbered Cash, Beginning	186,471		
Unencumbered Cash, Ending	$ 1,284,764		

CHEROKEE COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Local Alcohol Tax	$ 3,447	$ 2,644	$ 803
Expenditures:			
Recreation	$ 1,450	$ 3,000	$ (1,550)
Receipts Over (Under) Expenditures	$ 1,997		
Unencumbered Cash, Beginning	2,983		
Unencumbered Cash, Ending	$ 4,980		

CHEROKEE COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Local Alcohol Tax	$ 17,259	$ 7,933	$ 9,326
Expenditures:			
Public Health	$ 24,464	$ 8,642	$ 15,822
Receipts Over (Under) Expenditures	$ (7,205)		
Unencumbered Cash, Beginning	7,205		
Unencumbered Cash, Ending	$ -		

CHEROKEE COUNTY, KANSAS
Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Transient Guest Tax	$ 5,990	$ 6,200	$ (210)
Expenditures:			
Tourism and Promotion	$ 4,537	$ 6,000	$ (1,463)
Receipts Over (Under) Expenditures	$ 1,453		
Unencumbered Cash, Beginning	(1,453)		
Unencumbered Cash, Ending	$ -		

CHEROKEE COUNTY, KANSAS
Law Enforcement VIN Fee Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 21,612	$ 19,000	$ 2,612
Expenditures:			
Public Safety	$ 11,128	$ 19,900	$ (8,772)
Receipts Over (Under) Expenditures	$ 10,484		
Unencumbered Cash, Beginning	14,916		
Unencumbered Cash, Ending	$ 25,400		

CHEROKEE COUNTY, KANSAS
Emergency Telephone Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Telephone Tax	$ 131,341	$ 135,000	$ (3,659)
Interest	247	250	(3)
Total Receipts	$ 131,588	$ 135,250	$ (3,662)
Expenditures:			
Public Safety	$ 119,195	$ 225,000	$ (105,805)
Receipts Over (Under) Expenditures	$ 12,393		
Unencumbered Cash, Beginning	101,031		
Unencumbered Cash, Ending	$ 113,424		

CHEROKEE COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 2,186	$ 1,500	$ 686
Expenditures:			
Public Safety	$ 2,267	$ 2,500	$ (233)
Receipts Over (Under) Expenditures	$ (81)		
Unencumbered Cash, Beginning	4,023		
Unencumbered Cash, Ending	$ 3,942		

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, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Other	$ -	$ -	$ -
Expenditures:			
Public Safety	$ -	$ 629	$ (629)
Receipts Over (Under) Expenditures	$ -		
Unencumbered Cash, Beginning	629		
Unencumbered Cash, Ending	$ 629		

CHEROKEE COUNTY, KANSAS
SPIDER Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 7,460	$ 7,000	$ 460
Expenditures:			
Public Safety	$ 8,066	$ 7,000	$ 1,066
Receipts Over (Under) Expenditures	$ (606)		
Unencumbered Cash, Beginning	1,861		
Unencumbered Cash, Ending	$ 1,255		

CHEROKEE COUNTY, KANSAS
Out-District Tuition Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

Receipts:	
Delinquent Tax	$ -
Expenditures:	
Operating Transfers	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	1
Unencumbered Cash, Ending	$ 1

CHEROKEE COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

Receipts:		
Operating Transfers	$	375,097
Expenditures:		
Equipment	$	52,129
Receipts Over (Under) Expenditures	$	322,968
Unencumbered Cash, Beginning		230,000
Unencumbered Cash, Ending	$	552,968

CHEROKEE COUNTY, KANSAS
Technology Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

Receipts:		
Operating Transfers	$	114,484
Expenditures:		
Technology Equipment	$	113,757
Receipts Over (Under) Expenditures	$	727
Unencumbered Cash, Beginning		-
Unencumbered Cash, Ending	$	727

CHEROKEE COUNTY, KANSAS
Drug Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

Receipts:		
Forfeitures	$	15,634
Expenditures:		
Public Safety	$	12,722
Receipts Over (Under) Expenditures	$	2,912
Unencumbered Cash, Beginning		5,603
Unencumbered Cash, Ending	$	8,515

CHEROKEE COUNTY, KANSAS
County Attorney Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

Receipts:	
Forfeitures	$ -
Expenditures:	
Public Safety	$ 486
Receipts Over (Under) Expenditures	$ (486)
Unencumbered Cash, Beginning	1,741
Unencumbered Cash, Ending	$ 1,255

CHEROKEE COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

Receipts:		
Fees	$	20,374
Expenditures:		
General Government	$	16,783
Receipts Over (Under) Expenditures	$	3,591
Unencumbered Cash, Beginning		46,612
Unencumbered Cash, Ending	$	50,203

CHEROKEE COUNTY, KANSAS
Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

Receipts:		
Fees	$	5,094
Expenditures:		
General Government	$	-
Receipts Over (Under) Expenditures	$	5,094
Unencumbered Cash, Beginning		1,557
Unencumbered Cash, Ending	$	6,651

CHEROKEE COUNTY, KANSAS
Clerks Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

Receipts:		
Fees	$	5,094
Expenditures:		
General Government	$	4,995
Receipts Over (Under) Expenditures	$	99
Unencumbered Cash, Beginning		12,658
Unencumbered Cash, Ending	$	12,757

CHEROKEE COUNTY, KANSAS
Special Liability Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

Receipts:	
Taxes and Shared Receipts:	
Delinquent Tax	$ 1
Expenditures:	
Operating Transfers	$ -
Receipts Over (Under) Expenditures	$ 1
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 1

CHEROKEE COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

Receipts:		
Taxes and Shared Receipts:		
Ad Valorem Property Tax	$	163,329
Delinquent Tax		6,114
Motor Vehicle Tax		23,180
16/20 M Vehicle Tax		1,012
Commercial Vehicle Tax		272
Recreational Vehicle Tax		362
Other		10
Total Receipts	$	194,279
Expenditures:		
Public Works	$	85,087
Receipts Over (Under) Expenditures	$	109,192
Unencumbered Cash, Beginning		319,055
Unencumbered Cash, Ending	$	428,247

CHEROKEE COUNTY, KANSAS
County Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

Receipts:	
Taxes and Shared Receipts:	
Delinquent Tax	$ -
Expenditures:	
Operating Transfers	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	1
Unencumbered Cash, Ending	$ 1

CHEROKEE COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

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

CHEROKEE COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

Receipts:	
Operating Transfers	$ -
Expenditures:	
Public Works	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	100
Unencumbered Cash, Ending	$ 100

CHEROKEE COUNTY, KANSAS
Law Library Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

Receipts:		
Fees	$	13,457
Expenditures:		
Public Safety	$	6,633
Receipts Over (Under) Expenditures	$	6,824
Unencumbered Cash, Beginning		32,770
Unencumbered Cash, Ending	$	39,594

CHEROKEE COUNTY, KANSAS
Electronic Monitoring Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

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

CHEROKEE COUNTY, KANSAS
Bad Check Fee Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

Receipts:	
Fees	$ -
Expenditures:	
General Government	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	89
Unencumbered Cash, Ending	$ 89

CHEROKEE COUNTY, KANSAS
Attorney Application Fee Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

Receipts:		
Fees	$	8,281
Expenditures:		
Public Safety	$	7,261
Receipts Over (Under) Expenditures	$	1,020
Unencumbered Cash, Beginning		16,031
Unencumbered Cash, Ending	$	17,051

CHEROKEE COUNTY, KANSAS
Sewer District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance - Over (Under)
Receipts:			
Charges for Services	$ 141,224	$ 210,000	$ (68,776)
Special Assessments	31,617	-	31,617
Interest	69	-	69
Other	2,500	-	2,500
Total Receipts	$ 175,410	$ 210,000	$ (34,590)
Expenditures:			
Public Works	$ 91,975	$ 140,000	$ (48,025)
KDHE Loan Payments	15,442	15,442	-
Certificates of Participation	69,388	71,025	(1,637)
Total Expenditures	$ 176,805	$ 226,467	$ (49,662)
Receipts Over (Under) Expenditures	$ (1,395)		
Unencumbered Cash, Beginning	45,049		
Unencumbered Cash, Ending	$ 43,654		

CHEROKEE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Kansas Educational Buildings	$ -	$ 195,084	$ 195,084	$ -
Kansas Institutions Buildings	-	97,542	97,542	-
Correctional Institutions	(118)	118	-	-
State General Fund	-	150	150	-
KDWPT	2,920	26,795	27,569	2,146
Temporary Boat Permits	-	2,658	2,658	-
Cereal Malt Beverage Stamps	225	775	675	325
Southeast Kansas Library	-	194,729	194,729	-
Unclaimed Monies	11,902	-	-	11,902
Unclaimed Estates	157,756	-	-	157,756
Payroll Tax Withholdings	12,591	1,565,686	1,559,104	19,173
Sheltered Workshop	2	1	3	-
Diversion Supervision Fees	5	-	-	5
Bankruptcy	1,865	-	-	1,865
Rural Water District	246	-	-	246
Townships	-	335,079	335,079	-
Cities	812	4,448,496	4,448,496	812
Schools	(487)	8,753,098	8,752,611	-
Neighborhood Revitalization	-	4,826	4,826	-
Current Tax	10,203,607	22,785,909	20,669,855	12,319,661
Holding	1,046	-	-	1,046
Long and Short	(344)	7,851	7,905	(398)
Partial Payments	1,292	90	-	1,382
Redemption Tax	507,735	707,630	1,054,313	161,052
Delinquent Personal Tax	82,145	108,467	155,550	35,062
Judicial Delinquent Personal Tax	2,875	-	-	2,875
Overpayment	5,521	21,381	21,245	5,657
Protest Tax	155,351	44,139	17,073	182,417
Heritage Trust	2,518	10,187	10,041	2,664
Watercraft	21,912	5,691	14,665	12,938
Vehicle Tax	672,330	2,391,072	2,560,908	502,494
16/20 M Vehicle Tax	28,624	107,447	86,441	49,630
Recreational Vehicle Tax	11,109	33,543	39,398	5,254
Antique Tax	4,621	694,341	694,606	4,356
In Lieu of Tax	2,882	114,126	-	117,008
Commercial Vehicle Tax	12,022	30,765	42,440	347

CHEROKEE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Rental Vehicle Excise Tax	$ 100	$ 1,552	$ 1,569	$ 83
District Court	98,175	653,424	676,122	75,477
District Court Cases	16,178	13	-	16,191
Sheriff Inmate	31,115	198,801	179,034	50,882
Special Auto	241,735	4,021,057	3,929,401	333,391
Total	$ 12,290,268	$ 47,562,523	$ 45,779,092	$ 14,073,699