



**The Mense  
CPA Firm, LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

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

To the County Commission  
Cherokee County, Kansas

Management is responsible for the accompanying projection of Cherokee County, Kansas, which comprises the projected financial receipts, expenditures and unencumbered cash – regulatory basis for the years ending December 31, 2020 and December 31, 2021 and the actual receipts, expenditures and unencumbered cash – regulatory basis for the year ended December 31, 2019, based on our audit of the financial statement dated July 27, 2020, including the related summaries of significant assumptions in accordance with guidelines for the presentation of a projection established by the American Institute of Certified Public Accountants (AICPA), and for determining that the regulatory basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the projection for the years ending December 31, 2020 or 2021 nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this projection.

The financial projection is prepared under the regulatory basis of accounting in the prescribed form required by the State of Kansas, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The projected results may not be achieved as there will usually be differences between the projected and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a projection established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the projection, they might influence the user's conclusion about Cherokee County, Kansas's projected receipts, expenditures and unencumbered cash - regulatory basis. Accordingly, the projection is not designed for those who are not informed about such matters.

The Mense CPA Firm, LLC  
Certified Public Accountants

Joplin, Missouri  
August 10, 2020



**Computation to Determine Limit for 2021**

		<b>Amount of Levy</b>
1. Total tax levy amount in 2020 budget		+ \$ <u>9,159,294</u>
2. Library levy in 2020 budget		- \$ _____
Other tax entity levy in 2020 budget		- \$ <u>242,001</u>
3. Net tax levy		\$ <u>8,917,293</u>
<b>Percentage Adjustments</b>		
4. New improvements, remodeling and renovations for 2020 :	+ _____	<u>2,369,871</u>
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ _____	<u>7,760,961</u>
5b. Personal property 2019	- _____	<u>8,046,647</u>
5c. Increase in personal property (5a minus 5b)	+ _____	<u>0</u>
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2020 :	+ _____	<u>748,762</u>
7. Expiration of property tax abatements	+ _____	<u>0</u>
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	_____
9. Total valuation adjustment (sum of 4, 5c, 6, 7, & 8)		<u>3,118,633</u>
10. Total estimated valuation July 1, 2020	<u>183,084,172</u>	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		<u>0.0173</u>
12. Percentage adjustment increase (12 times 3)		+ \$ <u>154,528</u>
13. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		<u>1.80%</u>
14. Consumer Price Index adjustment (Line 3 times Line 14)		\$ <u>160,511</u>
<b>15. Total Percentage Adjustments</b>		<b>\$ <u>315,039</u></b>

### Revenue Adjustments

16. Property tax revenues for debt service in 2021 budget:			+ _____	0
Property tax revenues for debt service in 2020 budget:			- _____	0
Increased property tax revenues spent on debt service			_____	0
17. Property tax revenues spent for public building commission and lease payments in the 2021 budget:			+ _____	0
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2020 budget:			- _____	513,958
Increase property tax revenues spent on public building commission and lease payments			_____	0
18. Property tax revenues spent on special assessments in the 2021 budget:			+ _____	
(Do not include amounts already reported in debt service levy)				
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:			+ _____	
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			+ _____	
and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:				
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:			+ _____	
22. Law enforcement expenses - 2021 budget:		+ _____		
Law enforcement expenses - 2020 budget:		- _____		
CPI adjustment	1.80%	_____		
Increased law enforcement expenses in 2021 budget:			+ _____	0
(Do not include building construction or remodeling costs)				
23. Fire protection expenses - 2021 budget:		+ _____		
Fire protection expenses - 2020 budget:		- _____		
CPI adjustment	1.80%	_____		
Increased fire protection expense in 2021 budget:			+ _____	0
(Do not include building construction or remodeling costs)				
24. Emergency medical expenses - 2021 budget:		+ _____		
Emergency medical expenses - 2020 budget:		- _____		
CPI adjustment	1.80%	_____		
Increased emergency medical expenses in 2021 budget:			+ _____	0
(Do not include building construction or remodeling costs)				
<b>25. Total Revenue Adjustments</b>			_____	<b>0</b>

**Levies on Behalf of Another Political or Governmental Subdivision**

26. Library Levy - 2021 budget:	+	
Other tax entity levy - 2021 budget:	+	199,313
Other tax entity levy - 2021 budget:	+	20,399
<b>27. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	<b>+</b>	<b>219,712</b>
28. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	
<b>29. Total Computed Tax Levy</b>		<b>9,452,044</b>

See Accountant's Compilation Report and Summary of Significant Assumptions.

**If the Total Computed Tax Levy is sufficient for the county, then no additional computations are required. The county will use the Total Computed Tax Levy as the budget year tax limit.**

**If the Total Computed Tax Levy is *not* sufficient for the county, then complete the computations on Excel tab 'Comp2' to determine if the county is exempt from the election requirement.**



















**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Appraisal	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	105,213	59,696	30,054
Receipts:			
Ad Valorem Tax	174,791	210,553	XXXXXXXXXXXXXXXXXX
Delinquent Tax	9,406	8,465	8,465
Motor Vehicle Tax	24,061	20,784	27,083
Recreational Vehicle Tax	376	314	414
16/20 M Vehicle Tax	1,641	985	942
Commercial Vehicle Tax	282	214	337
Watercraft Tax		106	176
Rental Excise Tax	11	15	15
Fees	171	175	175
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,364	-2,221
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>210,739</b>	<b>240,247</b>	<b>35,386</b>
<b>Resources Available:</b>	<b>315,952</b>	<b>299,943</b>	<b>65,440</b>
Expenditures:			
General Government	256,256	269,889	285,885
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>256,256</b>	<b>269,889</b>	<b>285,885</b>
Unencumbered Cash Balance Dec 31	59,696	30,054	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	271,555	269,889	285,885
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			285,885
Tax Required			220,445
Delinquent Comp Rate: 7.2%			15,916
Amount of 2020 Ad Valorem Tax			236,361

Adopted Budget Health	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,068,068	1,143,416	630,317
Receipts:			
Ad Valorem Tax	137,669	99,781	XXXXXXXXXXXXXXXXXX
Delinquent Tax	4,455	4,010	4,010
Motor Vehicle Tax	13,584	16,370	12,834
Recreational Vehicle Tax	212	248	196
16/20 M Vehicle Tax	141	776	447
Commercial Vehicle Tax	159	168	160
Watercraft Tax		84	83
Rental Excise Tax	6	6	6
Fees	29,456	30,000	30,000
Grants	330,599		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-647	-1,020
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>516,281</b>	<b>150,796</b>	<b>46,716</b>
<b>Resources Available:</b>	<b>1,584,349</b>	<b>1,294,212</b>	<b>677,033</b>
Expenditures:			
Health Care Services	440,933	663,895	778,284
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>440,933</b>	<b>663,895</b>	<b>778,284</b>
Unencumbered Cash Balance Dec 31	1,143,416	630,317	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	727,546	663,895	778,284
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			778,284
Tax Required			101,251
Delinquent Comp Rate: 7.2%			7,310
Amount of 2020 Ad Valorem Tax			108,561

See Accountant's Compilation Report and Summary of Significant Assumptions.



Cherokee County

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Extention Council</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	24,670	31,655	25,918
Receipts:			
Ad Valorem Tax	233,976	203,506	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	7,463	6,717	6,717
Motor Vehicle Tax	28,256	27,828	26,176
Recreational Vehicle Tax	442	421	400
16/20 M Vehicle Tax	1,210	1,319	911
Commercial Vehicle Tax	331	286	326
Watercraft Tax		142	170
Rental Excise Tax	13	13	13
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,319	-1,873
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>271,691</b>	<b>238,913</b>	<b>32,840</b>
<b>Resources Available:</b>	<b>296,361</b>	<b>270,568</b>	<b>58,758</b>
Expenditures:			
Appropriation to Extention Council	264,706	244,650	244,650
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>264,706</b>	<b>244,650</b>	<b>244,650</b>
Unencumbered Cash Balance Dec 31	31,655	25,918	xxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	264,706	244,650	244,650
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			244,650
Tax Required			185,892
Delinquent Comp Rate: 7.2%			13,421
Amount of 2020 Ad Valorem Tax			199,313

Adopted Budget <b>Conservation District</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	2,730	3,119	2,503
Receipts:			
Ad Valorem Tax	21,297	21,022	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	855	772	772
Motor Vehicle Tax	3,013	2,528	2,704
Recreational Vehicle Tax	47	38	41
16/20 M Vehicle Tax	141	120	94
Commercial Vehicle Tax	35	26	34
Watercraft Tax		13	18
Rental Excise Tax	1	1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-136	-192
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>25,389</b>	<b>24,384</b>	<b>3,472</b>
<b>Resources Available:</b>	<b>28,119</b>	<b>27,503</b>	<b>5,975</b>
Expenditures:			
Appropriation to Conservation District	25,000	25,000	25,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
Unencumbered Cash Balance Dec 31	3,119	2,503	xxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	25,000	25,000	25,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			25,000
Tax Required			19,025
Delinquent Comp Rate: 7.2%			1,374
Amount of 2020 Ad Valorem Tax			20,399

See Accountant's Compilation Report and Summary of Significant Assumptions.



Cherokee County

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Elderly Services</b>	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	7,529	213	58
Receipts:			
Ad Valorem Tax	9,997	30,873	XXXXXXXXXXXXXXXXXX
Delinquent Tax	361	326	326
Motor Vehicle Tax	765	1,196	3,971
Recreational Vehicle Tax	12	18	61
16/20 M Vehicle Tax	89	57	138
Commercial Vehicle Tax	9	12	49
Watercraft Tax		6	26
Rental Excise Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-200	-283
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>11,233</b>	<b>32,288</b>	<b>4,288</b>
<b>Resources Available:</b>	<b>18,762</b>	<b>32,501</b>	<b>4,346</b>
Expenditures:			
Programs for the Elderly	18,549	32,443	32,443
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>18,549</b>	<b>32,443</b>	<b>32,443</b>
Unencumbered Cash Balance Dec 31	213	58	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	17,282	32,443	32,443
		Non-Appropriated Balance	
<b>See Tab A</b>		Total Expenditure/Non-Appr Balance	32,443
		Tax Required	28,097
		Delinquent Comp Rate: 7.2%	2,029
		Amount of 2020 Ad Valorem Tax	30,126

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Mental Health</b>	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	12,735	14,783	11,962
Receipts:			
Ad Valorem Tax	105,019	102,342	XXXXXXXXXXXXXXXXXX
Delinquent Tax	3,874	3,487	3,487
Motor Vehicle Tax	13,584	12,491	13,164
Recreational Vehicle Tax	212	189	201
16/20 M Vehicle Tax	651	592	458
Commercial Vehicle Tax	159	128	164
Watercraft Tax		64	86
Rental Excise Tax	6	6	6
Interest on Idle Funds		-663	
Neighborhood Revitalization Rebate			-935
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>123,505</b>	<b>118,636</b>	<b>16,631</b>
<b>Resources Available:</b>	<b>136,240</b>	<b>133,419</b>	<b>28,593</b>
Expenditures:			
Public Health	121,457	121,457	121,457
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>121,457</b>	<b>121,457</b>	<b>121,457</b>
Unencumbered Cash Balance Dec 31	14,783	11,962	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	121,457	121,457	121,457
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	121,457
		Tax Required	92,864
		Delinquent Comp Rate: 7.2%	6,705
		Amount of 2020 Ad Valorem Tax	99,569

See Accountant's Compilation Report and Summary of Significant Assumptions.

Cherokee County

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Mental Retardation</b>	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	12,710	14,222	11,076
Receipts:			
Ad Valorem Tax	94,688	93,345	XXXXXXXXXXXXXXXXXX
Delinquent Tax	3,814	3,433	3,433
Motor Vehicle Tax	13,467	11,254	12,007
Recreational Vehicle Tax	210	170	184
16/20 M Vehicle Tax	626	534	418
Commercial Vehicle Tax	158	116	149
Watercraft Tax		58	78
Rental Excise Tax	6	6	6
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-605	-856
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>112,969</b>	<b>108,311</b>	<b>15,419</b>
<b>Resources Available:</b>	<b>125,679</b>	<b>122,533</b>	<b>26,495</b>
Expenditures:			
Public Health	111,457	111,457	111,457
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>111,457</b>	<b>111,457</b>	<b>111,457</b>
Unencumbered Cash Balance Dec 31	14,222	11,076	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	111,457	111,457	111,457
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	111,457
		Tax Required	84,962
	Delinquent Comp Rate: 7.2%		6,134
	Amount of 2020 Ad Valorem Tax		91,096

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Employee Benefits</b>	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	186,471	1,284,764	1,352,847
Receipts:			
Ad Valorem Tax	3,784,896	3,698,337	XXXXXXXXXXXXXXXXXX
Delinquent Tax	98,295	88,468	88,468
Motor Vehicle Tax	426,069	449,975	475,701
Recreational Vehicle Tax	6,658	6,804	7,271
16/20 M Vehicle Tax	14,649	21,333	16,549
Commercial Vehicle Tax	4,996	4,626	5,920
Watercraft Tax		2,303	3,092
Rental Excise Tax	190	200	200
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-23,963	-31,036
Miscellaneous	2		
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>4,335,755</b>	<b>4,248,083</b>	<b>566,165</b>
<b>Resources Available:</b>	<b>4,522,226</b>	<b>5,532,847</b>	<b>1,919,012</b>
Expenditures:			
Employee Benefits	3,237,462	4,180,000	5,000,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>3,237,462</b>	<b>4,180,000</b>	<b>5,000,000</b>
Unencumbered Cash Balance Dec 31	1,284,764	1,352,847	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	4,662,161	5,000,000	5,000,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,000,000
		Tax Required	3,080,988
	Delinquent Comp Rate: 7.2%		222,447
	Amount of 2020 Ad Valorem Tax		3,303,435

See Accountant's Compilation Report and Summary of Significant Assumptions.

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Special Bridge</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	319,055		
Receipts:			
Ad Valorem Tax	163,329		xxxxxxxxxxxxxxxx
Delinquent Tax	6,114		
Motor Vehicle Tax	23,180		
Recreational Vehicle Tax	362		
16/20 M Vehicle Tax	1,012		
Commercial Vehicle Tax	272		
Watercraft Tax			
Rental Excise Tax	10		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>194,279</b>		
<b>Resources Available:</b>	<b>513,334</b>		
Expenditures:			
Public Works	85,087		
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>85,087</b>		
Unencumbered Cash Balance Dec 31	428,247		
2019/2020/2021 Budget Authority Amount	0		0
		Non-Appropriated Balance	
<b>See Tab A</b>		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 7.2%	0
		Amount of 2020 Ad Valorem Tax	183,084

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 7.2%	0
		Amount of 2020 Ad Valorem Tax	0

See Accountant's Compilation Report and Summary of Significant Assumptions.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Parks and Recreation</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	2,983	4,980	2,973
Receipts:			
Local Alcohol Tax	3,447	2,193	3,175
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>3,447</b>	<b>2,193</b>	<b>3,175</b>
<b>Resources Available:</b>	<b>6,430</b>	<b>7,173</b>	<b>6,148</b>
Expenditures:			
Recreation	1,450	4,200	6,148
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>1,450</b>	<b>4,200</b>	<b>6,148</b>
Unencumbered Cash Balance Dec 31	4,980	2,973	0
2019/2020/2021 Budget Authority Amount	3,000	4,200	6,148

Adopted Budget

<b>Special Alcohol</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	7,205	0	740
Receipts:			
Local Alcohol Tax	11,600	8,740	13,495
Other	5,659		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>17,259</b>	<b>8,740</b>	<b>13,495</b>
<b>Resources Available:</b>	<b>24,464</b>	<b>8,740</b>	<b>14,235</b>
Expenditures:			
Public Health	24,464	8,000	14,235
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>24,464</b>	<b>8,000</b>	<b>14,235</b>
Unencumbered Cash Balance Dec 31	0	740	0
2019/2020/2021 Budget Authority Amount	8,642	8,000	14,235

**See Tab A**

See Accountant's Compilation Report and Summary of Significant Assumptions.

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Tourism and Promotion</b>	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	-1,453	0	0
Receipts:			
Transient Guest Tax	5,990	5,500	5,550
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>5,990</b>	<b>5,500</b>	<b>5,550</b>
<b>Resources Available:</b>	<b>4,537</b>	<b>5,500</b>	<b>5,550</b>
Expenditures:			
Tourism and Promotion	4,537	5,500	5,550
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>4,537</b>	<b>5,500</b>	<b>5,550</b>
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	6,000	6,500	5,550

## Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Law Enforcement VIN Fee</b>	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	14,916	25,400	25,400
Receipts:			
Fees	21,612	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>21,612</b>	<b>20,000</b>	<b>20,000</b>
<b>Resources Available:</b>	<b>36,528</b>	<b>45,400</b>	<b>45,400</b>
Expenditures:			
Public Safety	11,128	20,000	30,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>11,128</b>	<b>20,000</b>	<b>30,000</b>
Unencumbered Cash Balance Dec 31	25,400	25,400	15,400
2019/2020/2021 Budget Authority Amount	19,900	25,000	30,000

See Accountant's Compilation Report and Summary of Significant Assumptions.

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Emergency Telephone Tax</b>	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	101,031	113,424	62,223
Receipts:			
Telephone Tax	131,341	135,000	150,000
Interest on Idle Funds	247	250	260
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>131,588</b>	<b>135,250</b>	<b>150,260</b>
<b>Resources Available:</b>	<b>232,619</b>	<b>248,674</b>	<b>212,483</b>
Expenditures:			
Public Safety	119,195	186,451	186,451
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>119,195</b>	<b>186,451</b>	<b>186,451</b>
Unencumbered Cash Balance Dec 31	113,424	62,223	26,032
2019/2020/2021 Budget Authority Amount	225,000	186,451	186,451

## Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>Prosecuting Attorney Training</b>	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	4,023	3,942	2,692
Receipts:			
Fees	2,186	2,250	2,250
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>2,186</b>	<b>2,250</b>	<b>2,250</b>
<b>Resources Available:</b>	<b>6,209</b>	<b>6,192</b>	<b>4,942</b>
Expenditures:			
Public Safety	2,267	3,500	4,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>2,267</b>	<b>3,500</b>	<b>4,000</b>
Unencumbered Cash Balance Dec 31	3,942	2,692	942
2019/2020/2021 Budget Authority Amount	2,500	3,500	4,000

See Accountant's Compilation Report and Summary of Significant Assumptions.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>County Attorney Spec Law Enforcement</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	629	629	629
Receipts:			
Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>629</b>	<b>629</b>	<b>629</b>
Expenditures:			
Public Safety			629
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>629</b>
Unencumbered Cash Balance Dec 31	629	629	0
2019/2020/2021 Budget Authority Amount	629	0	629

Adopted Budget

<b>SPIDER Program</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,861	1,255	755
Receipts:			
Fees	7,420	7,500	7,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>7,420</b>	<b>7,500</b>	<b>7,500</b>
<b>Resources Available:</b>	<b>9,281</b>	<b>8,755</b>	<b>8,255</b>
Expenditures:			
Public Safety	8,026	8,000	8,255
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>8,026</b>	<b>8,000</b>	<b>8,255</b>
Unencumbered Cash Balance Dec 31	1,255	755	0
2019/2020/2021 Budget Authority Amount	7,000	9,000	8,255

**See Tab A**

See Accountant's Compilation Report and Summary of Significant Assumptions.







Cherokee County

2021

**2021 Neighborhood Revitalization Rebate**

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	2,053,848	11.218	19,492
Debt Service			0
Road & Bridge	2,481,137	13.552	23,547
Appraisal	233,980	1.278	2,221
Health	107,468	0.587	1,020
Direct Election	92,149	0.503	875
Noxious Weed	8,263	0.045	78
Extention Council	197,305	1.078	1,873
Conservation District	20,193	0.110	192
Fair	9,662	0.053	92
Emergency Medical Serv	482,859	2.637	4,583
Elderly Services	29,822	0.163	283
Mental Health	98,566	0.538	935
Mental Retardation	90,178	0.493	856
Employee Benefits	3,270,159	17.862	31,036
Special Bridge	183,084	1.000	1,738
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	9,358,673	51.117	88,821

2020 July 1 Valuation: 183,084,172

Valuation Factor: 183,084.172

Neighborhood Revitalization Subj to Rebate: 1,737,580

Neighborhood Revitalization factor: 1,737.580

\*\*This information comes from the 2021 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

See Accountant's Compilation Report and Summary of Significant Assumptions.

**CHEROKEE COUNTY, KANSAS**  
**SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Note A: NATURE OF THE PROJECTION**

This financial projection presents, to the best of management's knowledge and belief, the County's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 27, 2020, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk to calculate the tax levy needed to support the County's operations and other interested parties and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

**Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS**

1. 92.78 percent of Ad Valorem property taxes will be collected.
2. Sales tax receipts are expected to decrease slightly due to the COVID-19 pandemic.
3. Taxes collected by the County Treasurer will be received as projected.
4. Payments from the State of Kansas from the Special City and County Highway Fund will be received as projected.
5. Expenditures for funds and departments will be spent as appropriated.
6. Unencumbered cash balances will be as projected.
7. There will not be any catastrophic events or circumstances beyond the County's control that would affect the above assumptions.
8. The COVID-19 pandemic will have an effect on the County's receipts and tax collections, the specific amount is not readily determinable.