

CLOUD COUNTY, KANSAS

DECEMBER 31, 2014

CLOUD COUNTY, KANSAS

TABLE OF CONTENTS
December 31, 2014

INDEPENDENT AUDITORS' REPORT.....	1-2
FINANCIAL STATEMENT	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis.....	3-4
NOTES TO THE FINANCIAL STATEMENT.....	5-14
SUPPLEMENTARY INFORMATION	
SCHEDULE 1	
Summary of Expenditures - Regulatory Basis (Actual and Budget).....	15
SCHEDULE 2	
Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget)	
2-1 General Fund.....	16-20
Special Purpose Funds (Budgeted and Nonbudgeted)	
2-2 Road and Bridge Fund.....	21
2-3 Special Bridge Fund.....	22
2-4 Special Highway Improvement Fund (Nonbudgeted).....	23
2-5 Special Machinery and Equipment Fund (Nonbudgeted).....	24
2-6 Noxious Weed Fund.....	25
2-7 Noxious Weed Capital Outlay Fund.....	26
2-8 Conservation District Fund.....	27
2-9 Services for Elderly Fund.....	28
2-10 County Health Fund.....	29
2-11 Pawnee Mental Health Fund.....	30
2-12 Mental Retardation Fund.....	31
2-13 County Fair Fund.....	32
2-14 Election Expense Fund.....	33
2-15 Election Capital Outlay Fund.....	34
2-16 Special Building Fund.....	35
2-17 Historical Museum Fund.....	36
2-18 Appraiser's Cost Fund.....	37
2-19 Employee Benefits Fund.....	38
2-20 Special Alcohol and Drug Fund.....	39
2-21 Convention and Tourism Fund.....	40
2-22 Register of Deeds Technology Fund.....	41
2-23 Auto Special Fund (Nonbudgeted).....	42
2-24 Special Economic Development Fund.....	43
2-25 Prosecutor's Attorney Training Fund (Nonbudgeted).....	44
2-26 Attorney Administrative Handling Cost Fund (Nonbudgeted).....	45
2-27 Surveillance Fund (Nonbudgeted).....	46
2-28 Diversion Fund (Nonbudgeted).....	47
2-29 VIN Inspection Fund (Nonbudgeted).....	48
2-30 Community Corrections Fund (Nonbudgeted).....	49
2-31 Juvenile Justice Fund (Nonbudgeted).....	50
Business Fund	
2-32 Solid Waste Fund.....	51
2-33 Law Enforcement Center Fund.....	52
Capital Projects Fund	
2-34 Public Building Commission.....	53
SCHEDULE 3	
Schedule of Receipts and Disbursements - Regulatory Basis	
Agency Funds.....	54-55

INDEPENDENT AUDITORS' REPORT

Michael E. Evans, CPA

Roger W. Field, CPA

Gregory D. Daughhetee, CPA

Clark R. Cowl, CPA

Todd V. Pflughoeft, CPA

Steven R. Stoecklein, CPA

Kenneth D. Hamby, CPA

Michael R. Meisenheimer, CPA

Nick L. Muetting, CPA

Billy J. Klug, CPA

Randall R. Hofmeier, CPA

Brent L. Knoche, CPA

Brian W. Mapel, CPA

Jeffrey D. Reece, CPA

Benjamin M. Walker, CPA

Board of County Commissioners
Cloud County, Kansas

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash of Cloud County, Kansas (the County) as of and for the year ended December 31, 2014, 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 the financial statement in accordance with the regulatory basis of accounting reporting provisions permitted in the Kansas Municipal Audit and Accounting Guide (KMAAG), as described in note 1, to meet the financial reporting requirements of the State of Kansas; this includes determining the regulatory basis of accounting is an acceptable basis for preparing the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' 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 KMAAG. Those standards require that 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. Those procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, 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 the accounting policies used and the reasonableness of significant 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 the County on the basis of the financial reporting provisions permitted in KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in note 1 and the accounting principles generally accepted in the United States of America, although not reasonably determinable are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters 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 accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2014, or the respective changes in financial position, or where applicable, its cash flows for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG, as described in note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2014 fund summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the schedule of receipts and disbursements – Agency Funds – regulatory basis (schedules 1 through 3, as listed in the table of contents) are presented for the purposes of additional analysis and are not a required part of the 2014 basic financial statement; however they are required to be presented under the provisions in KMAAG. 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 2014 basic financial statement. The 2014 information has been subjected to the auditing procedures applied in the audit of the 2014 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 2014 basic financial statement or to the 2014 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 2014 basic financial statement as a whole on the basis of accounting described in note 1.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the County's basic financial statement for the year ended December 31, 2013, which is not presented with the accompanying financial statement and we expressed an unmodified opinion on the 2013 regulatory basis summary of receipts, expenditures, and unencumbered cash (basic financial statement). That audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the County's basic financial statement as a whole. The prior year actual column in the individual fund schedules of the regulatory basis receipts and expenditures – actual and budget (schedule 2 as listed in the table of contents) for the year ended December 31, 2014, is presented for purposes of additional analysis, and is not a required part of the basic financial statement. 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 2013 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the 2013 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 2013 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 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement from which it has been derived.



Certified Public Accountants

Hutchinson, Kansas
September 9, 2015

CLOUD COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2014

Page 1 of 2

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	\$ 10,925	\$ 2,475,429	\$ 2,684,772	\$ (198,418)	\$ 61,776	\$ (136,642)
SPECIAL PURPOSE FUNDS						
Road and Bridge	96,005	3,054,143	2,499,800	650,348	33,863	684,211
Special Bridge	216,456	15,028	10,552	220,932	-	220,932
Special Highway Improvement	82,467	-	-	82,467	-	82,467
Special Machinery and Equipment	94,905	133,040	76,162	151,783	-	151,783
Noxious Weed	192,582	94,044	111,201	175,425	264	175,689
Noxious Weed Capital Outlay	33,025	-	-	33,025	-	33,025
Conservation District	1,305	20,816	20,000	2,121	-	2,121
Services for Elderly	4,535	86,305	83,876	6,964	-	6,964
County Health	4,173	742,955	808,924	(61,796)	36,955	(24,841)
Pawnee Mental Health	28,928	37,656	60,000	6,584	-	6,584
Mental Retardation	6,750	110,125	106,094	10,781	-	10,781
County Fair	2,272	36,328	35,000	3,600	-	3,600
Election Expense	19,806	117,619	95,065	42,360	104	42,464
Election Capital Outlay	66,000	-	1,015	64,985	-	64,985
Special Building	57,566	77,881	41,537	93,910	15,995	109,905
Historical Museum	2,287	37,088	36,000	3,375	-	3,375
Appraiser's Cost	24,271	144,392	140,687	27,976	235	28,211
Employee Benefits	320,821	1,976,118	1,764,993	531,946	7,477	539,423
Special Alcohol and Drug	(2,004)	20,084	8,312	9,768	-	9,768
Convention and Tourism	53,945	149,612	134,380	69,177	939	70,116
Register of Deeds Technology	30,988	11,440	1,334	41,094	-	41,094
Auto Special	38,042	82,767	116,222	4,587	-	4,587
Special Economic Development	235,289	300,000	178,112	357,177	-	357,177
Prosecutor's Attorney Training	5,187	2,635	829	6,993	-	6,993
Attorney Administrative Handling Cost	-	220	220	-	-	-
Surveillance	797	-	-	797	-	797
Diversion	104,762	19,036	123,438	360	-	360
VIN Inspection	-	6,640	6,640	-	-	-
Community Corrections	15,332	168,865	174,574	9,623	666	10,289
Juvenile Justice	22,981	244,619	255,535	12,065	3,270	15,335
BUSINESS FUNDS						
Solid Waste	532,835	692,787	652,854	572,768	71,924	644,692
Law Enforcement Center	4,350	82,850	-	87,200	-	87,200
CAPITAL PROJECTS FUND						
Public Building Commission	404,038	379,943	751,888	32,093	-	32,093
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 2,711,621</u>	<u>\$ 11,320,465</u>	<u>\$ 10,980,016</u>	<u>\$ 3,052,070</u>	<u>\$ 233,468</u>	<u>\$ 3,285,538</u>

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

CLOUD COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2014

Page 2 of 2

COMPOSITION OF CASH

Checking accounts	\$ 4,408,852
Money Market accounts	5,282,647
Certificates of deposit	2,807,384
Cash and cash items	<u>142,082</u>

12,640,965

Other accounts

Register of Deeds - checking account	-
Sheriff - Offender Registration - checking account	8,452
Sheriff - Concealed Carry - checking account	3,580
Sheriff - D.A.R.E. - checking account	3,917
Sheriff - Inmate Welfare Fund - checking account	5,884
Sheriff - Inmate Welfare Fund #2 - checking account	5
County Attorney - checking account	310
District Court - checking account	19,565
Law Library - checking account	34,749
District Court Trustee Fund - checking account	74,129
Flex Spending - checking account	10,567
Public Building Commission - checking account	<u>32,093</u>

193,251

TOTAL CASH	12,834,216
AGENCY FUNDS PER SCHEDULE 3	<u>(9,548,678)</u>

TOTAL FINANCIAL REPORTING ENTITY	<u><u>\$ 3,285,538</u></u>
----------------------------------	----------------------------

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

CLOUD COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2014

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Cloud County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls and its related municipal entity the Cloud County Public Building Commission. The related municipal entity is included in the County's reporting entity because of the significance of its relationship with the County.

Fund Accounting

A fund is defined as an independent fiscal and accounting entity with self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds were utilized in recording the financial activities of the County for the year of 2014:

General Fund – used to account for all unrestricted 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 revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Business Fund – funds financed in whole or in part by fees charged to users of the goods or services.

Capital Project Fund – used to account for debt proceeds and other financial resources segregated for the acquisition of major capital facilities.

Agency Funds – used to account for assets held by a governmental unit as an agent for individuals, private organizations, other government units, and/or other funds.

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

The regulatory basis of accounting as prescribed in the Kansas Municipal Audit and Accounting Guide (KMAAG) 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 reporting the changes in unencumbered cash and investments of a fund resulting from the regulatory basis revenues 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 regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

Cloud County 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 County to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds, and Business Funds. Although directive rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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. There were no budgets amended during 2014.

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.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues 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 County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Fiduciary Funds, and certain Special Purpose Funds.

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

Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes are assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the County Funds after January 1 and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Use of Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies and (3) the reported amounts of revenues and expenses included in such financial statement. Actual results could differ from those estimates.

Change in Classification

In the previous year the financial statement, footnotes, and schedules presented the Cloud County Public Building Commission as a Related Municipal Entity. The Building Commission provides services entirely to the County and has substantially the same governing body as the County; therefore, the Cloud County Public Building Commission has been presented in the financial statement, footnotes, and schedules as a part of the County.

Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

K.S.A. 12-1675, authorizes the County to invest monies in temporary notes or No-Fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the United States government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years, and the Kansas Municipal Investment Pool (KMIP).

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid for was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Expenditures of the General Fund and County Health Fund exceeded their adopted budget and allowable reimbursed expense credits by \$271,390 and \$38,827, respectively for the year ended December 31, 2014, a violation of K.S.A. 79-2935, the budget law.

The Ending Unencumbered Cash Balances of the General Fund and County Health Fund for the year ended December 31, 2014, were \$(198,418) and \$(61,796), respectively. This is a violation of K.S.A. 10-1113, the cash-basis law.

Management was not aware of any other material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those 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 County is located 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 Federal Deposit Insurance Corporation (FDIC) insurance coverage.

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

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

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 FDIC insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka or deposit guaranty bonds coverage. All deposits were legally secured at December 31, 2014.

At December 31, 2014, the County's carrying amount of deposits was \$12,692,134 and the bank balance was \$13,142,148. The bank balance was held by seven banks. Of the bank balance, \$2,172,675 was covered by FDIC insurance; \$10,969,473 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk - Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County is allowed to invest in U.S. obligations, KMIP, and temporary notes or No-Fund warrants of the County.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. 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. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area.

NOTE 4—LEASE OBLIGATIONS

The County is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations, and therefore, the results of the lease agreements are not reflected in the County's account groups. The rent expense was \$21,744 for the year 2014. The following is a schedule by years of future minimum rental payments required under operating leases that have initial or remaining noncancellable lease terms in excess of one year as of December 31, 2014:

<u>Year Ending</u>	<u>Amount</u>
2015	<u>\$ 7,248</u>

NOTE 5—LONG-TERM DEBT

At year end, the County's long-term debt consisted of the following issues:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
Revenue Bonds				
Cloud County Public Building Commission Series 2012 - Law Enforcement Center	1.25%-5.00%	06/15/12	\$ 6,000,000	10/15/42
No-Fund Warrants Series 2014	2.64%	10/08/14	259,000	09/01/16

Changes in long-term debt of the County for the year ended December 31, 2014, were as follows:

<u>Issue</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
Revenue Bonds					
Cloud County Public Building Commission Series 2012 - Law Enforcement Center	\$ 6,000,000	\$ -	\$ 135,000	\$ 5,865,000	\$ 234,663
No-Fund Warrants Series 2014	-	259,000	-	259,000	-
Capital Leases					
2011 Cat 420 backhoe loader	19,387	-	19,387	-	624
2011 Cat motorgrader	64,725	-	64,725	-	1,436
Total Capital Leases	84,112	-	84,112	-	2,060
Total Long-Term Debt	<u>\$ 6,084,112</u>	<u>\$ 259,000</u>	<u>\$ 219,112</u>	<u>\$ 6,124,000</u>	<u>\$ 236,723</u>

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

Revenue Bonds	Principal	Interest
2015	\$ 135,000	\$ 232,975
2016	135,000	230,950
2017	140,000	228,588
2018	140,000	225,788
2019	145,000	222,708
2020-2024	780,000	1,051,715
2025-2029	925,000	910,755
2030-2034	1,115,000	716,588
2035-2039	1,375,000	451,850
2040-2042	975,000	98,998
	<u>\$ 5,865,000</u>	<u>\$ 4,370,915</u>

No-Fund Warrants	Principal	Interest
2015	\$ -	\$ 6,135
2016	259,000	6,837
	<u>\$ 259,000</u>	<u>\$ 12,972</u>

NOTE 6—CONDUIT DEBT OBLIGATIONS

The County is authorized to issue Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the facilities transfers to the private-sector entity served by the bond issuance. The County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities of the County in the accompanying financial statement.

Outstanding Industrial Revenue Bonds at December 31, 2014, included the following:

Purpose	Issue Date	Maturity Date	Amount
NorKan Fertilizer, L.L.C.	12/01/05	12/01/15	\$ 86,446
AgMark, LLC			
Series 2000	10/01/00	08/20/15	805,000
Series 2006A	06/15/06	04/01/16	184,013
Series 2009A	09/09/09	10/01/16	1,322,483
Series 2012	11/06/12	12/31/22	2,335,808

NOTE 7—DEFINED BENEFIT PENSION PLAN

Plan Description

Cloud County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 79-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the member-employee contribution rate at 5.00% of covered salary for Tier 1 members and at 6.00% of covered salary for Tier 2 members.

The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Net Pension Liability

The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014, the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the County's allocated share of the net pension liability is \$2,470,931 as of June 30, 2014. The County's share of the allocation is based on the ratio of the County's employer contributions to the total employer contributions for the plan groups the County participates in. The audit report, as well as, the complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

NOTE 8—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code (IRC) Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is payable to employees upon termination, retirement, death, or unforeseeable emergency.

NOTE 9—OTHER LONG-TERM LIABILITIES

Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Compensated Absences

All employees of the County, except temporary and part-time employees, elected officials, and department heads accumulate vacation leave at 1 day per month for first year of service, then 1.5 days per month thereafter, and the total amount of leave that may be accumulated at year end is 30 days. Employees are paid for accumulated vacation leave upon termination except in cases of dismissal for neglect of duty or insubordination.

The costs of accumulated vacation leave are not recorded in the financial statement at the time the benefits are earned by the employee. Accumulated vacation leave unpaid and unrecorded in the financial statement as of December 31, 2014, is estimated to be \$137,270.

NOTE 10—INTERFUND TRANSFERS

A summary of operating interfund transfers is as follows:

From	To	Statutory Authority	Amount
Auto Special	General	K.S.A. 8-145	\$ 38,042
Road and Bridge	Special Machinery and Equipment	K.S.A. 68-141-g	133,000
Special Machinery and Equipment	Road and Bridge	K.S.A. 68-141-g	10,000
Diversion	PBC - Capital Projects	Resolution	58,665
Special Economic Development	PBC - Capital Projects	Resolution	58,666

NOTE 11—RISK MANAGEMENT

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

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for worker's compensation insurance coverage. The agreements to participate in these public entity risk pools provide that they will be self-sustaining through member premiums, and KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

The County continued to carry commercial insurance for all other risks of loss, including various property and liability coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There were no significant reductions in coverage during the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

NOTE 12—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

The County participates in various federal and state grant programs from year to year. These grants are often subject to grantor audit or review, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement that may arise as a result of the audit or review cannot be reasonably determined at this time; however, it is believed that the amount, if any, would not be material.

Litigation

The County may be subject to various legal actions, pending or in process, for tax appeals, property damage, or other claims. Any estimate of the ultimate outcome and liability that might result from these matters cannot be reasonably determined.

Tax Increment Financing (TIF)

On May 31, 2000, the City of Concordia established a redevelopment district within the city pursuant to K.S.A. 12-1770 et seq., as amended. Based on the representations of city officials and upon interpretation of the Kansas statute language, the county, school district, and college did not protest the establishment. Kansas statutes provide that, for a 20-year period, taxes based on the increment shall be diverted from the original distribution districts to the TIF district. The increment is the difference between the base year valuation of the district and the current valuation of the district. The base year is 1999, the year prior to the district's establishment. Because the project was delayed in initiation, the 2000 tax year was not affected, although it is counted in the 20-year period. Affected districts are (1) Cloud County, (2) City of Concordia, (3) Cloud County Community College, (4) USD No. 333, and (5) River Valley Extension District #4 with the exception of the school General Fund. The effect, of course, is that each fund of the districts mentioned above (with the noted exceptions) will not receive that amount of tax shown on their budgets. That amount will be reduced by the appropriate amount of tax on the increment and diverted to the TIF district. For the tax year ended December 31, 2014, this tax rebate was not able to be determined as the new computer system automatically nets this amount out of the tax distributions made during the year.

Neighborhood Revitalization Plan

In April 2010, the County established this Plan to encourage people to start businesses, expand existing businesses, build homes, and improve the quality of existing homes in the County. The property tax rebates provided by this Plan support business owners and homeowners with their cash flow and financing during those critical first years of an investment. The Plan encourages investments and the stabilization those investments to ensure they become solid and stay on the tax rolls. The area covered by this Plan is all of the County, excluding property within the Concordia Redevelopment District 2000 (Concordia TIF District). There are various qualifications that must be met in order to be eligible for the tax rebate. Approved applicants with qualifying projects will receive the following tax rebates, for taxes attributable to the incremental value, from the participating taxing units:

<u>Program Year</u>	<u>Rebate Percentage</u>
Year 1	95%
Year 2	95%
Year 3	95%
Year 4	80%
Year 5	70%
Year 6 and beyond	0%

NOTE 13—CAPITAL PROJECTS

Capital projects in progress at December 31, 2014, consisted of the following:

	<u>Law Enforcement Center Project</u>
Total project authorization	\$ 6,384,908
Expenditures to date	<u>6,352,815</u>
Project authorization remaining	<u><u>\$ 32,093</u></u>

NOTE 14—SUBSEQUENT EVENT

On June 8, 2015, the County terminated its contract with the contractor responsible for construction of the Law Enforcement Center. The County's basis for termination of the contract was due to the contractor (1) Not providing a water-tight building, (2) Failing to correct defective work identified after substantial completion, and (3) Failing to deliver to the County the building manufacturer's extended warranty for the building. Since the termination, the County has attempted to collect from the contractor's surety bond, reimbursements of amounts paid by the County to make repairs to the Law Enforcement Center due to the poor workmanship performed in constructing the building. No reimbursements have been received as of the report date.

CLOUD COUNTY, KANSAS
SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2014

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUND	\$ 2,413,382	\$ -	\$ 2,413,382	\$ 2,684,772	\$ 271,390
SPECIAL PURPOSE FUNDS					
Road and Bridge	2,500,000	-	2,500,000	2,499,800	(200)
Special Bridge	153,500	-	153,500	10,552	(142,948)
Noxious Weed	250,020	-	250,020	111,201	(138,819)
Noxious Weed Capital Outlay	23,025	-	23,025	-	(23,025)
Conservation District	20,000	-	20,000	20,000	-
Services for Elderly	83,876	-	83,876	83,876	-
County Health	768,721	1,376	770,097	808,924	38,827
Pawnee Mental Health	60,000	-	60,000	60,000	-
Mental Retardation	106,094	-	106,094	106,094	-
County Fair	35,000	-	35,000	35,000	-
Election Expense	115,358	5,096	120,454	95,065	(25,389)
Election Capital Outlay	62,000	-	62,000	1,015	(60,985)
Special Building	83,918	-	83,918	41,537	(42,381)
Historical Museum	36,000	-	36,000	36,000	-
Appraiser's Cost	147,500	-	147,500	140,687	(6,813)
Employee Benefits	1,843,036	-	1,843,036	1,764,993	(78,043)
Special Alcohol and Drug	29,766	-	29,766	8,312	(21,454)
Convention and Tourism	135,850	-	135,850	134,380	(1,470)
Register of Deeds Technology	18,535	-	18,535	1,334	(17,201)
Special Economic Development	434,310	-	434,310	178,112	(256,198)
BUSINESS FUNDS					
Solid Waste	788,668	-	788,668	652,854	(135,814)
Law Enforcement Center	369,663	-	369,663	-	(369,663)

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-1
Page 1 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	(Under)
RECEIPTS				
Taxes	\$ 1,887,401	\$ 2,263,174	\$ 2,137,625	\$ 125,549
Licenses and fees	201,091	152,887	142,000	10,887
Use of money	11,617	13,896	10,000	3,896
Miscellaneous	73,844	45,472	35,000	10,472
Reimbursements	-	-	10,000	(10,000)
TOTAL RECEIPTS	<u>2,173,953</u>	<u>2,475,429</u>	<u>\$ 2,334,625</u>	<u>\$ 140,804</u>
EXPENDITURES				
County Commission	46,825	47,837	\$ 50,211	\$ (2,374)
County Clerk	102,982	102,485	117,970	(15,485)
County Treasurer	110,603	73,286	110,000	(36,714)
County Attorney	144,188	151,655	135,756	15,899
Register of Deeds	71,087	69,799	74,447	(4,648)
Sheriff	978,208	1,263,177	1,006,384	256,793
Clerk of District Court	130,974	150,716	104,906	45,810
Courthouse (general expenses)	250,256	248,102	190,000	58,102
Custodian	115,144	105,835	122,500	(16,665)
Computer services	97,717	137,098	155,370	(18,272)
Civil defense - Emergency Preparedness	26,210	20,659	29,590	(8,931)
Recycling	96,953	76,282	63,900	12,382
Economic development	66,547	69,000	69,000	-
Cloud County sanitarian	2,670	2,332	2,500	(168)
Appropriations	144,169	166,509	180,848	(14,339)
TOTAL EXPENDITURES	<u>2,384,533</u>	<u>2,684,772</u>	<u>\$ 2,413,382</u>	<u>\$ 271,390</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(210,580)	(209,343)		
UNENCUMBERED CASH, BEGINNING	<u>221,505</u>	<u>10,925</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 10,925</u>	<u>\$ (198,418)</u>		

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-1

Page 2 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
TAXES				
Current ad valorem taxes	\$ 922,772	\$ 1,253,541	\$ 1,219,769	\$ 33,772
Delinquent tax	21,092	22,716	7,500	15,216
Interest and charges on delinquent taxes	55,772	75,121	55,000	20,121
Sales tax - County wide	728,297	744,537	700,000	44,537
Intangible tax	36,212	37,992	36,355	1,637
Motor vehicle tax	123,223	129,226	118,951	10,275
In lieu of tax	33	41	50	(9)
TOTAL TAXES	1,887,401	2,263,174	2,137,625	125,549
LICENSES AND FEES				
Mortgage registration fees	117,722	76,918	70,000	6,918
Officers' fees	36,849	32,047	32,000	47
VIN inspection fees	7,668	5,880	-	5,880
Transfer from Treasurer's Auto Special Fund	38,852	38,042	40,000	(1,958)
TOTAL LICENSES AND FEES	201,091	152,887	142,000	10,887
USE OF MONEY				
Interest on investments	11,617	13,896	10,000	3,896
MISCELLANEOUS	73,844	45,472	35,000	10,472
REIMBURSEMENTS	-	-	10,000	(10,000)
TOTAL RECEIPTS	\$ 2,173,953	\$ 2,475,429	\$ 2,334,625	\$ 140,804

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-1
Page 3 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COUNTY COMMISSION				
Personal services	\$ 36,211	\$ 36,361	\$ 35,711	\$ 650
Contractual services	10,326	11,697	11,500	197
Commodities	318	198	2,500	(2,302)
Capital outlay	-	-	500	(500)
Reimbursements	(30)	(419)	-	(419)
TOTAL COUNTY COMMISSION	46,825	47,837	50,211	(2,374)
COUNTY CLERK				
Personal services	95,992	96,175	95,470	705
Contractual services	2,373	3,190	6,500	(3,310)
Commodities	2,530	946	6,000	(5,054)
Capital outlay	2,087	2,186	10,000	(7,814)
Reimbursements	-	(12)	-	(12)
TOTAL COUNTY CLERK	102,982	102,485	117,970	(15,485)
COUNTY TREASURER				
Personal services	149,593	139,396	123,273	16,123
Contractual services	2,536	2,782	12,727	(9,945)
Commodities	4,521	5,732	6,000	(268)
Capital outlay	2,087	1,989	6,000	(4,011)
Reimbursements	(48,134)	(76,613)	(38,000)	(38,613)
TOTAL COUNTY TREASURER	110,603	73,286	110,000	(36,714)
COUNTY ATTORNEY				
Personal services	122,053	127,200	109,756	17,444
Contractual services	16,077	18,876	16,500	2,376
Commodities	5,752	5,489	7,000	(1,511)
Capital outlay	1,044	100	2,500	(2,400)
Reimbursements	(738)	(10)	-	(10)
TOTAL COUNTY ATTORNEY	144,188	151,655	135,756	15,899
REGISTER OF DEEDS				
Personal services	67,084	66,939	59,447	7,492
Contractual services	508	926	7,000	(6,074)
Commodities	2,451	1,934	4,500	(2,566)
Capital outlay	1,044	-	3,500	(3,500)
TOTAL REGISTER OF DEEDS	71,087	69,799	74,447	(4,648)

CLOUD COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-1
 Page 4 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
SHERIFF				
Personal services	\$ 343,547	\$ 371,229	\$ 328,080	\$ 43,149
Contractual services	36,110	56,402	21,300	35,102
Commodities	23,660	18,485	20,000	(1,515)
Vehicle expense	105,681	101,760	70,000	31,760
Capital outlay	62,972	88,752	50,000	38,752
Jail - personal services	350,336	470,441	468,000	2,441
Jail - contractual services	47,341	79,205	18,900	60,305
Jail - commodities	70,264	108,699	50,000	58,699
Jail - capital outlay	-	6,513	-	6,513
Juvenile detention	14,860	7,578	10,104	(2,526)
Reimbursements	(76,563)	(45,887)	(30,000)	(15,887)
TOTAL SHERIFF	978,208	1,263,177	1,006,384	256,793
CLERK OF DISTRICT COURT				
Personal services	6,500	6,500	1,806	4,694
Contractual services	127,678	149,182	102,600	46,582
Commodities	14,268	17,170	7,000	10,170
Capital outlay	12,593	29,682	8,500	21,182
Witness and juror fees	1,191	-	5,000	(5,000)
Reimbursements	(31,256)	(51,818)	(20,000)	(31,818)
TOTAL CLERK OF DISTRICT COURT	130,974	150,716	104,906	45,810
COURTHOUSE (general expenses)				
Contractual services	124,293	121,957	95,000	26,957
Liability insurance	91,884	93,893	90,000	3,893
Commodities	42,496	44,214	15,000	29,214
Capital outlay	-	(274)	5,000	(5,274)
Reimbursements	(8,417)	(11,688)	(15,000)	3,312
TOTAL COURTHOUSE (general expenses)	250,256	248,102	190,000	58,102
CUSTODIAN				
Personal services	85,052	80,681	80,000	681
Contractual services	17,639	13,399	11,000	2,399
Commodities	11,038	11,251	21,500	(10,249)
Capital outlay	3,044	990	10,000	(9,010)
Reimbursements	(1,629)	(486)	-	(486)
TOTAL CUSTODIAN	115,144	105,835	122,500	(16,665)

CLOUD COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-1
 Page 5 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COMPUTER SERVICES				
Personal services	\$ 32,248	\$ 32,090	\$ 31,200	\$ 890
Contractual services	14,621	55,215	24,230	30,985
Commodities	7,410	3,725	5,000	(1,275)
Capital outlay	-	-	100,000	(100,000)
I-Series software and maintenance	50,242	50,242	700	49,542
Reimbursements	(6,804)	(4,174)	(5,760)	1,586
TOTAL COMPUTER SERVICES	97,717	137,098	155,370	(18,272)
CIVIL DEFENSE - EMERGENCY PREPAREDNESS				
Contractual services	26,026	26,363	26,090	273
Commodities	184	1,349	1,500	(151)
Capital outlay	-	3,919	2,000	1,919
Reimbursements	-	(10,972)	-	(10,972)
TOTAL CIVIL DEFENSE - EMERGENCY PREPAREDNESS	26,210	20,659	29,590	(8,931)
RECYCLING				
Personal services	77,818	77,280	75,000	2,280
Contractual services	5,989	9,527	10,100	(573)
Commodities	13,146	15,258	16,800	(1,542)
Capital outlay	-	-	7,000	(7,000)
Reimbursements	-	(25,783)	(45,000)	19,217
TOTAL RECYCLING	96,953	76,282	63,900	12,382
ECONOMIC DEVELOPMENT				
Cloudcorp	55,000	55,000	55,000	-
NCK SBDC	14,000	14,000	14,000	-
Reimbursements	(2,453)	-	-	-
TOTAL ECONOMIC DEVELOPMENT	66,547	69,000	69,000	-
CLOUD COUNTY SANITARIAN				
Contractual services	4,085	2,757	2,500	257
Commodities	4,352	4,150	-	4,150
Reimbursements	(5,767)	(4,575)	-	(4,575)
TOTAL CLOUD COUNTY SANITARIAN	2,670	2,332	2,500	(168)
APPROPRIATIONS				
Dispatching	100,000	120,000	120,000	-
CASA	13,000	13,000	13,000	-
Rural opportunity zone	6,000	3,000	3,000	-
Coroner	17,974	15,661	20,000	(4,339)
Community resources council	5,000	5,000	5,000	-
Emergency medical services	(3,000)	3,500	3,500	-
Senior care	5,195	6,348	6,348	-
Courthouse security	-	-	10,000	(10,000)
TOTAL APPROPRIATIONS	144,169	166,509	180,848	(14,339)
TOTAL EXPENDITURES	\$ 2,384,533	\$ 2,684,772	\$ 2,413,382	\$ 271,390

CLOUD COUNTY, KANSAS

ROAD AND BRIDGE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 1,564,638	\$ 1,736,888	\$ 1,676,679	\$ 60,209
Delinquent tax	37,414	37,970	20,000	17,970
Motor vehicle tax	160,554	143,118	201,712	(58,594)
Special city and county highway	459,398	472,203	448,063	24,140
Public Assistance Grant (FEMA)	-	246,482	-	246,482
Federal Funds Exchange Program	-	338,239	-	338,239
In lieu of tax	56	57	-	57
Transfer from Special Machinery and Equipment Fund	-	10,000	-	10,000
Reimbursements	76,686	69,186	140,000	(70,814)
TOTAL RECEIPTS	<u>2,298,746</u>	<u>3,054,143</u>	<u>\$ 2,486,454</u>	<u>\$ 567,689</u>
EXPENDITURES				
Personal services	1,121,969	1,113,552	\$ 1,197,124	\$ (83,572)
Contractual services	34,415	33,571	107,500	(73,929)
Commodities	977,871	1,219,677	1,177,376	42,301
Capital outlay	34,000	-	18,000	(18,000)
Transfer to Special Machinery and Equipment Fund	60,000	133,000	-	133,000
TOTAL EXPENDITURES	<u>2,228,255</u>	<u>2,499,800</u>	<u>\$ 2,500,000</u>	<u>\$ (200)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	70,491	554,343		
UNENCUMBERED CASH, BEGINNING	<u>25,514</u>	<u>96,005</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 96,005</u>	<u>\$ 650,348</u>		

CLOUD COUNTY, KANSAS

SPECIAL BRIDGE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 41,052	\$ 14,186	\$ 14,454	\$ (268)
Delinquent tax	1,053	842	550	292
Motor vehicle tax	102	-	5,288	(5,288)
In lieu of tax	1	-	-	-
Reimbursements	663	-	-	-
TOTAL RECEIPTS	42,871	15,028	<u>\$ 20,292</u>	<u>\$ (5,264)</u>
EXPENDITURES				
Construction and reconstruction	<u>16,601</u>	<u>10,552</u>	<u>\$ 153,500</u>	<u>\$ (142,948)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	26,270	4,476		
UNENCUMBERED CASH, BEGINNING	<u>190,186</u>	<u>216,456</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 216,456</u>	<u>\$ 220,932</u>		

CLOUD COUNTY, KANSAS

SPECIAL HIGHWAY IMPROVEMENT FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

	Schedule 2-4	
	Prior Year Actual	Current Year Actual
RECEIPTS		
Reimbursements	\$ -	\$ -
EXPENDITURES		
Highway improvements	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, BEGINNING	82,467	82,467
UNENCUMBERED CASH, ENDING	<u>\$ 82,467</u>	<u>\$ 82,467</u>

CLOUD COUNTY, KANSAS

SPECIAL MACHINERY AND EQUIPMENT FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-5

	Prior Year Actual	Current Year Actual
RECEIPTS		
Transfer from Road and Bridge Fund	\$ 60,000	\$ 133,000
Reimbursements	-	40
	<u>60,000</u>	<u>133,040</u>
TOTAL RECEIPTS	<u>60,000</u>	<u>133,040</u>
EXPENDITURES		
Equipment purchases	66,161	66,162
Transfer to Road and Bridge Fund	-	10,000
	<u>66,161</u>	<u>76,162</u>
TOTAL EXPENDITURES	<u>66,161</u>	<u>76,162</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(6,161)	56,878
UNENCUMBERED CASH, BEGINNING	<u>101,066</u>	<u>94,905</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 94,905</u></u>	<u><u>\$ 151,783</u></u>

CLOUD COUNTY, KANSAS

NOXIOUS WEED FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ -	\$ 1,207	\$ -	\$ 1,207
Delinquent tax	1,624	1,460	900	560
Motor vehicle tax	15,050	14,766	-	14,766
Reimbursed expense	-	9,794	-	9,794
Chemical sales	92,857	66,817	100,000	(33,183)
TOTAL RECEIPTS	109,531	94,044	\$ 100,900	\$ (6,856)
EXPENDITURES				
Personal services	13,300	13,300	\$ 16,300	\$ (3,000)
Contractual services	3,919	3,648	6,700	(3,052)
Commodities	114,259	94,253	225,020	(130,767)
Capital outlay	-	-	2,000	(2,000)
TOTAL EXPENDITURES	131,478	111,201	\$ 250,020	\$ (138,819)
RECEIPTS OVER (UNDER) EXPENDITURES	(21,947)	(17,157)		
UNENCUMBERED CASH, BEGINNING	214,529	192,582		
UNENCUMBERED CASH, ENDING	\$ 192,582	\$ 175,425		

CLOUD COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from Noxious Weed Fund	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital outlay	-	-	\$ 23,025	\$ (23,025)
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	33,025	33,025		
UNENCUMBERED CASH, ENDING	\$ 33,025	\$ 33,025		

CLOUD COUNTY, KANSAS

CONSERVATION DISTRICT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 16,785	\$ 17,914	\$ 17,102	\$ 812
Delinquent tax	457	453	200	253
Motor vehicle tax	2,471	2,448	2,162	286
In lieu of tax	1	1	-	1
TOTAL RECEIPTS	19,714	20,816	<u>\$ 19,464</u>	<u>\$ 1,352</u>
EXPENDITURES				
Appropriations	<u>20,000</u>	<u>20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(286)	816		
UNENCUMBERED CASH, BEGINNING	<u>1,591</u>	<u>1,305</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,305</u>	<u>\$ 2,121</u>		

CLOUD COUNTY, KANSAS

SERVICES FOR ELDERLY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 68,313	\$ 75,207	\$ 72,294	\$ 2,913
Delinquent tax	1,753	1,766	900	866
Motor vehicle tax	9,424	9,330	8,802	528
In lieu of tax	2	2	-	2
TOTAL RECEIPTS	79,492	86,305	<u>\$ 81,996</u>	<u>\$ 4,309</u>
EXPENDITURES				
Appropriations	<u>79,379</u>	<u>83,876</u>	<u>\$ 83,876</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	113	2,429		
UNENCUMBERED CASH, BEGINNING	<u>4,422</u>	<u>4,535</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 4,535</u>	<u>\$ 6,964</u>		

CLOUD COUNTY, KANSAS

COUNTY HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 143,373	\$ 145,529	\$ 139,561	\$ 5,968
Delinquent tax	3,095	3,228	1,000	2,228
Motor vehicle tax	14,666	14,343	18,478	(4,135)
In lieu of tax	5	5	-	5
Nursing care, supplies, grants, and reimbursements	585,775	579,850	578,474	1,376
TOTAL RECEIPTS	746,914	742,955	\$ 737,513	\$ 5,442
EXPENDITURES				
Personal services	441,897	445,169	\$ 412,000	\$ 33,169
Contractual services	204,713	210,321	113,700	96,621
Commodities	127,726	148,754	211,650	(62,896)
Capital outlay and building expenses	4,613	4,680	31,371	(26,691)
	778,949	808,924	768,721	40,203
Adjustments for qualifying budget credits	-	-	1,376	(1,376)
TOTAL EXPENDITURES	778,949	808,924	\$ 770,097	\$ 38,827
RECEIPTS OVER (UNDER) EXPENDITURES	(32,035)	(65,969)		
UNENCUMBERED CASH, BEGINNING	36,208	4,173		
UNENCUMBERED CASH, ENDING	\$ 4,173	\$ (61,796)		

CLOUD COUNTY, KANSAS

PAWNEE MENTAL HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-11

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 57,758	\$ 27,751	\$ 24,304	\$ 3,447
Delinquent tax	1,569	1,479	900	579
Motor vehicle tax	8,494	8,425	7,440	985
In lieu of tax	2	1	-	1
TOTAL RECEIPTS	67,823	37,656	<u>\$ 32,644</u>	<u>\$ 5,012</u>
EXPENDITURES				
Appropriations	69,713	60,000	<u>\$ 60,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,890)	(22,344)		
UNENCUMBERED CASH, BEGINNING	30,818	28,928		
UNENCUMBERED CASH, ENDING	<u>\$ 28,928</u>	<u>\$ 6,584</u>		

CLOUD COUNTY, KANSAS

MENTAL RETARDATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-12

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 89,422	\$ 94,775	\$ 90,812	\$ 3,963
Delinquent tax	2,417	2,400	1,000	1,400
Motor vehicle tax	13,052	12,947	11,526	1,421
In lieu of tax	3	3	-	3
TOTAL RECEIPTS	104,894	110,125	<u>\$ 103,338</u>	<u>\$ 6,787</u>
EXPENDITURES				
Appropriations	<u>106,094</u>	<u>106,094</u>	<u>\$ 106,094</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,200)	4,031		
UNENCUMBERED CASH, BEGINNING	<u>7,950</u>	<u>6,750</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 6,750</u>	<u>\$ 10,781</u>		

CLOUD COUNTY, KANSAS

COUNTY FAIR FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-13

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 29,392	\$ 31,251	\$ 29,950	\$ 1,301
Delinquent tax	798	790	350	440
Motor vehicle tax	4,319	4,286	3,783	503
In lieu of tax	1	1	-	1
TOTAL RECEIPTS	34,510	36,328	<u>\$ 34,083</u>	<u>\$ 2,245</u>
EXPENDITURES				
Appropriations	<u>35,000</u>	<u>35,000</u>	<u>\$ 35,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(490)	1,328		
UNENCUMBERED CASH, BEGINNING	<u>2,762</u>	<u>2,272</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 2,272</u>	<u>\$ 3,600</u>		

CLOUD COUNTY, KANSAS

ELECTION EXPENSE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-14

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 63,326	\$ 97,386	\$ 94,956	\$ 2,430
Delinquent tax	1,925	1,951	900	1,051
Motor vehicle tax	12,129	13,183	8,160	5,023
In lieu of tax	2	3	-	3
Reimbursements	17,117	5,096	-	5,096
TOTAL RECEIPTS	94,499	117,619	\$ 104,016	\$ 13,603
EXPENDITURES				
Personal services	37,930	36,130	\$ 33,758	\$ 2,372
Contractual services	19,475	19,925	40,100	(20,175)
Commodities	18,008	33,329	30,500	2,829
Capital outlay	-	5,681	5,000	681
Transfer to Election Capital Outlay Fund	30,000	-	6,000	(6,000)
	105,413	95,065	115,358	(20,293)
Adjustments for qualifying budget credits	-	-	5,096	(5,096)
TOTAL EXPENDITURES	105,413	95,065	\$ 120,454	\$ (25,389)
RECEIPTS OVER (UNDER) EXPENDITURES	(10,914)	22,554		
UNENCUMBERED CASH, BEGINNING	30,720	19,806		
UNENCUMBERED CASH, ENDING	\$ 19,806	\$ 42,360		

CLOUD COUNTY, KANSAS

ELECTION CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-15

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from Election Expense Fund	\$ 30,000	\$ -	<u>\$ 6,000</u>	<u>\$ (6,000)</u>
EXPENDITURES				
Capital outlay	<u>-</u>	<u>1,015</u>	<u>\$ 62,000</u>	<u>\$ (60,985)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	30,000	(1,015)		
UNENCUMBERED CASH, BEGINNING	<u>36,000</u>	<u>66,000</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 66,000</u>	<u>\$ 64,985</u>		

CLOUD COUNTY, KANSAS

SPECIAL BUILDING FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-16

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 72,499	\$ 76,783	\$ 74,428	\$ 2,355
Delinquent tax	849	1,095	150	945
Motor vehicle tax	-	-	9,340	(9,340)
Reimbursements	-	-	-	-
In lieu of tax	3	3	-	3
TOTAL RECEIPTS	73,351	77,881	<u>\$ 83,918</u>	<u>\$ (6,037)</u>
EXPENDITURES				
Improvements and restorations	<u>6,867</u>	<u>41,537</u>	<u>\$ 83,918</u>	<u>\$ (42,381)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	66,484	36,344		
UNENCUMBERED CASH, BEGINNING	<u>(8,918)</u>	<u>57,566</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 57,566</u>	<u>\$ 93,910</u>		

CLOUD COUNTY, KANSAS

HISTORICAL MUSEUM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-17

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 30,711	\$ 32,028	\$ 30,672	\$ 1,356
Delinquent tax	816	812	400	412
Motor vehicle tax	4,331	4,247	3,954	293
In lieu of tax	1	1	-	1
TOTAL RECEIPTS	35,859	37,088	<u>\$ 35,026</u>	<u>\$ 2,062</u>
EXPENDITURES				
Appropriations	<u>36,000</u>	<u>36,000</u>	<u>\$ 36,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(141)	1,088		
UNENCUMBERED CASH, BEGINNING	<u>2,428</u>	<u>2,287</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 2,287</u>	<u>\$ 3,375</u>		

CLOUD COUNTY, KANSAS

APPRAISER'S COST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-18

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 116,396	\$ 122,529	\$ 117,480	\$ 5,049
Delinquent tax	3,070	3,028	1,000	2,028
Motor vehicle tax	15,367	14,569	15,004	(435)
In lieu of tax	4	4	-	4
Reimbursements	4,104	4,262	-	4,262
TOTAL RECEIPTS	138,941	144,392	\$ 133,484	\$ 10,908
EXPENDITURES				
Personal services	122,885	123,842	\$ 121,500	\$ 2,342
Contractual services	5,755	5,542	8,000	(2,458)
Commodities	11,322	8,803	8,000	803
Capital outlay	4,622	-	4,000	(4,000)
Mapping expense	400	2,500	6,000	(3,500)
TOTAL EXPENDITURES	144,984	140,687	\$ 147,500	\$ (6,813)
RECEIPTS OVER (UNDER) EXPENDITURES	(6,043)	3,705		
UNENCUMBERED CASH, BEGINNING	30,314	24,271		
UNENCUMBERED CASH, ENDING	\$ 24,271	\$ 27,976		

CLOUD COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-19

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 1,424,462	\$ 1,511,740	\$ 1,448,891	\$ 62,849
Delinquent tax	33,469	34,559	10,000	24,559
Motor vehicle tax	195,660	204,855	183,647	21,208
In lieu of tax	51	49	-	49
Reimbursements	188,938	224,915	50,000	174,915
TOTAL RECEIPTS	<u>1,842,580</u>	<u>1,976,118</u>	<u>\$ 1,692,538</u>	<u>\$ 283,580</u>
EXPENDITURES				
Social Security	243,872	254,086	\$ 238,000	\$ 16,086
KPERS	277,098	325,542	270,000	55,542
Worker's compensation insurance	71,265	71,341	70,000	1,341
Unemployment tax	19,801	2,938	24,000	(21,062)
Medical insurance	1,084,683	1,065,949	1,201,570	(135,621)
Contractual services	-	12,000	-	12,000
Short-term disability	20,067	21,446	39,466	(18,020)
Long-term care insurance	15,949	11,691	-	11,691
TOTAL EXPENDITURES	<u>1,732,735</u>	<u>1,764,993</u>	<u>\$ 1,843,036</u>	<u>\$ (78,043)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	109,845	211,125		
UNENCUMBERED CASH, BEGINNING	<u>210,976</u>	<u>320,821</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 320,821</u>	<u>\$ 531,946</u>		

CLOUD COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-20

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
State of Kansas	\$ 18,215	\$ 20,084	<u>\$ 16,162</u>	<u>\$ 3,922</u>
EXPENDITURES				
Contractual services	<u>34,321</u>	<u>8,312</u>	<u>\$ 29,766</u>	<u>\$ (21,454)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(16,106)	11,772		
UNENCUMBERED CASH, BEGINNING	<u>14,102</u>	<u>(2,004)</u>		
UNENCUMBERED CASH, ENDING	<u>\$ (2,004)</u>	<u>\$ 9,768</u>		

CLOUD COUNTY, KANSAS

CONVENTION AND TOURISM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-21

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transient guest tax	\$ 126,489	\$ 127,164	\$ 122,000	\$ 5,164
Void warrants	-	22,448	-	22,448
TOTAL RECEIPTS	126,489	149,612	<u>\$ 122,000</u>	<u>\$ 27,612</u>
EXPENDITURES				
Operating expenses	<u>116,976</u>	<u>134,380</u>	<u>\$ 135,850</u>	<u>\$ (1,470)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	9,513	15,232		
UNENCUMBERED CASH, BEGINNING	<u>44,432</u>	<u>53,945</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 53,945</u>	<u>\$ 69,177</u>		

CLOUD COUNTY, KANSAS

REGISTER OF DEEDS TECHNOLOGY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-22

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
RECEIPTS				
Fees	\$ 12,754	\$ 11,440	<u>\$ 7,500</u>	<u>\$ 3,940</u>
EXPENDITURES				
Equipment and technological services	<u>301</u>	<u>1,334</u>	<u>\$ 18,535</u>	<u>\$ (17,201)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	12,453	10,106		
UNENCUMBERED CASH, BEGINNING	<u>18,535</u>	<u>30,988</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 30,988</u>	<u>\$ 41,094</u>		

CLOUD COUNTY, KANSAS

AUTO SPECIAL FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-23

	Prior Year Actual	Current Year Actual
RECEIPTS		
Fees	\$ 87,015	\$ 82,767
EXPENDITURES		
Personal services - reimbursement	-	30,000
Contractual services	49,923	48,180
Commodities	-	-
Transfer to General Fund	38,852	38,042
TOTAL EXPENDITURES	88,775	116,222
RECEIPTS OVER (UNDER) EXPENDITURES	(1,760)	(33,455)
UNENCUMBERED CASH, BEGINNING	39,802	38,042
UNENCUMBERED CASH, ENDING	\$ 38,042	\$ 4,587

CLOUD COUNTY, KANSAS

SPECIAL ECONOMIC DEVELOPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-24

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
RECEIPTS				
In lieu of taxes	\$ 310,000	\$ 300,000	\$ 300,000	\$ -
EXPENDITURES				
Contractual services	159,021	119,446	\$ 434,310	\$ (314,864)
Transfer to Public Building Commission				
Capital Projects Fund	-	58,666	-	58,666
TOTAL EXPENDITURES	159,021	178,112	\$ 434,310	\$ (256,198)
RECEIPTS OVER (UNDER) EXPENDITURES	150,979	121,888		
UNENCUMBERED CASH, BEGINNING	84,310	235,289		
UNENCUMBERED CASH, ENDING	\$ 235,289	\$ 357,177		

CLOUD COUNTY, KANSAS

PROSECUTOR'S ATTORNEY TRAINING FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-25

	Prior Year Actual	Current Year Actual
RECEIPTS		
Fees	\$ 3,221	\$ 2,635
EXPENDITURES		
Contractual services	813	829
RECEIPTS OVER (UNDER) EXPENDITURES	2,408	1,806
UNENCUMBERED CASH, BEGINNING	2,779	5,187
UNENCUMBERED CASH, ENDING	<u>\$ 5,187</u>	<u>\$ 6,993</u>

CLOUD COUNTY, KANSAS

ATTORNEY ADMINISTRATIVE HANDLING COST FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-26

	Prior Year Actual	Current Year Actual
RECEIPTS		
Fees	\$ 215	\$ 220
EXPENDITURES		
Contractual services	215	220
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	\$ -	\$ -

CLOUD COUNTY, KANSAS

SURVEILLANCE FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

	Schedule 2-27	
	Prior Year Actual	Current Year Actual
RECEIPTS		
Fees	\$ 750	\$ -
EXPENDITURES		
Contractual services	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	750	-
UNENCUMBERED CASH, BEGINNING	47	797
UNENCUMBERED CASH, ENDING	<u>\$ 797</u>	<u>\$ 797</u>

CLOUD COUNTY, KANSAS

DIVERSION FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-28

	Prior Year Actual	Current Year Actual
RECEIPTS		
Fees	\$ 22,874	\$ 19,036
EXPENDITURES		
Contractual services	-	64,773
Transfer to Public Building Commission Capital Projects Fund	-	58,665
TOTAL EXPENDITURES	-	123,438
RECEIPTS OVER (UNDER) EXPENDITURES	22,874	(104,402)
UNENCUMBERED CASH, BEGINNING	81,888	104,762
UNENCUMBERED CASH, ENDING	<u>\$ 104,762</u>	<u>\$ 360</u>

CLOUD COUNTY, KANSAS

VIN INSPECTION FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

	Schedule 2-29	
	Prior Year Actual	Current Year Actual
RECEIPTS		
Fees	\$ 8,520	\$ 6,640
EXPENDITURES		
Contractual services	8,520	6,640
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ -</u>

CLOUD COUNTY, KANSAS

COMMUNITY CORRECTIONS FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

	Schedule 2-30	
	Prior Year Actual	Current Year Actual
RECEIPTS		
Fees	\$ 156,289	\$ 168,285
Miscellaneous	281	580
TOTAL RECEIPTS	<u>156,570</u>	<u>168,865</u>
EXPENDITURES		
Personal services	96,262	94,458
Contractual services	7,049	9,750
Commodities	7,069	9,151
Vehicles	4,263	8,509
Capital outlay	3,115	4,286
Reimbursement - Employee Benefits	57,672	48,420
TOTAL EXPENDITURES	<u>175,430</u>	<u>174,574</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(18,860)	(5,709)
UNENCUMBERED CASH, BEGINNING	<u>34,192</u>	<u>15,332</u>
UNENCUMBERED CASH, ENDING	<u>\$ 15,332</u>	<u>\$ 9,623</u>

CLOUD COUNTY, KANSAS

JUVENILE JUSTICE FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

	Schedule 2-31	
	Prior Year Actual	Current Year Actual
RECEIPTS		
Fees	\$ 187,315	\$ 181,007
Miscellaneous	62,351	63,612
TOTAL RECEIPTS	<u>249,666</u>	<u>244,619</u>
EXPENDITURES		
Personal services	133,209	130,395
Contractual services	46,680	55,436
Commodities	5,353	8,207
Vehicles	4,272	11,600
Capital outlay	2,874	4,866
Reimbursement - Employee Benefits	50,901	45,031
TOTAL EXPENDITURES	<u>243,289</u>	<u>255,535</u>
RECEIPTS OVER (UNDER) EXPENDITURES	6,377	(10,916)
UNENCUMBERED CASH, BEGINNING	<u>16,604</u>	<u>22,981</u>
UNENCUMBERED CASH, ENDING	<u>\$ 22,981</u>	<u>\$ 12,065</u>

CLOUD COUNTY, KANSAS

SOLID WASTE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-32

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
User fees and reimbursements	\$ 707,729	\$ 692,787	\$ 620,000	\$ 72,787
EXPENDITURES				
Personal services	125,625	123,610	\$ 120,768	\$ 2,842
Contractual services	373,978	403,518	458,500	(54,982)
Commodities	52,175	61,871	56,400	5,471
Capital outlay	124,498	63,855	153,000	(89,145)
TOTAL EXPENDITURES	676,276	652,854	\$ 788,668	\$ (135,814)
RECEIPTS OVER (UNDER) EXPENDITURES	31,453	39,933		
UNENCUMBERED CASH, BEGINNING	501,382	532,835		
UNENCUMBERED CASH, ENDING	\$ 532,835	\$ 572,768		

CLOUD COUNTY, KANSAS

LAW ENFORCEMENT CENTER FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-33

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
RECEIPTS				
Prisoner housing	\$ 4,350	\$ 82,850	\$ 380,000	\$ (297,150)
EXPENDITURES				
Bond Principal	-	-	\$ 135,000	\$ (135,000)
Bond Interest	-	-	234,663	(234,663)
TOTAL EXPENDITURES	-	-	\$ 369,663	\$ (369,663)
RECEIPTS OVER (UNDER) EXPENDITURES	4,350	82,850		
UNENCUMBERED CASH, BEGINNING	-	4,350		
UNENCUMBERED CASH, ENDING	\$ 4,350	\$ 87,200		

CLOUD COUNTY, KANSAS

PUBLIC BUILDING COMMISSION
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-34

	Prior Year Actual	Current Year Actual
RECEIPTS		
No-fund warrant proceeds	\$ -	\$ 252,331
Transfer from Special Economic Development Fund	-	58,666
Transfer from Diversion Fund	-	58,665
Reimbursements	-	10,281
Interest earned	3,649	-
	<u>3,649</u>	<u>-</u>
TOTAL RECEIPTS	<u>3,649</u>	<u>379,943</u>
EXPENDITURES		
Bond principal payment	-	135,000
Bond interest payments	312,884	234,662
Reimbursements	983	-
Construction expenses	3,515,028	382,196
Miscellaneous expenses	60	30
	<u>3,828,955</u>	<u>751,888</u>
TOTAL EXPENDITURES	<u>3,828,955</u>	<u>751,888</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(3,825,306)	(371,945)
UNENCUMBERED CASH, BEGINNING	<u>4,229,344</u>	<u>404,038</u>
UNENCUMBERED CASH, ENDING	<u>\$ 404,038</u>	<u>\$ 32,093</u>

CLOUD COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For the Year Ended December 31, 2014

Schedule 3
 Page 1 of 2

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Motor vehicle tax	\$ 231,076	\$ 1,423,378	\$ 1,416,512	\$ 237,942
Recreational vehicle tax	1,972	19,679	19,551	2,100
Commercial vehicle tax	-	55,469	54,044	1,425
Current tax	8,641,167	14,665,759	14,547,480	8,759,446
Neighborhood revitalization	4,022	118,774	113,398	9,398
Commercial vehicle fees	-	26,772	25,157	1,615
Delinquent real estate tax	70,613	447,582	412,069	106,126
Ad valorem - sales tax	1,588	-	-	1,588
Current specials clearing	61,974	125,140	125,676	61,438
Clerk of District Court warrants	4,563	4,021	8,263	321
Rental motor vehicle fees	761	1,533	1,807	487
Real estate escrow account	-	1,415	400	1,015
Lee Thurston escrow	487	-	-	487
Mary Snaveley escrow	-	298	-	298
Delinquent specials clearing	3,123	3,167	6,021	269
General account #2	1,991	14,066	7,120	8,937
NorKan Fertilizer, L.L.C.	400	400	400	400
TOTAL DISTRIBUTABLE FUNDS	<u>9,023,737</u>	<u>16,907,453</u>	<u>16,737,898</u>	<u>9,193,292</u>
STATE FUNDS				
State educational building	-	95,487	95,487	-
Institutional building	-	47,746	47,746	-
State general	-	13	13	-
Motor vehicle fees	2,133	677,329	677,366	2,096
Motor sales tax	20,084	295,285	279,963	35,406
Wildlife and parks	-	5,381	5,381	-
State heritage trust	965	3,077	2,939	1,103
Election registration fee	-	105	105	-
State CMB stamp fee	-	25	25	-
TOTAL STATE FUNDS	<u>23,182</u>	<u>1,124,448</u>	<u>1,109,025</u>	<u>38,605</u>

CLOUD COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For the Year Ended December 31, 2014

Schedule 3
 Page 2 of 2

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
SUBDIVISION FUNDS				
Cities	\$ -	\$ 2,748,536	\$ 2,748,547	\$ (11)
Townships	-	77,293	77,293	-
Watersheds	44,321	10,938	114	55,145
School districts	-	4,205,288	4,205,288	-
Cemeteries	1,808	100,905	97,941	4,772
Cloud County Community College	-	2,699,766	2,699,766	-
Fire districts	582	245,405	245,532	455
River Valley Extension District #4	-	235,093	235,093	-
Regional library	1,230	96,818	96,611	1,437
TOTAL SUBDIVISION FUNDS	47,941	10,420,042	10,406,185	61,798
OTHER AGENCY FUNDS				
Register of Deeds - checking account	-	110,919	110,919	-
Sheriff - Offender Registration - checking account	10,578	3,320	5,446	8,452
Sheriff - Concealed Carry - checking account	6,485	1,462	4,367	3,580
Sheriff - D.A.R.E. - checking account	4,960	721	1,764	3,917
Sheriff - Inmate Welfare Fund - checking account	740	35,368	30,224	5,884
Sheriff - Inmate Welfare Fund #2 - checking account	2,500	1,986	4,481	5
County Attorney - checking account	281	5,007	4,978	310
District Court - checking account	16,369	524,371	521,175	19,565
Law Library - checking account	39,783	32,881	37,915	34,749
District Court Trustee Fund - checking account	60,711	110,269	96,851	74,129
Flex Spending - checking account	10,120	41,819	41,372	10,567
Court service	44,800	14,835	25,121	34,514
Field service	13,147	4,987	2,764	15,370
Cost of issuance - NFW	-	6,669	5,000	1,669
SWIP (Salina)	978	-	-	978
Unclaimed estates	1,085	-	-	1,085
Federal Social Security tax	5	254,087	254,092	-
KPERS retirement	872	325,542	325,473	941
KPERS life	76	352	303	125
Unemployment insurance	16,209	21	-	16,230
Medical health insurance	28,915	1,069,460	1,076,551	21,824
Section 125 cafeteria plan	810	-	-	810
Payroll clearing	150	816	687	279
TOTAL OTHER AGENCY FUNDS	259,574	2,544,892	2,549,483	254,983
TOTAL AGENCY FUNDS	\$ 9,354,434	\$ 30,996,835	\$ 30,802,591	\$ 9,548,678