

CLOUD COUNTY, KANSAS

DECEMBER 31, 2017

CLOUD COUNTY, KANSAS

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December 31, 2017

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INDEPENDENT AUDITORS' REPORT

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, 2017, 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. The 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.

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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, 2017, or the respective changes in financial position, or where applicable, its cash flows for the year then ended.

Unmodified 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, 2017, 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 2017 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 2017 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 2017 basic financial statement. The 2017 information has been subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 basic financial statement as a whole on the basis of accounting described in Note 1.

The 2016 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the 2016 basic financial statement upon which we rendered an unmodified opinion dated July 18, 2017. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link <http://admin.ks.gov/offices/chief-financial-officer/municipal-service>. Such 2016 comparative information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
October 5, 2018

CLOUD COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2017

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Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	\$ 382,378	\$ 3,211,284	\$ 2,979,180	\$ 614,482	\$ 42,531	\$ 657,013
SPECIAL PURPOSE FUND						
Road and Bridge	445,408	3,064,609	3,030,239	479,778	20,714	500,492
Special Bridge	183,137	151,075	148,452	185,760	5,513	191,273
Noxious Weed	94,136	79,589	92,468	81,257	537	81,794
Noxious Weed Capital Outlay	23,614	-	-	23,614	-	23,614
Conservation District	1,290	19,687	20,000	977	-	977
Services for Elderly	4,775	99,492	100,129	4,138	-	4,138
County Health	41,570	602,750	623,025	21,295	14,322	35,617
Pawnee Mental Health	2,582	68,892	68,875	2,599	-	2,599
OCCK	6,685	104,502	106,094	5,093	-	5,093
County Fair	2,132	39,704	40,000	1,836	-	1,836
Election Expense	76,252	48,840	76,603	48,489	601	49,090
Election Capital Outlay	88,285	12,000	73,456	26,829	-	26,829
Special Building	58,529	79,630	1,638	136,521	-	136,521
Historical Museum	2,190	35,481	36,000	1,671	-	1,671
Appraiser's Cost	51,486	129,645	145,346	35,785	15,532	51,317
Employee Benefits	158,074	2,322,339	2,054,636	425,777	-	425,777
Special Alcohol and Drug	16,756	19,677	24,843	11,590	-	11,590
Convention and Tourism	41,314	123,141	134,894	29,561	786	30,347
Special Economic Development	443,411	300,000	242,780	500,631	-	500,631
Special Highway Improvement	82,467	-	82,467	-	-	-
Special Machinery and Equipment	655,893	400,000	219,630	836,263	-	836,263
Auto Special	5,000	80,127	80,127	5,000	-	5,000
Prosecutor's Attorney Training	8,009	2,269	5,825	4,453	-	4,453
Attorney Administrative Handling Cost	220	116	-	336	-	336
Surveillance	797	-	-	797	-	797
Diversion	3,400	2,570	1,519	4,451	-	4,451
VIN Inspection	5,544	10,840	10,469	5,915	-	5,915
Community Corrections	13,091	251,968	224,382	40,677	512	41,189
Juvenile Justice	9,631	238,718	218,267	30,082	191	30,273
Register of Deeds Technology	42,340	12,476	11,086	43,730	-	43,730
County Clerk Technology	5,383	3,115	-	8,498	-	8,498
County Treasurer Technology	3,649	3,118	1,189	5,578	-	5,578
BOND AND INTEREST FUNDS						
Bond and Interest	632	30,323	6,900	24,055	-	24,055
Public Building Commission - Bond and Interest	3,712	368,588	368,588	3,712	-	3,712
BUSINESS FUNDS						
Solid Waste	728,573	732,818	626,736	834,655	26,194	860,849
Law Enforcement Center	370,155	714,430	368,588	715,997	-	715,997
TOTAL FINANCIAL REPORTING ENTITY	\$ 4,062,500	\$ 13,363,813	\$ 12,224,431	\$ 5,201,882	\$ 127,433	\$ 5,329,315

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

CLOUD COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
 REGULATORY BASIS
 For Year Ended December 31, 2017

Page 2 of 2

COMPOSITION OF CASH

Checking accounts	\$ 329,321
Money Market accounts	13,923,821
Certificates of deposit	2,808,636
Cash and cash items	<u>122,872</u>

17,184,650

Other accounts

Checking accounts	
Sheriff	
Offender Registration	15,759
Concealed Carry	4,880
D.A.R.E.	3,262
Inmate Welfare Fund #2	7,717
County Attorney	275
District Court	14,234
Law Library	36,501
District Court Trustee Fund	40,561
Flex Spending	62,990
Public Building Commission	<u>3,712</u>

189,891

TOTAL CASH	17,374,541
AGENCY FUNDS PER SCHEDULE 3	<u>(12,045,226)</u>

TOTAL FINANCIAL REPORTING ENTITY	<u><u>\$ 5,329,315</u></u>
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The notes to the financial statement are an integral part of this statement.

CLOUD COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2017

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.

Cloud County Public Building Commission

The Cloud County Public Building Commission (CCPBC) was established to benefit the County and other Kansas governmental entities and is governed by a separate three-member board, appointed by the Cloud County Board of County Commissioners. The CCPBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by any Kansas governmental entity. The CCPBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity that operates it. The operating governmental entity guarantees the rentals under the CCPBC lease. The CCPBC has no power to levy taxes, and revenue bonds issued by the CCPBC are not included in any legal debt limitations of the operating governmental entity. The CCPBC does not issue a separate financial statement, as its funds are reflected in this financial statement.

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 2017:

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.

Bond and Interest Funds – used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

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

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 receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The 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 regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budgets amended during 2017.

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, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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 County 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.

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.

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

Management was not aware of any 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, 2017.

At December 31, 2017, the County's carrying amount of deposits was \$17,251,619 and the bank balance was \$17,527,538. The bank balance was held by seven banks. Of the bank balance, \$2,216,796 was covered by FDIC insurance and \$15,310,742 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—LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
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
Capital Leases				
120M2 Caterpillar motor grader	2.90%	11/14/16	200,511	11/14/22
120M2 Caterpillar motor grader	3.19%	05/15/17	209,307	05/15/23

All equipment under capital leases has been pledged to secure the payment of those leases.

Changes in long-term debt of the County for the year ended December 31, 2017, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bonds					
Cloud County Public Building Commission Series 2012 - Law Enforcement Center	\$ 5,595,000	\$ -	\$ 140,000	\$ 5,455,000	\$ 228,588
Capital Leases					
120M2 Caterpillar motor grader	200,511	-	31,076	169,435	5,815
120M2 Caterpillar motor grader	-	209,307	-	209,307	-
Total Capital Leases	200,511	209,307	31,076	378,742	5,815
Total Long-Term Debt	\$ 5,795,511	\$ 209,307	\$ 171,076	\$ 5,833,742	\$ 234,403

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
2018	\$ 140,000	\$ 225,788
2019	145,000	222,708
2020	150,000	219,155
2021	150,000	215,105
2022	155,000	210,755
2023-2027	860,000	973,480
2028-2032	1,035,000	800,913
2033-2037	1,260,000	569,750
2038-2042	1,560,000	240,749
	<u>\$ 5,455,000</u>	<u>\$ 3,678,403</u>

Capital Leases	Principal	Interest
2018	\$ 64,182	\$ 11,591
2019	66,136	9,636
2020	68,151	7,622
2021	70,227	5,546
2022	72,367	3,407
2023	37,679	1,200
	<u>\$ 378,742</u>	<u>\$ 39,002</u>

NOTE 5—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, 2017, included the following:

Purpose	Issue Date	Maturity Date	Amount
AgMark, LLC			
Series 2012	11/06/12	12/31/22	\$ 1,213,955
Series 2017	10/20/17	10/20/27	<u>10,404,000</u>
			<u>\$ 11,617,955</u>

NOTE 6—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. KPERS' financial statements are included in the Comprehensive Annual Financial Report, which can be found on KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 79-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009; KPERS 2 members were first employed in a covered position on or after July 1, 2009; and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3, be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.46% for the year ended December 31, 2017. Contributions to the pension plan from the County for KPERS were \$304,334 for the year ended December 31, 2017.

Net Pension Liability

At December 31, 2017, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$2,867,739. The net pension liability was measured as of June 30, 2017, and the total pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and non-employer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under KMAAG does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 7—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 8—OTHER LONG-TERM LIABILITIES

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, 2017, is estimated to be \$154,130.

NOTE 9—INTERFUND TRANSFERS

A summary of operating interfund transfers is as follows:

From Fund	To Fund	Statutory Authority	Amount
Auto Special	General	K.S.A. 8-145	\$ 25,666
Election	Election Capital Outlay	K.S.A. 19-119	12,000
Road and Bridge	Special Machinery and Equipment	K.S.A. 68-141g	400,000
Medical Insurance	Employee Benefits	Budget	165,150

NOTE 10—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 workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the state to participate in 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 11—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 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 year ended December 31, 2017, the County's share of tax rebates totaled \$301,976.

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 of those investments to ensure they stay on the tax rolls. The entire County is covered by this Plan, 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%

For the year ended December 31, 2017, the County's share of tax rebates totaled \$77,057.

CLOUD COUNTY, KANSAS
SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2017

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUND	\$ 3,313,066	\$ -	\$ 3,313,066	\$ 2,979,180	\$ (333,886)
SPECIAL PURPOSE FUNDS					
Road and Bridge	2,943,626	208,809	3,152,435	3,030,239	(122,196)
Special Bridge	148,452	-	148,452	148,452	-
Noxious Weed	140,000	-	140,000	92,468	(47,532)
Noxious Weed Capital Outlay	23,614	-	23,614	-	(23,614)
Conservation District	20,000	-	20,000	20,000	-
Services for Elderly	100,129	-	100,129	100,129	-
County Health	739,433	-	739,433	623,025	(116,408)
Pawnee Mental Health	68,875	-	68,875	68,875	-
OOCK	106,094	-	106,094	106,094	-
County Fair	40,000	-	40,000	40,000	-
Election Expense	101,359	-	101,359	76,603	(24,756)
Election Capital Outlay	113,485	-	113,485	73,456	(40,029)
Special Building	120,000	-	120,000	1,638	(118,362)
Historical Museum	36,000	-	36,000	36,000	-
Appraiser's Cost	158,080	-	158,080	145,346	(12,734)
Employee Benefits	2,243,000	-	2,243,000	2,054,636	(188,364)
Special Alcohol and Drug	38,495	-	38,495	24,843	(13,652)
Convention and Tourism	160,563	-	160,563	134,894	(25,669)
Special Economic Development	783,398	-	783,398	242,780	(540,618)
BOND AND INTEREST FUND					
Bond and Interest	31,746	-	31,746	6,900	(24,846)
BUSINESS FUNDS					
Solid Waste	1,010,005	-	1,010,005	626,736	(383,269)
Law Enforcement Center	669,695	-	669,695	368,588	(301,107)

CLOUD COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-1
 Page 1 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes	\$ 3,235,344	\$ 3,028,880	\$ 2,932,400	\$ 96,480
Licenses and fees	130,320	106,853	67,000	39,853
Use of money	21,152	27,333	9,000	18,333
Other	34,572	48,218	304,000	(255,782)
TOTAL RECEIPTS	<u>3,421,388</u>	<u>3,211,284</u>	<u>\$ 3,312,400</u>	<u>\$ (101,116)</u>
EXPENDITURES				
County Commission	47,209	42,558	\$ 76,152	\$ (33,594)
County Clerk	92,223	94,779	99,233	(4,454)
County Treasurer	97,585	98,286	109,716	(11,430)
County Attorney	147,873	150,973	141,835	9,138
Register of Deeds	62,310	67,750	74,431	(6,681)
Sheriff	1,484,296	1,589,666	1,560,735	28,931
Clerk of District Court	153,264	155,015	158,656	(3,641)
Courthouse (general expenses)	206,859	268,689	435,766	(167,077)
Custodian	106,642	100,780	123,020	(22,240)
Computer services	174,986	114,979	131,144	(16,165)
Civil defense - Emergency Preparedness	18,903	15,308	15,800	(492)
Recycling	-	51,447	100,520	(49,073)
Economic development	62,200	62,200	62,200	-
Cloud County sanitarian	4,450	2,674	3,250	(576)
Appropriations	169,263	164,076	220,608	(56,532)
TOTAL EXPENDITURES	<u>2,828,063</u>	<u>2,979,180</u>	<u>\$ 3,313,066</u>	<u>\$ (333,886)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	593,325	232,104		
UNENCUMBERED CASH, BEGINNING	<u>(210,947)</u>	<u>382,378</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 382,378</u>	<u>\$ 614,482</u>		

CLOUD COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-1
 Page 2 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
TAXES				
Ad valorem property tax	\$ 2,009,249	\$ 1,935,366	\$ 1,866,107	\$ 69,259
Delinquent tax	26,920	22,031	10,000	12,031
Interest and charges on delinquent taxes	51,399	52,724	45,000	7,724
Sales tax - County wide	899,008	748,235	735,000	13,235
Intangible tax	42,296	40,524	38,624	1,900
Motor vehicle tax	183,206	201,224	204,588	(3,364)
Commercial vehicle fees	8,716	9,645	12,811	(3,166)
Recreational vehicle tax	2,519	3,040	2,727	313
16/20M vehicle tax	11,973	16,091	16,381	(290)
Watercraft tax	-	-	1,122	(1,122)
In lieu of tax	58	-	40	(40)
TOTAL TAXES	3,235,344	3,028,880	2,932,400	96,480
LICENSES AND FEES				
Mortgage registration fees	57,981	26,737	35,000	(8,263)
Officers' fees	72,339	80,116	32,000	48,116
TOTAL LICENSES AND FEES	130,320	106,853	67,000	39,853
USE OF MONEY				
Interest on investments	21,152	27,333	9,000	18,333
OTHER				
Miscellaneous	13,197	22,552	35,000	(12,448)
Transfer from Treasurer's Auto Special Fund	21,375	25,666	5,000	20,666
Transfer from Law Enforcement Fund	-	-	264,000	(264,000)
TOTAL OTHER	34,572	48,218	304,000	(255,782)
TOTAL RECEIPTS	\$ 3,421,388	\$ 3,211,284	\$ 3,312,400	\$ (101,116)

CLOUD COUNTY, KANSAS

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

For Year Ended December 31, 2017

(With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-1
Page 3 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COUNTY COMMISSION				
Personal services	\$ 36,261	\$ 36,061	\$ 60,052	\$ (23,991)
Contractual services	11,935	6,839	15,100	(8,261)
Commodities	311	840	1,000	(160)
Reimbursements	(1,298)	(1,182)	-	(1,182)
TOTAL COUNTY COMMISSION	47,209	42,558	76,152	(33,594)
COUNTY CLERK				
Personal services	89,414	90,771	91,426	(655)
Contractual services	2,243	3,207	5,207	(2,000)
Commodities	2,010	1,111	1,100	11
Capital outlay	-	-	1,500	(1,500)
Reimbursements	(1,444)	(310)	-	(310)
TOTAL COUNTY CLERK	92,223	94,779	99,233	(4,454)
COUNTY TREASURER				
Personal services	133,539	136,640	137,216	(576)
Contractual services	9,842	9,267	8,500	767
Commodities	3,332	3,540	6,000	(2,460)
Capital outlay	197	-	-	-
Reimbursements	(49,325)	(51,161)	(42,000)	(9,161)
TOTAL COUNTY TREASURER	97,585	98,286	109,716	(11,430)
COUNTY ATTORNEY				
Personal services	134,748	134,471	130,135	4,336
Contractual services	10,210	12,688	10,200	2,488
Commodities	4,082	4,713	1,500	3,213
Capital outlay	-	-	-	-
Reimbursements	(1,167)	(899)	-	(899)
TOTAL COUNTY ATTORNEY	147,873	150,973	141,835	9,138
REGISTER OF DEEDS				
Personal services	61,830	64,439	65,731	(1,292)
Contractual services	2,070	3,189	3,200	(11)
Commodities	475	122	4,000	(3,878)
Capital outlay	-	-	1,500	(1,500)
Reimbursements	(2,065)	-	-	-
TOTAL REGISTER OF DEEDS	62,310	67,750	74,431	(6,681)

CLOUD COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-1
 Page 4 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
SHERIFF				
Personal services	\$ 381,066	\$ 385,783	\$ 433,135	\$ (47,352)
Contractual services	63,292	27,372	45,500	(18,128)
Commodities	10,508	21,499	-	21,499
Vehicle expense	84,404	133,294	136,000	(2,706)
Capital outlay	24,572	-	-	-
Jail				
Personal services	630,487	673,522	570,000	103,522
Contractual services	308,248	306,963	319,600	(12,637)
Commodities	74,071	79,674	66,500	13,174
Capital outlay	7,464	1,225	15,000	(13,775)
Juvenile detention	10,671	10,985	-	10,985
Reimbursements	(110,487)	(50,651)	(25,000)	(25,651)
TOTAL SHERIFF	1,484,296	1,589,666	1,560,735	28,931
CLERK OF DISTRICT COURT				
Personal services	6,500	6,500	6,500	-
Contractual services	156,703	151,908	162,700	(10,792)
Commodities	13,841	18,202	5,000	13,202
Capital outlay	8,763	8,523	18,500	(9,977)
Witness and juror fees	-	3,295	6,000	(2,705)
Reimbursements	(32,543)	(33,413)	(40,044)	6,631
TOTAL CLERK OF DISTRICT COURT	153,264	155,015	158,656	(3,641)
COURTHOUSE (general expenses)				
Contractual services	95,062	144,806	115,383	29,423
Liability insurance	101,298	102,497	100,000	2,497
Commodities	19,407	17,746	4,000	13,746
Capital outlay	-	38,858	217,883	(179,025)
Reimbursements	(8,908)	(35,218)	(1,500)	(33,718)
TOTAL COURTHOUSE (general expenses)	206,859	268,689	435,766	(167,077)
CUSTODIAN				
Personal services	66,909	65,036	81,820	(16,784)
Contractual services	19,518	19,032	26,200	(7,168)
Commodities	16,858	16,692	15,000	1,692
Capital outlay	3,357	20	-	20
Reimbursements	-	-	-	-
TOTAL CUSTODIAN	106,642	100,780	123,020	(22,240)

CLOUD COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-1
 Page 5 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COMPUTER SERVICES				
Personal services	\$ 32,797	\$ 33,258	\$ 33,240	\$ 18
Contractual services	68,298	77,358	98,664	(21,306)
Commodities	1,429	1,111	5,000	(3,889)
Capital outlay	72,462	3,252	-	3,252
Reimbursements	-	-	(5,760)	5,760
TOTAL COMPUTER SERVICES	174,986	114,979	131,144	(16,165)
CIVIL DEFENSE - EMERGENCY PREPAREDNESS				
Contractual services	18,783	14,575	15,400	(825)
Commodities	120	733	400	333
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL CIVIL DEFENSE - EMERGENCY PREPAREDNESS	18,903	15,308	15,800	(492)
RECYCLING				
Personal services	-	77,329	82,820	(5,491)
Contractual services	-	5,899	10,100	(4,201)
Commodities	-	8,561	22,600	(14,039)
Capital outlay	-	440	-	440
Reimbursements	-	(40,782)	(15,000)	(25,782)
TOTAL RECYCLING	-	51,447	100,520	(49,073)
ECONOMIC DEVELOPMENT				
Cloudcorp	55,000	55,000	55,000	-
Kansas Crossroads RC&D	700	700	700	-
NCK SBDC	3,000	3,000	3,000	-
North Central Planning	3,500	3,500	3,500	-
TOTAL ECONOMIC DEVELOPMENT	62,200	62,200	62,200	-
CLOUD COUNTY SANITARIAN				
Contractual services	4,450	2,674	3,250	(576)
Commodities	-	-	-	-
Reimbursements	-	-	-	-
TOTAL CLOUD COUNTY SANITARIAN	4,450	2,674	3,250	(576)
APPROPRIATIONS				
Dispatching	120,000	120,000	120,000	-
CASA	13,000	13,000	13,000	-
Rural Opportunity Zone	3,000	3,000	-	3,000
Coroner	11,587	5,468	15,000	(9,532)
Community Resources Council	10,000	10,000	10,000	-
Emergency Medical Services	4,000	4,000	4,000	-
Senior care	7,676	8,608	8,608	-
Cash basis requirement	-	-	50,000	(50,000)
TOTAL APPROPRIATIONS	169,263	164,076	220,608	(56,532)
TOTAL EXPENDITURES	<u>\$ 2,828,063</u>	<u>\$ 2,979,180</u>	<u>\$ 3,313,066</u>	<u>\$ (333,886)</u>

CLOUD COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2017
(With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 1,412,010	\$ 2,095,563	\$ 2,050,860	\$ 44,703
Delinquent tax	31,221	21,099	25,000	(3,901)
Motor vehicle tax	195,239	141,512	143,873	(2,361)
Commercial vehicle fees	9,289	6,783	9,009	(2,226)
Recreational vehicle tax	2,684	2,138	1,917	221
16/20M vehicle tax	16,619	11,067	11,520	(453)
Watercraft tax	-	-	789	(789)
Special city and county highway	487,044	496,587	480,907	15,680
In lieu of tax	41	-	57	(57)
Sale of equipment/materials	28,272	1,051	-	1,051
Reimbursements	292,512	288,809	80,000	208,809
TOTAL RECEIPTS	<u>2,474,931</u>	<u>3,064,609</u>	<u>\$ 2,803,932</u>	<u>\$ 260,677</u>
EXPENDITURES				
Personal services	1,127,491	1,086,747	\$ 1,123,126	\$ (36,379)
Contractual services	26,972	30,776	43,500	(12,724)
Commodities	1,298,561	1,496,086	1,757,000	(260,914)
Capital outlay	10,591	16,630	20,000	(3,370)
Transfer to Special Machinery and Equipment Fund	400,000	400,000	-	400,000
TOTAL EXPENDITURES	<u>2,863,615</u>	<u>3,030,239</u>	<u>2,943,626</u>	<u>86,613</u>
Adjustments for qualifying budget credits	<u>-</u>	<u>-</u>	<u>208,809</u>	<u>(208,809)</u>
TOTAL FOR COMPARISON	<u>2,863,615</u>	<u>3,030,239</u>	<u>\$ 3,152,435</u>	<u>\$ (122,196)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>(388,684)</u>	<u>34,370</u>		
UNENCUMBERED CASH, BEGINNING	<u>834,092</u>	<u>445,408</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 445,408</u>	<u>\$ 479,778</u>		

CLOUD COUNTY, KANSAS

SPECIAL BRIDGE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 127,540	\$ 135,449	\$ 132,641	\$ 2,808
Delinquent tax	530	1,052	750	302
Motor vehicle tax	-	12,758	12,967	(209)
Commercial vehicle fees	-	612	812	(200)
Recreational vehicle tax	-	193	173	20
16/20M vehicle tax	136	1,011	1,038	(27)
Watercraft tax	-	-	71	(71)
In lieu of tax	4	-	-	-
Reimbursements	120,000	-	-	-
TOTAL RECEIPTS	248,210	151,075	<u>\$ 148,452</u>	<u>\$ 2,623</u>
EXPENDITURES				
Construction and reconstruction	<u>103,277</u>	<u>148,452</u>	<u>\$ 148,452</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	144,933	2,623		
UNENCUMBERED CASH, BEGINNING	<u>38,204</u>	<u>183,137</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 183,137</u>	<u>\$ 185,760</u>		

CLOUD COUNTY, KANSAS

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

For Year Ended December 31, 2017

(With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ -	\$ 12,610	\$ 12,359	\$ 251
Delinquent tax	466	75	900	(825)
Motor vehicle tax	-	-	-	-
Commercial vehicle fees	-	-	-	-
Recreational vehicle tax	-	-	-	-
16/20M vehicle tax	2	-	-	-
Watercraft tax	-	-	-	-
Reimbursed expense	-	-	-	-
Chemical sales	68,244	66,904	90,000	(23,096)
TOTAL RECEIPTS	68,712	79,589	\$ 103,259	\$ (23,670)
EXPENDITURES				
Personal services	13,300	13,300	\$ 16,300	\$ (3,000)
Contractual services	3,949	4,025	7,000	(2,975)
Commodities	87,718	75,143	114,700	(39,557)
Capital outlay	-	-	2,000	(2,000)
TOTAL EXPENDITURES	104,967	92,468	\$ 140,000	\$ (47,532)
RECEIPTS OVER (UNDER) EXPENDITURES	(36,255)	(12,879)		
UNENCUMBERED CASH, BEGINNING	130,391	94,136		
UNENCUMBERED CASH, ENDING	\$ 94,136	\$ 81,257		

CLOUD COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-5

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from Noxious Weed Fund	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital outlay	-	-	\$ 23,614	\$ (23,614)
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	23,614	23,614		
UNENCUMBERED CASH, ENDING	\$ 23,614	\$ 23,614		

CLOUD COUNTY, KANSAS

CONSERVATION DISTRICT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 16,683	\$ 17,561	\$ 17,166	\$ 395
Delinquent tax	351	219	200	19
Motor vehicle tax	1,952	1,671	1,698	(27)
Commercial vehicle fees	93	80	106	(26)
Recreational vehicle tax	27	25	23	2
16/20M vehicle tax	170	131	136	(5)
Watercraft tax	-	-	9	(9)
In lieu of tax	1	-	-	-
TOTAL RECEIPTS	19,277	19,687	<u>\$ 19,338</u>	<u>\$ 349</u>
EXPENDITURES				
Appropriations	<u>20,000</u>	<u>20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(723)	(313)		
UNENCUMBERED CASH, BEGINNING	<u>2,013</u>	<u>1,290</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,290</u>	<u>\$ 977</u>		

CLOUD COUNTY, KANSAS

SERVICES FOR ELDERLY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 71,670	\$ 90,327	\$ 88,428	\$ 1,899
Delinquent tax	1,444	969	900	69
Motor vehicle tax	8,271	7,181	7,300	(119)
Commercial vehicle fees	393	344	457	(113)
Recreational vehicle tax	114	109	97	12
16/20M vehicle tax	717	562	585	(23)
Watercraft tax	-	-	40	(40)
In lieu of tax	2	-	-	-
TOTAL RECEIPTS	82,611	99,492	<u>\$ 97,807</u>	<u>\$ 1,685</u>
EXPENDITURES				
Appropriations	<u>84,385</u>	<u>100,129</u>	<u>\$ 100,129</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,774)	(637)		
UNENCUMBERED CASH, BEGINNING	<u>6,549</u>	<u>4,775</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 4,775</u>	<u>\$ 4,138</u>		

CLOUD COUNTY, KANSAS

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

For Year Ended December 31, 2017

(With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 253,520	\$ 166,681	\$ 162,105	\$ 4,576
Delinquent tax	3,302	2,513	1,700	813
Motor vehicle tax	21,494	25,388	25,812	(424)
Commercial vehicle fees	1,023	1,217	1,616	(399)
Recreational vehicle tax	295	384	344	40
16/20M vehicle tax	1,390	2,000	2,067	(67)
Watercraft tax	-	-	141	(141)
In lieu of tax	7	-	-	-
Nursing care, supplies, grants, and reimbursements	496,069	404,567	523,000	(118,433)
TOTAL RECEIPTS	777,100	602,750	\$ 716,785	\$ (114,035)
EXPENDITURES				
Personal services	413,314	377,752	\$ 398,540	\$ (20,788)
Contractual services	194,444	179,802	188,364	(8,562)
Commodities	67,559	42,055	98,005	(55,950)
Capital outlay and building expenses	21,230	23,416	24,524	(1,108)
Cash basis requirement	-	-	30,000	(30,000)
TOTAL EXPENDITURES	696,547	623,025	\$ 739,433	\$ (116,408)
RECEIPTS OVER (UNDER) EXPENDITURES	80,553	(20,275)		
UNENCUMBERED CASH, BEGINNING	(38,983)	41,570		
UNENCUMBERED CASH, ENDING	\$ 41,570	\$ 21,295		

CLOUD COUNTY, KANSAS

PAWNEE MENTAL HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over Under
	Actual	Actual	Budget	(Under)
RECEIPTS				
Ad valorem property tax	\$ 56,776	\$ 61,688	\$ 60,347	\$ 1,341
Delinquent tax	1,089	711	900	(189)
Motor vehicle tax	7,091	5,688	5,777	(89)
Commercial vehicle fees	337	273	362	(89)
Recreational vehicle tax	98	86	77	9
16/20M vehicle tax	259	446	463	(17)
Watercraft tax	-	-	32	(32)
In lieu of tax	2	-	-	-
TOTAL RECEIPTS	65,652	68,892	\$ 67,958	\$ 934
EXPENDITURES				
Appropriations	68,875	68,875	\$ 68,875	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(3,223)	17		
UNENCUMBERED CASH, BEGINNING	5,805	2,582		
UNENCUMBERED CASH, ENDING	\$ 2,582	\$ 2,599		

CLOUD COUNTY, KANSAS

OCCK FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 89,374	\$ 93,117	\$ 91,122	\$ 1,995
Delinquent tax	1,859	1,167	1,000	167
Motor vehicle tax	10,304	8,954	9,100	(146)
Commercial vehicle fees	490	429	570	(141)
Recreational vehicle tax	142	135	121	14
16/20M vehicle tax	902	700	729	(29)
Watercraft tax	-	-	50	(50)
In lieu of tax	3	-	-	-
TOTAL RECEIPTS	103,074	104,502	<u>\$ 102,692</u>	<u>\$ 1,810</u>
EXPENDITURES				
Appropriations	<u>106,094</u>	<u>106,094</u>	<u>\$ 106,094</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(3,020)	(1,592)		
UNENCUMBERED CASH, BEGINNING	<u>9,705</u>	<u>6,685</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 6,685</u>	<u>\$ 5,093</u>		

CLOUD COUNTY, KANSAS

COUNTY FAIR FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-11

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 33,963	\$ 35,392	\$ 34,657	\$ 735
Delinquent tax	653	429	400	29
Motor vehicle tax	3,941	3,403	3,452	(49)
Commercial vehicle fees	187	163	216	(53)
Recreational vehicle tax	54	51	46	5
16/20M vehicle tax	297	266	276	(10)
Watercraft tax	-	-	19	(19)
In lieu of tax	1	-	-	-
TOTAL RECEIPTS	39,096	39,704	<u>\$ 39,066</u>	<u>\$ 638</u>
EXPENDITURES				
Appropriations	<u>40,000</u>	<u>40,000</u>	<u>\$ 40,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(904)	(296)		
UNENCUMBERED CASH, BEGINNING	<u>3,036</u>	<u>2,132</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 2,132</u>	<u>\$ 1,836</u>		

CLOUD COUNTY, KANSAS

ELECTION EXPENSE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-12

	Prior Year Actual	Current Year		Variance Over Under
	Actual	Actual	Budget	(Under)
RECEIPTS				
Ad valorem property tax	\$ 102,340	\$ 36,103	\$ 35,225	\$ 878
Delinquent tax	1,751	1,036	1,000	36
Motor vehicle tax	9,691	10,251	10,420	(169)
Commercial vehicle fees	461	491	652	(161)
Recreational vehicle tax	133	155	139	16
16/20M vehicle tax	927	804	834	(30)
Watercraft tax	-	-	57	(57)
In lieu of tax	3	-	-	-
Reimbursements	4,708	-	-	-
TOTAL RECEIPTS	120,014	48,840	\$ 48,327	\$ 513
EXPENDITURES				
Personal services	40,567	40,534	\$ 40,744	\$ (210)
Contractual services	39,363	14,123	21,515	(7,392)
Commodities	8,716	9,946	27,100	(17,154)
Capital outlay	823	-	-	-
Transfer to Election Capital Outlay Fund	35,675	12,000	12,000	-
TOTAL EXPENDITURES	125,144	76,603	\$ 101,359	\$ (24,756)
RECEIPTS OVER (UNDER) EXPENDITURES	(5,130)	(27,763)		
UNENCUMBERED CASH, BEGINNING	81,382	76,252		
UNENCUMBERED CASH, ENDING	\$ 76,252	\$ 48,489		

CLOUD COUNTY, KANSAS

ELECTION CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-13

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from Election Expense Fund	\$ 35,675	\$ 12,000	<u>\$ 12,000</u>	<u>\$ -</u>
EXPENDITURES				
Capital outlay	<u>12,375</u>	<u>73,456</u>	<u>\$ 113,485</u>	<u>\$ (40,029)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	23,300	(61,456)		
UNENCUMBERED CASH, BEGINNING	<u>64,985</u>	<u>88,285</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 88,285</u>	<u>\$ 26,829</u>		

CLOUD COUNTY, KANSAS
SPECIAL BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2017
(With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-14

	Prior Year Actual	Current Year		Variance Over Under
	Actual	Actual	Budget	(Under)
RECEIPTS				
Ad valorem property tax	\$ 18,565	\$ 77,006	\$ 75,458	\$ 1,548
Delinquent tax	596	506	500	6
Motor vehicle tax	-	1,859	1,888	(29)
Commercial vehicle fees	-	89	118	(29)
Recreational vehicle tax	-	28	25	3
16/20M vehicle tax	741	142	151	(9)
Watercraft tax	-	-	10	(10)
Reimbursements	-	-	-	-
In lieu of tax	1	-	-	-
TOTAL RECEIPTS	19,903	79,630	\$ 78,150	\$ 1,480
EXPENDITURES				
Improvements and restorations	63,690	1,638	\$ 120,000	\$ (118,362)
RECEIPTS OVER (UNDER) EXPENDITURES	(43,787)	77,992		
UNENCUMBERED CASH, BEGINNING	102,316	58,529		
UNENCUMBERED CASH, ENDING	\$ 58,529	\$ 136,521		

CLOUD COUNTY, KANSAS
HISTORICAL MUSEUM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2017
(With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-15

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 30,387	\$ 31,609	\$ 30,935	\$ 674
Delinquent tax	630	397	400	(3)
Motor vehicle tax	3,514	3,045	3,089	(44)
Commercial vehicle fees	167	146	193	(47)
Recreational vehicle tax	48	46	41	5
16/20M vehicle tax	305	238	247	(9)
Watercraft tax	-	-	17	(17)
In lieu of tax	1	-	-	-
TOTAL RECEIPTS	35,052	35,481	<u>\$ 34,922</u>	<u>\$ 559</u>
EXPENDITURES				
Appropriations	<u>36,000</u>	<u>36,000</u>	<u>\$ 36,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(948)	(519)		
UNENCUMBERED CASH, BEGINNING	<u>3,138</u>	<u>2,190</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 2,190</u>	<u>\$ 1,671</u>		

CLOUD COUNTY, KANSAS
 APPRAISER'S COST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-16

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 127,930	\$ 112,025	\$ 109,597	\$ 2,428
Delinquent tax	2,498	1,577	1,700	(123)
Motor vehicle tax	15,273	12,817	13,031	(214)
Commercial vehicle fees	727	614	816	(202)
Recreational vehicle tax	210	194	174	20
16/20M vehicle tax	1,168	1,004	1,043	(39)
Watercraft tax	-	-	71	(71)
In lieu of tax	4	-	-	-
Reimbursements	5,582	1,414	3,000	(1,586)
TOTAL RECEIPTS	153,392	129,645	\$ 129,432	\$ 213
EXPENDITURES				
Personal services	125,887	112,632	\$ 128,080	\$ (15,448)
Contractual services	5,814	9,263	7,000	2,263
Commodities	11,472	16,723	10,500	6,223
Capital outlay	-	4,228	10,000	(5,772)
Mapping expense	1,355	2,500	2,500	-
TOTAL EXPENDITURES	144,528	145,346	\$ 158,080	\$ (12,734)
RECEIPTS OVER (UNDER) EXPENDITURES	8,864	(15,701)		
UNENCUMBERED CASH, BEGINNING	42,622	51,486		
UNENCUMBERED CASH, ENDING	\$ 51,486	\$ 35,785		

CLOUD COUNTY, KANSAS
 EMPLOYEE BENEFITS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-17

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 1,534,421	\$ 1,842,574	\$ 1,799,364	\$ 43,210
Delinquent tax	27,938	19,545	17,000	2,545
Motor vehicle tax	136,259	153,681	156,253	(2,572)
Commercial vehicle fees	6,483	7,366	9,784	(2,418)
Recreational vehicle tax	1,873	2,322	2,082	240
16/20M vehicle tax	14,386	12,026	12,511	(485)
Watercraft tax	-	-	856	(856)
In lieu of tax	45	-	-	-
Reimbursements	112,719	119,675	80,000	39,675
Transfer from Medical Insurance Fund	-	165,150	165,150	-
TOTAL RECEIPTS	<u>1,834,124</u>	<u>2,322,339</u>	<u>\$ 2,243,000</u>	<u>\$ 79,339</u>
EXPENDITURES				
Social Security	265,584	261,566	\$ 280,000	\$ (18,434)
KPERs	333,501	304,334	341,000	(36,666)
Workers' compensation insurance	56,259	60,278	80,000	(19,722)
Unemployment tax	3,104	5,397	10,000	(4,603)
Medical insurance	1,159,654	1,386,426	1,485,000	(98,574)
Contractual services	10,146	14,820	10,000	4,820
Short-term disability	22,406	21,815	24,500	(2,685)
Long-term care insurance	10,295	-	12,500	(12,500)
TOTAL EXPENDITURES	<u>1,860,949</u>	<u>2,054,636</u>	<u>\$ 2,243,000</u>	<u>\$ (188,364)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(26,825)	267,703		
UNENCUMBERED CASH, BEGINNING	<u>184,899</u>	<u>158,074</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 158,074</u>	<u>\$ 425,777</u>		

CLOUD COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-18

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
State of Kansas	\$ 16,071	\$ 19,677	<u>\$ 18,406</u>	<u>\$ 1,271</u>
EXPENDITURES				
Contractual services	<u>16,885</u>	<u>24,843</u>	<u>\$ 38,495</u>	<u>\$ (13,652)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(814)	(5,166)		
UNENCUMBERED CASH, BEGINNING	<u>17,570</u>	<u>16,756</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 16,756</u>	<u>\$ 11,590</u>		

CLOUD COUNTY, KANSAS
 CONVENTION AND TOURISM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-19

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
RECEIPTS				
Transient guest tax	\$ 125,478	\$ 123,141	\$ 125,000	\$ (1,859)
EXPENDITURES				
Operating expenses	142,827	134,894	\$ 149,200	\$ (14,306)
Reserve for future period	-	-	11,363	(11,363)
TOTAL EXPENDITURES	142,827	134,894	\$ 160,563	\$ (25,669)
RECEIPTS OVER (UNDER) EXPENDITURES	(17,349)	(11,753)		
UNENCUMBERED CASH, BEGINNING	58,663	41,314		
UNENCUMBERED CASH, ENDING	\$ 41,314	\$ 29,561		

CLOUD COUNTY, KANSAS
 SPECIAL ECONOMIC DEVELOPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-20

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
In lieu of taxes	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
EXPENDITURES				
Contractual services	189,987	242,780	\$ 783,398	\$ (540,618)
Commodities	-	-	-	-
TOTAL EXPENDITURES	189,987	242,780	\$ 783,398	\$ (540,618)
RECEIPTS OVER (UNDER) EXPENDITURES	110,013	57,220		
UNENCUMBERED CASH, BEGINNING	333,398	443,411		
UNENCUMBERED CASH, ENDING	\$ 443,411	\$ 500,631		

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-21

	Special Highway Improvement Fund		Special Machinery and Equipment Fund	
	2016	2017	2016	2017
RECEIPTS				
Reimbursements	\$ -	\$ -	\$ -	\$ -
Transfer from Road and Bridge Fund	-	-	400,000	400,000
TOTAL RECEIPTS	-	-	400,000	400,000
EXPENDITURES				
Highway improvements	-	82,467	-	-
Capital outlay	-	-	25,000	219,630
TOTAL EXPENDITURES	-	82,467	25,000	219,630
RECEIPTS OVER (UNDER) EXPENDITURES	-	(82,467)	375,000	180,370
UNENCUMBERED CASH, BEGINNING	82,467	82,467	280,893	655,893
UNENCUMBERED CASH, ENDING	<u>\$ 82,467</u>	<u>\$ -</u>	<u>\$ 655,893</u>	<u>\$ 836,263</u>

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-22

	Auto Special Fund		Prosecutor's Attorney Training Fund	
	2016	2017	2016	2017
RECEIPTS				
Fees	\$ 76,377	\$ 80,127	\$ 2,427	\$ 2,269
EXPENDITURES				
Personal services - reimbursement	49,324	49,401	-	-
Contractual services	678	5,060	631	5,825
Transfer to General Fund	21,375	25,666	-	-
TOTAL EXPENDITURES	71,377	80,127	631	5,825
RECEIPTS OVER (UNDER) EXPENDITURES	5,000	-	1,796	(3,556)
UNENCUMBERED CASH, BEGINNING	-	5,000	6,213	8,009
UNENCUMBERED CASH, ENDING	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 8,009</u>	<u>\$ 4,453</u>

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-23

	Attorney Administrative Handling Cost Fund		Surveillance Fund	
	2016	2017	2016	2017
RECEIPTS				
Fees	\$ 220	\$ 116	\$ -	\$ -
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	220	116	-	-
UNENCUMBERED CASH, BEGINNING	-	220	797	797
UNENCUMBERED CASH, ENDING	<u>\$ 220</u>	<u>\$ 336</u>	<u>\$ 797</u>	<u>\$ 797</u>

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-24

	Diversion Fund		VIN Inspection Fund	
	2016	2017	2016	2017
RECEIPTS				
Fees	\$ 3,400	\$ 2,570	\$ 6,160	\$ 10,840
EXPENDITURES				
Contractual services	-	1,519	616	10,469
Commodities	-	-	-	-
TOTAL EXPENDITURES	-	1,519	616	10,469
RECEIPTS OVER (UNDER) EXPENDITURES	3,400	1,051	5,544	371
UNENCUMBERED CASH, BEGINNING	-	3,400	-	5,544
UNENCUMBERED CASH, ENDING	<u>\$ 3,400</u>	<u>\$ 4,451</u>	<u>\$ 5,544</u>	<u>\$ 5,915</u>

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-25

	Community Corrections Fund		Juvenile Justice Fund	
	2016	2017	2016	2017
RECEIPTS				
Grants and reimbursements	\$ 220,545	\$ 244,741	\$ 234,664	\$ 233,408
Void warrants	-	6,609	-	4,477
Miscellaneous	36	618	-	833
	<u>220,581</u>	<u>251,968</u>	<u>234,664</u>	<u>238,718</u>
TOTAL RECEIPTS				
EXPENDITURES				
Personal services	131,520	135,939	132,175	114,899
Contractual services	12,375	14,885	51,825	43,643
Commodities	12,689	7,714	6,113	3,139
Vehicles	1,421	1,203	3,634	2,599
Capital outlay	13,429	-	9,361	-
Reimbursement - Employee Benefits	53,098	64,641	40,936	53,987
	<u>224,532</u>	<u>224,382</u>	<u>244,044</u>	<u>218,267</u>
TOTAL EXPENDITURES				
RECEIPTS OVER (UNDER) EXPENDITURES	(3,951)	27,586	(9,380)	20,451
UNENCUMBERED CASH, BEGINNING	<u>17,042</u>	<u>13,091</u>	<u>19,011</u>	<u>9,631</u>
UNENCUMBERED CASH, ENDING	<u>\$ 13,091</u>	<u>\$ 40,677</u>	<u>\$ 9,631</u>	<u>\$ 30,082</u>

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-26

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2016	2017	2016	2017
RECEIPTS				
Fees	\$ 11,024	\$ 12,476	\$ 2,756	\$ 3,115
EXPENDITURES				
Equipment and technological services	11,859	11,086	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(835)	1,390	2,756	3,115
UNENCUMBERED CASH, BEGINNING	43,175	42,340	2,627	5,383
UNENCUMBERED CASH, ENDING	<u>\$ 42,340</u>	<u>\$ 43,730</u>	<u>\$ 5,383</u>	<u>\$ 8,498</u>

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-27

	County Treasurer Technology Fund	
	2016	2017
RECEIPTS		
Fees	\$ 2,756	\$ 3,118
EXPENDITURES		
Equipment and technological services	1,734	1,189
RECEIPTS OVER (UNDER) EXPENDITURES	1,022	1,929
UNENCUMBERED CASH, BEGINNING	2,627	3,649
UNENCUMBERED CASH, ENDING	<u>\$ 3,649</u>	<u>\$ 5,578</u>

CLOUD COUNTY, KANSAS
 BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-28

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 254,223	\$ 27	\$ -	\$ 27
Delinquent tax	698	1,244	50	1,194
Motor vehicle tax	1,109	25,430	25,852	(422)
Commercial vehicle fees	53	1,219	1,619	(400)
Recreational vehicle tax	15	384	345	39
16/20M vehicle tax	-	2,019	2,070	(51)
Watercraft tax	-	-	142	(142)
In lieu of tax	7	-	-	-
Reimbursements	-	-	1,668	(1,668)
TOTAL RECEIPTS	256,105	30,323	\$ 31,746	\$ (1,423)
EXPENDITURES				
Bond principal - No fund warrants	246,057	-	\$ -	\$ -
Bond interest - No fund warrants	3,419	-	-	-
Cash Basis Requirement	-	-	31,746	(31,746)
Reimbursement - General Fund	9,513	6,900	-	6,900
TOTAL EXPENDITURES	258,989	6,900	\$ 31,746	\$ (24,846)
RECEIPTS OVER (UNDER) EXPENDITURES	(2,884)	23,423		
UNENCUMBERED CASH, BEGINNING	3,516	632		
UNENCUMBERED CASH, ENDING	\$ 632	\$ 24,055		

CLOUD COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-29

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent	\$ 365,950	\$ 368,588
Transfer from Public Building Commission Capital Project Fund	<u>3,712</u>	<u>-</u>
TOTAL RECEIPTS	<u>369,662</u>	<u>368,588</u>
EXPENDITURES		
Bond principal	135,000	140,000
Bond interest	<u>230,950</u>	<u>228,588</u>
TOTAL EXPENDITURES	<u>365,950</u>	<u>368,588</u>
RECEIPTS OVER (UNDER) EXPENDITURES	3,712	-
UNENCUMBERED CASH, BEGINNING	<u>-</u>	<u>3,712</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 3,712</u></u>	<u><u>\$ 3,712</u></u>

CLOUD COUNTY, KANSAS

SOLID WASTE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-30

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
User fees and reimbursements	\$ 739,474	\$ 732,818	\$ 662,600	\$ 70,218
Recycling - Reimbursements	32,359	-	-	-
TOTAL RECEIPTS	<u>771,833</u>	<u>732,818</u>	<u>\$ 662,600</u>	<u>\$ 70,218</u>
EXPENDITURES				
Solid Waste				
Personal services	124,840	124,386	\$ 136,473	\$ (12,087)
Contractual services	399,833	453,227	543,532	(90,305)
Commodities	36,690	39,859	75,000	(35,141)
Capital outlay	73,505	9,264	255,000	(245,736)
Recycling				
Personal services	75,649	-	-	-
Contractual services	3,769	-	-	-
Commodities	7,799	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>722,085</u>	<u>626,736</u>	<u>\$ 1,010,005</u>	<u>\$ (383,269)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	49,748	106,082		
UNENCUMBERED CASH, BEGINNING	<u>678,825</u>	<u>728,573</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 728,573</u>	<u>\$ 834,655</u>		

CLOUD COUNTY, KANSAS

LAW ENFORCEMENT CENTER FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-31

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Prisoner housing	\$ 643,510	\$ 714,430	\$ 600,000	\$ 114,430
EXPENDITURES				
Rent	365,950	368,588	\$ 368,588	\$ -
Reimbursement - Jail	64,300	-	264,000	(264,000)
Reserve for future period	-	-	37,107	(37,107)
TOTAL EXPENDITURES	430,250	368,588	\$ 669,695	\$ (301,107)
RECEIPTS OVER (UNDER) EXPENDITURES	213,260	345,842		
UNENCUMBERED CASH, BEGINNING	156,895	370,155		
UNENCUMBERED CASH, ENDING	\$ 370,155	\$ 715,997		

CLOUD COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For Year Ended December 31, 2017

Schedule 3
 Page 1 of 2

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Motor Vehicle Tax	\$ 245,681	\$ 1,481,946	\$ 1,464,236	\$ 263,391
Recreational Vehicle Tax	2,383	22,994	22,601	2,776
Commercial Vehicle Tax	617	69,358	69,212	763
Current Tax	10,474,113	18,060,042	17,368,684	11,165,471
Foreclosure Sale	-	500	-	500
Neighborhood Revitalization	-	170,524	170,524	-
Commercial Vehicle Fees	484	176,577	174,594	2,467
Delinquent Real Estate Tax	81,010	192,086	183,661	89,435
Ad Valorem - Sales Tax	-	-	-	-
Current Specials Clearing	61,859	109,543	127,789	43,613
Clerk of District Court Warrants	908	29,835	29,943	800
Rental Motor Vehicle Fees	155	240	299	96
Real Estate Escrow Account	11,443	10,492	2,568	19,367
Mary Snavelly Escrow	476	-	476	-
Delinquent Specials Clearing	1,259	4,024	2,556	2,727
General Account #2	5,307	7,849	10,319	2,837
NorKan Fertilizer, L.L.C.	-	-	-	-
TOTAL DISTRIBUTABLE FUNDS	<u>10,885,695</u>	<u>20,336,010</u>	<u>19,627,462</u>	<u>11,594,243</u>
STATE FUNDS				
State Educational Building	-	105,995	105,995	-
Institutional Building	-	52,997	52,997	-
Motor Vehicle Fees	39	679,155	679,163	31
Motor Sales Tax	11,175	295,215	293,767	12,623
Wildlife and Parks	-	3,787	3,787	-
State Heritage Trust	1,400	6,238	5,940	1,698
State CMB Stamp Fee	-	50	50	-
TOTAL STATE FUNDS	<u>12,614</u>	<u>1,143,437</u>	<u>1,141,699</u>	<u>14,352</u>

CLOUD COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For Year Ended December 31, 2017

Schedule 3
 Page 2 of 2

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
SUBDIVISION FUNDS				
Cities	\$ (4)	\$ 2,813,195	\$ 2,813,191	\$ -
Townships	-	103,177	103,177	-
Watersheds	1,039	30	30	1,039
Drainage Districts	76,829	12,239	791	88,277
School Districts	-	4,751,599	4,751,602	(3)
Cemeteries	35	114,894	114,928	1
Cloud County Community College	-	3,031,564	3,031,564	-
Fire Districts	449	239,028	239,133	344
River Valley Extension District #4	-	248,894	248,894	-
Regional Library	1,435	148,782	149,109	1,108
TOTAL SUBDIVISION FUNDS	79,783	11,463,402	11,452,419	90,766
OTHER AGENCY FUNDS				
Checking Accounts				
Sheriff				
Offender Registration	13,906	3,320	1,467	15,759
Concealed Carry	4,522	358	-	4,880
D.A.R.E.	3,262	-	-	3,262
Inmate Welfare Fund #2	16,100	157,209	165,592	7,717
County Attorney	275	4,840	4,840	275
District Court	38,079	441,837	465,682	14,234
Law Library	37,506	38,289	39,294	36,501
District Court Trustee Fund	56,318	98,379	114,136	40,561
Flex Spending	61,917	46,828	45,755	62,990
Court Service	52,196	9,329	6,752	54,773
Field Service	15,666	4,509	4,068	16,107
Vending Machines	2,371	97	1,109	1,359
Cost of Issuance - NFW	1,669	-	-	1,669
SWIP (Salina)	978	-	-	978
Unclaimed Estates	1,085	-	-	1,085
Federal Social Security Tax	131	261,566	261,338	359
KPERs Retirement	559	304,334	304,409	484
KPERs Life	154	-	33	121
Unemployment Insurance	15,140	-	-	15,140
Medical Health Insurance	249,865	1,390,570	1,574,020	66,415
Section 125 Cafeteria Plan	810	-	-	810
Payroll Clearing	469	68	151	386
TOTAL OTHER AGENCY FUNDS	572,978	2,761,533	2,988,646	345,865
TOTAL AGENCY FUNDS	\$ 11,551,070	\$ 35,704,382	\$ 35,210,226	\$ 12,045,226