

CLOUD COUNTY, KANSAS

DECEMBER 31, 2019



CLOUD COUNTY, KANSAS

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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, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of 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, 2019, or changes in net position or cash flows thereof for the year then ended.

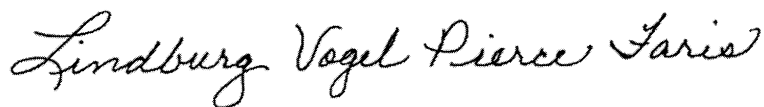
Unmodified Opinion on Regulatory Basis of Accounting

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, 2019, 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 2019 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 analysis and are not a required part of the 2019 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 2019 basic financial statement. The 2019 information has been subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 basic financial statement as a whole on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County, as of and for the year ended December 31, 2018, not presented herein, and have issued our report thereon dated September 11, 2019, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2018 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>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the basic financial statement. Such 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
September 1, 2020

CLOUD COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2019

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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	\$ 655,907	\$ 3,680,006	\$ 3,327,707	\$ 1,008,206	\$ 63,469	\$ 1,071,675
SPECIAL PURPOSE FUND						
Road and Bridge	265,763	3,281,764	3,210,264	337,263	43,655	380,918
Special Bridge	74,439	180,679	118,099	137,019	-	137,019
Noxious Weed	126,835	226,122	187,928	165,029	3,127	168,156
Noxious Weed Capital Outlay	23,614	40,500	-	64,114	-	64,114
Conservation District	1,403	25,259	25,000	1,662	-	1,662
Services for Elderly	7,078	97,111	96,129	8,060	-	8,060
County Health	63,911	648,072	700,855	11,128	56,104	67,232
Pawnee Mental Health	4,871	88,607	87,290	6,188	-	6,188
OCCK	7,477	108,637	107,686	8,428	-	8,428
County Fair	788	40,641	40,000	1,429	-	1,429
Election Expense	42,654	54,120	84,729	12,045	477	12,522
Election Capital Outlay	16,413	10,000	-	26,413	-	26,413
Special Building	216,243	106,179	42,697	279,725	-	279,725
Historical Museum	2,427	38,512	38,000	2,939	-	2,939
Appraiser's Cost	40,381	157,802	162,982	35,201	16,450	51,651
Employee Benefits	796,467	2,192,291	2,098,657	890,101	7,730	897,831
Special Alcohol and Drug	10,167	19,756	17,205	12,718	-	12,718
Convention and Tourism	20,816	119,800	121,156	19,460	2,021	21,481
Special Economic Development	440,647	300,000	375,886	364,761	1,268	366,029
County Treasurer Technology	4,689	2,546	2,457	4,778	-	4,778
Special Machinery and Equipment	442,874	277,210	109,035	611,049	82,500	693,549
Auto Special	3,487	76,855	78,790	1,552	187	1,739
Prosecutor's Attorney Training	2,041	2,666	2,787	1,920	-	1,920
Attorney Administrative Handling Cost	478	130	-	608	-	608
Surveillance	797	-	-	797	-	797
Diversion	5,350	2,885	1,999	6,236	-	6,236
VIN Inspection	8,273	8,880	1,226	15,927	-	15,927
Community Corrections	49,175	250,266	269,192	30,249	1,562	31,811
Juvenile Justice	27,520	261,289	260,629	28,180	722	28,902
Register of Deeds Technology	48,102	10,180	11,024	47,258	-	47,258
County Clerk Technology	9,921	2,550	358	12,113	58	12,171
BOND AND INTEREST FUNDS						
Bond and Interest	784	443	1,227	-	-	-
Public Building Commission - Bond and Interest	3,712	367,708	367,708	3,712	-	3,712
BUSINESS FUNDS						
Solid Waste	964,641	742,949	647,319	1,060,271	21,394	1,081,665
Law Enforcement Center	1,202,249	1,020,275	367,708	1,854,816	-	1,854,816
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 5,592,394</u>	<u>\$ 14,442,690</u>	<u>\$ 12,963,729</u>	<u>\$ 7,071,355</u>	<u>\$ 300,724</u>	<u>\$ 7,372,079</u>

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, 2019

Page 2 of 2

COMPOSITION OF CASH

Checking accounts	\$ 176,744
Money Market accounts	17,064,652
Certificates of deposit	2,810,173
Cash and cash items	<u>241,837</u>
	<u>20,293,406</u>

Other accounts

Checking accounts	
Sheriff	
Offender Registration	3,751
Concealed Carry	5,562
D.A.R.E.	3,262
Inmate Welfare Fund	12,489
County Attorney	120
District Court	7,324
Law Library	32,363
District Court Trustee Fund	17,195
Flex Spending	62,990
Public Building Commission	3,712
District Court Change Fund	<u>50</u>
	<u>148,818</u>

TOTAL CASH	20,442,224
AGENCY FUNDS PER SCHEDULE 3	<u>(13,070,145)</u>

TOTAL FINANCIAL REPORTING ENTITY	<u><u>\$ 7,372,079</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, 2019

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 a 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 2019:

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 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 the government as an agent or in a custodial capacity.

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

The regulatory basis of accounting provisions 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 2019.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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, trust 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.

At December 31, 2019, the County's carrying amount of deposits was \$20,200,337 and the bank balance was \$20,256,731. The bank balance was held by seven banks, with one bank holding 42% of the total bank balance, resulting in a concentration of credit risk. Of the bank balance, \$2,184,467 was covered by FDIC insurance and \$18,072,264 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
120M2 Caterpillar motor grader	3.85%	11/27/19	110,686	11/11/22

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, 2019, 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	\$ 5,315,000	\$ -	\$ 145,000	\$ 5,170,000	\$ 222,708
Capital Leases					
120M2 Caterpillar motor grader	137,457	-	32,904	104,553	3,986
120M2 Caterpillar motor grader	177,103	-	33,232	143,871	5,650
120M2 Caterpillar motor grader	-	110,686	-	110,686	-
Total Capital Leases	314,560	110,686	66,136	359,110	9,636
Total Long-Term Debt	\$ 5,629,560	\$ 110,686	\$ 211,136	\$ 5,529,110	\$ 232,344

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
2020	\$ 150,000	\$ 219,155
2021	150,000	215,105
2022	155,000	210,755
2023	160,000	205,950
2024	165,000	200,750
2025-2029	925,000	910,755
2030-2034	1,115,000	716,588
2035-2039	1,375,000	451,850
2040-2042	975,000	99,000
	<u>\$ 5,170,000</u>	<u>\$ 3,229,908</u>

Capital Leases	Principal	Interest
2020	\$ 103,661	\$ 11,883
2021	107,104	8,440
2022	110,665	4,881
2023	37,680	1,202
2024	-	-
	<u>\$ 359,110</u>	<u>\$ 26,406</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, 2019, included the following:

Purpose	Issue Date	Maturity Date	Amount
AgMark, LLC Series 2017	10/20/17	10/20/27	\$ 8,052,000

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. 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 8.89% for the year ended December 31, 2019. Contributions to the pension plan from the County for KPERS were \$386,994 for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$2,788,317. The net pension liability was measured as of June 30, 2019, and the total pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer 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 Plan Description paragraph.

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, 2019, is estimated to be \$153,338.

Other Post-Employment Benefits – Group Health Insurance

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level 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.

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2019.

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	\$ 19,769
Commercial Vehicle Tax	General	K.S.A. 8-145	4,231
Bond and Interest	General	K.S.A. 10-1117a	1,227
Road and Bridge	Special Machinery and Equipment	K.S.A. 68-141g	277,210
Election Expense	Election Capital Outlay	K.S.A. 19-119	10,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	40,500

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 workers' 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. 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 entities are (1) Cloud County, (2) City of Concordia, (3) Cloud County Community College, (4) USD No. 333, with the exception of the school General Fund, and (5) River Valley Extension District #4. The effect is that each fund of the entities 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, 2019, the County's share of tax rebates totaled \$292,904.

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, 2019, the County's share of tax rebates totaled \$59,796.

NOTE 12—SUBSEQUENT EVENTS

On March 10, 2020, the Cloud County Public Building Commission issued \$4,145,000 in revenue bonds. Proceeds from this issue will be used to refund the Series 2012 revenue bonds. The refunding of these bonds was completed to reduce future debt service payments.

On March 11, 2020, the World Health Organization declared the COVID-19 outbreak a pandemic, which resulted in federal, state, and local governments implementing restrictions and mitigation measures to slow the spread of the virus. The extent of COVID-19's effect on the County's operational and financial performance will depend on the duration and severity of the pandemic. At this time, the effect of these uncertainties to the County cannot be reasonably estimated, but could have a material adverse impact on the County's operations, receipts, expenditures, and cash balances.

CLOUD COUNTY, KANSAS
SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2019

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUND	\$ 3,639,620	\$ -	\$ 3,639,620	\$ 3,327,707	\$ (311,913)
SPECIAL PURPOSE FUNDS					
Road and Bridge	3,210,264	153,526	3,363,790	3,210,264	(153,526)
Special Bridge	198,000	-	198,000	118,099	(79,901)
Noxious Weed	275,763	-	275,763	187,928	(87,835)
Noxious Weed Capital Outlay	98,114	-	98,114	-	(98,114)
Conservation District	25,000	-	25,000	25,000	-
Services for Elderly	96,129	-	96,129	96,129	-
County Health	730,316	-	730,316	700,855	(29,461)
Pawnee Mental Health	87,290	-	87,290	87,290	-
OCCK	107,686	-	107,686	107,686	-
County Fair	40,000	-	40,000	40,000	-
Election Expense	100,080	-	100,080	84,729	(15,351)
Election Capital Outlay	36,829	-	36,829	-	(36,829)
Special Building	255,000	-	255,000	42,697	(212,303)
Historical Museum	38,000	-	38,000	38,000	-
Appraiser's Cost	166,941	-	166,941	162,982	(3,959)
Employee Benefits	2,398,225	-	2,398,225	2,098,657	(299,568)
Special Alcohol and Drug	19,602	-	19,602	17,205	(2,397)
Convention and Tourism	140,075	-	140,075	121,156	(18,919)
Special Economic Development	690,000	-	690,000	375,886	(314,114)
BOND AND INTEREST FUND					
Bond and Interest	-	-	-	1,227	1,227
BUSINESS FUNDS					
Solid Waste	1,478,155	-	1,478,155	647,319	(830,836)
Law Enforcement Center	1,550,209	-	1,550,209	367,708	(1,182,501)

CLOUD COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-1
 Page 1 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes	\$ 3,100,547	\$ 3,439,900	\$ 3,233,947	\$ 205,953
Licenses and fees	99,236	80,505	45,000	35,505
Use of money	62,147	92,455	14,000	78,455
Other	131,516	67,146	56,250	10,896
TOTAL RECEIPTS	<u>3,393,446</u>	<u>3,680,006</u>	<u>\$ 3,349,197</u>	<u>\$ 330,809</u>
EXPENDITURES				
County Commission	46,948	49,123	\$ 54,032	\$ (4,909)
County Clerk	98,434	96,031	105,220	(9,189)
County Treasurer	103,813	110,281	110,852	(571)
County Attorney	155,952	186,058	173,006	13,052
Register of Deeds	72,980	75,422	79,973	(4,551)
Sheriff	1,809,072	1,728,964	1,803,762	(74,798)
Clerk of District Court	183,773	176,144	160,765	15,379
Courthouse (general expenses)	292,963	304,444	508,715	(204,271)
Custodian	114,584	109,505	123,488	(13,983)
Computer services	139,296	144,599	152,695	(8,096)
Civil defense - Emergency Preparedness	14,976	27,637	15,800	11,837
Recycling	72,255	78,821	102,579	(23,758)
Economic development	62,200	61,500	62,200	(700)
Cloud County sanitarian	13,487	8,369	11,159	(2,790)
Appropriations	171,288	170,809	175,374	(4,565)
TOTAL EXPENDITURES	<u>3,352,021</u>	<u>3,327,707</u>	<u>\$ 3,639,620</u>	<u>\$ (311,913)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	41,425	352,299		
UNENCUMBERED CASH, BEGINNING	<u>614,482</u>	<u>655,907</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 655,907</u>	<u>\$ 1,008,206</u>		

CLOUD COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-1
 Page 2 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
TAXES				
Current ad valorem taxes	\$ 2,001,437	\$ 2,306,790	\$ 2,239,806	\$ 66,984
Delinquent tax	30,695	25,244	21,159	4,085
Interest and charges on delinquent taxes	67,994	73,870	45,000	28,870
Sales tax - County wide	751,157	792,388	700,000	92,388
Intangible tax	35,254	33,154	28,254	4,900
Motor vehicle tax	187,539	185,782	172,901	12,881
Commercial vehicle fees	9,279	7,877	10,450	(2,573)
Recreational vehicle tax	3,037	2,890	2,658	232
16/20M vehicle tax	14,155	11,905	13,098	(1,193)
Watercraft tax	-	-	621	(621)
TOTAL TAXES	3,100,547	3,439,900	3,233,947	205,953
LICENSES AND FEES				
Mortgage registration fees	13,155	-	-	-
Officers' fees	86,081	80,505	45,000	35,505
TOTAL LICENSES AND FEES	99,236	80,505	45,000	35,505
USE OF MONEY				
Interest on investments	62,147	92,455	14,000	78,455
OTHER				
Miscellaneous	31,348	19,669	10,000	9,669
Recycling Windfarm Grant	47,550	22,250	22,250	-
Transfer from:				
Treasurer's Auto Special Fund	25,020	19,769	24,000	(4,231)
Debt Service Fund	25,929	1,227	-	1,227
Commercial vehicle tax	-	4,231	-	4,231
Cost of Issuance Fund	1,669	-	-	-
TOTAL OTHER	131,516	67,146	56,250	10,896
TOTAL RECEIPTS	\$ 3,393,446	\$ 3,680,006	\$ 3,349,197	\$ 330,809

CLOUD COUNTY, KANSAS

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

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-1

Page 3 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COUNTY COMMISSION				
Personal services	\$ 40,815	\$ 43,981	\$ 44,982	\$ (1,001)
Contractual services	6,973	5,612	8,300	(2,688)
Commodities	26	25	750	(725)
Reimbursements	(866)	(495)	-	(495)
TOTAL COUNTY COMMISSION	46,948	49,123	54,032	(4,909)
COUNTY CLERK				
Personal services	94,423	92,103	99,462	(7,359)
Contractual services	3,433	3,335	4,498	(1,163)
Commodities	583	593	1,260	(667)
Capital outlay	-	-	-	-
Reimbursements	(5)	-	-	-
TOTAL COUNTY CLERK	98,434	96,031	105,220	(9,189)
COUNTY TREASURER				
Personal services	142,797	147,246	149,917	(2,671)
Contractual services	10,200	12,773	10,935	1,838
Commodities	3,595	3,997	4,500	(503)
Capital outlay	-	-	-	-
Reimbursements	(52,779)	(53,735)	(54,500)	765
TOTAL COUNTY TREASURER	103,813	110,281	110,852	(571)
COUNTY ATTORNEY				
Personal services	137,429	157,453	161,656	(4,203)
Contractual services	15,103	13,231	9,350	3,881
Commodities	6,164	12,757	2,000	10,757
Capital outlay	-	2,795	-	2,795
Reimbursements	(2,744)	(178)	-	(178)
TOTAL COUNTY ATTORNEY	155,952	186,058	173,006	13,052
REGISTER OF DEEDS				
Personal services	72,752	74,703	79,023	(4,320)
Contractual services	2,960	3,340	3,500	(160)
Commodities	849	763	3,500	(2,737)
Capital outlay	-	-	-	-
Reimbursements	(3,581)	(3,384)	(6,050)	2,666
TOTAL REGISTER OF DEEDS	72,980	75,422	79,973	(4,551)

CLOUD COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
SHERIFF				
Personal services	\$ 420,417	\$ 364,537	\$ 438,022	\$ (73,485)
Contractual services	42,898	44,286	45,000	(714)
Commodities	30,075	27,453	17,000	10,453
Vehicle expense	114,696	106,026	125,000	(18,974)
Capital outlay	-	-	-	-
Jail				
Personal services	808,455	871,287	797,469	73,818
Contractual services	322,165	153,610	335,000	(181,390)
Commodities	98,029	175,085	73,000	102,085
Capital outlay	-	10,953	-	10,953
Juvenile detention	7,101	13,271	13,271	-
Reimbursements	(34,764)	(37,544)	(40,000)	2,456
TOTAL SHERIFF	1,809,072	1,728,964	1,803,762	(74,798)
CLERK OF DISTRICT COURT				
Personal services	6,750	6,500	6,500	-
Contractual services	164,772	185,972	167,700	18,272
Commodities	14,621	9,126	5,000	4,126
Capital outlay	29,867	9,985	18,500	(8,515)
Witness and juror fees	-	3,017	6,000	(2,983)
Reimbursements	(32,237)	(38,456)	(42,935)	4,479
TOTAL CLERK OF DISTRICT COURT	183,773	176,144	160,765	15,379
COURTHOUSE (general expenses)				
Contractual services	100,347	117,879	159,305	(41,426)
Liability insurance	101,749	112,875	114,410	(1,535)
Commodities	25,214	4,049	35,000	(30,951)
Capital outlay	93,543	81,489	200,000	(118,511)
Reimbursements	(27,890)	(11,848)	-	(11,848)
TOTAL COURTHOUSE (general expenses)	292,963	304,444	508,715	(204,271)
CUSTODIAN				
Personal services	79,851	82,446	81,738	708
Contractual services	17,832	14,502	21,000	(6,498)
Commodities	17,708	12,557	20,750	(8,193)
Capital outlay	-	-	-	-
Reimbursements	(807)	-	-	-
TOTAL CUSTODIAN	114,584	109,505	123,488	(13,983)

CLOUD COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-1
 Page 5 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COMPUTER SERVICES				
Personal services	\$ 32,191	\$ 36,730	\$ 38,192	\$ (1,462)
Contractual services	105,204	104,398	109,503	(5,105)
Commodities	2,126	1,296	5,000	(3,704)
Capital outlay	-	2,385	-	2,385
Reimbursements	(225)	(210)	-	(210)
TOTAL COMPUTER SERVICES	139,296	144,599	152,695	(8,096)
CIVIL DEFENSE - EMERGENCY PREPAREDNESS				
Personal services	-	8,308	-	8,308
Contractual services	14,976	19,167	15,400	3,767
Commodities	-	162	400	(238)
Capital outlay	-	-	-	-
TOTAL CIVIL DEFENSE - EMERGENCY PREPAREDNESS	14,976	27,637	15,800	11,837
RECYCLING				
Personal services	87,763	83,259	97,479	(14,220)
Contractual services	6,358	4,571	10,100	(5,529)
Commodities	9,072	9,201	15,000	(5,799)
Capital outlay	1,149	-	-	-
Reimbursements	(32,087)	(18,210)	(20,000)	1,790
TOTAL RECYCLING	72,255	78,821	102,579	(23,758)
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	61,500	62,200	(700)
CLOUD COUNTY SANITARIAN				
Contractual services	13,487	8,369	11,159	(2,790)
Commodities	-	-	-	-
TOTAL CLOUD COUNTY SANITARIAN	13,487	8,369	11,159	(2,790)
APPROPRIATIONS				
Dispatching	120,000	120,000	120,000	-
CASA	13,000	13,000	13,000	-
Rural Opportunity Zone	-	-	4,000	(4,000)
Coroner	15,944	16,609	12,000	4,609
Community Resources Council	10,000	11,200	11,500	(300)
Emergency Medical Services	4,000	6,000	6,000	-
Senior care	8,344	4,000	8,874	(4,874)
TOTAL APPROPRIATIONS	171,288	170,809	175,374	(4,565)
TOTAL EXPENDITURES	\$ 3,352,021	\$ 3,327,707	\$ 3,639,620	\$ (311,913)

CLOUD COUNTY, KANSAS

ROAD AND BRIDGE FUND

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

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 2,001,879	\$ 2,302,631	\$ 2,235,625	\$ 67,006
Delinquent tax	31,916	24,599	21,100	3,499
Motor vehicle tax	203,054	188,568	172,941	15,627
Commercial vehicle fees	10,047	7,884	10,455	(2,571)
Recreational vehicle tax	3,289	2,922	2,660	262
16/20M vehicle tax	9,703	12,927	13,100	(173)
Watercraft tax	-	-	623	(623)
Special city and county highway	503,640	508,707	503,561	5,146
Sale of equipment/materials	7,272	-	-	-
Reimbursements	333,764	233,526	80,000	153,526
TOTAL RECEIPTS	3,104,564	3,281,764	\$ 3,040,065	\$ 241,699
EXPENDITURES				
Personal services	1,116,943	1,177,268	\$ 1,239,864	\$ (62,596)
Contractual services	73,225	38,493	34,300	4,193
Commodities	2,080,979	1,551,065	1,765,000	(213,935)
Capital outlay	47,432	166,228	171,100	(4,872)
Transfer to - Special Machinery and Equipment Fund	-	277,210	-	277,210
TOTAL EXPENDITURES	3,318,579	3,210,264	3,210,264	-
Adjustments for qualifying budget credits	-	-	153,526	(153,526)
TOTAL FOR COMPARISON	3,318,579	3,210,264	\$ 3,363,790	\$ (153,526)
RECEIPTS OVER (UNDER) EXPENDITURES	(214,015)	71,500		
UNENCUMBERED CASH, BEGINNING	479,778	265,763		
UNENCUMBERED CASH, ENDING	\$ 265,763	\$ 337,263		

CLOUD COUNTY, KANSAS

SPECIAL BRIDGE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 59,550	\$ 118,630	\$ 116,678	\$ 1,952
Delinquent tax	1,358	1,119	1,005	114
Motor vehicle tax	13,124	6,869	5,141	1,728
Commercial vehicle fees	649	237	311	(74)
Recreational vehicle tax	212	101	79	22
16/20M vehicle tax	913	841	389	452
Watercraft tax	-	-	19	(19)
Reimbursements	-	52,882	-	52,882
TOTAL RECEIPTS	75,806	180,679	<u>\$ 123,622</u>	<u>\$ 57,057</u>
EXPENDITURES				
Construction and reconstruction	<u>187,127</u>	<u>118,099</u>	<u>\$ 198,000</u>	<u>\$ (79,901)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(111,321)	62,580		
UNENCUMBERED CASH, BEGINNING	<u>185,760</u>	<u>74,439</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 74,439</u>	<u>\$ 137,019</u>		

CLOUD COUNTY, KANSAS

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

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 151,729	\$ 155,545	\$ 151,736	\$ 3,809
Delinquent tax	306	951	136	815
Motor vehicle tax	1,221	11,773	13,102	(1,329)
Commercial vehicle fees	60	592	792	(200)
Recreational vehicle tax	20	193	201	(8)
16/20M vehicle tax	(19)	79	992	(913)
Watercraft tax	-	-	47	(47)
Chemical sales	46,333	56,989	50,000	6,989
TOTAL RECEIPTS	199,650	226,122	<u>\$ 217,006</u>	<u>\$ 9,116</u>
EXPENDITURES				
Personal services	43,846	43,484	\$ 44,739	\$ (1,255)
Contractual services	36,341	8,545	7,000	1,545
Commodities	73,885	69,301	115,400	(46,099)
Capital outlay	-	26,098	40,000	(13,902)
Transfer to - Noxious Weed Capital Outlay	-	40,500	40,500	-
Reimburse employee benefits costs	-	-	28,124	(28,124)
TOTAL EXPENDITURES	154,072	187,928	<u>\$ 275,763</u>	<u>\$ (87,835)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	45,578	38,194		
UNENCUMBERED CASH, BEGINNING	81,257	126,835		
UNENCUMBERED CASH, ENDING	<u>\$ 126,835</u>	<u>\$ 165,029</u>		

CLOUD COUNTY, KANSAS

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

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - Noxious Weed Fund	\$ -	\$ 40,500	<u>\$ 40,500</u>	<u>\$ -</u>
EXPENDITURES				
Capital outlay	<u>-</u>	<u>-</u>	<u>\$ 98,114</u>	<u>\$ (98,114)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	40,500		
UNENCUMBERED CASH, BEGINNING	<u>23,614</u>	<u>23,614</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 23,614</u>	<u>\$ 64,114</u>		

CLOUD COUNTY, KANSAS
 CONSERVATION DISTRICT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 23,182	\$ 22,709	\$ 21,914	\$ 795
Delinquent tax	317	251	219	32
Motor vehicle tax	1,701	2,068	1,997	71
Commercial vehicle fees	84	91	121	(30)
Recreational vehicle tax	28	32	31	1
16/20M vehicle tax	114	108	151	(43)
Watercraft tax	-	-	7	(7)
TOTAL RECEIPTS	25,426	25,259	<u>\$ 24,440</u>	<u>\$ 819</u>
EXPENDITURES				
Appropriations	<u>25,000</u>	<u>25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	426	259		
UNENCUMBERED CASH, BEGINNING	<u>977</u>	<u>1,403</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,403</u>	<u>\$ 1,662</u>		

CLOUD COUNTY, KANSAS

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

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 89,006	\$ 86,686	\$ 83,437	\$ 3,249
Delinquent tax	1,413	1,054	969	85
Motor vehicle tax	8,753	8,335	7,686	649
Commercial vehicle fees	433	350	465	(115)
Recreational vehicle tax	142	129	118	11
16/20M vehicle tax	493	557	582	(25)
Watercraft tax	-	-	28	(28)
TOTAL RECEIPTS	100,240	97,111	<u>\$ 93,285</u>	<u>\$ 3,826</u>
EXPENDITURES				
Appropriations	<u>97,300</u>	<u>96,129</u>	<u>\$ 96,129</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	2,940	982		
UNENCUMBERED CASH, BEGINNING	<u>4,138</u>	<u>7,078</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 7,078</u>	<u>\$ 8,060</u>		

CLOUD COUNTY, KANSAS

COUNTY HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS

(ACTUAL AND BUDGET)

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over Over (Under)
	Actual	Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 142,100	\$ 144,234	\$ 138,909	\$ 5,325
Delinquent tax	3,203	2,128	2,200	(72)
Motor vehicle tax	16,153	13,696	12,272	1,424
Commercial vehicle fees	799	560	742	(182)
Recreational vehicle tax	262	211	189	22
16/20M vehicle tax	1,785	1,016	930	86
Watercraft tax	-	-	44	(44)
Nursing care, supplies, grants, and reimbursements	497,770	486,227	545,000	(58,773)
TOTAL RECEIPTS	662,072	648,072	\$ 700,286	\$ (52,214)
EXPENDITURES				
Personal services	381,373	416,467	\$ 430,548	\$ (14,081)
Contractual services	170,341	182,366	234,108	(51,742)
Commodities	45,427	48,347	34,000	14,347
Capital outlay and building expenses	22,315	53,675	31,660	22,015
TOTAL EXPENDITURES	619,456	700,855	\$ 730,316	\$ (29,461)
RECEIPTS OVER (UNDER) EXPENDITURES	42,616	(52,783)		
UNENCUMBERED CASH, BEGINNING	21,295	63,911		
UNENCUMBERED CASH, ENDING	\$ 63,911	\$ 11,128		

CLOUD COUNTY, KANSAS

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

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 81,771	\$ 79,636	\$ 76,469	\$ 3,167
Delinquent tax	1,028	865	696	169
Motor vehicle tax	5,978	7,291	7,060	231
Commercial vehicle fees	296	321	427	(106)
Recreational vehicle tax	97	115	109	6
16/20M vehicle tax	392	379	535	(156)
Watercraft tax	-	-	25	(25)
TOTAL RECEIPTS	89,562	88,607	<u>\$ 85,321</u>	<u>\$ 3,286</u>
EXPENDITURES				
Appropriations	<u>87,290</u>	<u>87,290</u>	<u>\$ 87,290</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	2,272	1,317		
UNENCUMBERED CASH, BEGINNING	<u>2,599</u>	<u>4,871</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 4,871</u>	<u>\$ 6,188</u>		

CLOUD COUNTY, KANSAS

OCCK FUND

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

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 98,200	\$ 97,263	\$ 93,752	\$ 3,511
Delinquent tax	1,642	1,190	1,100	90
Motor vehicle tax	9,023	9,084	8,480	604
Commercial vehicle fees	446	386	513	(127)
Recreational vehicle tax	146	142	130	12
16/20M vehicle tax	613	572	642	(70)
Watercraft tax	-	-	31	(31)
TOTAL RECEIPTS	110,070	108,637	<u>\$ 104,648</u>	<u>\$ 3,989</u>
EXPENDITURES				
Appropriations	<u>107,686</u>	<u>107,686</u>	<u>\$ 107,686</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	2,384	951		
UNENCUMBERED CASH, BEGINNING	<u>5,093</u>	<u>7,477</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 7,477</u>	<u>\$ 8,428</u>		

CLOUD COUNTY, KANSAS

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

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-11

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 41,374	\$ 35,980	\$ 34,412	\$ 1,568
Delinquent tax	613	461	400	61
Motor vehicle tax	3,429	3,761	3,572	189
Commercial vehicle fees	170	163	216	(53)
Recreational vehicle tax	56	59	55	4
16/20M vehicle tax	235	217	271	(54)
Watercraft tax	-	-	13	(13)
TOTAL RECEIPTS	45,877	40,641	<u>\$ 38,939</u>	<u>\$ 1,702</u>
EXPENDITURES				
Appropriations	<u>46,925</u>	<u>40,000</u>	<u>\$ 40,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,048)	641		
UNENCUMBERED CASH, BEGINNING	<u>1,836</u>	<u>788</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 788</u>	<u>\$ 1,429</u>		

CLOUD COUNTY, KANSAS

ELECTION EXPENSE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS

(ACTUAL AND BUDGET)

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-12

	Prior Year Actual	Current Year		Variance Over Over (Under)
	Actual	Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 89,399	\$ 44,997	\$ 41,572	\$ 3,425
Delinquent tax	1,298	880	878	2
Motor vehicle tax	3,500	7,432	7,720	(288)
Commercial vehicle fees	173	350	467	(117)
Recreational vehicle tax	57	119	119	-
16/20M vehicle tax	711	214	585	(371)
Watercraft tax	-	-	28	(28)
Reimbursements	40	128	-	128
TOTAL RECEIPTS	95,178	54,120	\$ 51,369	\$ 2,751
EXPENDITURES				
Personal services	43,081	43,784	\$ 44,906	\$ (1,122)
Contractual services	37,866	26,822	15,649	11,173
Commodities	19,871	4,123	16,525	(12,402)
Capital outlay	195	-	13,000	(13,000)
Transfer to - Election Capital Outlay Fund	-	10,000	10,000	-
TOTAL EXPENDITURES	101,013	84,729	\$ 100,080	\$ (15,351)
RECEIPTS OVER (UNDER) EXPENDITURES	(5,835)	(30,609)		
UNENCUMBERED CASH, BEGINNING	48,489	42,654		
UNENCUMBERED CASH, ENDING	\$ 42,654	\$ 12,045		

CLOUD COUNTY, KANSAS

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

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-13

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - Election Expense Fund	\$ -	\$ 10,000	<u>\$ 10,000</u>	<u>\$ -</u>
EXPENDITURES				
Capital outlay	<u>10,416</u>	<u>-</u>	<u>\$ 36,829</u>	<u>\$ (36,829)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(10,416)	10,000		
UNENCUMBERED CASH, BEGINNING	<u>26,829</u>	<u>16,413</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 16,413</u>	<u>\$ 26,413</u>		

CLOUD COUNTY, KANSAS

SPECIAL BUILDING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS

(ACTUAL AND BUDGET)

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-14

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 79,720	\$ 97,060	\$ 94,513	\$ 2,547
Delinquent tax	898	813	506	307
Motor vehicle tax	7,461	7,397	6,879	518
Commercial vehicle fees	369	314	416	(102)
Recreational vehicle tax	121	115	106	9
16/20M vehicle tax	122	480	521	(41)
Watercraft tax	-	-	25	(25)
TOTAL RECEIPTS	88,691	106,179	<u>\$ 102,966</u>	<u>\$ 3,213</u>
EXPENDITURES				
Improvements and restorations	8,969	42,697	<u>\$ 255,000</u>	<u>\$ (212,303)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	79,722	63,482		
UNENCUMBERED CASH, BEGINNING	136,521	216,243		
UNENCUMBERED CASH, ENDING	<u>\$ 216,243</u>	<u>\$ 279,725</u>		

CLOUD COUNTY, KANSAS
HISTORICAL MUSEUM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2019
(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-15

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 34,722	\$ 34,529	\$ 33,231	\$ 1,298
Delinquent tax	560	413	393	20
Motor vehicle tax	3,063	3,189	2,997	192
Commercial vehicle fees	152	137	181	(44)
Recreational vehicle tax	50	50	46	4
16/20M vehicle tax	209	194	227	(33)
Watercraft tax	-	-	11	(11)
TOTAL RECEIPTS	38,756	38,512	<u>\$ 37,086</u>	<u>\$ 1,426</u>
EXPENDITURES				
Appropriations	<u>38,000</u>	<u>38,000</u>	<u>\$ 38,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	756	512		
UNENCUMBERED CASH, BEGINNING	<u>1,671</u>	<u>2,427</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 2,427</u>	<u>\$ 2,939</u>		

CLOUD COUNTY, KANSAS

APPRAISER'S COST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS

(ACTUAL AND BUDGET)

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-16

	Prior Year Actual	Current Year		Variance Over Over (Under)
	Actual	Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 121,770	\$ 139,468	\$ 135,490	\$ 3,978
Delinquent tax	2,169	1,580	1,500	80
Motor vehicle tax	10,856	11,205	10,518	687
Commercial vehicle fees	537	479	636	(157)
Recreational vehicle tax	176	175	162	13
16/20M vehicle tax	883	685	797	(112)
Watercraft tax	-	-	38	(38)
Reimbursements	4,822	4,210	3,800	410
TOTAL RECEIPTS	141,213	157,802	\$ 152,941	\$ 4,861
EXPENDITURES				
Personal services	121,060	133,356	\$ 137,941	\$ (4,585)
Contractual services	4,028	4,187	7,500	(3,313)
Commodities	8,149	9,039	13,000	(3,961)
Capital outlay	2,038	16,000	5,000	11,000
Mapping expense	1,342	400	3,500	(3,100)
TOTAL EXPENDITURES	136,617	162,982	\$ 166,941	\$ (3,959)
RECEIPTS OVER (UNDER) EXPENDITURES	4,596	(5,180)		
UNENCUMBERED CASH, BEGINNING	35,785	40,381		
UNENCUMBERED CASH, ENDING	\$ 40,381	\$ 35,201		

CLOUD COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

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

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-17

	Prior Year Actual	Current Year		Variance Over Under
	Actual	Actual	Budget	(Under)
RECEIPTS				
Ad valorem property tax	\$ 2,094,726	\$ 1,693,442	\$ 1,614,464	\$ 78,978
Delinquent tax	28,452	21,946	19,545	2,401
Motor vehicle tax	178,542	191,284	180,958	10,326
Commercial vehicle fees	8,834	8,237	10,939	(2,702)
Recreational vehicle tax	2,892	2,989	2,783	206
16/20M vehicle tax	10,585	11,365	13,708	(2,343)
Watercraft tax	-	-	652	(652)
Reimbursements	118,785	140,844	125,000	15,844
Reimbursement from Medical Insurance Fund	-	122,184	-	122,184
TOTAL RECEIPTS	2,442,816	2,192,291	\$ 1,968,049	\$ 224,242
EXPENDITURES				
Social Security	288,021	300,491	\$ 334,028	\$ (33,537)
KPERS	346,361	386,994	437,534	(50,540)
Workers' compensation insurance	65,881	85,318	65,000	20,318
Unemployment tax	3,340	3,437	8,386	(4,949)
Medical insurance	1,331,633	1,284,301	1,514,277	(229,976)
Contractual services	14,926	14,781	15,000	(219)
Short-term disability	21,964	23,335	24,000	(665)
TOTAL EXPENDITURES	2,072,126	2,098,657	\$ 2,398,225	\$ (299,568)
RECEIPTS OVER (UNDER) EXPENDITURES	370,690	93,634		
UNENCUMBERED CASH, BEGINNING	425,777	796,467		
UNENCUMBERED CASH, ENDING	\$ 796,467	\$ 890,101		

CLOUD COUNTY, KANSAS

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

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-18

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
RECEIPTS				
Alcohol tax	\$ 17,430	\$ 19,756	<u>\$ 19,602</u>	<u>\$ 154</u>
EXPENDITURES				
Contractual services	<u>18,853</u>	<u>17,205</u>	<u>\$ 19,602</u>	<u>\$ (2,397)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,423)	2,551		
UNENCUMBERED CASH, BEGINNING	<u>11,590</u>	<u>10,167</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 10,167</u>	<u>\$ 12,718</u>		

CLOUD COUNTY, KANSAS

CONVENTION AND TOURISM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-19

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
RECEIPTS				
Transient guest tax	\$ 123,252	\$ 119,800	<u>\$ 125,296</u>	<u>\$ (5,496)</u>
EXPENDITURES				
Operating expenses	<u>131,997</u>	<u>121,156</u>	<u>\$ 140,075</u>	<u>\$ (18,919)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(8,745)	(1,356)		
UNENCUMBERED CASH, BEGINNING	<u>29,561</u>	<u>20,816</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 20,816</u>	<u>\$ 19,460</u>		

CLOUD COUNTY, KANSAS
 SPECIAL ECONOMIC DEVELOPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-20

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
In lieu of taxes	\$ 300,000	\$ 300,000	<u>\$ 300,000</u>	<u>\$ -</u>
EXPENDITURES				
Contractual services	<u>359,984</u>	<u>375,886</u>	<u>\$ 690,000</u>	<u>\$ (314,114)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(59,984)	(75,886)		
UNENCUMBERED CASH, BEGINNING	<u>500,631</u>	<u>440,647</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 440,647</u>	<u>\$ 364,761</u>		

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-21

	County Treasurer Technology Fund		Special Machinery and Equipment Fund	
	2018	2019	2018	2019
RECEIPTS				
Fees	\$ 2,706	\$ 2,546	\$ -	\$ -
Transfer from - Road and Bridge Fund	-	-	-	277,210
TOTAL RECEIPTS	2,706	2,546	-	277,210
EXPENDITURES				
Highway improvements	-	-	-	-
Capital outlay	3,595	2,457	393,389	109,035
TOTAL EXPENDITURES	3,595	2,457	393,389	109,035
RECEIPTS OVER (UNDER) EXPENDITURES	(889)	89	(393,389)	168,175
UNENCUMBERED CASH, BEGINNING	5,578	4,689	836,263	442,874
UNENCUMBERED CASH, ENDING	<u>\$ 4,689</u>	<u>\$ 4,778</u>	<u>\$ 442,874</u>	<u>\$ 611,049</u>

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-22

	Auto Special Fund		Prosecutor's Attorney Training Fund	
	2018	2019	2018	2019
RECEIPTS				
Fees	<u>\$ 77,350</u>	<u>\$ 76,855</u>	<u>\$ 2,073</u>	<u>\$ 2,666</u>
EXPENDITURES				
Personal services - reimbursement	52,779	52,801	-	-
Contractual services	1,064	6,220	4,485	2,787
Transfer to - General Fund	<u>25,020</u>	<u>19,769</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>78,863</u>	<u>78,790</u>	<u>4,485</u>	<u>2,787</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,513)	(1,935)	(2,412)	(121)
UNENCUMBERED CASH, BEGINNING	<u>5,000</u>	<u>3,487</u>	<u>4,453</u>	<u>2,041</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 3,487</u></u>	<u><u>\$ 1,552</u></u>	<u><u>\$ 2,041</u></u>	<u><u>\$ 1,920</u></u>

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-23

	Attorney Administrative Handling Cost Fund		Surveillance Fund	
	2018	2019	2018	2019
RECEIPTS				
Fees	\$ 142	\$ 130	\$ -	\$ -
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	142	130	-	-
UNENCUMBERED CASH, BEGINNING	336	478	797	797
UNENCUMBERED CASH, ENDING	<u>\$ 478</u>	<u>\$ 608</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, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-24

	Diversion Fund		VIN Inspection Fund	
	2018	2019	2018	2019
RECEIPTS				
Fees	\$ 899	\$ 2,885	\$ 9,100	\$ 8,880
EXPENDITURES				
Contractual services	-	1,999	6,742	1,226
Commodities	-	-	-	-
TOTAL EXPENDITURES	-	1,999	6,742	1,226
RECEIPTS OVER (UNDER) EXPENDITURES	899	886	2,358	7,654
UNENCUMBERED CASH, BEGINNING	4,451	5,350	5,915	8,273
UNENCUMBERED CASH, ENDING	<u>\$ 5,350</u>	<u>\$ 6,236</u>	<u>\$ 8,273</u>	<u>\$ 15,927</u>

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-25

	Community Corrections Fund		Juvenile Justice Fund	
	2018	2019	2018	2019
RECEIPTS				
Grants and reimbursements	\$ 264,260	\$ 249,356	\$ 245,728	\$ 260,965
Miscellaneous	3,152	910	1,004	324
TOTAL RECEIPTS	267,412	250,266	246,732	261,289
EXPENDITURES				
Personal services	156,124	161,865	133,736	138,536
Contractual services	12,228	22,576	43,517	52,138
Commodities	12,259	11,586	6,755	11,136
Vehicles	2,614	3,116	2,049	2,998
Capital outlay	9,975	3,213	10,140	887
Reimbursement - Employee Benefits	65,714	66,836	53,097	54,934
TOTAL EXPENDITURES	258,914	269,192	249,294	260,629
RECEIPTS OVER (UNDER) EXPENDITURES	8,498	(18,926)	(2,562)	660
UNENCUMBERED CASH, BEGINNING	40,677	49,175	30,082	27,520
UNENCUMBERED CASH, ENDING	<u>\$ 49,175</u>	<u>\$ 30,249</u>	<u>\$ 27,520</u>	<u>\$ 28,180</u>

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-26

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2018	2019	2018	2019
RECEIPTS				
Fees	\$ 10,822	\$ 10,180	\$ 2,706	\$ 2,550
EXPENDITURES				
Equipment and technological services	6,450	11,024	1,283	358
RECEIPTS OVER (UNDER) EXPENDITURES	4,372	(844)	1,423	2,192
UNENCUMBERED CASH, BEGINNING	43,730	48,102	8,498	9,921
UNENCUMBERED CASH, ENDING	<u>\$ 48,102</u>	<u>\$ 47,258</u>	<u>\$ 9,921</u>	<u>\$ 12,113</u>

CLOUD COUNTY, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS

(ACTUAL AND BUDGET)

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-27

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ (28)	\$ -	\$ -	\$ -
Delinquent tax	857	443	-	443
16/20M vehicle tax	1,829	-	-	-
Reimbursements	-	-	-	-
TOTAL RECEIPTS	2,658	443	\$ -	\$ 443
EXPENDITURES				
Cash Basis Requirement	-	-	\$ -	\$ -
Transfer to - General Fund	25,929	1,227	-	1,227
TOTAL EXPENDITURES	25,929	1,227	\$ -	\$ 1,227
RECEIPTS OVER (UNDER) EXPENDITURES	(23,271)	(784)		
UNENCUMBERED CASH, BEGINNING	24,055	784		
UNENCUMBERED CASH, ENDING	\$ 784	\$ -		

CLOUD COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-28

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent	\$ 365,788	\$ 367,708
EXPENDITURES		
Bond principal	140,000	145,000
Bond interest	225,788	222,708
TOTAL EXPENDITURES	365,788	367,708
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, BEGINNING	3,712	3,712
UNENCUMBERED CASH, ENDING	\$ 3,712	\$ 3,712

CLOUD COUNTY, KANSAS

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

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-29

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
User fees and reimbursements	\$ 743,190	\$ 741,545	\$ 720,000	\$ 21,545
Recycling - Reimbursements	-	1,404	-	1,404
TOTAL RECEIPTS	743,190	742,949	<u>\$ 720,000</u>	<u>\$ 22,949</u>
EXPENDITURES				
Solid Waste				
Personal services	120,521	119,139	\$ 164,377	\$ (45,238)
Contractual services	448,910	444,516	565,500	(120,984)
Commodities	34,394	40,476	70,000	(29,524)
Capital outlay	9,379	43,188	280,000	(236,812)
Reserve for future period	-	-	398,278	(398,278)
TOTAL EXPENDITURES	613,204	647,319	<u>\$ 1,478,155</u>	<u>\$ (830,836)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	129,986	95,630		
UNENCUMBERED CASH, BEGINNING	834,655	964,641		
UNENCUMBERED CASH, ENDING	<u>\$ 964,641</u>	<u>\$ 1,060,271</u>		

CLOUD COUNTY, KANSAS

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

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-30

	Prior Year Actual	Current Year		Variance Over Over (Under)
	Actual	Actual	Budget	(Under)
RECEIPTS				
Prisoner housing	\$ 852,040	\$ 1,020,275	\$ 600,000	\$ 420,275
EXPENDITURES				
Rent	365,788	367,708	\$ 367,708	\$ -
Reserve for future period	-	-	1,182,501	(1,182,501)
TOTAL EXPENDITURES	365,788	367,708	\$ 1,550,209	\$ (1,182,501)
RECEIPTS OVER (UNDER) EXPENDITURES	486,252	652,567		
UNENCUMBERED CASH, BEGINNING	715,997	1,202,249		
UNENCUMBERED CASH, ENDING	\$ 1,202,249	\$ 1,854,816		

CLOUD COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For Year Ended December 31, 2019

Schedule 3
 Page 1 of 2

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Motor vehicle tax	\$ 270,624	\$ 1,528,220	\$ 1,556,551	\$ 242,293
Recreational vehicle tax	3,060	23,442	23,880	2,622
Commercial vehicle tax	701	64,154	64,242	613
Current tax	11,584,926	19,303,817	18,999,792	11,888,951
Foreclosure sale	2,775	3,400	2,000	4,175
Neighborhood revitalization	-	131,746	131,746	-
Commercial vehicle fees	683	192,646	193,055	274
Delinquent real estate tax	38,304	230,019	191,098	77,225
Current specials clearing	76,502	53,901	87,810	42,593
Clerk of District Court warrants	970	17,470	17,849	591
Rental motor vehicle fees	139	561	504	196
Real estate escrow account	20,722	3,027	3,673	20,076
Delinquent specials clearing	287	10,065	4,344	6,008
General account #2	2,685	9,576	9,231	3,030
TOTAL DISTRIBUTABLE FUNDS	<u>12,002,378</u>	<u>21,572,044</u>	<u>21,285,775</u>	<u>12,288,647</u>
STATE FUNDS				
State educational building	-	118,256	118,256	-
Institutional building	-	61,572	61,572	-
Motor vehicle fees	-	661,601	661,598	3
Motor sales tax	19,415	323,222	322,277	20,360
State heritage trust	1,206	5,090	4,921	1,375
TOTAL STATE FUNDS	<u>20,621</u>	<u>1,169,741</u>	<u>1,168,624</u>	<u>21,738</u>

CLOUD COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For Year Ended December 31, 2019

Schedule 3
 Page 2 of 2

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
SUBDIVISION FUNDS				
Cities	\$ -	\$ 2,810,682	\$ 2,810,680	\$ 2
Townships	-	177,735	177,735	-
Watersheds	1,040	31	31	1,040
Drainage Districts	100,436	13,346	10,288	103,494
School Districts	(8)	5,267,038	5,267,030	-
Cemeteries	19	102,062	102,078	3
Cloud County Community College	-	3,447,023	3,447,023	-
Fire Districts	395	264,377	264,264	508
River Valley Extension District #4	-	254,440	254,440	-
Regional library	10,695	164,282	174,977	-
TOTAL SUBDIVISION FUNDS	112,577	12,501,016	12,508,546	105,047
OTHER AGENCY FUNDS				
Checking accounts				
Sheriff				
Offender Registration	10,707	3,380	10,336	3,751
Concealed Carry	5,303	260	-	5,563
D.A.R.E.	3,262	-	-	3,262
Inmate Welfare Fund	11,606	189,366	188,484	12,488
County Attorney	257	8,829	8,966	120
District Court	6,623	424,879	424,128	7,374
Law Library	35,346	39,749	42,732	32,363
District Court Trustee Fund	15,832	92,371	91,008	17,195
Flex Spending	61,615	44,241	42,866	62,990
Court service	53,000	8,986	17,985	44,001
Field service	21,102	1,296	24	22,374
Vending machines	1,150	95	350	895
SWIP (Salina)	978	-	-	978
Unclaimed estates	12,580	-	-	12,580
Election registration fee	-	100	-	100
Federal Social Security tax	359	300,491	300,850	-
KPERS retirement	1,956	386,994	388,950	-
KPERS life	131	170	301	-
Unemployment insurance	15,140	-	15,140	-
Medical health insurance	100,645	1,722,919	1,395,541	428,023
Section 125 Cafeteria Plan	810	-	810	-
Payroll clearing	272	338	-	610
Prior year void checks	41	5	-	46
TOTAL OTHER AGENCY FUNDS	358,715	3,224,469	2,928,471	654,713
TOTAL AGENCY FUNDS	\$ 12,494,291	\$ 38,467,270	\$ 37,891,416	\$ 13,070,145