

CLOUD COUNTY, KANSAS

DECEMBER 31, 2020



CLOUD COUNTY, KANSAS

TABLE OF CONTENTS
December 31, 2020

INDEPENDENT AUDITORS' REPORT.....	1-3
FINANCIAL STATEMENT	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis.....	4-5
NOTES TO THE FINANCIAL STATEMENT.....	6-14
SUPPLEMENTARY INFORMATION	
SCHEDULE 1	
Summary of Expenditures - Regulatory Basis (Actual and Budget).....	15
SCHEDULE 2	
Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget)	
2-1 General Fund.....	16-20
Budgeted Special Purpose Funds	
2-2 Road and Bridge.....	21
2-3 Special Bridge.....	22
2-4 Noxious Weed.....	23
2-5 Noxious Weed Capital Outlay.....	24
2-6 Conservation District.....	25
2-7 Services for Elderly.....	26
2-8 County Health.....	27
2-9 Pawnee Mental Health.....	28
2-10 OCCK.....	29
2-11 County Fair.....	30
2-12 Election Expense.....	31
2-13 Election Capital Outlay.....	32
2-14 Special Building.....	33
2-15 Historical Museum.....	34
2-16 Appraiser's Cost.....	35
2-17 Employee Benefits.....	36
2-18 Special Alcohol and Drug.....	37
2-19 Convention and Tourism.....	38
2-20 Special Economic Development.....	39
Nonbudgeted Special Purpose Funds	
2-21 County Treasurer Technology.....	40
2-21 Special Machinery and Equipment.....	40
2-22 Auto Special.....	41
2-22 Prosecutor's Attorney Training.....	41
2-23 Attorney Administrative Handling Cost.....	42
2-23 Surveillance.....	42
2-24 Diversion.....	43
2-24 VIN Inspection.....	43

TABLE OF CONTENTS (Continued)

SCHEDULE 2 (Continued)

Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget) (Continued)

Nonbudgeted Special Purpose Funds (Continued)

2-25	Community Corrections.....	44
2-25	Juvenile Justice.....	44
2-26	Register of Deeds Technology.....	45
2-26	County Clerk Technology.....	45
2-27	CARES Grant.....	46
2-27	Grant.....	46

Bond and Interest Funds

2-28	Bond and Interest.....	47
2-29	Public Building Commission - Bond and Interest.....	48

Business Fund

2-30	Solid Waste.....	49
2-31	Law Enforcement Center.....	50

SCHEDULE 3

Schedule of Receipts and Disbursements - Regulatory Basis Agency Funds.....	51-52
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REPORT REQUIRED BY GAO

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.....	53-54
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SINGLE AUDIT SECTION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.....	55
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.....	56
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE.....	57-58
SCHEDULE OF FINDINGS AND QUESTIONED COSTS.....	59
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS.....	60

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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, 2020, 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—Summary of Significant Accounting Policies, 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 the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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—Summary of Significant Accounting Policies 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, 2020, or changes in net position or cash flows thereof for the year then ended.

Unmodified Opinion on the 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, 2020, 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 2020 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 agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for purposes of analysis and are not a required part of the 2020 basic financial statement; however, they are required to be presented under the provisions of KMAAG. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statement of the County. Such information is the responsibility of management and the supplementary information was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 information has been subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2019, not presented herein, and have issued our report thereon dated September 1, 2020, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2019 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 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2020, (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 2019 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 2019 basic financial statement. The 2019 comparative information was 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 2019 comparative 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 13, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Certified Public Accountants

Hutchinson, Kansas
August 13, 2021

CLOUD COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2020

Page 1 of 2

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	\$ 1,008,206	\$ 3,530,651	\$ 2,996,050	\$ 1,542,807	\$ 31,460	\$ 1,574,267
SPECIAL PURPOSE FUND						
Road and Bridge	337,263	3,558,781	3,536,242	359,802	18,972	378,774
Special Bridge	137,019	127,922	149,390	115,551	1,223	116,774
Noxious Weed	165,029	82,314	151,907	95,436	1,679	97,115
Noxious Weed Capital Outlay	64,114	40,500	-	104,614	-	104,614
Conservation District	1,662	25,133	25,000	1,795	-	1,795
Services for Elderly	8,060	96,806	97,300	7,566	-	7,566
County Health	11,128	760,822	724,985	46,965	11,127	58,092
Pawnee Mental Health	6,188	88,096	87,290	6,994	-	6,994
OCCK	8,428	107,324	107,686	8,066	-	8,066
County Fair	1,429	41,604	40,000	3,033	-	3,033
Election Expense	12,045	156,812	149,122	19,735	3,530	23,265
Election Capital Outlay	26,413	10,000	-	36,413	-	36,413
Special Building	279,725	87,608	35,689	331,644	-	331,644
Historical Museum	2,939	37,974	38,000	2,913	-	2,913
Appraiser's Cost	35,201	153,732	152,829	36,104	472	36,576
Employee Benefits	890,101	2,230,972	2,110,213	1,010,860	-	1,010,860
Special Alcohol and Drug	12,718	12,570	16,444	8,844	-	8,844
Convention and Tourism	19,460	91,154	83,973	26,641	1,258	27,899
Special Economic Development	364,761	300,000	180,677	484,084	-	484,084
County Treasurer Technology	4,778	2,829	-	7,607	-	7,607
Special Machinery and Equipment	611,049	164,250	355,339	419,960	-	419,960
Auto Special	1,552	80,989	82,541	-	34	34
Prosecutor's Attorney Training	1,920	3,136	-	5,056	-	5,056
Attorney Administrative Handling Cost	608	40	-	648	-	648
Surveillance	797	-	-	797	-	797
Diversion	6,236	9,300	-	15,536	-	15,536
VIN Inspection	15,927	11,933	8,503	19,357	-	19,357
Community Corrections	30,249	261,870	252,099	40,020	-	40,020
Juvenile Justice	28,180	297,919	294,258	31,841	-	31,841
Register of Deeds Technology	47,258	13,708	10,280	50,686	-	50,686
County Clerk Technology	12,113	5,496	3,168	14,441	-	14,441
CARES Grant	-	1,748,586	1,716,760	31,826	19,416	51,242
Grant	-	100,202	95,202	5,000	411	5,411
BOND AND INTEREST FUNDS						
Bond and Interest	-	354	-	354	-	354
Public Building Commission - Bond and Interest	3,712	253,755	250,549	6,918	-	6,918
BUSINESS FUNDS						
Solid Waste	1,060,271	886,990	736,144	1,211,117	20,449	1,231,566
Law Enforcement Center	1,854,816	783,840	1,353,464	1,285,192	-	1,285,192
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 7,071,355</u>	<u>\$ 16,165,972</u>	<u>\$ 15,841,104</u>	<u>\$ 7,396,223</u>	<u>\$ 110,031</u>	<u>\$ 7,506,254</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, 2020

Page 2 of 2

COMPOSITION OF CASH

Checking accounts	\$ 232,252
Money Market accounts	18,009,589
Certificates of deposit	2,811,065
Cash and cash items	<u>112,886</u>

 21,165,792

Other accounts

Checking accounts	
Sheriff	
Offender Registration	7,431
Concealed Carry	6,082
D.A.R.E.	3,313
Inmate Welfare Fund	65,071
County Attorney	275
District Court	5,156
Law Library	30,283
District Court Trustee Fund	14,321
Flex Spending	63,277
Public Building Commission	6,918
District Court Change Fund	<u>50</u>

 202,177

TOTAL CASH

21,367,969

AGENCY FUNDS PER SCHEDULE 3

(13,861,715)

TOTAL FINANCIAL REPORTING ENTITY

\$ 7,506,254

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

CLOUD COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2020

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 2020:

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 2020.

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, 2020, the County's carrying amount of deposits was \$21,255,033 and the bank balance was \$21,767,512. The bank balance was held by seven banks, with one bank holding 64% of the total bank balance, resulting in a concentration of credit risk. Of the bank balance, \$2,223,230 was covered by FDIC insurance and \$19,544,282 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	10/15/22
Cloud County Public Building Commission Series 2020 - Refunding	2.92%	03/10/20	4,145,000	10/15/35
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.

On March 10, 2020, the Cloud County Public Building Commission issued \$4,145,000 of refunding revenue bonds. Proceeds from this issue and additional cash contributions were used for the advance refund of \$4,715,000 Series 2012 Law Enforcement Center Bonds during the current year. These revenue bonds were refunded to reduce future debt service payments.

Changes in long-term debt of the County for the year ended December 31, 2020, 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	\$ 5,170,000	\$ -	\$ 4,865,000	\$ 305,000	\$ 13,205
Cloud County Public Building Commission Series 2020 - Refunding	-	4,145,000	15,000	4,130,000	72,284
Total Revenue Bonds	5,170,000	4,145,000	4,880,000	4,435,000	85,489
Capital Leases					
120M2 Caterpillar motor grader	104,553	-	33,859	70,694	3,032
120M2 Caterpillar motor grader	143,871	-	34,292	109,579	4,590
120M2 Caterpillar motor grader	110,686	-	35,510	75,176	4,261
Total Capital Leases	359,110	-	103,661	255,449	11,883
Total Long-Term Debt	<u>\$ 5,529,110</u>	<u>\$ 4,145,000</u>	<u>\$ 4,983,661</u>	<u>\$ 4,690,449</u>	<u>\$ 97,372</u>

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

<u>Revenue Bonds</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 225,000	\$ 129,751
2022	230,000	123,211
2023	270,000	116,216
2024	275,000	108,332
2025	280,000	100,302
2026-2030	1,490,000	375,512
2031-2035	<u>1,665,000</u>	<u>147,752</u>
	<u>\$ 4,435,000</u>	<u>\$ 1,101,076</u>

<u>Capital Leases</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 107,104	\$ 8,440
2022	110,665	4,881
2023	<u>37,680</u>	<u>1,202</u>
	<u>\$ 255,449</u>	<u>\$ 14,523</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, 2020, included the following:

<u>Purpose</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount</u>
AgMark, LLC Series 2017	10/20/17	10/20/27	<u>\$ 6,876,000</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. 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 8.61% for the year ended December 31, 2020. Contributions to the pension plan from the County for KPERS were \$328,861 for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$3,767,768. The net pension liability was measured as of June 30, 2020, and the total pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020, is estimated to be \$179,077.

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, 2020.

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	\$ 21,189
Commercial Vehicle Tax	General	K.S.A. 8-145	2,345
Road and Bridge	Special Machinery and Equipment	K.S.A. 68-141g	148,950
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, 2020, the County's share of tax rebates totaled \$287,884.

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, 2020, the County's share of tax rebates totaled \$46,316.

NOTE 12—SUBSEQUENT EVENTS

On March 10, 2021, Congress approved legislation for the American Rescue Plan Act of 2021 (ARPA), which was signed by the President. The ARPA is a \$1.9 trillion economic stimulus plan, which includes \$65.1 billion in direct aid to every county in the United States. Estimates of the federal assistance to be received by Cloud County have been over \$1,700,000; however, these estimates are not official and may be subject to change.

CLOUD COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2020

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUND	\$ 3,814,732	\$ -	\$ 3,814,732	\$ 2,996,050	\$ (818,682)
SPECIAL PURPOSE FUNDS					
Road and Bridge	3,536,244	184,907	3,721,151	3,536,242	(184,909)
Special Bridge	195,500	-	195,500	149,390	(46,110)
Noxious Weed	211,504	-	211,504	151,907	(59,597)
Noxious Weed Capital Outlay	104,614	-	104,614	-	(104,614)
Conservation District	25,000	-	25,000	25,000	-
Services for Elderly	97,300	-	97,300	97,300	-
County Health	753,138	-	753,138	724,985	(28,153)
Pawnee Mental Health	87,290	-	87,290	87,290	-
OOCK	107,686	-	107,686	107,686	-
County Fair	40,000	-	40,000	40,000	-
Election Expense	129,136	23,408	152,544	149,122	(3,422)
Election Capital Outlay	35,205	-	35,205	-	(35,205)
Special Building	350,000	-	350,000	35,689	(314,311)
Historical Museum	38,000	-	38,000	38,000	-
Appraiser's Cost	172,238	-	172,238	152,829	(19,409)
Employee Benefits	2,625,637	-	2,625,637	2,110,213	(515,424)
Special Alcohol and Drug	27,155	-	27,155	16,444	(10,711)
Convention and Tourism	140,075	-	140,075	83,973	(56,102)
Special Economic Development	590,647	-	590,647	180,677	(409,970)
BOND AND INTEREST FUND					
Bond and Interest	-	-	-	-	-
BUSINESS FUNDS					
Solid Waste	1,554,764	-	1,554,764	736,144	(818,620)
Law Enforcement Center	2,434,541	-	2,434,541	1,353,464	(1,081,077)

CLOUD COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-1
Page 1 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes	\$ 3,439,900	\$ 3,335,459	\$ 3,092,162	\$ 243,297
Licenses and fees	80,505	94,438	50,000	44,438
Use of money	92,455	60,381	14,000	46,381
Other	67,146	40,373	56,250	(15,877)
TOTAL RECEIPTS	3,680,006	3,530,651	\$ 3,212,412	\$ 318,239
EXPENDITURES				
County				
Commission	49,123	50,716	\$ 56,617	\$ (5,901)
Clerk	96,031	103,535	111,876	(8,341)
Treasurer	110,281	109,856	117,145	(7,289)
Attorney	186,058	178,909	198,142	(19,233)
Register of Deeds	75,422	75,975	88,456	(12,481)
Sheriff	1,728,964	1,528,655	1,922,388	(393,733)
Clerk of District Court	176,144	174,036	197,869	(23,833)
Courthouse (general expenses)	304,444	191,042	433,100	(242,058)
Custodian	109,505	114,308	135,808	(21,500)
Computer services	144,599	142,399	149,985	(7,586)
Civil defense - Emergency Preparedness	27,637	490	43,296	(42,806)
Recycling	78,821	76,921	110,809	(33,888)
Economic development	61,500	61,500	62,200	(700)
Cloud County sanitarian	8,369	14,426	11,541	2,885
Appropriations	170,809	173,282	175,500	(2,218)
TOTAL EXPENDITURES	3,327,707	2,996,050	\$ 3,814,732	\$ (818,682)
RECEIPTS OVER (UNDER) EXPENDITURES	352,299	534,601		
UNENCUMBERED CASH, BEGINNING	655,907	1,008,206		
UNENCUMBERED CASH, ENDING	<u>\$ 1,008,206</u>	<u>\$ 1,542,807</u>		

CLOUD COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-1
Page 2 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
TAXES				
Current ad valorem taxes	\$ 2,306,790	\$ 2,131,131	\$ 2,066,957	\$ 64,174
Delinquent tax	25,244	39,097	22,629	16,468
Interest and charges on delinquent taxes	73,870	98,786	30,000	68,786
Sales tax - County wide	792,388	814,302	725,000	89,302
Intangible tax	33,154	35,199	30,010	5,189
Motor vehicle tax	185,782	194,018	190,086	3,932
Commercial vehicle fees	7,877	9,096	11,132	(2,036)
Recreational vehicle tax	2,890	3,152	3,141	11
16/20M vehicle tax	11,905	10,678	12,717	(2,039)
Watercraft tax	-	-	490	(490)
TOTAL TAXES	3,439,900	3,335,459	3,092,162	243,297
LICENSES AND FEES				
Officers' fees	80,505	94,438	50,000	44,438
USE OF MONEY				
Interest on investments	92,455	60,381	14,000	46,381
OTHER				
Miscellaneous	19,669	16,839	10,000	6,839
Recycling Windfarm Grant	22,250	-	22,250	(22,250)
Transfer from:				
Treasurer's Auto Special Fund	19,769	21,189	24,000	(2,811)
Debt Service Fund	1,227	-	-	-
Kcovrs County Fee Fund	4,231	2,345	-	2,345
TOTAL OTHER	67,146	40,373	56,250	(15,877)
TOTAL RECEIPTS	\$ 3,680,006	\$ 3,530,651	\$ 3,212,412	\$ 318,239

CLOUD COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-1
Page 3 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COUNTY COMMISSION				
Personal services	\$ 43,981	\$ 45,225	\$ 46,042	\$ (817)
Contractual services	5,612	5,278	10,775	(5,497)
Commodities	25	213	300	(87)
Reimbursements	(495)	-	(500)	500
TOTAL COUNTY COMMISSION	49,123	50,716	56,617	(5,901)
COUNTY CLERK				
Personal services	92,103	101,153	105,572	(4,419)
Contractual services	3,335	2,830	4,864	(2,034)
Commodities	593	984	1,440	(456)
Capital outlay	-	-	-	-
Reimbursements	-	(1,432)	-	(1,432)
TOTAL COUNTY CLERK	96,031	103,535	111,876	(8,341)
COUNTY TREASURER				
Personal services	147,246	151,221	156,575	(5,354)
Contractual services	12,773	10,077	10,770	(693)
Commodities	3,997	3,613	4,300	(687)
Capital outlay	-	-	-	-
Reimbursements	(53,735)	(55,055)	(54,500)	(555)
TOTAL COUNTY TREASURER	110,281	109,856	117,145	(7,289)
COUNTY ATTORNEY				
Personal services	157,453	160,136	180,042	(19,906)
Contractual services	13,231	14,985	14,100	885
Commodities	12,757	10,481	5,000	5,481
Capital outlay	2,795	-	-	-
Reimbursements	(178)	(6,693)	(1,000)	(5,693)
TOTAL COUNTY ATTORNEY	186,058	178,909	198,142	(19,233)
REGISTER OF DEEDS				
Personal services	74,703	80,125	85,456	(5,331)
Contractual services	3,340	1,734	3,500	(1,766)
Commodities	763	2,515	2,500	15
Capital outlay	-	-	-	-
Reimbursements	(3,384)	(8,399)	(3,000)	(5,399)
TOTAL REGISTER OF DEEDS	75,422	75,975	88,456	(12,481)

CLOUD COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-1
 Page 4 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
SHERIFF				
Personal services	\$ 364,537	\$ 397,328	\$ 510,304	\$ (112,976)
Contractual services	44,286	51,090	56,900	(5,810)
Commodities	27,453	18,742	28,800	(10,058)
Vehicle expense	106,026	115,654	120,000	(4,346)
Capital outlay	-	-	-	-
Jail				
Personal services	871,287	694,578	878,720	(184,142)
Contractual services	153,610	125,784	158,393	(32,609)
Commodities	175,085	147,770	186,000	(38,230)
Capital outlay	10,953	-	-	-
Juvenile detention	13,271	10,135	13,271	(3,136)
Reimbursements	(37,544)	(32,426)	(30,000)	(2,426)
TOTAL SHERIFF	1,728,964	1,528,655	1,922,388	(393,733)
CLERK OF DISTRICT COURT				
Personal services	6,500	6,500	6,500	-
Contractual services	185,972	183,635	215,365	(31,730)
Commodities	9,126	7,637	2,220	5,417
Capital outlay	9,985	10,150	17,300	(7,150)
Witness and juror fees	3,017	80	6,800	(6,720)
Reimbursements	(38,456)	(33,966)	(50,316)	16,350
TOTAL CLERK OF DISTRICT COURT	176,144	174,036	197,869	(23,833)
COURTHOUSE (general expenses)				
Contractual services	117,879	99,304	93,200	6,104
Liability insurance	112,875	118,390	105,000	13,390
Commodities	4,049	23,261	24,900	(1,639)
Capital outlay	81,489	55,807	210,000	(154,193)
Reimbursements	(11,848)	(105,720)	-	(105,720)
TOTAL COURTHOUSE (general expenses)	304,444	191,042	433,100	(242,058)
CUSTODIAN				
Personal services	82,446	79,578	88,708	(9,130)
Contractual services	14,502	19,306	23,200	(3,894)
Commodities	12,557	15,764	23,900	(8,136)
Capital outlay	-	-	-	-
Reimbursements	-	(340)	-	(340)
TOTAL CUSTODIAN	109,505	114,308	135,808	(21,500)

CLOUD COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-1
Page 5 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COMPUTER SERVICES				
Personal services	\$ 36,730	\$ 38,280	\$ 38,482	\$ (202)
Contractual services	104,398	102,718	109,503	(6,785)
Commodities	1,296	2,241	2,000	241
Capital outlay	2,385	-	-	-
Reimbursements	(210)	(840)	-	(840)
TOTAL COMPUTER SERVICES	144,599	142,399	149,985	(7,586)
CIVIL DEFENSE - EMERGENCY PREPAREDNESS				
Personal services	8,308	39,424	37,764	1,660
Contractual services	19,167	5,257	3,500	1,757
Commodities	162	352	2,032	(1,680)
Capital outlay	-	-	-	-
Reimbursements	-	(44,543)	-	(44,543)
TOTAL CIVIL DEFENSE - EMERGENCY PREPAREDNESS	27,637	490	43,296	(42,806)
RECYCLING				
Personal services	83,259	88,369	101,709	(13,340)
Contractual services	4,571	4,392	10,100	(5,708)
Commodities	9,201	7,446	19,000	(11,554)
Capital outlay	-	-	-	-
Reimbursements	(18,210)	(23,286)	(20,000)	(3,286)
TOTAL RECYCLING	78,821	76,921	110,809	(33,888)
ECONOMIC DEVELOPMENT				
Cloudcorp	55,000	55,750	55,000	750
Kansas Crossroads RC&D	-	-	700	(700)
NCK SBDC	3,000	2,250	3,000	(750)
North Central Planning	3,500	3,500	3,500	-
TOTAL ECONOMIC DEVELOPMENT	61,500	61,500	62,200	(700)
CLOUD COUNTY SANITARIAN				
Contractual services	8,369	14,426	11,541	2,885
APPROPRIATIONS				
Dispatching	120,000	120,000	120,000	-
CASA	13,000	13,000	13,000	-
Coroner	16,609	18,782	16,000	2,782
Community Resources Council	11,200	11,500	11,500	-
Emergency Medical Services	6,000	6,000	6,000	-
Senior care	4,000	4,000	9,000	(5,000)
TOTAL APPROPRIATIONS	170,809	173,282	175,500	(2,218)
TOTAL EXPENDITURES	\$ 3,327,707	\$ 2,996,050	\$ 3,814,732	\$ (818,682)

CLOUD COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2020
(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 2,302,631	\$ 2,454,910	\$ 2,385,639	\$ 69,271
Delinquent tax	24,599	39,540	40,000	(460)
Motor vehicle tax	188,568	193,726	189,746	3,980
Commercial vehicle fees	7,884	9,080	11,111	(2,031)
Recreational vehicle tax	2,922	3,147	3,136	11
16/20M vehicle tax	12,927	10,680	12,696	(2,016)
Watercraft tax	-	-	490	(490)
Special city and county highway	508,707	482,791	499,838	(17,047)
Reimbursements	233,526	364,907	180,000	184,907
TOTAL RECEIPTS	3,281,764	3,558,781	\$ 3,322,656	\$ 236,125
EXPENDITURES				
Personal services	1,177,268	1,182,346	\$ 1,265,944	\$ (83,598)
Contractual services	38,493	67,621	35,600	32,021
Commodities	1,551,065	2,017,293	2,064,700	(47,407)
Capital outlay	166,228	120,032	170,000	(49,968)
Transfer to - Special Machinery and Equipment Fund	277,210	148,950	-	148,950
TOTAL EXPENDITURES	3,210,264	3,536,242	3,536,244	(2)
Adjustments for qualifying budget credits	-	-	184,907	(184,907)
TOTAL FOR COMPARISON	3,210,264	3,536,242	\$ 3,721,151	\$ (184,909)
RECEIPTS OVER (UNDER) EXPENDITURES	71,500	22,539		
UNENCUMBERED CASH, BEGINNING	265,763	337,263		
UNENCUMBERED CASH, ENDING	<u>\$ 337,263</u>	<u>\$ 359,802</u>		

CLOUD COUNTY, KANSAS

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

For Year Ended December 31, 2020

(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 118,630	\$ 109,240	\$ 105,589	\$ 3,651
Delinquent tax	1,119	1,879	965	914
Motor vehicle tax	6,869	9,355	9,774	(419)
Commercial vehicle fees	237	155	572	(417)
Recreational vehicle tax	101	466	162	304
16/20M vehicle tax	841	317	654	(337)
Watercraft tax	-	-	25	(25)
Reimbursements	52,882	6,510	-	6,510
TOTAL RECEIPTS	180,679	127,922	\$ 117,741	\$ 10,181
EXPENDITURES				
Construction and reconstruction	118,099	149,390	\$ 195,500	\$ (46,110)
RECEIPTS OVER (UNDER) EXPENDITURES	62,580	(21,468)		
UNENCUMBERED CASH, BEGINNING	74,439	137,019		
UNENCUMBERED CASH, ENDING	\$ 137,019	\$ 115,551		

CLOUD COUNTY, KANSAS

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

For Year Ended December 31, 2020

(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 155,545	\$ 21,060	\$ 20,399	\$ 661
Delinquent tax	951	1,711	306	1,405
Motor vehicle tax	11,773	13,323	12,813	510
Commercial vehicle fees	592	614	750	(136)
Recreational vehicle tax	193	215	212	3
16/20M vehicle tax	79	810	857	(47)
Watercraft tax	-	-	33	(33)
Chemical sales	56,989	44,581	40,000	4,581
TOTAL RECEIPTS	226,122	82,314	\$ 75,370	\$ 6,944
EXPENDITURES				
Personal services	43,484	44,969	\$ 45,204	\$ (235)
Contractual services	8,545	8,636	5,800	2,836
Commodities	69,301	53,932	80,000	(26,068)
Capital outlay	26,098	3,870	40,000	(36,130)
Transfer to - Noxious Weed Capital Outlay	40,500	40,500	40,500	-
TOTAL EXPENDITURES	187,928	151,907	\$ 211,504	\$ (59,597)
RECEIPTS OVER (UNDER) EXPENDITURES	38,194	(69,593)		
UNENCUMBERED CASH, BEGINNING	126,835	165,029		
UNENCUMBERED CASH, ENDING	\$ 165,029	\$ 95,436		

CLOUD COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - Noxious Weed Fund	\$ 40,500	\$ 40,500	<u>\$ 40,500</u>	<u>\$ -</u>
EXPENDITURES				
Capital outlay	<u>-</u>	<u>-</u>	<u>\$ 104,614</u>	<u>\$ (104,614)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	40,500	40,500		
UNENCUMBERED CASH, BEGINNING	<u>23,614</u>	<u>64,114</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 64,114</u>	<u>\$ 104,614</u>		

CLOUD COUNTY, KANSAS
 CONSERVATION DISTRICT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 22,709	\$ 22,534	\$ 21,851	\$ 683
Delinquent tax	251	393	224	169
Motor vehicle tax	2,068	1,960	1,869	91
Commercial vehicle fees	91	90	109	(19)
Recreational vehicle tax	32	32	31	1
16/20M vehicle tax	108	124	125	(1)
Watercraft tax	-	-	5	(5)
TOTAL RECEIPTS	25,259	25,133	<u>\$ 24,214</u>	<u>\$ 919</u>
EXPENDITURES				
Appropriations	<u>25,000</u>	<u>25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	259	133		
UNENCUMBERED CASH, BEGINNING	<u>1,403</u>	<u>1,662</u>		
UNENCUMBERED CASH, ENDING	<u><u>\$ 1,662</u></u>	<u><u>\$ 1,795</u></u>		

CLOUD COUNTY, KANSAS

SERVICES FOR ELDERLY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 86,686	\$ 86,810	\$ 84,151	\$ 2,659
Delinquent tax	1,054	1,569	962	607
Motor vehicle tax	8,335	7,489	7,142	347
Commercial vehicle fees	350	342	418	(76)
Recreational vehicle tax	129	121	118	3
16/20M vehicle tax	557	475	478	(3)
Watercraft tax	-	-	18	(18)
TOTAL RECEIPTS	97,111	96,806	<u>\$ 93,287</u>	<u>\$ 3,519</u>
EXPENDITURES				
Appropriations	<u>96,129</u>	<u>97,300</u>	<u>\$ 97,300</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	982	(494)		
UNENCUMBERED CASH, BEGINNING	<u>7,078</u>	<u>8,060</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 8,060</u>	<u>\$ 7,566</u>		

CLOUD COUNTY, KANSAS

COUNTY HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 144,234	\$ 239,916	\$ 233,561	\$ 6,355
Delinquent tax	2,128	3,207	1,975	1,232
Motor vehicle tax	13,696	12,375	11,884	491
Commercial vehicle fees	560	569	696	(127)
Recreational vehicle tax	211	200	196	4
16/20M vehicle tax	1,016	758	795	(37)
Watercraft tax	-	-	31	(31)
Nursing care, supplies, grants, and reimbursements	486,227	503,797	500,000	3,797
TOTAL RECEIPTS	<u>648,072</u>	<u>760,822</u>	<u>\$ 749,138</u>	<u>\$ 11,684</u>
EXPENDITURES				
Personal services	416,467	497,015	\$ 453,370	\$ 43,645
Contractual services	182,366	170,812	224,108	(53,296)
Commodities	48,347	44,146	34,000	10,146
Capital outlay and building expenses	53,675	13,012	41,660	(28,648)
TOTAL EXPENDITURES	<u>700,855</u>	<u>724,985</u>	<u>\$ 753,138</u>	<u>\$ (28,153)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(52,783)	35,837		
UNENCUMBERED CASH, BEGINNING	<u>63,911</u>	<u>11,128</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 11,128</u>	<u>\$ 46,965</u>		

CLOUD COUNTY, KANSAS

PAWNEE MENTAL HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 79,636	\$ 78,977	\$ 76,391	\$ 2,586
Delinquent tax	865	1,378	696	682
Motor vehicle tax	7,291	6,880	6,556	324
Commercial vehicle fees	321	314	384	(70)
Recreational vehicle tax	115	111	108	3
16/20M vehicle tax	379	436	439	(3)
Watercraft tax	-	-	17	(17)
	<u>88,607</u>	<u>88,096</u>	<u>\$ 84,591</u>	<u>\$ 3,505</u>
EXPENDITURES				
Appropriations	<u>87,290</u>	<u>87,290</u>	<u>\$ 87,290</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	1,317	806		
UNENCUMBERED CASH, BEGINNING	<u>4,871</u>	<u>6,188</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 6,188</u>	<u>\$ 6,994</u>		

CLOUD COUNTY, KANSAS

OCCK FUND

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

For Year Ended December 31, 2020

(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 97,263	\$ 96,146	\$ 93,259	\$ 2,887
Delinquent tax	1,190	1,756	1,083	673
Motor vehicle tax	9,084	8,379	8,011	368
Commercial vehicle fees	386	384	469	(85)
Recreational vehicle tax	142	135	132	3
16/20M vehicle tax	572	524	536	(12)
Watercraft tax	-	-	21	(21)
TOTAL RECEIPTS	108,637	107,324	<u>\$ 103,511</u>	<u>\$ 3,813</u>
EXPENDITURES				
Appropriations	<u>107,686</u>	<u>107,686</u>	<u>\$ 107,686</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	951	(362)		
UNENCUMBERED CASH, BEGINNING	<u>7,477</u>	<u>8,428</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 8,428</u>	<u>\$ 8,066</u>		

CLOUD COUNTY, KANSAS

COUNTY FAIR FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-11

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 35,980	\$ 37,342	\$ 36,190	\$ 1,152
Delinquent tax	461	676	422	254
Motor vehicle tax	3,761	3,172	2,960	212
Commercial vehicle fees	163	142	173	(31)
Recreational vehicle tax	59	51	49	2
16/20M vehicle tax	217	221	198	23
Watercraft tax	-	-	8	(8)
TOTAL RECEIPTS	40,641	41,604	<u>\$ 40,000</u>	<u>\$ 1,604</u>
EXPENDITURES				
Appropriations	<u>40,000</u>	<u>40,000</u>	<u>\$ 40,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	641	1,604		
UNENCUMBERED CASH, BEGINNING	<u>788</u>	<u>1,429</u>		
UNENCUMBERED CASH, ENDING	<u><u>\$ 1,429</u></u>	<u><u>\$ 3,033</u></u>		

CLOUD COUNTY, KANSAS
 ELECTION EXPENSE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-12

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 44,997	\$ 126,818	\$ 124,055	\$ 2,763
Delinquent tax	880	1,353	841	512
Motor vehicle tax	7,432	4,508	3,704	804
Commercial vehicle fees	350	179	217	(38)
Recreational vehicle tax	119	69	61	8
16/20M vehicle tax	214	477	248	229
Watercraft tax	-	-	10	(10)
Reimbursements	128	23,408	-	23,408
TOTAL RECEIPTS	54,120	156,812	\$ 129,136	\$ 27,676
EXPENDITURES				
Personal services	43,784	47,403	\$ 48,597	\$ (1,194)
Contractual services	26,822	49,307	56,879	(7,572)
Commodities	4,123	11,896	3,660	8,236
Capital outlay	-	13,193	5,000	8,193
Election ballots	-	17,323	-	17,323
Transfer to - Election Capital Outlay Fund	10,000	10,000	15,000	(5,000)
TOTAL EXPENDITURES	84,729	149,122	129,136	19,986
Adjustments for qualifying budget credits	-	-	23,408	(23,408)
TOTAL FOR COMPARISON	84,729	149,122	\$ 152,544	\$ (3,422)
RECEIPTS OVER (UNDER) EXPENDITURES	(30,609)	7,690		
UNENCUMBERED CASH, BEGINNING	42,654	12,045		
UNENCUMBERED CASH, ENDING	<u>\$ 12,045</u>	<u>\$ 19,735</u>		

CLOUD COUNTY, KANSAS

ELECTION CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-13

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - Election Expense Fund	\$ 10,000	\$ 10,000	<u>\$ 15,000</u>	<u>\$ (5,000)</u>
EXPENDITURES				
Capital outlay	<u>-</u>	<u>-</u>	<u>\$ 35,205</u>	<u>\$ (35,205)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	10,000	10,000		
UNENCUMBERED CASH, BEGINNING	<u>16,413</u>	<u>26,413</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 26,413</u>	<u>\$ 36,413</u>		

CLOUD COUNTY, KANSAS
 SPECIAL BUILDING FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-14

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 97,060	\$ 77,157	\$ 74,793	\$ 2,364
Delinquent tax	813	1,412	695	717
Motor vehicle tax	7,397	8,099	7,994	105
Commercial vehicle fees	314	383	468	(85)
Recreational vehicle tax	115	132	132	-
16/20M vehicle tax	480	425	535	(110)
Watercraft tax	-	-	21	(21)
TOTAL RECEIPTS	106,179	87,608	<u>\$ 84,638</u>	<u>\$ 2,970</u>
EXPENDITURES				
Improvements and restorations	<u>42,697</u>	<u>35,689</u>	<u>\$ 350,000</u>	<u>\$ (314,311)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	63,482	51,919		
UNENCUMBERED CASH, BEGINNING	<u>216,243</u>	<u>279,725</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 279,725</u>	<u>\$ 331,644</u>		

CLOUD COUNTY, KANSAS
HISTORICAL MUSEUM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2020
(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-15

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 34,529	\$ 34,016	\$ 32,952	\$ 1,064
Delinquent tax	413	616	374	242
Motor vehicle tax	3,189	2,973	2,838	135
Commercial vehicle fees	137	136	166	(30)
Recreational vehicle tax	50	48	47	1
16/20M vehicle tax	194	185	190	(5)
Watercraft tax	-	-	7	(7)
TOTAL RECEIPTS	38,512	37,974	<u>\$ 36,574</u>	<u>\$ 1,400</u>
EXPENDITURES				
Appropriations	<u>38,000</u>	<u>38,000</u>	<u>\$ 38,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	512	(26)		
UNENCUMBERED CASH, BEGINNING	<u>2,427</u>	<u>2,939</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 2,939</u>	<u>\$ 2,913</u>		

CLOUD COUNTY, KANSAS
 APPRAISER'S COST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-16

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 139,468	\$ 128,662	\$ 124,952	\$ 3,710
Delinquent tax	1,580	2,384	1,411	973
Motor vehicle tax	11,205	11,741	11,487	254
Commercial vehicle fees	479	550	673	(123)
Recreational vehicle tax	175	191	190	1
16/20M vehicle tax	685	650	769	(119)
Watercraft tax	-	-	30	(30)
Reimbursements	4,210	9,554	3,700	5,854
TOTAL RECEIPTS	157,802	153,732	\$ 143,212	\$ 10,520
EXPENDITURES				
Personal services	133,356	138,089	\$ 143,238	\$ (5,149)
Contractual services	4,187	5,253	7,500	(2,247)
Commodities	9,039	8,487	13,000	(4,513)
Capital outlay	16,000	600	5,000	(4,400)
Mapping expense	400	400	3,500	(3,100)
TOTAL EXPENDITURES	162,982	152,829	\$ 172,238	\$ (19,409)
RECEIPTS OVER (UNDER) EXPENDITURES	(5,180)	903		
UNENCUMBERED CASH, BEGINNING	40,381	35,201		
UNENCUMBERED CASH, ENDING	<u>\$ 35,201</u>	<u>\$ 36,104</u>		

CLOUD COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2020
(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-17

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 1,693,442	\$ 1,853,025	\$ 1,797,807	\$ 55,218
Delinquent tax	21,946	32,477	19,545	12,932
Motor vehicle tax	191,284	151,424	139,547	11,877
Commercial vehicle fees	8,237	6,699	8,171	(1,472)
Recreational vehicle tax	2,989	2,415	2,306	109
16/20M vehicle tax	11,365	11,176	9,337	1,839
Watercraft tax	-	-	361	(361)
Reimbursements	140,844	117,695	125,000	(7,305)
Reimburse from Medical Insurance Fund	122,184	56,061	-	56,061
TOTAL RECEIPTS	2,192,291	2,230,972	\$ 2,102,074	\$ 128,898
EXPENDITURES				
Social Security	300,491	304,567	\$ 354,266	\$ (49,699)
KPERS	386,994	383,045	451,598	(68,553)
Workers' compensation insurance	85,318	79,224	65,000	14,224
Unemployment tax	3,437	3,472	5,405	(1,933)
Medical insurance	1,284,301	1,300,618	1,708,613	(407,995)
Contractual services	14,781	15,287	15,000	287
Short-term disability	23,335	24,000	25,755	(1,755)
TOTAL EXPENDITURES	2,098,657	2,110,213	\$ 2,625,637	\$ (515,424)
RECEIPTS OVER (UNDER) EXPENDITURES	93,634	120,759		
UNENCUMBERED CASH, BEGINNING	796,467	890,101		
UNENCUMBERED CASH, ENDING	<u>\$ 890,101</u>	<u>\$ 1,010,860</u>		

CLOUD COUNTY, KANSAS

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

For Year Ended December 31, 2020

(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-18

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Alcohol tax	\$ 19,756	\$ 12,570	<u>\$ 16,988</u>	<u>\$ (4,418)</u>
EXPENDITURES				
Contractual services	<u>17,205</u>	<u>16,444</u>	<u>\$ 27,155</u>	<u>\$ (10,711)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	2,551	(3,874)		
UNENCUMBERED CASH, BEGINNING	<u>10,167</u>	<u>12,718</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 12,718</u>	<u>\$ 8,844</u>		

CLOUD COUNTY, KANSAS
 CONVENTION AND TOURISM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-19

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transient guest tax	\$ 119,800	\$ 91,154	<u>\$ 134,038</u>	<u>\$ (42,884)</u>
EXPENDITURES				
Operating expenses	<u>121,156</u>	<u>83,973</u>	<u>\$ 140,075</u>	<u>\$ (56,102)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,356)	7,181		
UNENCUMBERED CASH, BEGINNING	<u>20,816</u>	<u>19,460</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 19,460</u>	<u>\$ 26,641</u>		

CLOUD COUNTY, KANSAS

SPECIAL ECONOMIC DEVELOPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

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>375,886</u>	<u>180,677</u>	<u>\$ 590,647</u>	<u>\$ (409,970)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(75,886)	119,323		
UNENCUMBERED CASH, BEGINNING	<u>440,647</u>	<u>364,761</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 364,761</u>	<u>\$ 484,084</u>		

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-21

	County Treasurer Technology Fund		Special Machinery and Equipment Fund	
	2019	2020	2019	2020
RECEIPTS				
Sale of equipment	\$ -	\$ -	\$ -	\$ 15,300
Fees	2,546	2,829	-	-
Transfer from - Road and Bridge Fund	-	-	277,210	148,950
TOTAL RECEIPTS	2,546	2,829	277,210	164,250
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	2,457	-	109,035	355,339
TOTAL EXPENDITURES	2,457	-	109,035	355,339
RECEIPTS OVER (UNDER) EXPENDITURES	89	2,829	168,175	(191,089)
UNENCUMBERED CASH, BEGINNING	4,689	4,778	442,874	611,049
UNENCUMBERED CASH, ENDING	\$ 4,778	\$ 7,607	\$ 611,049	\$ 419,960

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-22

	Auto Special Fund		Prosecutor's Attorney Training Fund	
	2019	2020	2019	2020
RECEIPTS				
Fees	\$ 76,855	\$ 80,989	\$ 2,666	\$ 3,136
EXPENDITURES				
Personal services - reimbursement	52,801	54,014	-	-
Contractual services	6,220	7,338	2,787	-
Transfer to - General Fund	19,769	21,189	-	-
TOTAL EXPENDITURES	78,790	82,541	2,787	-
RECEIPTS OVER (UNDER) EXPENDITURES	(1,935)	(1,552)	(121)	3,136
UNENCUMBERED CASH, BEGINNING	3,487	1,552	2,041	1,920
UNENCUMBERED CASH, ENDING	<u>\$ 1,552</u>	<u>\$ -</u>	<u>\$ 1,920</u>	<u>\$ 5,056</u>

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-23

	Attorney Administrative Handling Cost Fund		Surveillance Fund	
	2019	2020	2019	2020
RECEIPTS				
Fees	\$ 130	\$ 40	\$ -	\$ -
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	130	40	-	-
UNENCUMBERED CASH, BEGINNING	478	608	797	797
UNENCUMBERED CASH, ENDING	<u>\$ 608</u>	<u>\$ 648</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, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-24

	Diversion Fund		VIN Inspection Fund	
	2019	2020	2019	2020
RECEIPTS				
Fees	\$ 2,885	\$ 9,300	\$ 8,880	\$ 11,933
EXPENDITURES				
Contractual services	1,999	-	1,226	8,503
RECEIPTS OVER (UNDER) EXPENDITURES	886	9,300	7,654	3,430
UNENCUMBERED CASH, BEGINNING	5,350	6,236	8,273	15,927
UNENCUMBERED CASH, ENDING	<u>\$ 6,236</u>	<u>\$ 15,536</u>	<u>\$ 15,927</u>	<u>\$ 19,357</u>

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-25

	Community Corrections Fund		Juvenile Justice Fund	
	2019	2020	2019	2020
RECEIPTS				
Grants and reimbursements	\$ 249,356	\$ 258,366	\$ 260,965	\$ 297,429
Miscellaneous	910	3,504	324	490
TOTAL RECEIPTS	<u>250,266</u>	<u>261,870</u>	<u>261,289</u>	<u>297,919</u>
EXPENDITURES				
Personal services	161,865	156,964	138,536	143,453
Contractual services	22,576	19,634	52,138	77,337
Commodities	11,586	7,729	11,136	5,085
Vehicles	3,116	678	2,998	1,255
Capital outlay	3,213	4,776	887	11,750
Reimbursement - Employee Benefits	66,836	62,318	54,934	55,378
TOTAL EXPENDITURES	<u>269,192</u>	<u>252,099</u>	<u>260,629</u>	<u>294,258</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(18,926)	9,771	660	3,661
UNENCUMBERED CASH, BEGINNING	<u>49,175</u>	<u>30,249</u>	<u>27,520</u>	<u>28,180</u>
UNENCUMBERED CASH, ENDING	<u>\$ 30,249</u>	<u>\$ 40,020</u>	<u>\$ 28,180</u>	<u>\$ 31,841</u>

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-26

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>
RECEIPTS				
Fees	\$ 10,180	\$ 13,708	\$ 2,550	\$ 5,496
EXPENDITURES				
Equipment and technological services	<u>11,024</u>	<u>10,280</u>	<u>358</u>	<u>3,168</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(844)	3,428	2,192	2,328
UNENCUMBERED CASH, BEGINNING	<u>48,102</u>	<u>47,258</u>	<u>9,921</u>	<u>12,113</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 47,258</u></u>	<u><u>\$ 50,686</u></u>	<u><u>\$ 12,113</u></u>	<u><u>\$ 14,441</u></u>

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-27

	CARES Grant Fund		Grant Fund	
	2019	2020	2019	2020
RECEIPTS				
Grants	\$ -	\$ 1,748,586	\$ -	\$ 100,202
EXPENDITURES				
Contractual services	-	1,716,760	-	95,202
RECEIPTS OVER (UNDER) EXPENDITURES	-	31,826	-	5,000
UNENCUMBERED CASH, BEGINNING	-	-	-	-
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ 31,826</u>	<u>\$ -</u>	<u>\$ 5,000</u>

CLOUD COUNTY, KANSAS
 BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-28

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Delinquent tax	\$ 443	\$ 354	\$ -	\$ 354
EXPENDITURES				
Transfer to - General Fund	1,227	-	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(784)	354		
UNENCUMBERED CASH, BEGINNING	784	-		
UNENCUMBERED CASH, ENDING	\$ -	\$ 354		

CLOUD COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2020

(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

	Schedule 2-29	
	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
RECEIPTS		
Rent	\$ 367,708	\$ 250,489
Reimbursements	-	3,266
	<u> </u>	<u> </u>
TOTAL RECEIPTS	367,708	253,755
	<u> </u>	<u> </u>
EXPENDITURES		
Bond principal	145,000	165,000
Bond interest	222,708	85,489
Other	-	60
	<u> </u>	<u> </u>
TOTAL EXPENDITURES	367,708	250,549
	<u> </u>	<u> </u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	3,206
UNENCUMBERED CASH, BEGINNING	<u>3,712</u>	<u>3,712</u>
UNENCUMBERED CASH, ENDING	<u>\$ 3,712</u>	<u>\$ 6,918</u>

CLOUD COUNTY, KANSAS

SOLID WASTE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-30

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
User fees and reimbursements	\$ 741,545	\$ 880,455	\$ 720,000	\$ 160,455
Recycling - reimbursements	1,404	6,535	-	6,535
TOTAL RECEIPTS	<u>742,949</u>	<u>886,990</u>	<u>\$ 720,000</u>	<u>\$ 166,990</u>
EXPENDITURES				
Solid Waste				
Personal services	119,139	130,073	\$ 129,136	\$ 937
Contractual services	444,516	454,570	565,500	(110,930)
Commodities	40,476	23,956	70,000	(46,044)
Capital outlay	43,188	127,545	465,000	(337,455)
Reserve for future period	-	-	325,128	(325,128)
TOTAL EXPENDITURES	<u>647,319</u>	<u>736,144</u>	<u>\$ 1,554,764</u>	<u>\$ (818,620)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	95,630	150,846		
UNENCUMBERED CASH, BEGINNING	<u>964,641</u>	<u>1,060,271</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,060,271</u>	<u>\$ 1,211,117</u>		

CLOUD COUNTY, KANSAS

LAW ENFORCEMENT CENTER FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-31

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Prisoner housing	\$ 1,020,275	\$ 783,840	\$ 800,000	\$ (16,160)
EXPENDITURES				
Rent	367,708	250,489	\$ 369,155	\$ (118,666)
Refunding cash contribution	-	1,000,000	-	1,000,000
Reimburse debt service	-	102,975	-	102,975
Reserve for future period	-	-	2,065,386	(2,065,386)
TOTAL EXPENDITURES	367,708	1,353,464	\$ 2,434,541	\$ (1,081,077)
RECEIPTS OVER (UNDER) EXPENDITURES	652,567	(569,624)		
UNENCUMBERED CASH, BEGINNING	1,202,249	1,854,816		
UNENCUMBERED CASH, ENDING	\$ 1,854,816	\$ 1,285,192		

CLOUD COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For Year Ended December 31, 2020

Schedule 3
 Page 1 of 2

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Motor vehicle tax	\$ 242,293	\$ 1,508,865	\$ 1,501,775	\$ 249,383
Recreational vehicle tax	2,622	24,213	24,279	2,556
Commercial vehicle tax	613	67,796	68,021	388
Current tax	11,888,951	19,751,831	19,226,784	12,413,998
Foreclosure sale	4,175	3,799	4,023	3,951
Neighborhood revitalization	-	99,750	99,750	-
Commercial vehicle fees	274	116,572	116,413	433
Delinquent real estate tax	77,225	354,101	302,219	129,107
Current specials clearing	42,593	54,295	83,925	12,963
Clerk of District Court warrants	591	30,111	29,374	1,328
Rental motor vehicle fees	196	235	344	87
Real estate escrow account	20,076	4,969	4,108	20,937
Delinquent specials clearing	6,008	6,669	10,821	1,856
General account #2	3,030	-	2,384	646
TOTAL DISTRIBUTABLE FUNDS	12,288,647	22,023,206	21,474,220	12,837,633
STATE FUNDS				
State educational building	-	123,844	123,844	-
Institutional building	-	61,922	61,922	-
Motor vehicle fees	3	675,800	675,796	7
Motor sales tax	20,360	442,593	422,424	40,529
State heritage trust	1,375	5,656	5,805	1,226
TOTAL STATE FUNDS	21,738	1,309,815	1,289,791	41,762

CLOUD COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For Year Ended December 31, 2020

Schedule 3
 Page 2 of 2

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
SUBDIVISION FUNDS				
Cities	\$ 2	\$ 2,838,553	\$ 2,838,553	\$ 2
Townships	-	160,769	160,769	-
Watersheds	1,040	32	32	1,040
Drainage Districts	103,494	13,821	62	117,253
School Districts	-	5,360,661	5,360,661	-
Cemeteries	3	108,098	108,097	4
Cloud County Community College	-	3,512,197	3,512,197	-
Fire Districts	508	249,440	249,405	543
River Valley Extension District #4	-	257,242	257,242	-
Regional library	-	153,913	153,913	-
TOTAL SUBDIVISION FUNDS	105,047	12,654,726	12,640,931	118,842
OTHER AGENCY FUNDS				
Checking accounts				
Sheriff				
Offender Registration	3,751	3,680	-	7,431
Concealed Carry	5,563	519	-	6,082
D.A.R.E.	3,262	51	-	3,313
Inmate Welfare Fund	12,488	256,912	204,329	65,071
County Attorney	120	17,141	16,986	275
District Court	7,374	565,467	567,635	5,206
Law Library	32,363	62,303	64,383	30,283
District Court Trustee Fund	17,195	75,096	77,970	14,321
Flex Spending	62,990	45,612	45,325	63,277
Court service	44,001	332,613	318,062	58,552
Field service	22,374	475	2,062	20,787
Vending machines	895	46	279	662
SWIP (Salina)	978	-	-	978
Unclaimed estates	12,580	-	-	12,580
Election registration fee	100	450	550	-
Federal Social Security tax	-	304,567	304,567	-
KPERS retirement	-	383,045	382,861	184
KPERS life	-	202	190	12
Medical health insurance	428,023	1,502,255	1,356,590	573,688
Payroll clearing	610	488	368	730
Prior year void checks	46	-	-	46
TOTAL OTHER AGENCY FUNDS	654,713	3,550,922	3,342,157	863,478
TOTAL AGENCY FUNDS	\$ 13,070,145	\$ 39,538,669	\$ 38,747,099	\$ 13,861,715

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Board of County Commissioners
Cloud County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the Kansas Municipal Audit and Accounting Guide, the 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, 2020, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated August 13, 2021, which was modified because the financial statement is prepared on the regulatory basis of accounting.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Other Reports

We noted certain items that we reported to management of the County in a separate letter dated August 13, 2021.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants

Hutchinson, Kansas
August 13, 2021

CLOUD COUNTY, KANSAS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For Year Ended December 31, 2020

Programs	Federal CFDA Number	Grant I.D. Number	Passed through to Subrecipients	Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Other pass-through programs:				
<u>Kansas Department of Health and Environment</u>				
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557		\$ 35,417	\$ 64,046
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557			<u>9,541</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>73,587</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<u>Kansas Department of Commerce</u>				
COVID-19 - Community Development Block Grant	14.228	20-CV-012		<u>95,202</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				<u>95,202</u>
U.S. DEPARTMENT OF TREASURY				
State of Kansas pass-through programs				
<u>Kansas Governor's Office</u>				
COVID-19 - Coronavirus Relief Fund	21.019		1,100,916	1,716,760
<u>Kansas Division of Emergency Management</u>				
COVID-19 - Coronavirus Relief Fund	21.019			55,163
<u>Kansas Office of Judicial Administration</u>				
COVID-19 - Coronavirus Relief Fund	21.019			<u>261,042</u>
TOTAL U.S. DEPARTMENT OF TREASURY				<u>2,032,965</u>
ELECTION ASSISTANCE COMMISSION				
State of Kansas pass-through programs				
<u>Kansas Secretary of State</u>				
COVID-19 - Help America Vote Act	90.404			<u>5,326</u>
TOTAL ELECTION ASSISTANCE COMMISSION				<u>5,326</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
State of Kansas pass-through programs				
<u>Kansas Department of Health and Environment</u>				
Public Health Emergency Preparedness	93.069	NU90TP922049-02		6,585
Public Health Emergency Preparedness	93.074	NU90TP921936-01-04		6,968
Breast and Cervical Cancer	93.898	NU58DP006273-03		115
Preventative Health Block	93.991	NB01OT009253-01		2,500
Child Care & Develop Block Grant - Child Care Licensing	93.575	Interagency Agreement		40,399
Child Care & Develop Block Grant - Child Care Licensing	93.575	MOU - DCF		22,266
Family Planning Services	93.217	FPHPA006448-02		8,811
Family Planning Services	93.217	FPHPA006448-01		11,238
Immunization Cooperative Agreements	93.268	NH23IP922627-01		480
Immunization Cooperative Agreements	93.268	NH23IP922627-01		1,492
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	NU50CK000549-01		19,446
Maternal and Child Health Services Block Grant	93.994	B04MC33839-01		2,575
Maternal and Child Health Services Block Grant	93.994	B04MC32543-01		<u>3,296</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>126,171</u>
TOTAL			<u>\$ 1,136,333</u>	<u>\$ 2,333,251</u>

See accompanying notes to the schedule of expenditures of federal awards.

CLOUD COUNTY, KANSAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2020

Page 2 of 2

NOTE A—BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2020, and is presented on the regulatory basis of accounting in accordance with the Kansas Municipal Audit and Accounting Guide. Expenditures include disbursements, accounts payable, and encumbrances. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the cash and unencumbered cash balances and its cash receipts, expenditures, and budgetary results for the year then ended on the regulatory basis of accounting.

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the basis of accounting as described in Note A. Such expenditures are recognized following the cost principles contained in OMB Uniform Guidance (2 CFR Part 200, Subpart E), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C—INDIRECT COSTS

The County did not elect to use the 10% de minimis cost rate.

NOTE D—FEDERAL AWARDS PASS-THROUGH TO SUBRECIPIENTS

The County provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>CFDA No.</u>	<u>Amount Provided</u>
Coronavirus Relief Funds	21.019	\$ 1,100,916
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557	<u>35,417</u>
TOTAL		<u>\$ 1,136,333</u>

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Board of County Commissioners
Cloud County, Kansas

Report on Compliance for Each Major Federal Program

We have audited Cloud County, Kansas (the County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion the County complied in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Certified Public Accountants

Hutchinson, Kansas
August 13, 2021

CLOUD COUNTY, KANSAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For Year Ended December 31, 2020

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statement of the County prepared on the regulatory basis of accounting in accordance with the cash basis and budget laws of the State of Kansas prescribed by the Kansas Municipal Audit and Accounting Guide described in Note 1—Summary of Significant Accounting Policies to the financial statement.
2. No significant deficiencies relating to the audit of the financial statement is reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statement of the County, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs is reported in the Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance.
5. The auditors' report on compliance for the major federal award programs for the County expressed an unmodified opinion.
6. There were no audit findings relative to the major federal award programs that are required to be reported in accordance with 2 CFR Section 200.516(a).
7. The programs tested as major programs include:

	CFDA No.
Coronavirus Relief Funds	21.019

8. The threshold for distinguishing between Type A and Type B programs was \$750,000.
9. The County was not determined to be a low-risk auditee.

FINDINGS – FINANCIAL STATEMENT AUDIT

There were no findings.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

There were no findings.

CLOUD COUNTY, KANSAS
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For Year Ended December 31, 2020

There were no material audit findings for the year ended December 31, 2019, required to be reported under the Uniform Guidance.