CLOUD COUNTY, KANSAS

DECEMBER 31, 2025

LINDBURG
VOGEL PIERCE FARIS
Chartered

CLOUD COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Cloud County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Cloud County, Kansas (the County) as of and for the year ended December 31, 2025, and the related notes to the financial statement.

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 and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed 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 of the *Kansas Municipal Audit and Accounting Guide*, 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 accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the regulatory basis reporting provisions in the *Kansas Municipal Audit and Accounting Guide*, as described in Note 1, to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance, and therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards (GAAS) will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash balances – 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 additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions in the *Kansas Municipal Audit and Accounting Guide*. 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 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the 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 basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1—Summary of Significant Accounting Policies.

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, 2024, not presented herein, and have issued our report thereon dated July 17, 2025, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2024 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 https:admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2025, (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 comparative information is fairly stated in all material respects in relation to the 2024 basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
July 21, 2026

CLOUD COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 2,143,974	$ 3,834,534	$ 3,944,728	$ 2,033,780	$ 81,766	$ 2,115,546
SPECIAL PURPOSE FUND						
Road and Bridge	449,180	5,302,211	4,836,207	915,184	179,466	1,094,650
Special Bridge	234,157	1,191,953	1,197,997	228,113	54,321	282,434
Noxious Weed	101,025	158,555	171,515	88,065	3,295	91,360
Noxious Weed Capital Outlay	42,368	-	37,477	4,891	-	4,891
Conservation District	1,469	26,186	25,000	2,655	-	2,655
Services for Elderly	7,877	137,549	132,747	12,679	-	12,679
County Health	155,423	950,078	860,669	244,832	18,828	263,660
Pawnee Mental Health	5,906	90,159	87,290	8,775	-	8,775
OCCK	6,293	72,730	70,000	9,023	-	9,023
County Fair	2,609	30,887	30,000	3,496	-	3,496
Election Expense	89,540	101,805	96,850	94,495	675	95,170
Election Capital Outlay	102,637	10,000	11,615	101,022	-	101,022
Special Building	525,638	115,629	5,133	636,134	-	636,134
Historical Museum	2,551	46,369	45,000	3,920	-	3,920
Appraiser's Cost	55,784	238,129	245,761	48,152	1,228	49,380
Employee Benefits	1,418,857	2,001,151	2,555,720	864,288	15,505	879,793
Special Alcohol and Drug	9,133	18,935	21,968	6,100	6,983	13,083
Convention and Tourism	128,748	148,658	169,462	107,944	5,070	113,014
Special Economic Development	361,714	300,000	288,138	373,576	-	373,576
County Treasurer Technology	16,502	3,214	3,909	15,807	-	15,807
Special Machinery and Equipment	625,980	256,930	310,359	572,551	-	572,551
Auto Special	-	80,284	80,284	-	-	-
Prosecutor's Attorney Training	4,862	3,394	-	8,256	-	8,256
Attorney Administrative Handling Cost	668	-	-	668	-	668
Surveillance	797	-	-	797	-	797
Diversion	16,074	-	-	16,074	-	16,074
VIN Inspection	15,662	17,560	26,000	7,222	-	7,222
Community Corrections	45,462	403,740	388,366	60,836	521	61,357
Juvenile Justice	108,015	301,511	339,761	69,765	1,206	70,971
Register of Deeds Technology	14,831	12,854	17,865	9,820	-	9,820
County Clerk Technology	21,606	3,214	-	24,820	-	24,820
CARES & ARPA Grant	-	-	-	-	-	-
DARE	2,612	-	-	2,612	-	2,612
Concealed Carry	9,593	585	9,996	182	-	182
Special Law Enforcement Trust	9,576	5,000	11,396	3,180	-	3,180
Offender Registration	14,102	4,880	15,902	3,080	-	3,080
JCAB Grant - Juvenile	-	29,501	30,418	(917)	-	(917)
Equipment Reserve	74,558	13,989	56,000	32,547	-	32,547
Grants	1,189	92,250	90,574	2,865	-	2,865
Special Highway Improvement	36,491	23,459	11,837	48,113	4,337	52,450
BOND AND INTEREST FUNDS						
Bond and Interest	1,326	57	208	1,175	-	1,175
Public Building Commission - Bond and Interest	2,523	353,355	355,570	308	-	308
BUSINESS FUNDS						
Solid Waste	2,007,397	803,123	966,948	1,843,572	47,151	1,890,723
Law Enforcement Center	88,773	26,335	110,535	4,573	-	4,573
TOTAL FINANCIAL REPORTING ENTITY	$ 8,963,482	$ 17,210,753	$ 17,659,205	$ 8,515,030	$ 420,352	$ 8,935,382

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 the Year Ended December 31, 2025

COMPOSITION OF CASH	
Checking accounts	$ 728,222
Money Market accounts	20,420,907
Certificates of deposit	2,815,360
Cash and cash items	249,972
	24,214,461
Other accounts	
Checking accounts	
Inmate Welfare Fund	5,126
County Attorney	902
Law Library	87,584
District Court Trustee Fund	24,346
Flex Spending	57,797
Public Building Commission	308
	176,063
TOTAL CASH	24,390,524
AGENCY FUNDS PER SCHEDULE 3	(15,455,142)
TOTAL FINANCIAL REPORTING ENTITY	$ 8,935,382

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

CLOUD COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2025

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 2025:

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* 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 difference in 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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did hold a revenue neutral rate hearing for this year.

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 2025.

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.

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 the Kansas Municipal Investment Pool (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 polices 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, 2025, the County's carrying amount of deposits was $24,140,552 and the bank balance was $24,173,533. The bank balance was held by six banks, with one bank holding 67% of the total bank balance, resulting in a concentration of credit risk. Of the bank balance, $1,720,890 was covered by FDIC insurance and $22,452,642 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. At year end, the County had no such investments.

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 2020 - Converted Refunding	2.20%	10/15/22	$ 3,980,000	10/15/35
Finance Leases				
120M2 Caterpillar motor grader	5.49%	04/28/23	166,433	04/28/28
Kenworth dump truck	4.36%	01/19/24	286,951	01/19/29
Caterpillar motor grader	5.99%	04/02/24	205,400	04/02/28
Caterpillar motor grader	5.25%	04/28/25	182,770	04/28/30
5 Sheriff patrol vehicles	5.44%	09/15/25	226,939	09/15/30

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

Changes in long-term debt of the County for the year ended December 31, 2025, 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 2020 - Converted Refunding	$ 3,435,000	$ -	$ 280,000	$ 3,155,000	$ 75,570
Finance Leases					
120M2 Caterpillar motor grader	41,137	-	41,137	-	1,521
120M2 Caterpillar motor grader	136,670	-	31,445	105,225	7,607
Kenworth dump truck	286,951	-	52,599	234,352	12,510
Caterpillar motor grader	205,400	-	31,505	173,895	12,303
Caterpillar motor grader	-	182,770	-	182,770	-
5 Sheriff patrol vehicles	-	226,939	-	226,939	-
Total Finance Leases	670,158	409,709	156,686	923,181	33,941
Total Long-Term Debt	$ 4,105,158	$ 409,709	$ 436,686	$ 4,078,181	$ 109,511

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

Revenue Bonds	Principal	Interest
2026	$ 285,000	$ 69,410
2027	290,000	63,140
2028	300,000	56,760
2029	305,000	50,160
2030	310,000	43,450
2031-2035	1,665,000	111,320
	$ 3,155,000	$ 394,240

Finance Leases	Principal	Interest
2026	$ 195,102	$ 48,441
2027	205,288	38,255
2028	283,589	27,554
2029	148,490	12,193
2030	90,712	4,860
	$ 923,181	$ 131,303

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, 2025, included the following:

Purpose	Issue Date	Maturity Date	Amount
AgMark, LLC Series 2017	10/20/17	10/20/27	$ 996,000

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

Cloud County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and supplementary information. KPERS' financial statements are included in the Comprehensive Annual Financial Report, which can be found on KPERS website at www.kspers.gov 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 9.71% for the year ended December 31, 2025. Contributions to the pension plan from the County for KPERS were $464,052 for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $3,890,904. The net pension liability was measured as of June 30, 2025, and the total pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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 the *Kansas Municipal Audit and Accounting Guide* 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.kspers.gov 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, 2025, is estimated to be $243,916.

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, 2025.

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	$ 12,748
Kcovrs County Fee	General	K.S.A. 8-145	3,252
Bond and Interest	General	K.S.A. 10-1117a	208
Road and Bridge	Special Machinery and Equipment	K.S.A. 68-141g	250,000
Election Expense	Election Capital Outlay	K.S.A. 19-119	10,000
General	Equipment Reserve	K.S.A. 19-119	13,989

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.

Neighborhood Revitalization Plan

The County has a Neighborhood Revitalization Plan in effect. The tax rebate is based on the increase of appraised value as a result of improvements made. For the year ended December 31, 2025, the County's share of the tax rebates totaled $67,056.

CLOUD COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUND	$ 4,701,318	$ -	$ 4,701,318	$ 3,944,728	$ (756,590)
SPECIAL PURPOSE FUNDS					
Road and Bridge	4,542,730	869,713	5,412,443	4,836,207	(576,236)
Special Bridge	400,000	797,997	1,197,997	1,197,997	-
Noxious Weed	207,790	-	207,790	171,515	(36,275)
Noxious Weed Capital Outlay	37,477	-	37,477	37,477	-
Conservation District	25,000	-	25,000	25,000	-
Services for Elderly	132,747	-	132,747	132,747	-
County Health	884,208	-	884,208	860,669	(23,539)
Pawnee Mental Health	87,290	-	87,290	87,290	-
OCCK	70,000	-	70,000	70,000	-
County Fair	30,000	-	30,000	30,000	-
Election Expense	152,339	-	152,339	96,850	(55,489)
Election Capital Outlay	87,048	-	87,048	11,615	(75,433)
Special Building	433,081	-	433,081	5,133	(427,948)
Historical Museum	45,000	-	45,000	45,000	-
Appraiser's Cost	255,570	-	255,570	245,761	(9,809)
Employee Benefits	3,071,572	-	3,071,572	2,555,720	(515,852)
Special Alcohol and Drug	22,358	-	22,358	21,968	(390)
Convention and Tourism	272,921	-	272,921	169,462	(103,459)
Special Economic Development	776,691	-	776,691	288,138	(488,553)
BOND AND INTEREST FUND					
Bond and Interest	-	-	-	208	208
BUSINESS FUNDS					
Solid Waste	2,914,208	-	2,914,208	966,948	(1,947,260)
Law Enforcement Center	389,073	-	389,073	110,535	(278,538)

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes	$ 4,007,852	$ 3,455,634	$ 3,019,675	$ 435,959
Licenses and fees	100,799	113,359	60,000	53,359
Use of money	228,188	210,714	150,000	60,714
Other	55,447	54,827	21,000	33,827
TOTAL RECEIPTS	4,392,286	3,834,534	$ 3,250,675	$ 583,859
EXPENDITURES				
County Commission	59,851	64,575	$ 197,210	$ (132,635)
County Clerk	122,952	135,040	135,093	(53)
County Treasurer	131,368	134,190	134,654	(464)
County Attorney	210,538	227,157	236,080	(8,923)
Register of Deeds	86,288	95,528	102,320	(6,792)
Sheriff	1,913,327	1,970,117	2,094,644	(124,527)
Clerk of District Court	233,506	234,605	259,000	(24,395)
Courthouse (general expenses)	509,245	399,467	802,200	(402,733)
Custodian	127,173	138,228	172,990	(34,762)
Computer services	198,694	231,541	259,160	(27,619)
Civil defense - Emergency Preparedness	48,733	25,302	57,257	(31,955)
Recycling	88,996	(360)	-	(360)
Economic development	58,000	58,000	58,000	-
Cloud County sanitarian	15,589	14,645	14,710	(65)
Appropriations	189,091	202,704	178,000	24,704
Other	8,898	13,989	-	13,989
TOTAL EXPENDITURES	4,002,249	3,944,728	$ 4,701,318	$ (756,590)
RECEIPTS OVER (UNDER) EXPENDITURES	390,037	(110,194)		
UNENCUMBERED CASH, BEGINNING	1,753,937	2,143,974		
UNENCUMBERED CASH, ENDING	$ 2,143,974	$ 2,033,780		

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
TAXES				
Ad valorem taxes	$ 2,469,456	$ 1,927,566	$ 1,866,822	$ 60,744
Delinquent tax	51,884	46,187	11,000	35,187
Interest and charges on delinquent taxes	184,265	146,463	60,000	86,463
Sales tax - County wide	1,076,855	1,076,648	860,000	216,648
Intangible tax	39,729	50,194	27,798	22,396
Motor vehicle tax	164,879	185,875	169,307	16,568
Recreational vehicle tax	3,290	3,622	3,597	25
16/20M vehicle tax	10,117	11,654	11,509	145
Commercial vehicle fees	7,377	7,425	9,254	(1,829)
Watercraft tax	-	-	388	(388)
TOTAL TAXES	4,007,852	3,455,634	3,019,675	435,959
LICENSES AND FEES				
Officers' fees	100,799	113,359	60,000	53,359
USE OF MONEY				
Interest on investments	228,188	210,714	150,000	60,714
OTHER				
Miscellaneous	7,968	24,630	5,000	19,630
Jail Commissary profits	8,898	13,989	-	13,989
Recycling Windfarm Grant	22,250	-	-	-
Transfer from:				
Bond and Interest Fund	-	208	-	208
Auto Special Fund	13,437	12,748	16,000	(3,252)
Kcovrs County Fee Fund	2,894	3,252	-	3,252
TOTAL OTHER	55,447	54,827	21,000	33,827
TOTAL RECEIPTS	$ 4,392,286	$ 3,834,534	$ 3,250,675	$ 583,859

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
COUNTY COMMISSION				
Personal services	$ 56,054	$ 56,706	$ 186,910	$ (130,204)
Contractual services	2,864	7,121	10,000	(2,879)
Commodities	933	798	300	498
Capital outlay	-	-	-	-
Reimbursements	-	(50)	-	(50)
TOTAL COUNTY COMMISSION	59,851	64,575	197,210	(132,635)
COUNTY CLERK				
Personal services	120,480	128,762	126,580	2,182
Contractual services	3,563	5,425	6,653	(1,228)
Commodities	856	953	1,860	(907)
Capital outlay	-	-	-	-
Reimbursements	(1,947)	(100)	-	(100)
TOTAL COUNTY CLERK	122,952	135,040	135,093	(53)
COUNTY TREASURER				
Personal services	174,339	180,291	180,620	(329)
Contractual services	16,615	16,732	12,568	4,164
Commodities	2,787	3,759	4,325	(566)
Capital outlay	-	-	-	-
Reimbursements	(62,373)	(66,592)	(62,859)	(3,733)
TOTAL COUNTY TREASURER	131,368	134,190	134,654	(464)
COUNTY ATTORNEY				
Personal services	199,623	212,209	214,080	(1,871)
Contractual services	7,778	12,287	17,000	(4,713)
Commodities	3,137	2,661	5,000	(2,339)
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL COUNTY ATTORNEY	210,538	227,157	236,080	(8,923)
REGISTER OF DEEDS				
Personal services	99,389	109,538	106,590	2,948
Contractual services	1,768	1,804	3,500	(1,696)
Commodities	467	147	2,500	(2,353)
Capital outlay	-	-	-	-
Reimbursements	(15,336)	(15,961)	(10,270)	(5,691)
TOTAL REGISTER OF DEEDS	86,288	95,528	102,320	(6,792)

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
SHERIFF				
Personal services	$ 574,363	$ 627,310	$ 686,370	$ (59,060)
Contractual services	80,698	110,633	53,600	57,033
Commodities	17,888	10,523	6,500	4,023
Vehicle expense	159,220	171,020	130,000	41,020
Jail				
Personal services	686,597	636,102	856,170	(220,068)
Contractual services	359,384	396,357	340,500	55,857
Commodities	50,284	36,232	34,500	1,732
Juvenile detention	7,912	7,057	6,451	606
Reimbursements	(23,019)	(25,117)	(19,447)	(5,670)
TOTAL SHERIFF	1,913,327	1,970,117	2,094,644	(124,527)
CLERK OF DISTRICT COURT				
Personal services	6,500	1,375	6,500	(5,125)
Contractual services	323,767	274,895	286,750	(11,855)
Commodities	8,421	14,277	5,550	8,727
Capital outlay	18,694	21,933	9,697	12,236
Witness and juror fees	-	-	2,100	(2,100)
Reimbursements	(123,876)	(77,875)	(51,597)	(26,278)
TOTAL CLERK OF DISTRICT COURT	233,506	234,605	259,000	(24,395)
COURTHOUSE (general expenses)				
Contractual services	138,955	141,767	138,300	3,467
Liability insurance	204,464	224,309	230,000	(5,691)
Commodities	9,575	8,673	37,900	(29,227)
Capital outlay	186,634	39,947	396,000	(356,053)
Reimbursements	(30,383)	(15,229)	-	(15,229)
TOTAL COURTHOUSE (general expenses)	509,245	399,467	802,200	(402,733)
CUSTODIAN				
Personal services	108,619	116,793	118,790	(1,997)
Contractual services	5,538	15,776	26,900	(11,124)
Commodities	13,032	10,068	27,300	(17,232)
Capital outlay	-	1,538	-	1,538
Reimbursements	(16)	(5,947)	-	(5,947)
TOTAL CUSTODIAN	127,173	138,228	172,990	(34,762)

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
COMPUTER SERVICES				
Personal services	$ -	$ -	$ -	$ -
Contractual services	199,464	232,381	260,000	(27,619)
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Reimbursements	(770)	(840)	(840)	-
TOTAL COMPUTER SERVICES	198,694	231,541	259,160	(27,619)
CIVIL DEFENSE - EMERGENCY PREPAREDNESS				
Personal services	60,486	41,372	69,150	(27,778)
Contractual services	31,605	8,478	28,800	(20,322)
Commodities	1,061	2,503	4,900	(2,397)
Capital outlay	-	-	-	-
Reimbursements	(44,419)	(27,051)	(45,593)	18,542
TOTAL CIVIL DEFENSE - EMERGENCY PREPAREDNESS	48,733	25,302	57,257	(31,955)
RECYCLING				
Personal services	100,931	(360)	-	(360)
Contractual services	4,469	-	-	-
Commodities	12,549	-	-	-
Capital outlay	8,098	-	-	-
Reimbursements	(37,051)	-	-	-
TOTAL RECYCLING	88,996	(360)	-	(360)
ECONOMIC DEVELOPMENT				
Cloudcorp	55,000	55,000	55,000	-
NCK SBDC	3,000	3,000	3,000	-
North Central Planning	-	-	-	-
TOTAL ECONOMIC DEVELOPMENT	58,000	58,000	58,000	-
CLOUD COUNTY SANITARIAN				
Personal services	-	-	-	-
Contractual services	15,589	14,645	14,710	(65)
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL CLOUD COUNTY SANITARIAN	15,589	14,645	14,710	(65)
APPROPRIATIONS				
Dispatching	120,000	120,000	120,000	-
CASA	15,000	15,000	15,000	-
Coroner	36,562	49,378	25,000	24,378
Community Resources Council	16,500	14,000	14,000	-
Emergency Medical Services	-	-	-	-
Senior care	-	4,000	4,000	-
Other appropriations and expenditures	1,029	326	-	326
TOTAL APPROPRIATIONS	189,091	202,704	178,000	24,704
OTHER				
Transfer to - Equipment Reserve Fund	8,898	13,989	-	13,989
TOTAL EXPENDITURES	$ 4,002,249	$ 3,944,728	$ 4,701,318	$ (756,590)

CLOUD COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 2,959,702	$ 3,547,659	$ 3,446,310	$ 101,349
Delinquent tax	57,693	57,774	11,000	46,774
Motor vehicle tax	181,887	218,458	202,933	15,525
Recreational vehicle tax	3,628	4,268	4,311	(43)
16/20M vehicle tax	14,372	12,250	13,796	(1,546)
Commercial vehicle fees	7,805	8,895	11,090	(2,195)
Watercraft tax	-	-	465	(465)
Special city and county highway	526,440	513,194	522,204	(9,010)
Grants	-	849,592	-	849,592
Reimbursements	163,501	90,121	70,000	20,121
TOTAL RECEIPTS	3,915,028	5,302,211	$ 4,282,109	$ 1,020,102
EXPENDITURES				
Personal services	1,304,711	1,360,325	$ 1,495,680	$ (135,355)
Contractual services	50,410	415,280	83,050	332,230
Commodities	2,553,798	2,616,359	2,700,000	(83,641)
Capital outlay	217,846	194,243	264,000	(69,757)
Transfer to - Special Machinery and Equipment Fund	150,000	250,000	-	250,000
TOTAL EXPENDITURES	4,276,765	4,836,207	4,542,730	293,477
Adjustments for qualifying budget credits	-	-	869,713	(869,713)
TOTAL FOR COMPARISON	4,276,765	4,836,207	$ 5,412,443	$ (576,236)
RECEIPTS OVER (UNDER) EXPENDITURES	(361,737)	466,004		
UNENCUMBERED CASH, BEGINNING	810,917	449,180		
UNENCUMBERED CASH, ENDING	$ 449,180	$ 915,184		

CLOUD COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 118,374	$ 379,983	$ 370,555	$ 9,428
Delinquent tax	2,876	3,352	580	2,772
Motor vehicle tax	10,596	9,352	8,111	1,241
Recreational vehicle tax	211	181	172	9
16/20M vehicle tax	744	732	551	181
Commercial vehicle fees	464	356	443	(87)
Watercraft tax	-	-	19	(19)
Grants		797,997	-	797,997
Reimbursements	123,450	-	-	-
TOTAL RECEIPTS	256,715	1,191,953	$ 380,431	$ 811,522
EXPENDITURES				
Construction and reconstruction	202,597	1,197,997	$ 400,000	$ 797,997
Adjustments for qualifying budget credits	-	-	797,997	(797,997)
TOTAL FOR COMPARISON	202,597	1,197,997	$ 1,197,997	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	54,118	(6,044)		
UNENCUMBERED CASH, BEGINNING	180,039	234,157		
UNENCUMBERED CASH, ENDING	$ 234,157	$ 228,113		

CLOUD COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 90,572	$ 112,242	$ 109,050	$ 3,192
Delinquent tax	1,767	1,807	450	1,357
Motor vehicle tax	6,229	6,749	6,205	544
Recreational vehicle tax	124	132	132	-
16/20M vehicle tax	601	400	422	(22)
Commercial vehicle fees	256	272	339	(67)
Watercraft tax	-	-	14	(14)
Chemical sales	52,962	36,953	40,000	(3,047)
TOTAL RECEIPTS	152,511	158,555	$ 156,612	$ 1,943
EXPENDITURES				
Personal services	42,111	38,658	$ 53,000	$ (14,342)
Contractual services	9,368	9,689	9,790	(101)
Commodities	57,923	73,168	95,000	(21,832)
Capital outlay	-	50,000	50,000	-
Transfer to - Noxious Weed Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	109,402	171,515	$ 207,790	$ (36,275)
RECEIPTS OVER (UNDER) EXPENDITURES	43,109	(12,960)		
UNENCUMBERED CASH, BEGINNING	57,916	101,025		
UNENCUMBERED CASH, ENDING	$ 101,025	$ 88,065		

CLOUD COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Noxious Weed Fund	$ -	$ -	$ -	$ -
Sale of equipment	-	-	-	-
TOTAL RECEIPTS	-	-	$ -	$ -
EXPENDITURES				
Appropriation	-	-	$ -	$ -
Capital outlay	63,909	37,477	37,477	-
TOTAL EXPENDITURES	63,909	37,477	$ 37,477	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(63,909)	(37,477)		
UNENCUMBERED CASH, BEGINNING	106,277	42,368		
UNENCUMBERED CASH, ENDING	$ 42,368	$ 4,891		

CLOUD COUNTY, KANSAS

CONSERVATION DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 21,932	$ 23,822	$ 23,078	$ 744
Delinquent tax	525	469	100	369
Motor vehicle tax	1,694	1,681	1,495	186
Recreational vehicle tax	34	33	32	1
16/20M vehicle tax	128	115	102	13
Commercial vehicle fees	73	66	82	(16)
Watercraft tax	-	-	3	(3)
TOTAL RECEIPTS	24,386	26,186	$ 24,892	$ 1,294
EXPENDITURES				
Appropriations	25,000	25,000	$ 25,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(614)	1,186		
UNENCUMBERED CASH, BEGINNING	2,083	1,469		
UNENCUMBERED CASH, ENDING	$ 1,469	$ 2,655		

CLOUD COUNTY, KANSAS

SERVICES FOR ELDERLY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 119,131	$ 125,070	$ 121,274	$ 3,796
Delinquent tax	2,380	2,289	570	1,719
Motor vehicle tax	8,688	9,058	8,161	897
Recreational vehicle tax	173	176	173	3
16/20M vehicle tax	622	598	555	43
Commercial vehicle fees	380	358	446	(88)
Watercraft tax	-	-	19	(19)
TOTAL RECEIPTS	131,374	137,549	$ 131,198	$ 6,351
EXPENDITURES				
Appropriations	132,500	132,747	$ 132,747	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(1,126)	4,802		
UNENCUMBERED CASH, BEGINNING	9,003	7,877		
UNENCUMBERED CASH, ENDING	$ 7,877	$ 12,679		

CLOUD COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 171,435	$ 439,149	$ 428,189	$ 10,960
Delinquent tax	5,406	5,342	850	4,492
Motor vehicle tax	14,923	13,164	11,749	1,415
Recreational vehicle tax	297	256	250	6
16/20M vehicle tax	1,711	904	799	105
Commercial vehicle fees	585	516	642	(126)
Watercraft tax	-	-	27	(27)
Void warrants	-	-	-	-
Nursing care, supplies, grants, and reimbursements	521,095	490,747	420,000	70,747
TOTAL RECEIPTS	715,452	950,078	$ 862,506	$ 87,572
EXPENDITURES				
Personal services	545,611	568,759	$ 578,680	$ (9,921)
Contractual services	190,833	259,805	238,800	21,005
Commodities	33,004	31,889	23,500	8,389
Capital outlay and building expenses	36,336	216	43,228	(43,012)
TOTAL EXPENDITURES	805,784	860,669	$ 884,208	$ (23,539)
RECEIPTS OVER (UNDER) EXPENDITURES	(90,332)	89,409		
UNENCUMBERED CASH, BEGINNING	245,755	155,423		
UNENCUMBERED CASH, ENDING	$ 155,423	$ 244,832		

CLOUD COUNTY, KANSAS

PAWNEE MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 77,606	$ 81,826	$ 79,368	$ 2,458
Delinquent tax	1,836	1,638	400	1,238
Motor vehicle tax	5,936	5,941	5,313	628
Recreational vehicle tax	118	116	113	3
16/20M vehicle tax	444	405	361	44
Commercial vehicle fees	257	233	290	(57)
Watercraft tax	-	-	12	(12)
TOTAL RECEIPTS	86,197	90,159	$ 85,857	$ 4,302
EXPENDITURES				
Appropriations	87,290	87,290	$ 87,290	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(1,093)	2,869		
UNENCUMBERED CASH, BEGINNING	6,999	5,906		
UNENCUMBERED CASH, ENDING	$ 5,906	$ 8,775		

CLOUD COUNTY, KANSAS

OCCK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 74,897	$ 64,097	$ 62,092	$ 2,005
Delinquent tax	2,257	1,789	500	1,289
Motor vehicle tax	7,293	6,005	5,129	876
Recreational vehicle tax	146	116	109	7
16/20M vehicle tax	548	497	349	148
Commercial vehicle fees	316	226	280	(54)
Watercraft tax	-	-	12	(12)
TOTAL RECEIPTS	85,457	72,730	$ 68,471	$ 4,259
EXPENDITURES				
Appropriations	87,000	70,000	$ 70,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(1,543)	2,730		
UNENCUMBERED CASH, BEGINNING	7,836	6,293		
UNENCUMBERED CASH, ENDING	$ 6,293	$ 9,023		

CLOUD COUNTY, KANSAS

COUNTY FAIR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 25,444	$ 27,836	$ 26,993	$ 843
Delinquent tax	848	667	200	467
Motor vehicle tax	2,714	2,082	1,737	345
Recreational vehicle tax	54	40	37	3
16/20M vehicle tax	203	185	118	67
Commercial vehicle fees	118	77	95	(18)
Watercraft tax	-	-	4	(4)
TOTAL RECEIPTS	29,381	30,887	$ 29,184	$ 1,703
EXPENDITURES				
Appropriations	30,000	30,000	$ 30,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(619)	887		
UNENCUMBERED CASH, BEGINNING	3,228	2,609		
UNENCUMBERED CASH, ENDING	$ 2,609	$ 3,496		

CLOUD COUNTY, KANSAS

ELECTION EXPENSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 110,075	$ 89,351	$ 86,766	$ 2,585
Delinquent tax	2,720	2,351	700	1,651
Motor vehicle tax	10,668	8,834	7,540	1,294
Recreational vehicle tax	213	171	160	11
16/20M vehicle tax	762	734	513	221
Commercial vehicle fees	466	332	412	(80)
Watercraft tax	-	-	17	(17)
Reimbursements	16,293	32	-	32
TOTAL RECEIPTS	141,197	101,805	$ 96,108	$ 5,697
EXPENDITURES				
Personal services	51,754	57,028	$ 54,230	$ 2,798
Contractual services	74,543	21,088	79,209	(58,121)
Commodities	8,252	8,734	13,900	(5,166)
Capital outlay	4,700	-	5,000	(5,000)
Transfer to - Election Capital Outlay Fund	10,000	10,000	-	10,000
TOTAL EXPENDITURES	149,249	96,850	$ 152,339	$ (55,489)
RECEIPTS OVER (UNDER) EXPENDITURES	(8,052)	4,955		
UNENCUMBERED CASH, BEGINNING	97,592	89,540		
UNENCUMBERED CASH, ENDING	$ 89,540	$ 94,495		

CLOUD COUNTY, KANSAS

ELECTION CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Election Expense Fund	$ 10,000	$ 10,000	$ -	$ 10,000
Reimbursements	31,738	-	-	-
TOTAL RECEIPTS	41,738	10,000	$ -	$ 10,000
EXPENDITURES				
Capital outlay	36,250	11,615	$ 87,048	$ (75,433)
RECEIPTS OVER (UNDER) EXPENDITURES	5,488	(1,615)		
UNENCUMBERED CASH, BEGINNING	97,149	102,637		
UNENCUMBERED CASH, ENDING	$ 102,637	$ 101,022		

CLOUD COUNTY, KANSAS

SPECIAL BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-14

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 126,664	$ 102,430	$ 99,501	$ 2,929
Delinquent tax	2,217	2,220	550	1,670
Motor vehicle tax	9,657	9,733	8,677	1,056
Recreational vehicle tax	193	189	184	5
16/20M vehicle tax	631	676	590	86
Commercial vehicle fees	428	381	474	(93)
Watercraft tax	-	-	20	(20)
Jail settlement proceeds	-	-	-	-
Reimbursements	-	-	-	-
TOTAL RECEIPTS	139,790	115,629	$ 109,996	$ 5,633
EXPENDITURES				
Improvements and restorations	13,698	5,133	$ 433,081	$ (427,948)
RECEIPTS OVER (UNDER) EXPENDITURES	126,092	110,496		
UNENCUMBERED CASH, BEGINNING	399,546	525,638		
UNENCUMBERED CASH, ENDING	$ 525,638	$ 636,134		

CLOUD COUNTY, KANSAS

HISTORICAL MUSEUM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-15

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 33,742	$ 42,722	$ 41,518	$ 1,204
Delinquent tax	811	736	200	536
Motor vehicle tax	2,583	2,583	2,313	270
Recreational vehicle tax	51	50	49	1
16/20M vehicle tax	194	176	157	19
Commercial vehicle fees	112	102	126	(24)
Watercraft tax	-	-	5	(5)
TOTAL RECEIPTS	37,493	46,369	$ 44,368	$ 2,001
EXPENDITURES				
Appropriations	38,000	45,000	$ 45,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(507)	1,369		
UNENCUMBERED CASH, BEGINNING	3,058	2,551		
UNENCUMBERED CASH, ENDING	$ 2,551	$ 3,920		

CLOUD COUNTY, KANSAS

APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-16

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 193,333	$ 212,199	$ 206,047	$ 6,152
Delinquent tax	3,491	3,479	850	2,629
Motor vehicle tax	11,382	14,239	13,255	984
Recreational vehicle tax	227	278	282	(4)
16/20M vehicle tax	780	789	901	(112)
Commercial vehicle fees	501	581	724	(143)
Watercraft tax	-	-	30	(30)
Reimbursements	4,548	6,564	3,500	3,064
TOTAL RECEIPTS	214,262	238,129	$ 225,589	$ 12,540
EXPENDITURES				
Personal services	146,395	171,523	$ 172,820	$ (1,297)
Contractual services	23,493	19,886	26,150	(6,264)
Commodities	8,409	10,352	8,000	2,352
Capital outlay	-	-	5,000	(5,000)
Mapping expense	13,600	44,000	43,600	400
TOTAL EXPENDITURES	191,897	245,761	$ 255,570	$ (9,809)
RECEIPTS OVER (UNDER) EXPENDITURES	22,365	(7,632)		
UNENCUMBERED CASH, BEGINNING	33,419	55,784		
UNENCUMBERED CASH, ENDING	$ 55,784	$ 48,152		

CLOUD COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-17

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,942,304	$ 1,614,885	$ 1,562,412	$ 52,473
Delinquent tax	45,544	40,139	9,000	31,139
Motor vehicle tax	158,318	149,905	133,146	16,759
Recreational vehicle tax	3,157	2,911	2,829	82
16/20M vehicle tax	12,871	10,606	9,051	1,555
Commercial vehicle fees	6,756	5,844	7,276	(1,432)
Watercraft tax	-	-	305	(305)
Reimbursements	161,806	176,861	130,000	46,861
Transfer from - Medical Insurance Fund	135,000	-	132,000	(132,000)
TOTAL RECEIPTS	2,465,756	2,001,151	$ 1,986,019	$ 15,132
EXPENDITURES				
Social Security	348,247	361,370	$ 398,621	$ (37,251)
KPERS	469,993	511,354	593,198	(81,844)
Workers' compensation insurance	52,554	94,662	75,000	19,662
Unemployment tax	14,242	4,085	5,539	(1,454)
Medical insurance	1,465,820	1,540,803	1,946,214	(405,411)
Contractual services	16,609	18,040	25,000	(6,960)
Short-term disability	28,281	25,406	28,000	(2,594)
TOTAL EXPENDITURES	2,395,746	2,555,720	$ 3,071,572	$ (515,852)
RECEIPTS OVER (UNDER) EXPENDITURES	70,010	(554,569)		
UNENCUMBERED CASH, BEGINNING	1,348,847	1,418,857		
UNENCUMBERED CASH, ENDING	$ 1,418,857	$ 864,288		

CLOUD COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-18

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Alcohol tax	$ 19,433	$ 18,935	$ 22,358	$ (3,423)
EXPENDITURES				
Contractual services	18,461	21,968	$ 22,358	$ (390)
RECEIPTS OVER (UNDER) EXPENDITURES	972	(3,033)		
UNENCUMBERED CASH, BEGINNING	8,161	9,133		
UNENCUMBERED CASH, ENDING	$ 9,133	$ 6,100		

CLOUD COUNTY, KANSAS

CONVENTION AND TOURISM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-19

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transient guest tax	$ 180,937	$ 148,658	$ 190,000	$ (41,342)
EXPENDITURES				
Operating expenses	187,507	169,462	$ 272,921	$ (103,459)
RECEIPTS OVER (UNDER) EXPENDITURES	(6,570)	(20,804)		
UNENCUMBERED CASH, BEGINNING	135,318	128,748		
UNENCUMBERED CASH, ENDING	$ 128,748	$ 107,944		

CLOUD COUNTY, KANSAS

SPECIAL ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-20

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
In lieu of taxes	$ 311,000	$ 300,000	$ 300,000	$ -
EXPENDITURES				
Contractual services	325,977	288,138	$ 776,691	$ (488,553)
RECEIPTS OVER (UNDER) EXPENDITURES	(14,977)	11,862		
UNENCUMBERED CASH, BEGINNING	376,691	361,714		
UNENCUMBERED CASH, ENDING	$ 361,714	$ 373,576		

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-21

	County Treasurer Technology Fund		Special Machinery and Equipment Fund	
	2024	2025	2024	2025
RECEIPTS				
Reimbursements	$ -	$ -	$ 900	$ 6,930
Fees	2,737	3,214	-	-
Transfer from - Road and Bridge Fund	-	-	150,000	250,000
TOTAL RECEIPTS	2,737	3,214	150,900	256,930
EXPENDITURES				
Contractual services	832	3,909	-	-
Capital outlay	-	-	90,087	310,359
TOTAL EXPENDITURES	832	3,909	90,087	310,359
RECEIPTS OVER (UNDER) EXPENDITURES	1,905	(695)	60,813	(53,429)
UNENCUMBERED CASH, BEGINNING	14,597	16,502	565,167	625,980
UNENCUMBERED CASH, ENDING	$ 16,502	$ 15,807	$ 625,980	$ 572,551

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-22

	Auto Special Fund		Prosecutor's Attorney Training Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ 78,298	$ 80,284	$ 3,759	$ 3,394
EXPENDITURES				
Contractual services	64,861	67,536	-	-
Transfer to - General Fund	13,437	12,748	-	-
TOTAL EXPENDITURES	78,298	80,284	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	3,759	3,394
UNENCUMBERED CASH, BEGINNING	-	-	1,103	4,862
UNENCUMBERED CASH, ENDING	$ -	$ -	$ 4,862	$ 8,256

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-23

	Attorney Administrative Handling Cost Fund		Surveillance Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ -	$ -	$ -	$ -
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-	-
UNENCUMBERED CASH, BEGINNING	668	668	797	797
UNENCUMBERED CASH, ENDING	$ 668	$ 668	$ 797	$ 797

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-24

	Diversion Fund		VIN Inspection Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ 281	$ -	$ 12,240	$ 17,560
EXPENDITURES				
Contractual services	-	-	8,550	26,000
RECEIPTS OVER (UNDER) EXPENDITURES	281	-	3,690	(8,440)
UNENCUMBERED CASH, BEGINNING	15,793	16,074	11,972	15,662
UNENCUMBERED CASH, ENDING	$ 16,074	$ 16,074	$ 15,662	$ 7,222

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-25

	Community Corrections Fund		Juvenile Justice Fund	
	2024	2025	2024	2025
RECEIPTS				
Grants and reimbursements	$ 313,900	$ 403,740	$ 292,560	$ 301,511
Miscellaneous	-	-	-	-
TOTAL RECEIPTS	313,900	403,740	292,560	301,511
EXPENDITURES				
Personal services	225,746	246,601	190,709	198,952
Contractual services	51,672	22,700	61,163	52,862
Commodities	9,567	11,528	10,921	8,137
Vehicles	920	785	1,286	1,705
Capital outlay	2,050	4,700	-	3,296
Reimbursement - Employee Benefits	90,215	102,052	71,591	74,809
TOTAL EXPENDITURES	380,170	388,366	335,670	339,761
RECEIPTS OVER (UNDER) EXPENDITURES	(66,270)	15,374	(43,110)	(38,250)
UNENCUMBERED CASH, BEGINNING	111,732	45,462	151,125	108,015
UNENCUMBERED CASH, ENDING	$ 45,462	$ 60,836	$ 108,015	$ 69,765

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-26

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ 10,946	$ 12,854	$ 2,737	$ 3,214
EXPENDITURES				
Equipment and technological services	19,035	17,865	3,698	-
RECEIPTS OVER (UNDER) EXPENDITURES	(8,089)	(5,011)	(961)	3,214
UNENCUMBERED CASH, BEGINNING	22,920	14,831	22,567	21,606
UNENCUMBERED CASH, ENDING	$ 14,831	$ 9,820	$ 21,606	$ 24,820

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-27

	CARES & ARPA Grant Fund	
	2024	2025
RECEIPTS		
Grants	$ -	$ -
EXPENDITURES		
Contractual services	228,816	-
RECEIPTS OVER (UNDER) EXPENDITURES	(228,816)	-
UNENCUMBERED CASH, BEGINNING	228,816	-
UNENCUMBERED CASH, ENDING	$ -	$ -

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-28

	DARE Fund		Concealed Carry Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ -	$ -	$ 1,235	$ 585
Donations	-	-	-	-
TOTAL RECEIPTS	-	-	1,235	585
EXPENDITURES				
Contractual services	-	-	-	9,996
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	1,235	(9,411)
UNENCUMBERED CASH, BEGINNING	2,612	2,612	8,358	9,593
UNENCUMBERED CASH, ENDING	$ 2,612	$ 2,612	$ 9,593	$ 182

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-29

	Special Law Enforcement Trust Fund		Offender Registration Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ -	$ 5,000	$ 5,545	$ 4,880
EXPENDITURES				
Contractual services	778	11,396	264	15,902
RECEIPTS OVER (UNDER) EXPENDITURES	(778)	(6,396)	5,281	(11,022)
UNENCUMBERED CASH, BEGINNING	10,354	9,576	8,821	14,102
UNENCUMBERED CASH, ENDING	$ 9,576	$ 3,180	$ 14,102	$ 3,080

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-30

	JCAB Grant - Juvenile Fund		Equipment Reserve Fund	
	2024	2025	2024	2025
RECEIPTS				
Grants	$ -	$ 29,501	$ -	$ -
Transfers in	-	-	8,898	13,989
TOTAL RECEIPTS	-	29,501	8,898	13,989
EXPENDITURES				
Contractual services	59,001	30,099	-	-
Commodities	-	319	-	-
Capital outlay	-	-	-	56,000
TOTAL EXPENDITURES	59,001	30,418	-	56,000
RECEIPTS OVER (UNDER) EXPENDITURES	(59,001)	(917)	8,898	(42,011)
UNENCUMBERED CASH, BEGINNING	59,001	-	65,660	74,558
UNENCUMBERED CASH, ENDING	$ -	$ (917)	$ 74,558	$ 32,547

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-31

	Grants Fund		Special Highway Improvement Fund	
	2024	2025	2024	2025
RECEIPTS				
Grants	$ 14,295	$ 92,250	$ -	$ -
Federal Funds Exchange	-	-	-	-
Sales proceeds	-	-	34,490	23,459
Miscellaneous	-	-	2,000	-
TOTAL RECEIPTS	14,295	92,250	36,490	23,459
EXPENDITURES				
Contractual services	13,106	90,574	393,021	11,837
RECEIPTS OVER (UNDER) EXPENDITURES	1,189	1,676	(356,531)	11,622
UNENCUMBERED CASH, BEGINNING	-	1,189	393,022	36,491
UNENCUMBERED CASH, ENDING	$ 1,189	$ 2,865	$ 36,491	$ 48,113

CLOUD COUNTY, KANSAS

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-32

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Delinquent tax	$ 364	$ 57	$ -	$ 57
EXPENDITURES				
Transfer to - General Fund	-	208	$ -	$ 208
RECEIPTS OVER (UNDER) EXPENDITURES	364	(151)		
UNENCUMBERED CASH, BEGINNING	962	1,326		
UNENCUMBERED CASH, ENDING	$ 1,326	$ 1,175		

CLOUD COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-33

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent	$ 146,000	$ 110,535
Contribution	-	242,820
Reimbursements	-	-
TOTAL RECEIPTS	146,000	353,355
EXPENDITURES		
Bond principal	275,000	280,000
Bond interest	81,620	75,570
TOTAL EXPENDITURES	356,620	355,570
RECEIPTS OVER (UNDER) EXPENDITURES	(210,620)	(2,215)
UNENCUMBERED CASH, BEGINNING	213,143	2,523
UNENCUMBERED CASH, ENDING	$ 2,523	$ 308

CLOUD COUNTY, KANSAS

SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-34

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
User fees and reimbursements	$ 998,405	$ 757,603	$ 972,000	$ (214,397)
Miscellaneous	-	45,520	15,000	30,520
TOTAL RECEIPTS	998,405	803,123	$ 987,000	$ (183,877)
EXPENDITURES				
Solid Waste				
Personal services	159,981	189,623	$ 181,840	$ 7,783
Contractual services	545,791	477,967	677,500	(199,533)
Commodities	29,624	32,228	96,000	(63,772)
Capital outlay	135,471	151,372	400,000	(248,628)
Recycling personal services	-	102,136	122,720	(20,584)
Recycling contractual services	-	4,282	12,100	(7,818)
Recycling commodities	-	7,459	24,500	(17,041)
Recycling capital outlay	-	1,881	-	1,881
Reserve for future period	-	-	1,399,548	(1,399,548)
TOTAL EXPENDITURES	870,867	966,948	$ 2,914,208	$ (1,947,260)
RECEIPTS OVER (UNDER) EXPENDITURES	127,538	(163,825)		
UNENCUMBERED CASH, BEGINNING	1,879,859	2,007,397		
UNENCUMBERED CASH, ENDING	$ 2,007,397	$ 1,843,572		

CLOUD COUNTY, KANSAS

LAW ENFORCEMENT CENTER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-35

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Prisoner housing	$ 139,525	$ 26,335	$ 277,400	$ (251,065)
EXPENDITURES				
Rent	146,000	110,535	$ 355,570	$ (245,035)
Contractual services	-	-	-	-
Reserve for future period	-	-	33,503	(33,503)
TOTAL EXPENDITURES	146,000	110,535	$ 389,073	$ (278,538)
RECEIPTS OVER (UNDER) EXPENDITURES	(6,475)	(84,200)		
UNENCUMBERED CASH, BEGINNING	95,248	88,773		
UNENCUMBERED CASH, ENDING	$ 88,773	$ 4,573		

CLOUD COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Motor vehicle tax	$ 256,257	$ 1,552,907	$ 1,558,747	$ 250,417
Recreational vehicle tax	4,388	29,789	30,844	3,333
Commercial vehicle tax	287	62,008	61,071	1,224
Current tax	13,321,365	21,982,451	21,623,897	13,679,919
Foreclosure sale	9,009	155,862	141,877	22,994
Neighborhood revitalization	-	178,104	178,104	-
Commercial vehicle fees	314	161,400	161,634	80
Delinquent real estate tax	88,019	373,426	383,205	78,240
Current specials clearing	15,365	245,636	31,112	229,889
Clerk of District Court warrants	774	45,614	43,390	2,998
Rental motor vehicle fees	167	251	274	144
Real estate escrow account	30,181	363,182	374,629	18,734
Delinquent specials clearing	1,390	19,699	15,708	5,381
TOTAL DISTRIBUTABLE FUNDS	13,727,516	25,170,329	24,604,492	14,293,353
STATE FUNDS				
State educational building	-	144,084	144,084	-
Institutional building	-	72,042	72,042	-
Motor vehicle fees	15	716,899	716,891	23
Motor sales tax	41,689	506,401	510,904	37,186
Wildlife & Parks	-	1,734	1,734	-
State CMB stamp fee	-	50	50	-
State heritage trust	1,505	6,427	6,352	1,580
TOTAL STATE FUNDS	43,209	1,447,637	1,452,057	38,789

CLOUD COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
SUBDIVISION FUNDS				
Cities	$ (1)	$ 2,442,225	$ 2,442,225	$ (1)
Townships	-	171,086	171,086	-
Watersheds	1,039	22	22	1,039
Drainage Districts	172,288	16,975	174	189,089
School Districts	-	6,074,553	6,074,553	-
Cemeteries	2	136,790	136,790	2
Cloud County Community College	-	4,185,031	4,185,031	-
Fire Districts	446	288,550	288,386	610
River Valley Extension District #4	-	292,775	292,775	-
Regional library	-	140,058	140,058	-
TOTAL SUBDIVISION FUNDS	173,774	13,748,065	13,731,100	190,739
OTHER AGENCY FUNDS				
Checking accounts				
Inmate Welfare Fund	7,022	75,894	77,790	5,126
County Attorney	400	33,219	32,717	902
Law Library	70,347	17,427	190	87,584
District Court Trustee Fund	25,589	102	1,345	24,346
Flex Spending	60,654	46,894	49,751	57,797
Court service	44,856	10,985	3,696	52,145
Carlson Hometown Governor	-	-	-	-
Safety committee	3,675	4,580	1,859	6,396
Section 125 plan	-	-	-	-
Field service	67,225	6,654	2,055	71,824
Vending machines	45	-	-	45
Stray animal	-	-	-	-
SWIP (Salina)	978	-	-	978
Unclaimed estates	12,580	-	-	12,580
Election registration fee	-	-	-	-
Federal Social Security tax	-	361,370	361,370	-
KPERS retirement	450	510,988	510,988	450
KPERS life	19	-	-	19
Medical health insurance	595,033	1,541,225	1,526,595	609,663
Unemployment insurance	1,401	-	-	1,401
Payroll clearing	924	-	(18)	942
Over/under payment	-	10,131	10,131	-
Prior year void checks	47	40	24	63
TOTAL OTHER AGENCY FUNDS	891,245	2,619,509	2,578,493	932,261
TOTAL AGENCY FUNDS	$ 14,835,744	$ 42,985,540	$ 42,366,142	$ 15,455,142