CLOUD COUNTY, KANSAS

DECEMBER 31, 2023

LINDBURG
VOGEL PIERCE FARIS
Chartered

CLOUD COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Cloud County, Kansas

Report on the Audit of the Financial Statements

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, 2023, 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, 2023, 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, 2023, 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 *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, 2022, not presented herein, and have issued our report thereon dated August 16, 2023, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023, (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 comparative information is fairly stated in all material respects in relation to the 2022 basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
September 19, 2024

CLOUD COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 1,547,695	$ 3,981,100	$ 3,774,858	$ 1,753,937	$ 82,225	$ 1,836,162
SPECIAL PURPOSE FUND						
Road and Bridge	1,159,676	3,252,343	3,601,102	810,917	108,740	919,657
Special Bridge	221,116	359,632	400,709	180,039	217,070	397,109
Noxious Weed	71,684	134,852	148,620	57,916	14,364	72,280
Noxious Weed Capital Outlay	87,477	18,800	-	106,277	-	106,277
Conservation District	2,347	24,736	25,000	2,083	-	2,083
Services for Elderly	9,030	126,933	126,960	9,003	-	9,003
County Health	442,458	589,087	785,790	245,755	52,205	297,960
Pawnee Mental Health	7,533	86,756	87,290	6,999	-	6,999
OCCK	8,954	106,568	107,686	7,836	-	7,836
County Fair	3,550	39,678	40,000	3,228	-	3,228
Election Expense	54,643	155,970	113,021	97,592	87	97,679
Election Capital Outlay	62,582	35,000	433	97,149	-	97,149
Special Building	77,103	491,481	169,038	399,546	-	399,546
Historical Museum	3,302	37,756	38,000	3,058	-	3,058
Appraiser's Cost	40,194	170,033	176,808	33,419	406	33,825
Employee Benefits	1,127,485	2,413,645	2,192,283	1,348,847	-	1,348,847
Special Alcohol and Drug	13,760	21,514	27,113	8,161	2,551	10,712
Convention and Tourism	88,852	186,955	140,489	135,318	1,997	137,315
Special Economic Development	412,656	300,361	336,326	376,691	-	376,691
County Treasurer Technology	13,195	2,499	1,097	14,597	-	14,597
Special Machinery and Equipment	420,819	200,000	55,652	565,167	-	565,167
Auto Special	-	76,513	76,513	-	-	-
Prosecutor's Attorney Training	775	1,997	1,669	1,103	-	1,103
Attorney Administrative Handling Cost	668	-	-	668	-	668
Surveillance	797	-	-	797	-	797
Diversion	15,635	158	-	15,793	-	15,793
VIN Inspection	3,172	9,900	1,100	11,972	-	11,972
Community Corrections	89,164	335,421	312,853	111,732	1,042	112,774
Juvenile Justice	40,949	526,475	416,299	151,125	1,188	152,313
Register of Deeds Technology	29,509	9,994	16,583	22,920	-	22,920
County Clerk Technology	20,797	2,499	729	22,567	-	22,567
CARES & ARPA Grant	228,816	-	-	228,816	-	228,816
DARE	2,823	-	211	2,612	211	2,823
Concealed Carry	7,383	975	-	8,358	-	8,358
Special Law Enforcement Trust	7,107	3,247	-	10,354	-	10,354
Offender Registration	3,666	5,155	-	8,821	-	8,821
JCAB Grant - Juvenile	-	59,001	-	59,001	-	59,001
Equipment Reserve	-	65,660	-	65,660	-	65,660
Special Highway Improvement	862,209	572,277	1,041,464	393,022	-	393,022
BOND AND INTEREST FUNDS						
Bond and Interest	955	7	-	962	-	962
Public Building Commission - Bond and Interest	6,923	563,780	357,560	213,143	-	213,143
BUSINESS FUNDS						
Solid Waste	1,611,507	998,644	730,292	1,879,859	22,766	1,902,625
Law Enforcement Center	37,288	320,390	262,430	95,248	-	95,248
TOTAL FINANCIAL REPORTING ENTITY	$ 8,846,254	$ 16,287,792	$ 15,565,978	$ 9,568,068	$ 504,852	$ 10,072,920

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, 2023

COMPOSITION OF CASH	
Checking accounts	$ 766,359
Money Market accounts	20,562,158
Certificates of deposit	2,812,214
Cash and cash items	67,302
	24,208,033
Other accounts	
Checking accounts	
Inmate Welfare Fund	16,458
County Attorney	3,448
Law Library	56,912
District Court Trustee Fund	25,360
Flex Spending	62,975
Public Building Commission	213,143
	378,296
TOTAL CASH	24,586,329
AGENCY FUNDS PER SCHEDULE 3	(14,513,409)
TOTAL FINANCIAL REPORTING ENTITY	$ 10,072,920

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

CLOUD COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2023

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 2023:

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 adoption of the final budget has been adjusted to on or before September 20th. The County did not hold a revenue neutral rate hearing for the 2023 budget.

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 2023.

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, 2023, the County's carrying amount of deposits was $24,519,027 and the bank balance was $25,746,702. The bank balance was held by six banks, with one bank holding 68% of the total bank balance, resulting in a concentration of credit risk. Of the bank balance, $2,119,669 was covered by FDIC insurance and $23,627,033 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 2020 - Converted Refunding	2.20%	10/15/22	$ 3,980,000	10/15/35
Finance Leases				
120M2 Caterpillar motor grader	2.99%	02/26/21	158,200	02/26/25
120M2 Caterpillar motor grader	5.49%	04/28/23	166,433	04/28/28

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, 2023, 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	$ 3,980,000	$ -	$ 270,000	$ 3,710,000	$ 87,560
Finance Leases					
120M2 Caterpillar motor grader	37,680	-	37,680	-	1,202
120M2 Caterpillar motor grader	120,338	-	39,009	81,329	3,648
120M2 Caterpillar motor grader	-	166,433	-	166,433	-
Total Finance Leases	158,018	166,433	76,689	247,762	4,850
Total Long-Term Debt	$ 4,138,018	$ 166,433	$ 346,689	$ 3,957,762	$ 92,410

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
2024	$ 275,000	$ 81,620
2025	280,000	75,570
2026	285,000	69,410
2027	290,000	63,140
2028	300,000	56,760
2029-2033	1,595,000	182,270
2034-2035	685,000	22,660
	$ 3,710,000	$ 551,430

Finance Leases	Principal	Interest
2024	$ 69,955	$ 11,755
2025	72,582	8,854
2026	33,195	5,857
2027	35,043	4,009
2028	36,987	2,065
	$ 247,762	$ 32,540

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, 2023, included the following:

Purpose	Issue Date	Maturity Date	Amount
AgMark, LLC Series 2017	10/20/17	10/20/27	$ 3,348,000

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

Cloud County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and supplementary information. KPERS' financial statements are included in the Comprehensive Annual Financial Report, which can be found on KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3, be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.43% for the year ended December 31, 2023. Contributions to the pension plan from the County for KPERS were $370,308 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $4,181,523. The net pension liability was measured as of June 30, 2023, and the total pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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.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, 2023, is estimated to be $207,953.

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, 2023.

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	$ 18,886
Kcovrs County Fee	General	K.S.A. 8-145	3,074
Road and Bridge	Special Machinery and Equipment	K.S.A. 68-141g	200,000
Election Expense	Election Capital Outlay	K.S.A. 19-119	35,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 19-119	15,000
General	Equipment Reserve	K.S.A. 19-119	65,660

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, 2023, the County's share of the tax rebates totaled $43,869.

CLOUD COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUND	$ 4,321,291	$ -	$ 4,321,291	$ 3,774,858	$ (546,433)
SPECIAL PURPOSE FUNDS					
Road and Bridge	4,152,490	-	4,152,490	3,601,102	(551,388)
Special Bridge	200,000	204,000	404,000	400,709	(3,291)
Noxious Weed	196,885	7,405	204,290	148,620	(55,670)
Noxious Weed Capital Outlay	60,777	-	60,777	-	(60,777)
Conservation District	25,000	-	25,000	25,000	-
Services for Elderly	126,960	-	126,960	126,960	-
County Health	849,680	-	849,680	785,790	(63,890)
Pawnee Mental Health	87,290	-	87,290	87,290	-
OCCK	107,686	-	107,686	107,686	-
County Fair	40,000	-	40,000	40,000	-
Election Expense	171,335	-	171,335	113,021	(58,314)
Election Capital Outlay	71,413	-	71,413	433	(70,980)
Special Building	141,000	102,958	243,958	169,038	(74,920)
Historical Museum	38,000	-	38,000	38,000	-
Appraiser's Cost	186,800	-	186,800	176,808	(9,992)
Employee Benefits	2,959,695	-	2,959,695	2,192,283	(767,412)
Special Alcohol and Drug	20,680	-	20,680	27,113	6,433
Convention and Tourism	143,075	-	143,075	140,489	(2,586)
Special Economic Development	419,248	-	419,248	336,326	(82,922)
BOND AND INTEREST FUND					
Bond and Interest	747	-	747	-	(747)
BUSINESS FUNDS					
Solid Waste	2,085,462	-	2,085,462	730,292	(1,355,170)
Law Enforcement Center	730,000	-	730,000	262,430	(467,570)

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-1
Page 1 of 5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes	$ 3,215,909	$ 3,619,386	$ 3,224,388	$ 394,998
Licenses and fees	103,681	88,897	50,000	38,897
Use of money	41,782	180,578	25,000	155,578
Other	47,190	92,239	52,997	39,242
TOTAL RECEIPTS	3,408,562	3,981,100	$ 3,352,385	$ 628,715
EXPENDITURES				
County Commission	54,488	55,670	$ 63,580	$ (7,910)
County Clerk	109,958	118,155	125,615	(7,460)
County Treasurer	117,581	124,403	127,644	(3,241)
County Attorney	188,759	205,147	213,140	(7,993)
Register of Deeds	79,707	82,898	104,980	(22,082)
Sheriff	1,801,680	1,844,023	1,950,700	(106,677)
Clerk of District Court	234,271	214,502	205,824	8,678
Courthouse (general expenses)	749,775	338,633	754,300	(415,667)
Custodian	113,904	122,020	160,870	(38,850)
Computer services	178,755	243,575	196,544	47,031
Civil defense - Emergency Preparedness	20,132	21,145	37,456	(16,311)
Recycling	72,191	94,694	129,510	(34,816)
Economic development	58,000	58,000	61,500	(3,500)
Cloud County sanitarian	14,551	11,783	12,128	(345)
Appropriations	164,706	174,550	177,500	(2,950)
Other	-	65,660	-	65,660
TOTAL EXPENDITURES	3,958,458	3,774,858	$ 4,321,291	$ (546,433)
RECEIPTS OVER (UNDER) EXPENDITURES	(549,896)	206,242		
UNENCUMBERED CASH, BEGINNING	2,097,591	1,547,695		
UNENCUMBERED CASH, ENDING	$ 1,547,695	$ 1,753,937		

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-1
Page 2 of 5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
TAXES				
Ad valorem taxes	$ 1,802,123	$ 2,272,884	$ 2,191,663	$ 81,221
Delinquent tax	37,041	25,423	27,000	(1,577)
Interest and charges on delinquent taxes	110,554	59,669	30,000	29,669
Sales tax - County wide	1,018,890	1,060,961	800,000	260,961
Intangible tax	53,323	36,433	23,933	12,500
Motor vehicle tax	170,200	144,055	132,523	11,532
Commercial vehicle fees	7,904	5,887	6,947	(1,060)
Recreational vehicle tax	3,478	2,927	2,711	216
16/20M vehicle tax	12,396	11,147	9,151	1,996
Watercraft tax	-	-	460	(460)
TOTAL TAXES	3,215,909	3,619,386	3,224,388	394,998
LICENSES AND FEES				
Officers' fees	103,681	88,897	50,000	38,897
USE OF MONEY				
Interest on investments	41,782	180,578	25,000	155,578
OTHER				
Miscellaneous	27,190	4,619	10,000	(5,381)
Jail Commissary profits	-	65,660	-	65,660
Recycling Windfarm Grant	-	-	22,250	(22,250)
Transfer from:				
Debt Service	-	-	747	(747)
Treasurer's Auto Special Fund	20,000	18,886	20,000	(1,114)
Kcovrs County Fee Fund	-	3,074	-	3,074
TOTAL OTHER	47,190	92,239	52,997	39,242
TOTAL RECEIPTS	$ 3,408,562	$ 3,981,100	$ 3,352,385	$ 628,715

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
COUNTY COMMISSION				
Personal services	$ 51,515	$ 52,468	$ 53,680	$ (1,212)
Contractual services	2,947	2,555	9,600	(7,045)
Commodities	26	647	300	347
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL COUNTY COMMISSION	54,488	55,670	63,580	(7,910)
COUNTY CLERK				
Personal services	107,332	114,790	117,990	(3,200)
Contractual services	1,705	3,029	6,005	(2,976)
Commodities	921	336	1,620	(1,284)
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL COUNTY CLERK	109,958	118,155	125,615	(7,460)
COUNTY TREASURER				
Personal services	160,498	166,818	171,480	(4,662)
Contractual services	10,530	10,924	11,579	(655)
Commodities	3,455	3,214	4,230	(1,016)
Capital outlay	-	-	-	-
Reimbursements	(56,902)	(56,553)	(59,645)	3,092
TOTAL COUNTY TREASURER	117,581	124,403	127,644	(3,241)
COUNTY ATTORNEY				
Personal services	170,079	184,866	188,640	(3,774)
Contractual services	14,009	16,461	19,500	(3,039)
Commodities	4,671	3,820	5,000	(1,180)
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL COUNTY ATTORNEY	188,759	205,147	213,140	(7,993)
REGISTER OF DEEDS				
Personal services	84,744	95,474	98,980	(3,506)
Contractual services	1,583	1,644	3,500	(1,856)
Commodities	1,726	195	2,500	(2,305)
Capital outlay	-	-	-	-
Reimbursements	(8,346)	(14,415)	-	(14,415)
TOTAL REGISTER OF DEEDS	79,707	82,898	104,980	(22,082)

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
SHERIFF				
Personal services	$ 469,136	$ 516,906	$ 583,910	$ (67,004)
Contractual services	153,365	137,434	62,000	75,434
Commodities	8,807	17,998	21,000	(3,002)
Vehicle expense	124,743	86,125	130,000	(43,875)
Jail				
Personal services	632,764	687,333	854,790	(167,457)
Contractual services	475,282	379,069	252,000	127,069
Commodities	25,892	45,626	46,000	(374)
Juvenile detention	8,941	-	11,000	(11,000)
Reimbursements	(97,250)	(26,468)	(10,000)	(16,468)
TOTAL SHERIFF	1,801,680	1,844,023	1,950,700	(106,677)
CLERK OF DISTRICT COURT				
Personal services	6,500	6,500	6,500	-
Contractual services	233,502	261,264	219,869	41,395
Commodities	9,675	5,963	5,620	343
Capital outlay	22,607	11,525	17,350	(5,825)
Witness and juror fees	-	-	6,800	(6,800)
Reimbursements	(38,013)	(70,750)	(50,315)	(20,435)
TOTAL CLERK OF DISTRICT COURT	234,271	214,502	205,824	8,678
COURTHOUSE (general expenses)				
Contractual services	127,070	151,164	136,500	14,664
Liability insurance	156,466	161,453	161,000	453
Commodities	26,832	7,001	37,900	(30,899)
Capital outlay	452,487	33,268	423,900	(390,632)
Reimbursements	(13,080)	(14,253)	(5,000)	(9,253)
TOTAL COURTHOUSE (general expenses)	749,775	338,633	754,300	(415,667)
CUSTODIAN				
Personal services	84,065	101,110	106,820	(5,710)
Contractual services	12,662	8,943	27,650	(18,707)
Commodities	19,177	8,903	26,400	(17,497)
Capital outlay	-	3,166	-	3,166
Reimbursements	(2,000)	(102)	-	(102)
TOTAL CUSTODIAN	113,904	122,020	160,870	(38,850)

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
COMPUTER SERVICES				
Personal services	$ 5,015	$ -	$ -	$ -
Contractual services	174,580	244,485	195,044	49,441
Commodities	-	-	1,500	(1,500)
Capital outlay	-	-	-	-
Reimbursements	(840)	(910)	-	(910)
TOTAL COMPUTER SERVICES	178,755	243,575	196,544	47,031
CIVIL DEFENSE - EMERGENCY PREPAREDNESS				
Personal services	53,897	57,703	62,300	(4,597)
Contractual services	8,304	8,939	13,000	(4,061)
Commodities	534	96	4,660	(4,564)
Capital outlay	-	-	-	-
Reimbursements	(42,603)	(45,593)	(42,504)	(3,089)
TOTAL CIVIL DEFENSE - EMERGENCY PREPAREDNESS	20,132	21,145	37,456	(16,311)
RECYCLING				
Personal services	84,437	93,417	112,910	(19,493)
Contractual services	5,942	4,754	12,100	(7,346)
Commodities	16,015	13,372	24,500	(11,128)
Capital outlay	-	-	-	-
Reimbursements	(34,203)	(16,849)	(20,000)	3,151
TOTAL RECYCLING	72,191	94,694	129,510	(34,816)
ECONOMIC DEVELOPMENT				
Cloudcorp	55,000	55,000	55,000	-
NCK SBDC	3,000	3,000	3,000	-
North Central Planning	-	-	3,500	(3,500)
TOTAL ECONOMIC DEVELOPMENT	58,000	58,000	61,500	(3,500)
CLOUD COUNTY SANITARIAN				
Personal services	-	-	-	-
Contractual services	14,551	11,783	12,128	(345)
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL CLOUD COUNTY SANITARIAN	14,551	11,783	12,128	(345)
APPROPRIATIONS				
Dispatching	120,000	120,000	120,000	-
CASA	13,000	13,000	13,000	-
Coroner	9,156	24,887	18,000	6,887
Community Resources Council	11,500	11,500	11,500	-
Emergency Medical Services	6,000	3,000	6,000	(3,000)
Senior care	4,000	2,000	9,000	(7,000)
Other appropriations and expenditures	1,050	163	-	163
TOTAL APPROPRIATIONS	164,706	174,550	177,500	(2,950)
OTHER				
Transfer to - Equipment Reserve Fund	-	65,660	-	65,660
TOTAL EXPENDITURES	$ 3,958,458	$ 3,774,858	$ 4,321,291	$ (546,433)

CLOUD COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 2,559,553	$ 2,394,524	$ 2,281,382	$ 113,142
Delinquent tax	41,424	30,108	27,000	3,108
Motor vehicle tax	206,637	198,598	188,244	10,354
Commercial vehicle fees	9,697	8,351	9,870	(1,519)
Recreational vehicle tax	4,233	4,063	3,851	212
16/20M vehicle tax	14,242	13,678	12,999	679
Watercraft tax	-	-	654	(654)
Special city and county highway	537,130	533,876	482,581	51,295
Reimbursements	71,084	69,145	200,000	(130,855)
TOTAL RECEIPTS	3,444,000	3,252,343	$ 3,206,581	$ 45,762
EXPENDITURES				
Personal services	1,259,129	1,200,292	$ 1,418,990	$ (218,698)
Contractual services	184,337	72,728	86,500	(13,772)
Commodities	1,756,648	1,888,991	2,407,000	(518,009)
Capital outlay	160,903	239,091	240,000	(909)
Transfer to - Special Machinery and Equipment Fund	200,000	200,000	-	200,000
TOTAL EXPENDITURES	3,561,017	3,601,102	$ 4,152,490	$ (551,388)
RECEIPTS OVER (UNDER) EXPENDITURES	(117,017)	(348,759)		
UNENCUMBERED CASH, BEGINNING	1,276,693	1,159,676		
UNENCUMBERED CASH, ENDING	$ 1,159,676	$ 810,917		

CLOUD COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 132,441	$ 142,781	$ 137,672	$ 5,109
Delinquent tax	1,937	1,514	1,150	364
Motor vehicle tax	9,491	10,066	9,733	333
Commercial vehicle fees	448	432	510	(78)
Recreational vehicle tax	195	207	199	8
16/20M vehicle tax	634	632	672	(40)
Watercraft tax	-	-	34	(34)
Reimbursements	165,135	204,000	-	204,000
TOTAL RECEIPTS	310,281	359,632	$ 149,970	$ 209,662
EXPENDITURES				
Construction and reconstruction	195,499	400,709	$ 200,000	$ 200,709
Adjustments for qualifying budget credits	-	-	204,000	(204,000)
TOTAL FOR COMPARISON	195,499	400,709	$ 404,000	$ (3,291)
RECEIPTS OVER (UNDER) EXPENDITURES	114,782	(41,077)		
UNENCUMBERED CASH, BEGINNING	106,334	221,116		
UNENCUMBERED CASH, ENDING	$ 221,116	$ 180,039		

CLOUD COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 107,031	$ 78,167	$ 75,441	$ 2,726
Delinquent tax	1,415	965	951	14
Motor vehicle tax	3,956	7,519	7,873	(354)
Commercial vehicle fees	206	348	413	(65)
Recreational vehicle tax	83	158	161	(3)
16/20M vehicle tax	132	290	544	(254)
Watercraft tax	-	-	27	(27)
Chemical sales	70,446	47,405	40,000	7,405
TOTAL RECEIPTS	183,269	134,852	$ 125,410	$ 9,442
EXPENDITURES				
Personal services	47,177	49,177	$ 48,510	$ 667
Contractual services	7,120	7,881	8,675	(794)
Commodities	86,906	70,062	99,200	(29,138)
Capital outlay	-	6,500	40,500	(34,000)
Transfer to - Noxious Weed Capital Outlay	26,700	15,000	-	15,000
TOTAL EXPENDITURES	167,903	148,620	196,885	(48,265)
Adjustments for qualifying budget credits	-	-	7,405	(7,405)
TOTAL FOR COMPARISON	167,903	148,620	$ 204,290	$ (55,670)
RECEIPTS OVER (UNDER) EXPENDITURES	15,366	(13,768)		
UNENCUMBERED CASH, BEGINNING	56,318	71,684		
UNENCUMBERED CASH, ENDING	$ 71,684	$ 57,916		

CLOUD COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Noxious Weed Fund	$ 26,700	$ 15,000	$ -	$ 15,000
Sale of equipment	-	3,800	-	3,800
TOTAL RECEIPTS	26,700	18,800	$ -	$ 18,800
EXPENDITURES				
Appropriation	-	-	$ -	$ -
Capital outlay	-	-	60,777	(60,777)
TOTAL EXPENDITURES	-	-	$ 60,777	$ (60,777)
RECEIPTS OVER (UNDER) EXPENDITURES	26,700	18,800		
UNENCUMBERED CASH, BEGINNING	60,777	87,477		
UNENCUMBERED CASH, ENDING	$ 87,477	$ 106,277		

CLOUD COUNTY, KANSAS

CONSERVATION DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 22,782	$ 22,506	$ 21,678	$ 828
Delinquent tax	384	270	250	20
Motor vehicle tax	1,717	1,739	1,667	72
Commercial vehicle fees	79	74	87	(13)
Recreational vehicle tax	35	36	34	2
16/20M vehicle tax	131	111	115	(4)
Watercraft tax	-	-	6	(6)
TOTAL RECEIPTS	25,128	24,736	$ 23,837	$ 899
EXPENDITURES				
Appropriations	25,000	25,000	$ 25,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	128	(264)		
UNENCUMBERED CASH, BEGINNING	2,219	2,347		
UNENCUMBERED CASH, ENDING	$ 2,347	$ 2,083		

CLOUD COUNTY, KANSAS

SERVICES FOR ELDERLY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 110,708	$ 116,652	$ 112,577	$ 4,075
Delinquent tax	1,558	1,186	980	206
Motor vehicle tax	6,613	8,137	8,141	(4)
Commercial vehicle fees	304	360	427	(67)
Recreational vehicle tax	135	169	167	2
16/20M vehicle tax	504	429	562	(133)
Watercraft tax	-	-	28	(28)
TOTAL RECEIPTS	119,822	126,933	$ 122,882	$ 4,051
EXPENDITURES				
Appropriations	119,050	126,960	$ 126,960	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	772	(27)		
UNENCUMBERED CASH, BEGINNING	8,258	9,030		
UNENCUMBERED CASH, ENDING	$ 9,030	$ 9,003		

CLOUD COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 304,696	$ 177,770	$ 170,014	$ 7,756
Delinquent tax	4,222	3,127	2,600	527
Motor vehicle tax	24,946	23,876	22,407	1,469
Commercial vehicle fees	1,214	995	1,175	(180)
Recreational vehicle tax	515	487	458	29
16/20M vehicle tax	1,387	1,713	1,547	166
Watercraft tax	-	-	78	(78)
Void warrants	4,323	-	-	-
Nursing care, supplies, grants, and reimbursements	586,810	381,119	400,000	(18,881)
TOTAL RECEIPTS	928,113	589,087	$ 598,279	$ (9,192)
EXPENDITURES				
Personal services	483,936	528,334	$ 559,680	$ (31,346)
Contractual services	157,679	220,381	234,000	(13,619)
Commodities	32,831	20,436	34,000	(13,564)
Capital outlay and building expenses	105,714	16,639	22,000	(5,361)
TOTAL EXPENDITURES	780,160	785,790	$ 849,680	$ (63,890)
RECEIPTS OVER (UNDER) EXPENDITURES	147,953	(196,703)		
UNENCUMBERED CASH, BEGINNING	294,505	442,458		
UNENCUMBERED CASH, ENDING	$ 442,458	$ 245,755		

CLOUD COUNTY, KANSAS

PAWNEE MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 79,088	$ 79,021	$ 76,119	$ 2,902
Delinquent tax	1,340	939	830	109
Motor vehicle tax	5,943	6,030	5,812	218
Commercial vehicle fees	272	258	305	(47)
Recreational vehicle tax	121	124	119	5
16/20M vehicle tax	459	384	401	(17)
Watercraft tax	-	-	20	(20)
TOTAL RECEIPTS	87,223	86,756	$ 83,606	$ 3,150
EXPENDITURES				
Appropriations	87,290	87,290	$ 87,290	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(67)	(534)		
UNENCUMBERED CASH, BEGINNING	7,600	7,533		
UNENCUMBERED CASH, ENDING	$ 7,533	$ 6,999		

CLOUD COUNTY, KANSAS

OCCK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 97,503	$ 97,026	$ 93,518	$ 3,508
Delinquent tax	1,679	1,156	1,350	(194)
Motor vehicle tax	7,333	7,439	7,170	269
Commercial vehicle fees	337	318	376	(58)
Recreational vehicle tax	150	153	147	6
16/20M vehicle tax	559	476	495	(19)
Watercraft tax	-	-	25	(25)
TOTAL RECEIPTS	107,561	106,568	$ 103,081	$ 3,487
EXPENDITURES				
Appropriations	107,686	107,686	$ 107,686	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(125)	(1,118)		
UNENCUMBERED CASH, BEGINNING	9,079	8,954		
UNENCUMBERED CASH, ENDING	$ 8,954	$ 7,836		

CLOUD COUNTY, KANSAS

COUNTY FAIR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 36,122	$ 36,135	$ 34,804	$ 1,331
Delinquent tax	643	433	408	25
Motor vehicle tax	2,750	2,758	2,653	105
Commercial vehicle fees	126	118	139	(21)
Recreational vehicle tax	56	57	54	3
16/20M vehicle tax	217	177	183	(6)
Watercraft tax	-	-	9	(9)
TOTAL RECEIPTS	39,914	39,678	$ 38,250	$ 1,428
EXPENDITURES				
Appropriations	40,000	40,000	$ 40,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(86)	(322)		
UNENCUMBERED CASH, BEGINNING	3,636	3,550		
UNENCUMBERED CASH, ENDING	$ 3,550	$ 3,228		

CLOUD COUNTY, KANSAS

ELECTION EXPENSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 135,724	$ 143,283	$ 138,415	$ 4,868
Delinquent tax	1,638	1,386	850	536
Motor vehicle tax	7,732	9,831	9,976	(145)
Commercial vehicle fees	336	442	523	(81)
Recreational vehicle tax	156	204	204	-
16/20M vehicle tax	732	474	689	(215)
Watercraft tax	-	-	35	(35)
Reimbursements	-	350	-	350
TOTAL RECEIPTS	146,318	155,970	$ 150,692	$ 5,278
EXPENDITURES				
Personal services	47,843	48,203	$ 51,990	$ (3,787)
Contractual services	65,348	28,329	63,345	(35,016)
Commodities	3,769	691	36,000	(35,309)
Capital outlay	655	798	5,000	(4,202)
Transfer to - Election Capital Outlay Fund	15,000	35,000	15,000	20,000
TOTAL EXPENDITURES	132,615	113,021	$ 171,335	$ (58,314)
RECEIPTS OVER (UNDER) EXPENDITURES	13,703	42,949		
UNENCUMBERED CASH, BEGINNING	40,940	54,643		
UNENCUMBERED CASH, ENDING	$ 54,643	$ 97,592		

CLOUD COUNTY, KANSAS

ELECTION CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Election Expense Fund	$ 15,000	$ 35,000	$ 15,000	$ 20,000
EXPENDITURES				
Capital outlay	3,831	433	$ 71,413	$ (70,980)
RECEIPTS OVER (UNDER) EXPENDITURES	11,169	34,567		
UNENCUMBERED CASH, BEGINNING	51,413	62,582		
UNENCUMBERED CASH, ENDING	$ 62,582	$ 97,149		

CLOUD COUNTY, KANSAS

SPECIAL BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-14

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 112,338	$ 131,771	$ 127,527	$ 4,244
Delinquent tax	1,301	1,121	900	221
Motor vehicle tax	4,452	7,792	8,257	(465)
Commercial vehicle fees	190	365	433	(68)
Recreational vehicle tax	89	164	169	(5)
16/20M vehicle tax	449	268	570	(302)
Watercraft tax	-	-	29	(29)
Jail settlement proceeds	-	350,000	-	350,000
Reimbursements	-	-	-	-
TOTAL RECEIPTS	118,819	491,481	$ 137,885	$ 353,596
EXPENDITURES				
Improvements and restorations	437,789	169,038	$ 141,000	$ 28,038
Adjustments for qualifying budget credits	-	-	102,958	(102,958)
TOTAL FOR COMPARISON	437,789	169,038	$ 243,958	$ (74,920)
RECEIPTS OVER (UNDER) EXPENDITURES	(318,970)	322,443		
UNENCUMBERED CASH, BEGINNING	396,073	77,103		
UNENCUMBERED CASH, ENDING	$ 77,103	$ 399,546		

CLOUD COUNTY, KANSAS

HISTORICAL MUSEUM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-15

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 34,468	$ 34,384	$ 33,052	$ 1,332
Delinquent tax	591	409	390	19
Motor vehicle tax	2,589	2,629	2,533	96
Commercial vehicle fees	119	112	133	(21)
Recreational vehicle tax	53	54	52	2
16/20M vehicle tax	198	168	175	(7)
Watercraft tax	-	-	9	(9)
TOTAL RECEIPTS	38,018	37,756	$ 36,344	$ 1,412
EXPENDITURES				
Appropriations	38,000	38,000	$ 38,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	18	(244)		
UNENCUMBERED CASH, BEGINNING	3,284	3,302		
UNENCUMBERED CASH, ENDING	$ 3,302	$ 3,058		

CLOUD COUNTY, KANSAS

APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-16

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 138,945	$ 154,030	$ 148,500	$ 5,530
Delinquent tax	2,368	1,701	1,600	101
Motor vehicle tax	11,202	10,791	10,217	574
Commercial vehicle fees	529	453	536	(83)
Recreational vehicle tax	230	221	209	12
16/20M vehicle tax	748	746	706	40
Watercraft tax	-	-	35	(35)
Reimbursements	4,373	2,091	4,000	(1,909)
TOTAL RECEIPTS	158,395	170,033	$ 165,803	$ 4,230
EXPENDITURES				
Personal services	147,487	146,497	$ 162,800	$ (16,303)
Contractual services	6,975	15,536	7,500	8,036
Commodities	9,917	14,335	12,000	2,335
Capital outlay	1,989	-	2,000	(2,000)
Mapping expense	400	440	2,500	(2,060)
TOTAL EXPENDITURES	166,768	176,808	$ 186,800	$ (9,992)
RECEIPTS OVER (UNDER) EXPENDITURES	(8,373)	(6,775)		
UNENCUMBERED CASH, BEGINNING	48,567	40,194		
UNENCUMBERED CASH, ENDING	$ 40,194	$ 33,419		

CLOUD COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-17

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 2,291,362	$ 2,071,595	$ 1,999,614	$ 71,981
Delinquent tax	31,929	23,351	25,000	(1,649)
Motor vehicle tax	127,026	166,066	168,558	(2,492)
Commercial vehicle fees	5,698	7,457	8,838	(1,381)
Recreational vehicle tax	2,575	3,454	3,448	6
16/20M vehicle tax	10,767	8,035	11,640	(3,605)
Watercraft tax	-	-	585	(585)
Reimbursements	126,687	133,687	120,000	13,687
Reimburse from - Medical Insurance Fund	-	-	-	-
TOTAL RECEIPTS	2,596,044	2,413,645	$ 2,337,683	$ 75,962
EXPENDITURES				
Social Security	311,420	331,856	$ 364,975	$ (33,119)
KPERS	395,317	412,540	504,792	(92,252)
Workers' compensation insurance	69,298	66,895	90,000	(23,105)
Unemployment tax	56,384	3,777	81,073	(77,296)
Medical insurance	1,320,608	1,335,226	1,865,855	(530,629)
Contractual services	22,003	16,743	25,000	(8,257)
Short-term disability	24,721	25,246	28,000	(2,754)
TOTAL EXPENDITURES	2,199,751	2,192,283	$ 2,959,695	$ (767,412)
RECEIPTS OVER (UNDER) EXPENDITURES	396,293	221,362		
UNENCUMBERED CASH, BEGINNING	731,192	1,127,485		
UNENCUMBERED CASH, ENDING	$ 1,127,485	$ 1,348,847		

CLOUD COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-18

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Alcohol tax	$ 17,489	$ 21,514	$ 16,377	$ 5,137
EXPENDITURES				
Contractual services	14,325	27,113	$ 20,680	$ 6,433
RECEIPTS OVER (UNDER) EXPENDITURES	3,164	(5,599)		
UNENCUMBERED CASH, BEGINNING	10,596	13,760		
UNENCUMBERED CASH, ENDING	$ 13,760	$ 8,161		

CLOUD COUNTY, KANSAS

CONVENTION AND TOURISM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-19

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transient guest tax	$ 147,082	$ 186,955	$ 106,619	$ 80,336
EXPENDITURES				
Operating expenses	107,904	140,489	$ 143,075	$ (2,586)
RECEIPTS OVER (UNDER) EXPENDITURES	39,178	46,466		
UNENCUMBERED CASH, BEGINNING	49,674	88,852		
UNENCUMBERED CASH, ENDING	$ 88,852	$ 135,318		

CLOUD COUNTY, KANSAS

SPECIAL ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-20

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
In lieu of taxes	$ 300,057	$ 300,361	$ 300,000	$ 361
EXPENDITURES				
Contractual services	390,733	336,326	$ 419,248	$ (82,922)
RECEIPTS OVER (UNDER) EXPENDITURES	(90,676)	(35,965)		
UNENCUMBERED CASH, BEGINNING	503,332	412,656		
UNENCUMBERED CASH, ENDING	$ 412,656	$ 376,691		

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-21

	County Treasurer Technology Fund		Special Machinery and Equipment Fund	
	2022	2023	2022	2023
RECEIPTS				
Reimbursements	$ -	$ -	$ 14,844	$ -
Fees	3,104	2,499	-	-
Transfer from - Road and Bridge Fund	-	-	200,000	200,000
TOTAL RECEIPTS	3,104	2,499	214,844	200,000
EXPENDITURES				
Contractual services	1,143	1,097	-	-
Capital outlay	-	-	291,360	55,652
TOTAL EXPENDITURES	1,143	1,097	291,360	55,652
RECEIPTS OVER (UNDER) EXPENDITURES	1,961	1,402	(76,516)	144,348
UNENCUMBERED CASH, BEGINNING	11,234	13,195	497,335	420,819
UNENCUMBERED CASH, ENDING	$ 13,195	$ 14,597	$ 420,819	$ 565,167

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-22

	Auto Special Fund		Prosecutor's Attorney Training Fund	
	2022	2023	2022	2023
RECEIPTS				
Fees	$ 78,143	$ 76,513	$ 1,793	$ 1,997
EXPENDITURES				
Contractual services	59,108	57,627	7,487	1,669
Transfer to - General Fund	20,000	18,886	-	-
TOTAL EXPENDITURES	79,108	76,513	7,487	1,669
RECEIPTS OVER (UNDER) EXPENDITURES	(965)	-	(5,694)	328
UNENCUMBERED CASH, BEGINNING	965	-	6,469	775
UNENCUMBERED CASH, ENDING	$ -	$ -	$ 775	$ 1,103

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-23

	Attorney Administrative Handling Cost Fund		Surveillance Fund	
	2022	2023	2022	2023
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, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-24

	Diversion Fund		VIN Inspection Fund	
	2022	2023	2022	2023
RECEIPTS				
Fees	$ -	$ 158	$ 11,280	$ 9,900
EXPENDITURES				
Contractual services	-	-	21,463	1,100
RECEIPTS OVER (UNDER) EXPENDITURES	-	158	(10,183)	8,800
UNENCUMBERED CASH, BEGINNING	15,635	15,635	13,355	3,172
UNENCUMBERED CASH, ENDING	$ 15,635	$ 15,793	$ 3,172	$ 11,972

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-25

	Community Corrections Fund		Juvenile Justice Fund	
	2022	2023	2022	2023
RECEIPTS				
Grants and reimbursements	$ 300,806	$ 327,956	$ 361,708	$ 526,360
Miscellaneous	5,502	7,465	851	115
TOTAL RECEIPTS	306,308	335,421	362,559	526,475
EXPENDITURES				
Personal services	167,504	205,186	167,009	189,365
Contractual services	12,721	18,204	104,783	151,226
Commodities	10,177	12,201	4,124	8,411
Vehicles	9,190	569	9,808	1,587
Capital outlay	8,204	-	6,796	-
Reimbursement - Employee Benefits	64,352	76,693	62,335	65,710
TOTAL EXPENDITURES	272,148	312,853	354,855	416,299
RECEIPTS OVER (UNDER) EXPENDITURES	34,160	22,568	7,704	110,176
UNENCUMBERED CASH, BEGINNING	55,004	89,164	33,245	40,949
UNENCUMBERED CASH, ENDING	$ 89,164	$ 111,732	$ 40,949	$ 151,125

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-26

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2022	2023	2022	2023
RECEIPTS				
Fees	$ 12,414	$ 9,994	$ 3,104	$ 2,499
EXPENDITURES				
Equipment and technological services	9,723	16,583	-	729
RECEIPTS OVER (UNDER) EXPENDITURES	2,691	(6,589)	3,104	1,770
UNENCUMBERED CASH, BEGINNING	26,818	29,509	17,693	20,797
UNENCUMBERED CASH, ENDING	$ 29,509	$ 22,920	$ 20,797	$ 22,567

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-27

	CARES & ARPA Grant Fund	
	2022	2023
RECEIPTS		
Grants	$ 853,289	$ -
EXPENDITURES		
Contractual services	681,361	-
RECEIPTS OVER (UNDER) EXPENDITURES	171,928	-
UNENCUMBERED CASH, BEGINNING	56,888	228,816
UNENCUMBERED CASH, ENDING	$ 228,816	$ 228,816

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-28

	DARE Fund		Concealed Carry Fund	
	2022	2023	2022	2023
RECEIPTS				
Fees	$ -	$ -	$ 423	$ 975
Donations	-	-	-	-
TOTAL RECEIPTS	-	-	423	975
EXPENDITURES				
Contractual services	440	211	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(440)	(211)	423	975
UNENCUMBERED CASH, BEGINNING	3,263	2,823	6,960	7,383
UNENCUMBERED CASH, ENDING	$ 2,823	$ 2,612	$ 7,383	$ 8,358

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-29

	Special Law Enforcement Trust Fund		Offender Registration Fund	
	2022	2023	2022	2023
RECEIPTS				
Fees	$ -	$ 3,247	$ 5,075	$ 5,155
EXPENDITURES				
Contractual services	-	-	13,000	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	3,247	(7,925)	5,155
UNENCUMBERED CASH, BEGINNING	7,107	7,107	11,591	3,666
UNENCUMBERED CASH, ENDING	$ 7,107	$ 10,354	$ 3,666	$ 8,821

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-30

	JCAB Grant - Juvenile Fund		Equipment Reserve Fund	
	2022	2023	2022	2023
RECEIPTS				
Grants	$ -	$ 59,001	$ -	$ -
Transfers in	-	-	-	65,660
TOTAL RECEIPTS	-	59,001	-	65,660
EXPENDITURES				
Contractual services	-	-	-	-
Commodities	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	59,001	-	65,660
UNENCUMBERED CASH, BEGINNING	-	-	-	-
UNENCUMBERED CASH, ENDING	$ -	$ 59,001	$ -	$ 65,660

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-31

	Special Highway Improvement Fund	
	2022	2023
RECEIPTS		
Grants	$ 172,226	$ 351,387
Federal Funds Exchange	89,983	85,978
Settlement proceeds	600,000	-
Sales proceeds	-	100,445
Miscellaneous	-	34,467
TOTAL RECEIPTS	862,209	572,277
EXPENDITURES		
Contractual services	-	1,041,464
RECEIPTS OVER (UNDER) EXPENDITURES	862,209	(469,187)
UNENCUMBERED CASH, BEGINNING	-	862,209
UNENCUMBERED CASH, ENDING	$ 862,209	$ 393,022

CLOUD COUNTY, KANSAS

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-32

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Delinquent tax	$ 208	$ 7	$ -	$ 7
EXPENDITURES				
Transfer to - General Fund	-	-	$ 747	$ (747)
RECEIPTS OVER (UNDER) EXPENDITURES	208	7		
UNENCUMBERED CASH, BEGINNING	747	955		
UNENCUMBERED CASH, ENDING	$ 955	$ 962		

CLOUD COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-33

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent	$ 353,211	$ 313,780
Contribution		250,000
Reimbursements	5	-
TOTAL RECEIPTS	353,216	563,780
EXPENDITURES		
Bond principal	230,000	270,000
Bond interest	123,211	87,560
TOTAL EXPENDITURES	353,211	357,560
RECEIPTS OVER (UNDER) EXPENDITURES	5	206,220
UNENCUMBERED CASH, BEGINNING	6,918	6,923
UNENCUMBERED CASH, ENDING	$ 6,923	$ 213,143

CLOUD COUNTY, KANSAS

SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-34

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
User fees and reimbursements	$ 994,603	$ 998,644	$ 890,000	$ 108,644
EXPENDITURES				
Solid Waste				
Personal services	152,933	161,753	$ 170,940	$ (9,187)
Contractual services	555,093	511,961	671,000	(159,039)
Commodities	43,160	38,959	145,500	(106,541)
Capital outlay	45,373	17,619	440,000	(422,381)
Reserve for future period	-	-	658,022	(658,022)
TOTAL EXPENDITURES	796,559	730,292	$ 2,085,462	$ (1,355,170)
RECEIPTS OVER (UNDER) EXPENDITURES	198,044	268,352		
UNENCUMBERED CASH, BEGINNING	1,413,463	1,611,507		
UNENCUMBERED CASH, ENDING	$ 1,611,507	$ 1,879,859		

CLOUD COUNTY, KANSAS

LAW ENFORCEMENT CENTER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-35

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Prisoner housing	$ 54,018	$ 320,390	$ 730,000	$ (409,610)
EXPENDITURES				
Rent	340,345	262,430	$ 357,560	$ (95,130)
Contractual services	913,678	-	-	-
Reserve for future period	-	-	372,440	(372,440)
TOTAL EXPENDITURES	1,254,023	262,430	$ 730,000	$ (467,570)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,200,005)	57,960		
UNENCUMBERED CASH, BEGINNING	1,237,293	37,288		
UNENCUMBERED CASH, ENDING	$ 37,288	$ 95,248		

CLOUD COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Motor vehicle tax	$ 260,816	$ 1,458,917	$ 1,480,502	$ 239,231
Recreational vehicle tax	4,131	30,892	30,193	4,830
Commercial vehicle tax	379	63,729	63,046	1,062
Current tax	12,484,171	20,803,440	20,283,296	13,004,315
Foreclosure sale	4,054	2,220	-	6,274
Neighborhood revitalization	-	106,129	106,129	-
Commercial vehicle fees	384	140,650	140,962	72
Delinquent real estate tax	64,848	228,386	217,729	75,505
Current specials clearing	13,303	28,559	26,213	15,649
Clerk of District Court warrants	390	26,060	25,036	1,414
Rental motor vehicle fees	258	441	493	206
Real estate escrow account	30,118	(2,686)	4,187	23,245
Delinquent specials clearing	2,416	6,362	6,621	2,157
TOTAL DISTRIBUTABLE FUNDS	12,865,268	22,893,099	22,384,407	13,373,960
STATE FUNDS				
State educational building	-	137,257	137,257	-
Institutional building	-	68,628	68,628	-
Motor vehicle fees	5	693,260	693,248	17
Motor sales tax	35,318	535,584	523,213	47,689
Wildlife & Parks	-	2,006	2,006	-
State CMB stamp fee	100	-	100	-
State heritage trust	1,384	4,997	5,124	1,257
TOTAL STATE FUNDS	36,807	1,441,732	1,429,576	48,963

CLOUD COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
SUBDIVISION FUNDS				
Cities	$ -	$ 2,333,805	$ 2,333,815	$ (10)
Townships	-	163,341	163,341	-
Watersheds	1,039	29	29	1,039
Drainage Districts	150,535	17,104	6,883	160,756
School Districts	-	5,836,021	5,836,021	-
Cemeteries	64	137,289	137,339	14
Cloud County Community College	-	3,995,830	3,995,830	-
Fire Districts	922	267,355	267,838	439
River Valley Extension District #4	-	240,056	240,056	-
Regional library	-	146,590	146,590	-
TOTAL SUBDIVISION FUNDS	152,560	13,137,420	13,127,742	162,238
OTHER AGENCY FUNDS				
Checking accounts				
Inmate Welfare Fund	79,116	131,248	193,906	16,458
County Attorney	1,855	36,840	35,247	3,448
Law Library	50,268	11,767	5,123	56,912
District Court Trustee Fund	25,145	295	80	25,360
Flex Spending	64,160	49,522	50,707	62,975
Court service	28,813	15,342	7,820	36,335
Carlson Hometown Governor	-	1,325	-	1,325
Safety committee	-	1,500	-	1,500
Section 125 plan	70	-	70	-
Field service	28,381	401	30	28,752
Vending machines	42	3	-	45
Stray animal	308	-	308	-
SWIP (Salina)	978	-	-	978
Unclaimed estates	12,580	-	-	12,580
Election registration fee	-	-	-	-
Federal Social Security tax	-	423,930	423,930	-
KPERS retirement	184	412,516	412,516	184
KPERS life	19	14	14	19
Medical health insurance	674,254	1,244,967	1,238,345	680,876
Payroll clearing	116	1,222	884	454
Over/under payment	-	9,564	9,564	-
Prior year void checks	47	-	-	47
TOTAL OTHER AGENCY FUNDS	966,336	2,340,456	2,378,544	928,248
TOTAL AGENCY FUNDS	$ 14,020,971	$ 39,812,707	$ 39,320,269	$ 14,513,409