CLOUD COUNTY, KANSAS

DECEMBER 31, 2021

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, 2021, 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, 2021, 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, 2021, 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), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. 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) and *Government Auditing Standards* 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 and *Government 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*. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also not a required part of the basic financial statement of the County. Such information is the responsibility of management and the supplementary information was derived from, and relates directly to, the underlying accounting and other records used to prepare the 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, 2020, not presented herein, and have issued our report thereon dated August 13, 2021, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link http://admin.ks.gov/offices/chief-financial-officer/municipal-service. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021, (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 12, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Certified Public Accountants

Hutchinson, Kansas
August 12, 2022

CLOUD COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 1,542,807	$ 3,786,121	$ 3,231,337	$ 2,097,591	$ 60,323	$ 2,157,914
SPECIAL PURPOSE FUND						
Road and Bridge	359,802	3,939,610	3,022,719	1,276,693	26,714	1,303,407
Special Bridge	115,551	143,693	152,910	106,334	628	106,962
Noxious Weed	95,436	131,405	170,523	56,318	1,004	57,322
Noxious Weed Capital Outlay	104,614	-	43,837	60,777	-	60,777
Conservation District	1,795	25,424	25,000	2,219	-	2,219
Services for Elderly	7,566	97,992	97,300	8,258	-	8,258
County Health	46,965	1,043,840	796,300	294,505	22,765	317,270
Pawnee Mental Health	6,994	87,896	87,290	7,600	-	7,600
OCCK	8,066	108,699	107,686	9,079	-	9,079
County Fair	3,033	40,603	40,000	3,636	-	3,636
Election Expense	19,735	115,407	94,202	40,940	18	40,958
Election Capital Outlay	36,413	15,000	-	51,413	-	51,413
Special Building	331,644	64,429	-	396,073	-	396,073
Historical Museum	2,913	38,371	38,000	3,284	-	3,284
Appraiser's Cost	36,104	172,629	160,166	48,567	494	49,061
Employee Benefits	1,010,860	1,980,396	2,260,064	731,192	4,195	735,387
Special Alcohol and Drug	8,844	14,499	12,747	10,596	2,842	13,438
Convention and Tourism	26,641	104,142	81,109	49,674	1,512	51,186
Special Economic Development	484,084	300,246	280,998	503,332	-	503,332
County Treasurer Technology	7,607	3,627	-	11,234	-	11,234
Special Machinery and Equipment	419,960	191,000	113,625	497,335	-	497,335
Auto Special	-	80,207	79,242	965	35	1,000
Prosecutor's Attorney Training	5,056	3,025	1,612	6,469	-	6,469
Attorney Administrative Handling Cost	648	20	-	668	-	668
Surveillance	797	-	-	797	-	797
Diversion	15,536	99	-	15,635	-	15,635
VIN Inspection	19,357	9,460	15,462	13,355	-	13,355
Community Corrections	40,020	272,668	257,684	55,004	168	55,172
Juvenile Justice	31,841	329,002	327,598	33,245	318	33,563
Register of Deeds Technology	50,686	14,514	38,382	26,818	-	26,818
County Clerk Technology	14,441	3,627	375	17,693	-	17,693
CARES & ARPA Grant	31,826	857,515	832,453	56,888	-	56,888
Grant	5,000	28,073	33,073	-	-	-
DARE	-	3,813	550	3,263	-	3,263
Concealed Carry	-	6,960	-	6,960	-	6,960
Offender Registration	-	11,591	-	11,591	-	11,591
BOND AND INTEREST FUNDS						
Bond and Interest	354	393	-	747	-	747
Public Building Commission - Bond and Interest	6,918	354,751	354,751	6,918	-	6,918
BUSINESS FUNDS						
Solid Waste	1,211,117	906,795	704,449	1,413,463	21,740	1,435,203
Law Enforcement Center	1,285,192	526,452	574,351	1,237,293	219,600	1,456,893
TOTAL FINANCIAL REPORTING ENTITY	$ 7,396,223	$ 15,813,994	$ 14,035,795	$ 9,174,422	$ 362,356	$ 9,536,778

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

CLOUD COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended December 31, 2021

COMPOSITION OF CASH	
Checking accounts	$ 444,220
Money Market accounts	19,774,221
Certificates of deposit	2,811,578
Cash and cash items	139,940
	23,169,959
Other accounts	
Checking accounts	
Sheriff	
Inmate Welfare Fund	81,642
County Attorney	268
District Court	22,272
Law Library	41,798
District Court Trustee Fund	16,600
Flex Spending	62,204
Public Building Commission	6,918
District Court Change Fund	50
	231,752
TOTAL CASH	23,401,711
AGENCY FUNDS PER SCHEDULE 3	(13,864,933)
TOTAL FINANCIAL REPORTING ENTITY	$ 9,536,778

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

CLOUD COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2021

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 2021:

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 hold a revenue neutral rate hearing for the 2022 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 2021.

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, 2021, the County's carrying amount of deposits was $23,261,721 and the bank balance was $23,455,089. The bank balance was held by seven banks, with one bank holding 66% of the total bank balance, resulting in a concentration of credit risk. Of the bank balance, $2,241,914 was covered by FDIC insurance and $21,213,175 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County is allowed to invest in U.S. obligations, KMIP, and temporary notes or no-fund warrants of the County.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area.

NOTE 4—LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Revenue Bonds				
Cloud County Public Building Commission Series 2012 - Law Enforcement Center	1.25%-5.00%	06/15/12	$ 6,000,000	10/15/22
Cloud County Public Building Commission Series 2020 - Refunding	2.92%	03/10/20	4,145,000	10/15/35
Capital Leases				
120M2 Caterpillar motor grader	2.90%	11/14/16	200,511	11/14/22
120M2 Caterpillar motor grader	3.19%	05/15/17	209,307	05/15/23
120M2 Caterpillar motor grader	3.85%	11/27/19	110,686	11/11/22

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

Changes in long-term debt of the County for the year ended December 31, 2021, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bonds					
Cloud County Public Building Commission Series 2012 - Law Enforcement Center	$ 305,000	$ -	$ 150,000	$ 155,000	$ 9,155
Cloud County Public Building Commission Series 2020 - Refunding	4,130,000	-	75,000	4,055,000	120,596
Total Revenue Bonds	4,435,000	-	225,000	4,210,000	129,751
Capital Leases					
120M2 Caterpillar motor grader	70,694	-	34,841	35,853	2,050
120M2 Caterpillar motor grader	109,579	-	35,385	74,194	3,496
120M2 Caterpillar motor grader	75,176	-	36,878	38,298	2,894
Total Capital Leases	255,449	-	107,104	148,345	8,440
Total Long-Term Debt	$ 4,690,449	$ -	$ 332,104	$ 4,358,345	$ 138,191

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
2022	$ 230,000	$ 123,211
2023	270,000	116,216
2024	275,000	108,332
2025	280,000	100,302
2026	285,000	92,126
2027-2031	1,525,000	332,004
2032-2035	1,345,000	99,134
	$ 4,210,000	$ 971,325

Capital Leases	Principal	Interest
2022	$ 110,665	$ 4,881
2023	37,680	1,202
2024	-	-
	$ 148,345	$ 6,083

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, 2021, included the following:

Purpose	Issue Date	Maturity Date	Amount
AgMark, LLC Series 2017	10/20/17	10/20/27	$ 5,700,000

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 8.87% for the year ended December 31, 2021. Contributions to the pension plan from the County for KPERS were $358,310 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $2,581,778. The net pension liability was measured as of June 30, 2021, and the total pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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 *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, 2021, is estimated to be $223,093.

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, 2021.

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	$ 20,823
Commercial Vehicle Tax	General	K.S.A. 8-145	3,232
Road and Bridge	Special Machinery and Equipment	K.S.A. 68-141g	174,000
Election Expense	Election Capital Outlay	K.S.A. 19-119	15,000

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, 2021, the County's share of the tax rebates totaled $59,144.

CLOUD COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUND	$ 3,989,145	$ -	$ 3,989,145	$ 3,231,337	$ (757,808)
SPECIAL PURPOSE FUNDS					
Road and Bridge	3,635,535	116,984	3,752,519	3,022,719	(729,800)
Special Bridge	195,500	-	195,500	152,910	(42,590)
Noxious Weed	170,013	26,284	196,297	170,523	(25,774)
Noxious Weed Capital Outlay	104,614	-	104,614	43,837	(60,777)
Conservation District	25,000	-	25,000	25,000	-
Services for Elderly	97,300	-	97,300	97,300	-
County Health	821,614	218,006	1,039,620	796,300	(243,320)
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	117,182	5,698	122,880	94,202	(28,678)
Election Capital Outlay	61,413	-	61,413	-	(61,413)
Special Building	325,000	-	325,000	-	(325,000)
Historical Museum	38,000	-	38,000	38,000	-
Appraiser's Cost	174,442	-	174,442	160,166	(14,276)
Employee Benefits	2,606,009	-	2,606,009	2,260,064	(345,945)
Special Alcohol and Drug	18,966	-	18,966	12,747	(6,219)
Convention and Tourism	133,223	-	133,223	81,109	(52,114)
Special Economic Development	764,761	-	764,761	280,998	(483,763)
BOND AND INTEREST FUND					
Bond and Interest Fund	-	-	-	-	-
BUSINESS FUNDS					
Solid Waste	1,361,729	-	1,361,729	704,449	(657,280)
Law Enforcement Center	3,015,661	-	3,015,661	574,351	(2,441,310)

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-1
Page 1 of 5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes	$ 3,335,459	$ 3,568,007	$ 3,194,601	$ 373,406
Licenses and fees	94,438	108,868	50,000	58,868
Use of money	60,381	23,563	30,000	(6,437)
Other	40,373	85,683	56,250	29,433
TOTAL RECEIPTS	3,530,651	3,786,121	$ 3,330,851	$ 455,270
EXPENDITURES				
County Commission	50,716	54,998	$ 59,021	$ (4,023)
County Clerk	103,535	104,625	114,480	(9,855)
County Treasurer	109,856	114,972	120,657	(5,685)
County Attorney	178,909	184,313	199,729	(15,416)
Register of Deeds	75,975	76,240	92,769	(16,529)
Sheriff	1,528,655	1,597,215	1,842,131	(244,916)
Clerk of District Court	174,036	190,952	197,870	(6,918)
Courthouse (general expenses)	191,042	335,759	672,168	(336,409)
Custodian	114,308	129,006	134,390	(5,384)
Computer services	142,399	148,212	149,361	(1,149)
Civil defense - Emergency Preparedness	490	23,557	47,339	(23,782)
Recycling	76,921	38,571	108,690	(70,119)
Economic development	61,500	58,000	61,500	(3,500)
Cloud County sanitarian	14,426	8,656	11,540	(2,884)
Appropriations	173,282	166,261	177,500	(11,239)
TOTAL EXPENDITURES	2,996,050	3,231,337	$ 3,989,145	$ (757,808)
RECEIPTS OVER (UNDER) EXPENDITURES	534,601	554,784		
UNENCUMBERED CASH, BEGINNING	1,008,206	1,542,807		
UNENCUMBERED CASH, ENDING	$ 1,542,807	$ 2,097,591		

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-1
Page 2 of 5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
TAXES				
Current ad valorem taxes	$ 2,131,131	$ 2,273,781	$ 2,189,604	$ 84,177
Delinquent tax	39,097	52,876	24,000	28,876
Interest and charges on delinquent taxes	98,786	116,271	30,000	86,271
Sales tax - County wide	814,302	872,687	725,000	147,687
Intangible tax	35,199	42,974	30,733	12,241
Motor vehicle tax	194,018	186,389	171,507	14,882
Commercial vehicle fees	9,096	7,882	9,495	(1,613)
Recreational vehicle tax	3,152	3,561	2,717	844
16/20M vehicle tax	10,678	11,586	10,531	1,055
Watercraft tax	-	-	1,014	(1,014)
TOTAL TAXES	3,335,459	3,568,007	3,194,601	373,406
LICENSES AND FEES				
Officers' fees	94,438	108,868	50,000	58,868
USE OF MONEY				
Interest on investments	60,381	23,563	30,000	(6,437)
OTHER				
Miscellaneous	16,839	16,878	10,000	6,878
Recycling Windfarm Grant	-	44,750	22,250	22,500
Transfer from:				
Treasurer's Auto Special Fund	21,189	20,823	24,000	(3,177)
Commercial Vehicle Tax	2,345	3,232	-	3,232
TOTAL OTHER	40,373	85,683	56,250	29,433
TOTAL RECEIPTS	$ 3,530,651	$ 3,786,121	$ 3,330,851	$ 455,270

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
COUNTY COMMISSION				
Personal services	$ 45,225	$ 48,295	$ 48,446	$ (151)
Contractual services	5,278	5,790	10,775	(4,985)
Commodities	213	913	300	613
Reimbursements	-	-	(500)	500
TOTAL COUNTY COMMISSION	50,716	54,998	59,021	(4,023)
COUNTY CLERK				
Personal services	101,153	101,400	107,340	(5,940)
Contractual services	2,830	2,095	5,820	(3,725)
Commodities	984	1,130	1,320	(190)
Capital outlay	-	-	-	-
Reimbursements	(1,432)	-	-	-
TOTAL COUNTY CLERK	103,535	104,625	114,480	(9,855)
COUNTY TREASURER				
Personal services	151,221	157,503	157,850	(347)
Contractual services	10,077	10,508	13,357	(2,849)
Commodities	3,613	4,095	3,950	145
Capital outlay	-	-	-	-
Reimbursements	(55,055)	(57,134)	(54,500)	(2,634)
TOTAL COUNTY TREASURER	109,856	114,972	120,657	(5,685)
COUNTY ATTORNEY				
Personal services	160,136	162,402	180,629	(18,227)
Contractual services	14,985	17,182	14,100	3,082
Commodities	10,481	4,765	5,000	(235)
Capital outlay	-	-	-	-
Reimbursements	(6,693)	(36)	-	(36)
TOTAL COUNTY ATTORNEY	178,909	184,313	199,729	(15,416)
REGISTER OF DEEDS				
Personal services	80,125	82,246	86,769	(4,523)
Contractual services	1,734	2,114	3,500	(1,386)
Commodities	2,515	189	2,500	(2,311)
Capital outlay	-	-	-	-
Reimbursements	(8,399)	(8,309)	-	(8,309)
TOTAL REGISTER OF DEEDS	75,975	76,240	92,769	(16,529)

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
SHERIFF				
Personal services	$ 397,328	$ 465,800	$ 524,340	$ (58,540)
Contractual services	51,090	59,000	56,900	2,100
Commodities	18,742	14,920	28,800	(13,880)
Vehicle expense	115,654	99,214	120,000	(20,786)
Capital outlay	-	-	-	-
Jail				
Personal services	694,578	707,172	868,702	(161,530)
Contractual services	125,784	167,247	135,050	32,197
Commodities	147,770	112,695	125,068	(12,373)
Capital outlay	-	-	-	-
Juvenile detention	10,135	3,919	13,271	(9,352)
Reimbursements	(32,426)	(32,752)	(30,000)	(2,752)
TOTAL SHERIFF	1,528,655	1,597,215	1,842,131	(244,916)
CLERK OF DISTRICT COURT				
Personal services	6,500	6,500	6,500	-
Contractual services	183,635	190,370	215,365	(24,995)
Commodities	7,637	18,626	2,220	16,406
Capital outlay	10,150	12,894	17,300	(4,406)
Witness and juror fees	80	-	6,800	(6,800)
Reimbursements	(33,966)	(37,438)	(50,315)	12,877
TOTAL CLERK OF DISTRICT COURT	174,036	190,952	197,870	(6,918)
COURTHOUSE (general expenses)				
Contractual services	99,304	117,132	135,400	(18,268)
Liability insurance	118,390	134,122	115,000	19,122
Commodities	23,261	23,848	60,000	(36,152)
Capital outlay	55,807	77,369	361,768	(284,399)
Reimbursements	(105,720)	(16,712)	-	(16,712)
TOTAL COURTHOUSE (general expenses)	191,042	335,759	672,168	(336,409)
CUSTODIAN				
Personal services	79,578	83,144	91,190	(8,046)
Contractual services	19,306	23,569	23,000	569
Commodities	15,764	22,734	20,200	2,534
Capital outlay	-	-	-	-
Reimbursements	(340)	(441)	-	(441)
TOTAL CUSTODIAN	114,308	129,006	134,390	(5,384)

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
COMPUTER SERVICES				
Personal services	$ 38,280	$ 39,477	$ 37,858	$ 1,619
Contractual services	102,718	108,317	109,503	(1,186)
Commodities	2,241	1,118	2,000	(882)
Capital outlay	-	-	-	-
Reimbursements	(840)	(700)	-	(700)
TOTAL COMPUTER SERVICES	142,399	148,212	149,361	(1,149)
CIVIL DEFENSE - EMERGENCY PREPAREDNESS				
Personal services	39,424	38,804	38,804	-
Contractual services	5,257	6,958	5,135	1,823
Commodities	352	295	3,400	(3,105)
Capital outlay	-	-	-	-
Reimbursements	(44,543)	(22,500)	-	(22,500)
TOTAL CIVIL DEFENSE - EMERGENCY PREPAREDNESS	490	23,557	47,339	(23,782)
RECYCLING				
Personal services	88,369	93,235	94,590	(1,355)
Contractual services	4,392	7,030	10,100	(3,070)
Commodities	7,446	11,813	19,000	(7,187)
Capital outlay	-	1,338	-	1,338
Reimbursements	(23,286)	(74,845)	(15,000)	(59,845)
TOTAL RECYCLING	76,921	38,571	108,690	(70,119)
ECONOMIC DEVELOPMENT				
Cloudcorp	55,750	55,000	55,000	-
NCK SBDC	2,250	3,000	3,000	-
North Central Planning	3,500	-	3,500	(3,500)
TOTAL ECONOMIC DEVELOPMENT	61,500	58,000	61,500	(3,500)
CLOUD COUNTY SANITARIAN				
Contractual services	14,426	8,656	11,540	(2,884)
Commodities	-	-	-	-
TOTAL CLOUD COUNTY SANITARIAN	14,426	8,656	11,540	(2,884)
APPROPRIATIONS				
Dispatching	120,000	120,000	120,000	-
CASA	13,000	13,000	13,000	-
Coroner	18,782	11,761	18,000	(6,239)
Community Resources Council	11,500	11,500	11,500	-
Emergency Medical Services	6,000	6,000	6,000	-
Senior care	4,000	4,000	9,000	(5,000)
TOTAL APPROPRIATIONS	173,282	166,261	177,500	(11,239)
TOTAL EXPENDITURES	$ 2,996,050	$ 3,231,337	$ 3,989,145	$ (757,808)

CLOUD COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 2,454,910	$ 2,789,596	$ 2,691,997	$ 97,599
Delinquent tax	39,540	56,785	24,000	32,785
Motor vehicle tax	193,726	209,657	197,575	12,082
Commercial vehicle fees	9,080	9,073	10,939	(1,866)
Recreational vehicle tax	3,147	4,050	3,131	919
16/20M vehicle tax	10,680	11,557	12,132	(575)
Watercraft tax	-	-	1,168	(1,168)
Special city and county highway	482,791	561,908	411,312	150,596
Reimbursements	364,907	296,984	180,000	116,984
TOTAL RECEIPTS	3,558,781	3,939,610	$ 3,532,254	$ 407,356
EXPENDITURES				
Personal services	1,182,346	1,211,313	$ 1,303,635	$ (92,322)
Contractual services	67,621	46,134	64,900	(18,766)
Commodities	2,017,293	1,416,702	2,057,000	(640,298)
Capital outlay	120,032	174,570	210,000	(35,430)
Transfer to - Special Machinery and Equipment Fund	148,950	174,000	-	174,000
TOTAL EXPENDITURES	3,536,242	3,022,719	3,635,535	(612,816)
Adjustments for qualifying budget credits	-	-	116,984	(116,984)
TOTAL FOR COMPARISON	3,536,242	3,022,719	$ 3,752,519	$ (729,800)
RECEIPTS OVER (UNDER) EXPENDITURES	22,539	916,891		
UNENCUMBERED CASH, BEGINNING	337,263	359,802		
UNENCUMBERED CASH, ENDING	$ 359,802	$ 1,276,693		

CLOUD COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 109,240	$ 128,915	$ 123,851	$ 5,064
Delinquent tax	1,879	2,713	1,119	1,594
Motor vehicle tax	9,355	9,559	8,784	775
Commercial vehicle fees	155	404	486	(82)
Recreational vehicle tax	466	183	139	44
16/20M vehicle tax	317	596	539	57
Watercraft tax	-	-	52	(52)
Reimbursements	6,510	1,323	-	1,323
TOTAL RECEIPTS	127,922	143,693	$ 134,970	$ 8,723
EXPENDITURES				
Construction and reconstruction	149,390	152,910	$ 195,500	$ (42,590)
RECEIPTS OVER (UNDER) EXPENDITURES	(21,468)	(9,217)		
UNENCUMBERED CASH, BEGINNING	137,019	115,551		
UNENCUMBERED CASH, ENDING	$ 115,551	$ 106,334		

CLOUD COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 21,060	$ 59,189	$ 57,444	$ 1,745
Delinquent tax	1,711	1,279	951	328
Motor vehicle tax	13,323	3,733	1,685	2,048
Commercial vehicle fees	614	80	93	(13)
Recreational vehicle tax	215	54	27	27
16/20M vehicle tax	810	786	103	683
Watercraft tax	-	-	10	(10)
Chemical sales	44,581	66,284	40,000	26,284
TOTAL RECEIPTS	82,314	131,405	$ 100,313	$ 31,092
EXPENDITURES				
Personal services	44,969	46,121	$ 46,113	$ 8
Contractual services	8,636	10,517	5,800	4,717
Commodities	53,932	74,526	77,600	(3,074)
Capital outlay	3,870	39,359	40,500	(1,141)
Transfer to - Noxious Weed Capital Outlay	40,500	-	-	-
TOTAL EXPENDITURES	151,907	170,523	170,013	510
Adjustments for qualifying budget credits	-	-	26,284	(26,284)
TOTAL FOR COMPARISON	151,907	170,523	$ 196,297	$ (25,774)
RECEIPTS OVER (UNDER) EXPENDITURES	(69,593)	(39,118)		
UNENCUMBERED CASH, BEGINNING	165,029	95,436		
UNENCUMBERED CASH, ENDING	$ 95,436	$ 56,318		

CLOUD COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Noxious Weed Fund	$ 40,500	$ -	$ -	$ -
EXPENDITURES				
Capital outlay	-	43,837	$ 104,614	$ (60,777)
RECEIPTS OVER (UNDER) EXPENDITURES	40,500	(43,837)		
UNENCUMBERED CASH, BEGINNING	64,114	104,614		
UNENCUMBERED CASH, ENDING	$ 104,614	$ 60,777		

CLOUD COUNTY, KANSAS

CONSERVATION DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 22,534	$ 22,708	$ 21,812	$ 896
Delinquent tax	393	535	237	298
Motor vehicle tax	1,960	1,947	1,808	139
Commercial vehicle fees	90	83	100	(17)
Recreational vehicle tax	32	37	29	8
16/20M vehicle tax	124	114	111	3
Watercraft tax	-	-	11	(11)
TOTAL RECEIPTS	25,133	25,424	$ 24,108	$ 1,316
EXPENDITURES				
Appropriations	25,000	25,000	$ 25,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	133	424		
UNENCUMBERED CASH, BEGINNING	1,662	1,795		
UNENCUMBERED CASH, ENDING	$ 1,795	$ 2,219		

CLOUD COUNTY, KANSAS

SERVICES FOR ELDERLY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 86,810	$ 87,462	$ 84,085	$ 3,377
Delinquent tax	1,569	2,142	952	1,190
Motor vehicle tax	7,489	7,489	6,984	505
Commercial vehicle fees	342	321	387	(66)
Recreational vehicle tax	121	144	111	33
16/20M vehicle tax	475	434	429	5
Watercraft tax	-	-	41	(41)
TOTAL RECEIPTS	96,806	97,992	$ 92,989	$ 5,003
EXPENDITURES				
Appropriations	97,300	97,300	$ 97,300	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(494)	692		
UNENCUMBERED CASH, BEGINNING	8,060	7,566		
UNENCUMBERED CASH, ENDING	$ 7,566	$ 8,258		

CLOUD COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 239,916	$ 349,172	$ 338,018	$ 11,154
Delinquent tax	3,207	5,332	1,842	3,490
Motor vehicle tax	12,375	19,339	19,307	32
Commercial vehicle fees	569	885	1,069	(184)
Recreational vehicle tax	200	384	306	78
16/20M vehicle tax	758	722	1,186	(464)
Watercraft tax	-	-	114	(114)
Nursing care, supplies, grants, and reimbursements	503,797	668,006	450,000	218,006
TOTAL RECEIPTS	760,822	1,043,840	$ 811,842	$ 231,998
EXPENDITURES				
Personal services	497,015	496,561	$ 549,000	$ (52,439)
Contractual services	170,812	160,745	216,614	(55,869)
Commodities	44,146	65,528	34,000	31,528
Capital outlay and building expenses	13,012	73,466	22,000	51,466
TOTAL EXPENDITURES	724,985	796,300	821,614	(25,314)
Adjustments for qualifying budget credits	-	-	218,006	(218,006)
TOTAL FOR COMPARISON	724,985	796,300	$ 1,039,620	$ (243,320)
RECEIPTS OVER (UNDER) EXPENDITURES	35,837	247,540		
UNENCUMBERED CASH, BEGINNING	11,128	46,965		
UNENCUMBERED CASH, ENDING	$ 46,965	$ 294,505		

CLOUD COUNTY, KANSAS

PAWNEE MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 78,977	$ 78,377	$ 75,230	$ 3,147
Delinquent tax	1,378	1,872	830	1,042
Motor vehicle tax	6,880	6,824	6,351	473
Commercial vehicle fees	314	292	352	(60)
Recreational vehicle tax	111	131	101	30
16/20M vehicle tax	436	400	390	10
Watercraft tax	-	-	38	(38)
TOTAL RECEIPTS	88,096	87,896	$ 83,292	$ 4,604
EXPENDITURES				
Appropriations	87,290	87,290	$ 87,290	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	806	606		
UNENCUMBERED CASH, BEGINNING	6,188	6,994		
UNENCUMBERED CASH, ENDING	$ 6,994	$ 7,600		

CLOUD COUNTY, KANSAS

OCCK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 96,146	$ 97,011	$ 93,351	$ 3,660
Delinquent tax	1,756	2,375	1,067	1,308
Motor vehicle tax	8,379	8,311	7,734	577
Commercial vehicle fees	384	355	428	(73)
Recreational vehicle tax	135	160	123	37
16/20M vehicle tax	524	487	475	12
Watercraft tax	-	-	46	(46)
TOTAL RECEIPTS	107,324	108,699	$ 103,224	$ 5,475
EXPENDITURES				
Appropriations	107,686	107,686	$ 107,686	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(362)	1,013		
UNENCUMBERED CASH, BEGINNING	8,428	8,066		
UNENCUMBERED CASH, ENDING	$ 8,066	$ 9,079		

CLOUD COUNTY, KANSAS

COUNTY FAIR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 37,342	$ 36,103	$ 34,681	$ 1,422
Delinquent tax	676	918	408	510
Motor vehicle tax	3,172	3,202	3,001	201
Commercial vehicle fees	142	138	166	(28)
Recreational vehicle tax	51	62	48	14
16/20M vehicle tax	221	180	184	(4)
Watercraft tax	-	-	18	(18)
TOTAL RECEIPTS	41,604	40,603	$ 38,506	$ 2,097
EXPENDITURES				
Appropriations	40,000	40,000	$ 40,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	1,604	603		
UNENCUMBERED CASH, BEGINNING	1,429	3,033		
UNENCUMBERED CASH, ENDING	$ 3,033	$ 3,636		

CLOUD COUNTY, KANSAS

ELECTION EXPENSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 126,818	$ 96,651	$ 93,619	$ 3,032
Delinquent tax	1,353	2,391	717	1,674
Motor vehicle tax	4,508	9,777	10,206	(429)
Commercial vehicle fees	179	467	565	(98)
Recreational vehicle tax	69	199	162	37
16/20M vehicle tax	477	224	627	(403)
Watercraft tax	-	-	60	(60)
Reimbursements	23,408	5,698	-	5,698
TOTAL RECEIPTS	156,812	115,407	$ 105,956	$ 9,451
EXPENDITURES				
Personal services	47,403	45,808	$ 47,823	$ (2,015)
Contractual services	49,307	32,695	40,699	(8,004)
Commodities	11,896	699	3,660	(2,961)
Capital outlay	13,193	-	5,000	(5,000)
Election ballots	17,323	-	-	-
Transfer to - Election Capital Outlay Fund	10,000	15,000	20,000	(5,000)
TOTAL EXPENDITURES	149,122	94,202	117,182	(22,980)
Adjustments for qualifying budget credits	-	-	5,698	(5,698)
TOTAL FOR COMPARISON	149,122	94,202	$ 122,880	$ (28,678)
RECEIPTS OVER (UNDER) EXPENDITURES	7,690	21,205		
UNENCUMBERED CASH, BEGINNING	12,045	19,735		
UNENCUMBERED CASH, ENDING	$ 19,735	$ 40,940		

CLOUD COUNTY, KANSAS

ELECTION CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

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	$ 15,000	$ -	$ 15,000
EXPENDITURES				
Capital outlay	-	-	$ 61,413	$ (61,413)
RECEIPTS OVER (UNDER) EXPENDITURES	10,000	15,000		
UNENCUMBERED CASH, BEGINNING	26,413	36,413		
UNENCUMBERED CASH, ENDING	$ 36,413	$ 51,413		

CLOUD COUNTY, KANSAS

SPECIAL BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-14

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 77,157	$ 54,757	$ 52,385	$ 2,372
Delinquent tax	1,412	1,826	813	1,013
Motor vehicle tax	8,099	6,941	6,205	736
Commercial vehicle fees	383	286	344	(58)
Recreational vehicle tax	132	131	98	33
16/20M vehicle tax	425	488	381	107
Watercraft tax	-	-	37	(37)
TOTAL RECEIPTS	87,608	64,429	$ 60,263	$ 4,166
EXPENDITURES				
Improvements and restorations	35,689	-	$ 325,000	$ (325,000)
RECEIPTS OVER (UNDER) EXPENDITURES	51,919	64,429		
UNENCUMBERED CASH, BEGINNING	279,725	331,644		
UNENCUMBERED CASH, ENDING	$ 331,644	$ 396,073		

CLOUD COUNTY, KANSAS

HISTORICAL MUSEUM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-15

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 34,016	$ 34,240	$ 32,933	$ 1,307
Delinquent tax	616	833	374	459
Motor vehicle tax	2,973	2,942	2,737	205
Commercial vehicle fees	136	126	152	(26)
Recreational vehicle tax	48	57	43	14
16/20M vehicle tax	185	173	168	5
Watercraft tax	-	-	16	(16)
TOTAL RECEIPTS	37,974	38,371	$ 36,423	$ 1,948
EXPENDITURES				
Appropriations	38,000	38,000	$ 38,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(26)	371		
UNENCUMBERED CASH, BEGINNING	2,939	2,913		
UNENCUMBERED CASH, ENDING	$ 2,913	$ 3,284		

CLOUD COUNTY, KANSAS

APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-16

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 128,662	$ 152,205	$ 146,878	$ 5,327
Delinquent tax	2,384	3,201	1,400	1,801
Motor vehicle tax	11,741	11,256	10,350	906
Commercial vehicle fees	550	476	573	(97)
Recreational vehicle tax	191	215	164	51
16/20M vehicle tax	650	701	636	65
Watercraft tax	-	-	61	(61)
Reimbursements	9,554	4,575	4,000	575
TOTAL RECEIPTS	153,732	172,629	$ 164,062	$ 8,567
EXPENDITURES				
Personal services	138,089	143,146	$ 145,442	$ (2,296)
Contractual services	5,253	5,496	7,500	(2,004)
Commodities	8,487	10,286	13,000	(2,714)
Capital outlay	600	-	5,000	(5,000)
Mapping expense	400	1,238	3,500	(2,262)
TOTAL EXPENDITURES	152,829	160,166	$ 174,442	$ (14,276)
RECEIPTS OVER (UNDER) EXPENDITURES	903	12,463		
UNENCUMBERED CASH, BEGINNING	35,201	36,104		
UNENCUMBERED CASH, ENDING	$ 36,104	$ 48,567		

CLOUD COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-17

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,853,025	$ 1,639,032	$ 1,574,506	$ 64,526
Delinquent tax	32,477	44,853	19,000	25,853
Motor vehicle tax	151,424	157,620	149,134	8,486
Commercial vehicle fees	6,699	6,848	8,257	(1,409)
Recreational vehicle tax	2,415	3,051	2,364	687
16/20M vehicle tax	11,176	8,458	9,158	(700)
Watercraft tax	-	-	882	(882)
Reimbursements	117,695	120,534	125,000	(4,466)
Reimburse from - Medical Insurance Fund	56,061	-	-	-
TOTAL RECEIPTS	2,230,972	1,980,396	$ 1,888,301	$ 92,095
EXPENDITURES				
Social Security	304,567	314,628	$ 344,214	$ (29,586)
KPERS	383,045	397,385	444,104	(46,719)
Workers' compensation insurance	79,224	68,012	90,000	(21,988)
Unemployment tax	3,472	13,681	17,098	(3,417)
Medical insurance	1,300,618	1,425,038	1,668,593	(243,555)
Contractual services	15,287	16,332	16,000	332
Short-term disability	24,000	24,988	26,000	(1,012)
TOTAL EXPENDITURES	2,110,213	2,260,064	$ 2,606,009	$ (345,945)
RECEIPTS OVER (UNDER) EXPENDITURES	120,759	(279,668)		
UNENCUMBERED CASH, BEGINNING	890,101	1,010,860		
UNENCUMBERED CASH, ENDING	$ 1,010,860	$ 731,192		

CLOUD COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-18

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Alcohol tax	$ 12,570	$ 14,499	$ 16,415	$ (1,916)
EXPENDITURES				
Contractual services	16,444	12,747	$ 18,966	$ (6,219)
RECEIPTS OVER (UNDER) EXPENDITURES	(3,874)	1,752		
UNENCUMBERED CASH, BEGINNING	12,718	8,844		
UNENCUMBERED CASH, ENDING	$ 8,844	$ 10,596		

CLOUD COUNTY, KANSAS

CONVENTION AND TOURISM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-19

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transient guest tax	$ 91,154	$ 104,142	$ 119,800	$ (15,658)
EXPENDITURES				
Operating expenses	83,973	81,109	$ 133,223	$ (52,114)
RECEIPTS OVER (UNDER) EXPENDITURES	7,181	23,033		
UNENCUMBERED CASH, BEGINNING	19,460	26,641		
UNENCUMBERED CASH, ENDING	$ 26,641	$ 49,674		

CLOUD COUNTY, KANSAS

SPECIAL ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-20

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
In lieu of taxes	$ 300,000	$ 300,246	$ 300,000	$ 246
EXPENDITURES				
Contractual services	180,677	280,998	$ 764,761	$ (483,763)
RECEIPTS OVER (UNDER) EXPENDITURES	119,323	19,248		
UNENCUMBERED CASH, BEGINNING	364,761	484,084		
UNENCUMBERED CASH, ENDING	$ 484,084	$ 503,332		

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-21

	County Treasurer Technology Fund		Special Machinery and Equipment Fund	
	2020	2021	2020	2021
RECEIPTS				
Reimbursements	$ -	$ -	$ -	$ 17,000
Sale of equipment	-	-	15,300	-
Fees	2,829	3,627	-	-
Transfer from - Road and Bridge Fund	-	-	148,950	174,000
TOTAL RECEIPTS	2,829	3,627	164,250	191,000
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	-	-	355,339	113,625
TOTAL EXPENDITURES	-	-	355,339	113,625
RECEIPTS OVER (UNDER) EXPENDITURES	2,829	3,627	(191,089)	77,375
UNENCUMBERED CASH, BEGINNING	4,778	7,607	611,049	419,960
UNENCUMBERED CASH, ENDING	$ 7,607	$ 11,234	$ 419,960	$ 497,335

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-22

	Auto Special Fund		Prosecutor's Attorney Training Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ 80,989	$ 80,207	$ 3,136	$ 3,025
EXPENDITURES				
Personal services - reimbursement	54,014	-	-	-
Contractual services	7,338	58,419	-	1,612
Transfer to - General Fund	21,189	20,823	-	-
TOTAL EXPENDITURES	82,541	79,242	-	1,612
RECEIPTS OVER (UNDER) EXPENDITURES	(1,552)	965	3,136	1,413
UNENCUMBERED CASH, BEGINNING	1,552	-	1,920	5,056
UNENCUMBERED CASH, ENDING	$ -	$ 965	$ 5,056	$ 6,469

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-23

	Attorney Administrative Handling Cost Fund		Surveillance Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ 40	$ 20	$ -	$ -
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	40	20	-	-
UNENCUMBERED CASH, BEGINNING	608	648	797	797
UNENCUMBERED CASH, ENDING	$ 648	$ 668	$ 797	$ 797

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-24

	Diversion Fund		VIN Inspection Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ 9,300	$ 99	$ 11,933	$ 9,460
EXPENDITURES				
Contractual services	-	-	8,503	15,462
Commodities	-	-	-	-
TOTAL EXPENDITURES	-	-	8,503	15,462
RECEIPTS OVER (UNDER) EXPENDITURES	9,300	99	3,430	(6,002)
UNENCUMBERED CASH, BEGINNING	6,236	15,536	15,927	19,357
UNENCUMBERED CASH, ENDING	$ 15,536	$ 15,635	$ 19,357	$ 13,355

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-25

	Community Corrections Fund		Juvenile Justice Fund	
	2020	2021	2020	2021
RECEIPTS				
Grants and reimbursements	$ 258,366	$ 271,050	$ 297,429	$ 328,934
Miscellaneous	3,504	1,618	490	68
TOTAL RECEIPTS	261,870	272,668	297,919	329,002
EXPENDITURES				
Personal services	156,964	165,892	143,453	148,619
Contractual services	19,634	19,774	77,337	113,190
Commodities	7,729	9,746	5,085	5,384
Vehicles	678	141	1,255	188
Capital outlay	4,776	637	11,750	1,177
Reimbursement - Employee Benefits	62,318	61,494	55,378	59,040
TOTAL EXPENDITURES	252,099	257,684	294,258	327,598
RECEIPTS OVER (UNDER) EXPENDITURES	9,771	14,984	3,661	1,404
UNENCUMBERED CASH, BEGINNING	30,249	40,020	28,180	31,841
UNENCUMBERED CASH, ENDING	$ 40,020	$ 55,004	$ 31,841	$ 33,245

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-26

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ 13,708	$ 14,514	$ 5,496	$ 3,627
EXPENDITURES				
Equipment and technological services	10,280	38,382	3,168	375
RECEIPTS OVER (UNDER) EXPENDITURES	3,428	(23,868)	2,328	3,252
UNENCUMBERED CASH, BEGINNING	47,258	50,686	12,113	14,441
UNENCUMBERED CASH, ENDING	$ 50,686	$ 26,818	$ 14,441	$ 17,693

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-27

	CARES & ARPA Grant Fund		Grant Fund	
	2020	2021	2020	2021
RECEIPTS				
Grants	$ 1,748,586	$ 857,515	$ 100,202	$ 28,073
EXPENDITURES				
Contractual services	1,716,760	832,453	95,202	33,073
RECEIPTS OVER (UNDER) EXPENDITURES	31,826	25,062	5,000	(5,000)
UNENCUMBERED CASH, BEGINNING	-	31,826	-	5,000
UNENCUMBERED CASH, ENDING	$ 31,826	$ 56,888	$ 5,000	$ -

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-28

	DARE Fund		Concealed Carry Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ -	$ -	$ -	$ 780
Donations	-	500	-	-
Transfer from checking account	-	3,313	-	6,180
TOTAL RECEIPTS	-	3,813	-	6,960
EXPENDITURES				
Contractual services	-	550	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	3,263	-	6,960
UNENCUMBERED CASH, BEGINNING	-	-	-	-
UNENCUMBERED CASH, ENDING	$ -	$ 3,263	$ -	$ 6,960

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-29

	Offender Registration Fund	
	2020	2021
RECEIPTS		
Fees	$ -	$ 3,860
Transfer from checking account	-	7,731
TOTAL RECEIPTS	-	11,591
EXPENDITURES		
Contractual services	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	11,591
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ 11,591

CLOUD COUNTY, KANSAS

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-30

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Delinquent tax	$ 354	$ 393	$ -	$ 393
EXPENDITURES				
Transfer to - General Fund	-	-	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	354	393		
UNENCUMBERED CASH, BEGINNING	-	354		
UNENCUMBERED CASH, ENDING	$ 354	$ 747		

CLOUD COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-31

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent	$ 250,489	$ 354,751
Reimbursements	3,266	-
TOTAL RECEIPTS	253,755	354,751
EXPENDITURES		
Bond principal	165,000	225,000
Bond interest	85,489	129,751
Other	60	-
TOTAL EXPENDITURES	250,549	354,751
RECEIPTS OVER (UNDER) EXPENDITURES	3,206	-
UNENCUMBERED CASH, BEGINNING	3,712	6,918
UNENCUMBERED CASH, ENDING	$ 6,918	$ 6,918

CLOUD COUNTY, KANSAS

SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-32

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
User fees and reimbursements	$ 880,455	$ 906,795	$ 720,000	$ 186,795
Recycling - Reimbursements	6,535	-	-	-
TOTAL RECEIPTS	886,990	906,795	$ 720,000	$ 186,795
EXPENDITURES				
Solid Waste				
Personal services	130,073	150,514	$ 164,500	$ (13,986)
Contractual services	454,570	495,979	565,500	(69,521)
Commodities	23,956	30,414	70,000	(39,586)
Capital outlay	127,545	27,542	235,000	(207,458)
Reserve for future period	-	-	326,729	(326,729)
TOTAL EXPENDITURES	736,144	704,449	$ 1,361,729	$ (657,280)
RECEIPTS OVER (UNDER) EXPENDITURES	150,846	202,346		
UNENCUMBERED CASH, BEGINNING	1,060,271	1,211,117		
UNENCUMBERED CASH, ENDING	$ 1,211,117	$ 1,413,463		

CLOUD COUNTY, KANSAS

LAW ENFORCEMENT CENTER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-33

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Prisoner housing	$ 783,840	$ 526,452	$ 730,000	$ (203,548)
EXPENDITURES				
Rent	250,489	574,351	$ 365,105	$ 209,246
Refunding cash contribution	1,000,000	-	-	-
Reimburse debt service	102,975	-	-	-
Reserve for future period	-	-	2,650,556	(2,650,556)
TOTAL EXPENDITURES	1,353,464	574,351	$ 3,015,661	$ (2,441,310)
RECEIPTS OVER (UNDER) EXPENDITURES	(569,624)	(47,899)		
UNENCUMBERED CASH, BEGINNING	1,854,816	1,285,192		
UNENCUMBERED CASH, ENDING	$ 1,285,192	$ 1,237,293		

CLOUD COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Motor vehicle tax	$ 249,383	$ 1,539,144	$ 1,546,023	$ 242,504
Recreational vehicle tax	2,556	31,208	29,899	3,865
Commercial vehicle tax	388	65,354	65,679	63
Current tax	12,413,998	19,929,766	19,850,580	12,493,184
Foreclosure sale	3,951	665	932	3,684
Neighborhood revitalization	-	148,396	148,396	-
Commercial vehicle fees	433	151,146	151,152	427
Delinquent real estate tax	129,107	335,014	421,535	42,586
Current specials clearing	12,963	27,695	27,637	13,021
Clerk of District Court warrants	1,328	6,328	7,347	309
Rental motor vehicle fees	87	662	303	446
Real estate escrow account	20,937	1,666	2,959	19,644
Delinquent specials clearing	1,856	5,722	7,218	360
General account #2	646	23,920	17,459	7,107
TOTAL DISTRIBUTABLE FUNDS	12,837,633	22,266,686	22,277,119	12,827,200
STATE FUNDS				
State educational building	-	130,198	130,198	-
Institutional building	-	65,098	65,098	-
Motor vehicle fees	7	704,974	704,962	19
Motor sales tax	40,529	474,043	483,315	31,257
State heritage trust	1,226	7,257	6,791	1,692
TOTAL STATE FUNDS	41,762	1,381,570	1,390,364	32,968

CLOUD COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
SUBDIVISION FUNDS				
Cities	$ 2	$ 2,328,565	$ 2,328,565	$ 2
Townships	-	166,637	166,637	-
Watersheds	1,040	32	32	1,040
Drainage Districts	117,253	17,168	815	133,606
School Districts	-	5,695,433	5,695,433	-
Cemeteries	4	131,553	131,557	-
Cloud County Community College	-	3,810,493	3,810,493	-
Fire Districts	543	240,479	240,548	474
River Valley Extension District #4	-	266,813	266,813	-
Regional library	-	142,080	142,080	-
TOTAL SUBDIVISION FUNDS	118,842	12,799,253	12,782,973	135,122
OTHER AGENCY FUNDS				
Checking accounts				
Sheriff				
Offender Registration	7,431	300	7,731	-
Concealed Carry	6,082	98	6,180	-
D.A.R.E.	3,313	-	3,313	-
Inmate Welfare Fund	65,071	180,339	163,768	81,642
County Attorney	275	24,201	24,208	268
District Court	5,206	513,173	496,057	22,322
Law Library	30,283	22,509	10,994	41,798
District Court Trustee Fund	14,321	73,769	71,490	16,600
Flex Spending	63,277	46,373	47,446	62,204
Court service	58,552	11,993	20,882	49,663
Field service	20,787	668	-	21,455
Vending machines	662	16	635	43
Stray animal	-	308	-	308
SWIP (Salina)	978	-	-	978
Unclaimed estates	12,580	-	-	12,580
Election registration fee	-	-	-	-
Federal Social Security tax	-	314,628	314,628	-
KPERS retirement	184	397,389	397,389	184
KPERS life	12	7	-	19
Medical health insurance	573,688	1,414,170	1,428,358	559,500
Payroll clearing	730	326	1,023	33
Prior year void checks	46	-	-	46
TOTAL OTHER AGENCY FUNDS	863,478	3,000,267	2,994,102	869,643
TOTAL AGENCY FUNDS	$ 13,861,715	$ 39,447,776	$ 39,444,558	$ 13,864,933

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

The Board of County Commissioners
Cloud County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*, the regulatory basis summary statement of receipts, expenditures, and unencumbered cash of Cloud County, Kansas (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated August 12, 2022, which was modified because the financial statement is prepared on the regulatory basis of accounting.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Other Reports

We noted certain items that we reported to management of the County in a separate letter dated August 12, 2022.

Purpose of this Report

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



Certified Public Accountants

Hutchinson, Kansas
August 12, 2022

CLOUD COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2021

Programs	Federal CFDA Number	Grant I.D. Number	Passed through to Subrecipients	Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Other pass-through programs:				
Kansas Department of Health and Environment				
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557		$ 25,935	$ 55,830
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557			9,527
TOTAL U.S. DEPARTMENT OF AGRICULTURE				65,357
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Kansas Department of Commerce				
COVID-19 - Community Development Block Grant	14.228	No. 20-CV-012		18,073
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				18,073
U.S. DEPARTMENT OF JUSTICE				
State of Kansas pass-through programs				
Kansas Attorney General				
Division of Crime Victims Compensation	16.575			500
TOTAL U.S. DEPARTMENT OF JUSTICE				500
U.S. DEPARTMENT OF TRANSPORTATION				
State of Kansas pass-through programs				
Kansas Department of Transportation				
Special Traffic Enforcement Program	20.600	PT-1303-21		2,041
Special Traffic Enforcement Program	20.600	PT-1303-22		889
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				2,930
U.S. DEPARTMENT OF TREASURY				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027			796,401
State of Kansas pass-through programs				
Kansas Governor's Office				
COVID-19 - Coronavirus Relief Fund	21.019		10,901	31,826
Kansas Department of Health and Environment				
COVID-19 - Coronavirus Relief Fund	21.019			14,070
TOTAL U.S. DEPARTMENT OF TREASURY				842,297
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
State of Kansas pass-through programs				
Kansas Department of Health and Environment				
Public Health Emergency Preparedness	93.069	NU90TP922049-02		6,306
Public Health Emergency Preparedness	93.069	NU90TP922049-03		6,322
Breast and Cervical Cancer	93.898	NU58DP006273-04		246
Preventative Health Block	93.991	NB01OT009315-01		1,009
Child Care & Develop Block Grant - Child Care Licensing	93.575	Interagency Agreement		40,180
Family Planning Services	93.217	FPHPA006448-02		4,217
Family Planning Services	93.217	FPHPA006448-03		4,343
Family Planning Services	93.217	FPHPA006448-01-03		11,567
Immunization Cooperative Agreements	93.268	NH23IP922627-02		92,037
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	NU50CK000549-01		126,099
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	NU50CK000549-02		143,729
COVID-19 - Public Health Crisis Response	93.354	NU90TP22130-01		13,642
Maternal and Child Health Services Block Grant	93.994	B04MC33839-01		1,335
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				451,032
TOTAL			$ 36,836	$ 1,380,189

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

CLOUD COUNTY, KANSAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2021

NOTE A—BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2021, and is presented on the regulatory basis of accounting in accordance with the *Kansas Municipal Audit and Accounting Guide*. Expenditures include disbursements, accounts payable, and encumbrances. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the cash and unencumbered cash balances and its cash receipts, expenditures, and budgetary results for the year then ended on the regulatory basis of accounting.

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C—INDIRECT COSTS

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

NOTE D—FEDERAL AWARDS PASS-THROUGH TO SUBRECIPIENTS

The County provided federal awards to subrecipients as follows:

Program Title	CFDA No.	Amount Provided
Coronavirus Relief Funds	21.019	$ 10,901
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557	25,935
TOTAL		$ 36,836

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

The Board of County Commissioners
Cloud County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Cloud County, Kansas (the County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibility of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and the provisions of contracts or grant agreements applicable to the County's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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



Certified Public Accountants

Hutchinson, Kansas
August 12, 2022

CLOUD COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For Year Ended December 31, 2021

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statement of the County prepared on the regulatory basis of accounting in accordance with the cash basis and budget laws of the State of Kansas prescribed by the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies to the financial statement.

2. No significant deficiencies relating to the audit of the financial statement is reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

3. No instances of noncompliance material to the financial statement of the County, which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.

4. No significant deficiencies in internal control over major federal award programs is reported in the Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance.

5. The auditors' report on compliance for the major federal award programs for the County expressed an unmodified opinion.

6. There were no audit findings relative to the major federal award programs that are required to be reported in accordance with 2 CFR Section 200.516(a).

7. The programs tested as major programs include:

	CFDA No.
Coronavirus State and Local Fiscal Recovery Funds	21.027

8. The threshold for distinguishing between Type A and Type B programs was $750,000.

9. The County was not determined to be a low-risk auditee.

FINDINGS – FINANCIAL STATEMENT AUDIT

There were no findings.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

There were no findings.

CLOUD COUNTY, KANSAS

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For Year Ended December 31, 2021

There were no material audit findings for the year ended December 31, 2020, required to be reported under the Uniform Guidance.