

CLOUD COUNTY, KANSAS

DECEMBER 31, 2018



CLOUD COUNTY, KANSAS

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December 31, 2018

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Cloud County, Kansas

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash of Cloud County, Kansas (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and KMAAG. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions permitted in KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and the accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2018, or changes in net position or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG, as described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2018 fund summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the schedule of receipts and disbursements – agency funds – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for the analysis and are not a required part of the 2018 basic financial statement; however, they are required to be presented under the provisions in KMAAG. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 information has been subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole on the basis of accounting described in Note 1.

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, 2017, not presented herein, and have issued our report thereon dated October 5, 2018, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2017 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 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2018 (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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

Lindburg Vogel Pierce Faris

Certified Public Accountants

Hutchinson, Kansas
September 11, 2019

CLOUD COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2018

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Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	\$ 614,482	\$ 3,393,446	\$ 3,352,021	\$ 655,907	\$ 77,784	\$ 733,691
SPECIAL PURPOSE FUND						
Road and Bridge	479,778	3,104,564	3,318,579	265,763	22,849	288,612
Special Bridge	185,760	75,806	187,127	74,439	-	74,439
Noxious Weed	81,257	199,650	154,072	126,835	1,758	128,593
Noxious Weed Capital Outlay	23,614	-	-	23,614	-	23,614
Conservation District	977	25,426	25,000	1,403	-	1,403
Services for Elderly	4,138	100,240	97,300	7,078	-	7,078
County Health	21,295	662,072	619,456	63,911	18,208	82,119
Pawnee Mental Health	2,599	89,562	87,290	4,871	-	4,871
OCCK	5,093	110,070	107,686	7,477	-	7,477
County Fair	1,836	45,877	46,925	788	-	788
Election Expense	48,489	95,178	101,013	42,654	935	43,589
Election Capital Outlay	26,829	-	10,416	16,413	-	16,413
Special Building	136,521	88,691	8,969	216,243	839	217,082
Historical Museum	1,671	38,756	38,000	2,427	-	2,427
Appraiser's Cost	35,785	141,213	136,617	40,381	413	40,794
Employee Benefits	425,777	2,442,816	2,072,126	796,467	8,165	804,632
Special Alcohol and Drug	11,590	17,430	18,853	10,167	-	10,167
Convention and Tourism	29,561	123,252	131,997	20,816	98	20,914
Special Economic Development	500,631	300,000	359,984	440,647	-	440,647
Special Highway Improvement	-	-	-	-	-	-
Special Machinery and Equipment	836,263	-	393,389	442,874	-	442,874
Auto Special	5,000	77,350	78,863	3,487	-	3,487
Prosecutor's Attorney Training	4,453	2,073	4,485	2,041	-	2,041
Attorney Administrative Handling Cost	336	142	-	478	-	478
Surveillance	797	-	-	797	-	797
Diversion	4,451	899	-	5,350	-	5,350
VIN Inspection	5,915	9,100	6,742	8,273	-	8,273
Community Corrections	40,677	267,412	258,914	49,175	530	49,705
Juvenile Justice	30,082	246,732	249,294	27,520	3,602	31,122
Register of Deeds Technology	43,730	10,822	6,450	48,102	-	48,102
County Clerk Technology	8,498	2,706	1,283	9,921	1,283	11,204
County Treasurer Technology	5,578	2,706	3,595	4,689	-	4,689
BOND AND INTEREST FUNDS						
Bond and Interest	24,055	2,658	25,929	784	-	784
Public Building Commission - Bond and Interest	3,712	365,788	365,788	3,712	-	3,712
BUSINESS FUNDS						
Solid Waste	834,655	743,190	613,204	964,641	40,959	1,005,600
Law Enforcement Center	715,997	852,040	365,788	1,202,249	-	1,202,249
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 5,201,882</u>	<u>\$ 13,637,667</u>	<u>\$ 13,247,155</u>	<u>\$ 5,592,394</u>	<u>\$ 177,423</u>	<u>\$ 5,769,817</u>

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

CLOUD COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS

For Year Ended December 31, 2018

Page 2 of 2

COMPOSITION OF CASH

Checking accounts	\$ 205,344
Money Market accounts	14,767,517
Certificates of deposit	2,809,527
Cash and cash items	<u>327,457</u>

18,109,845

Other accounts

Checking accounts	
Sheriff	
Offender Registration	10,707
Concealed Carry	5,303
D.A.R.E.	3,262
Inmate Welfare Fund	11,606
County Attorney	257
District Court	6,623
Law Library	35,346
District Court Trustee Fund	15,832
Flex Spending	61,615
Public Building Commission	<u>3,712</u>

154,263

TOTAL CASH	18,264,108
AGENCY FUNDS PER SCHEDULE 3	<u>(12,494,291)</u>

TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 5,769,817</u>
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The notes to the financial statement are an integral part of this statement.

CLOUD COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2018

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 2018:

General Fund – used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds – used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Business Funds – funds financed in whole or in part by fees charged to users of the goods or services.

Agency Funds – used to account for assets held by the government as an agent or in a custodial capacity.

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

The regulatory basis of accounting provisions as prescribed in the Kansas Municipal Audit and Accounting Guide (KMAAG) involves the recognition of cash, cash equivalents, marketable investments and certain accounts payable, and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and reporting the changes in unencumbered cash and investments of a fund resulting from the regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

Cloud County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles, and allowing the County to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directive rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budgets amended during 2018.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and certain special purpose funds. Spending in funds which are not subject to the legal annual operating budget requirement, are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes are assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the County Funds after January 1 and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies and (3) the reported amounts of revenues and expenses included in such financial statement. Actual results could differ from those estimates.

Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

K.S.A. 12-1675 authorizes the County to invest monies in temporary notes or no-fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the United States government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years, and the Kansas Municipal Investment Pool (KMIP).

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid for was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Management was not aware of any material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Deposit Insurance Corporation (FDIC) insurance coverage.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements, and KMIP. The County has no investment policy that would further limit its investment choices.

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by FDIC insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka or deposit guaranty bonds coverage.

At December 31, 2018, the County's carrying amount of deposits was \$17,936,601 and the bank balance was \$18,284,023. The bank balance was held by seven banks, with one bank holding 79% of the total bank balance, resulting in a concentration of credit risk. Of the bank balance, \$2,183,252 was covered by FDIC insurance and \$16,100,771 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk - Investments

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

Concentration of Credit Risk

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

NOTE 4—LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Revenue Bonds				
Cloud County Public Building Commission Series 2012 - Law Enforcement Center	1.25%-5.00%	06/15/12	\$ 6,000,000	10/15/42
Capital Leases				
120M2 Caterpillar motor grader	2.90%	11/14/16	200,511	11/14/22
120M2 Caterpillar motor grader	3.19%	05/15/17	209,307	05/15/23

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, 2018, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bonds					
Cloud County Public Building Commission Series 2012 - Law Enforcement Center	\$ 5,455,000	\$ -	\$ 140,000	\$ 5,315,000	\$ 225,788
Capital Leases					
120M2 Caterpillar motor grader	169,435	-	31,978	137,457	4,914
120M2 Caterpillar motor grader	209,307	-	32,204	177,103	6,677
Total Capital Leases	378,742	-	64,182	314,560	11,591
Total Long-Term Debt	<u>\$ 5,833,742</u>	<u>\$ -</u>	<u>\$ 204,182</u>	<u>\$ 5,629,560</u>	<u>\$ 237,379</u>

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

<u>Revenue Bonds</u>	<u>Principal</u>	<u>Interest</u>
2019	\$ 145,000	\$ 222,708
2020	150,000	219,155
2021	150,000	215,105
2022	155,000	210,755
2023	160,000	205,950
2024-2028	890,000	943,128
2029-2033	1,075,000	759,970
2034-2038	1,315,000	513,095
2039-2042	<u>1,275,000</u>	<u>162,749</u>
	<u>\$ 5,315,000</u>	<u>\$ 3,452,615</u>

<u>Capital Leases</u>	<u>Principal</u>	<u>Interest</u>
2019	\$ 66,136	\$ 9,636
2020	68,151	7,622
2021	70,227	5,546
2022	72,367	3,407
2023	<u>37,679</u>	<u>1,201</u>
	<u>\$ 314,560</u>	<u>\$ 27,412</u>

NOTE 5—CONDUIT DEBT OBLIGATIONS

The County is authorized to issue Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the facilities transfers to the private-sector entity served by the bond issuance. The County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities of the County in the accompanying financial statement.

Outstanding Industrial Revenue Bonds at December 31, 2018, included the following:

<u>Purpose</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount</u>
AgMark, LLC			
Series 2012	11/06/12	12/31/22	\$ 809,526
Series 2017	10/20/17	10/20/27	<u>9,228,000</u>
			<u>\$ 10,037,526</u>

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

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

Contributions

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

Kansas law provides that employer contribution rates for KPERs 1, KPERs 2, and KPERs 3, be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERs was 8.39% for the year ended December 31, 2018. Contributions to the pension plan from the County for KPERs were \$346,361 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, KPERs has determined the County's proportionate share of the collective net pension liability for KPERs was \$2,745,000. The net pension liability was measured as of June 30, 2018, and the total pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under KMAAG does not recognize long-term debt, this liability is not reported in the financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERs collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

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, 2018, is estimated to be \$150,404.

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, 2018.

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	\$ 25,020
Bond and Interest	General	K.S.A. 10-1117a	25,929
Cost of Issuance	General	K.S.A. 79-2958	1,669

NOTE 10—RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain general and workers’ compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the state to participate in the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk pools operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers’ compensation insurance coverage. The agreements to participate in these public entity risk pools provide that they will be self-sustaining through member premiums, and KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

The County continued to carry commercial insurance for all other risks of loss, including various property and liability coverage. There were no significant reductions in coverage during the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

NOTE 11—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

The County participates in various federal and state grant programs from year to year. These grants are often subject to grantor audit or review, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement that may arise as a result of the audit or review cannot be reasonably determined at this time; however, it is believed that the amount, if any, would not be material.

Litigation

The County may be subject to various legal actions, pending or in process, for tax appeals, property damage, or other claims. Any estimate of the ultimate outcome and liability that might result from these matters cannot be reasonably determined.

Tax Increment Financing (TIF)

On May 31, 2000, the City of Concordia established a redevelopment district within the city pursuant to K.S.A. 12-1770 et seq., as amended. Based on the representations of city officials and upon interpretation of the Kansas statute language, the county, school district, and college did not protest the establishment. Kansas statutes provide that, for a 20-year period, taxes based on the increment shall be diverted from the original distribution districts to the TIF district. The increment is the difference between the base year valuation of the district and the current valuation of the district. The base year is 1999, the year prior to the district's establishment. Because the project was delayed in initiation, the 2000 tax year was not affected, although it is counted in the 20-year period. Affected entities are (1) Cloud County, (2) City of Concordia, (3) Cloud County Community College, (4) USD No. 333, with the exception of the school General Fund, and (5) River Valley Extension District #4. The effect is that each fund of the entities mentioned above (with the noted exceptions) will not receive that amount of tax shown on their budgets. That amount will be reduced by the appropriate amount of tax on the increment and diverted to the TIF district.

For the year ended December 31, 2018, the County's share of tax rebates totaled \$296,967.

Neighborhood Revitalization Plan

In April 2010, the County established this Plan to encourage people to start businesses, expand existing businesses, build homes, and improve the quality of existing homes in the County. The property tax rebates provided by this Plan support business owners and homeowners with their cash flow and financing during those critical first years of an investment. The Plan encourages investments and the stabilization of those investments to ensure they stay on the tax rolls. The entire County is covered by this Plan, excluding property within the Concordia Redevelopment District 2000 (Concordia TIF District). There are various qualifications that must be met in order to be eligible for the tax rebate. Approved applicants with qualifying projects will receive the following tax rebates, for taxes attributable to the incremental value, from the participating taxing units:

<u>Program Year</u>	<u>Rebate Percentage</u>
Year 1	95%
Year 2	95%
Year 3	95%
Year 4	80%
Year 5	70%
Year 6 and beyond	0%

For the year ended December 31, 2018, the County's share of tax rebates totaled \$68,034.

CLOUD COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2018

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUND	\$ 3,443,321	\$ -	\$ 3,443,321	\$ 3,352,021	\$ (91,300)
SPECIAL PURPOSE FUNDS					
Road and Bridge	3,055,240	253,764	3,309,004	3,318,579	9,575
Special Bridge	249,285	-	249,285	187,127	(62,158)
Noxious Weed	226,964	-	226,964	154,072	(72,892)
Noxious Weed Capital Outlay	23,614	-	23,614	-	(23,614)
Conservation District	25,000	-	25,000	25,000	-
Services for Elderly	97,300	-	97,300	97,300	-
County Health	691,405	-	691,405	619,456	(71,949)
Pawnee Mental Health	87,290	-	87,290	87,290	-
OCCK	107,686	-	107,686	107,686	-
County Fair	45,000	-	45,000	46,925	1,925
Election Expense	116,544	-	116,544	101,013	(15,531)
Election Capital Outlay	41,097	-	41,097	10,416	(30,681)
Special Building	161,000	-	161,000	8,969	(152,031)
Historical Museum	38,000	-	38,000	38,000	-
Appraiser's Cost	161,488	-	161,488	136,617	(24,871)
Employee Benefits	2,489,779	-	2,489,779	2,072,126	(417,653)
Special Alcohol and Drug	36,478	-	36,478	18,853	(17,625)
Convention and Tourism	180,444	-	180,444	131,997	(48,447)
Special Economic Development	893,411	-	893,411	359,984	(533,427)
BOND AND INTEREST FUND					
Bond and Interest Fund	25,929	-	25,929	25,929	-
BUSINESS FUNDS					
Solid Waste	1,300,168	-	1,300,168	613,204	(686,964)
Law Enforcement Center	937,567	-	937,567	365,788	(571,779)

CLOUD COUNTY, KANSAS

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

For Year Ended December 31, 2018

(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-1
Page 1 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes	\$ 3,028,880	\$ 3,100,547	\$ 2,918,509	\$ 182,038
Licenses and fees	106,853	99,236	55,000	44,236
Use of money	27,333	62,147	14,000	48,147
Other	48,218	131,516	111,598	19,918
TOTAL RECEIPTS	<u>3,211,284</u>	<u>3,393,446</u>	<u>\$ 3,099,107</u>	<u>\$ 294,339</u>
EXPENDITURES				
County Commission	42,558	46,948	\$ 50,931	\$ (3,983)
County Clerk	94,779	98,434	101,234	(2,800)
County Treasurer	98,286	103,813	106,218	(2,405)
County Attorney	150,973	155,952	160,525	(4,573)
Register of Deeds	67,750	72,980	74,661	(1,681)
Sheriff	1,589,666	1,809,072	1,703,742	105,330
Clerk of District Court	155,015	183,773	160,765	23,008
Courthouse (general expenses)	268,689	292,963	434,783	(141,820)
Custodian	100,780	114,584	137,041	(22,457)
Computer services	114,979	139,296	144,783	(5,487)
Civil defense - Emergency Preparedness	15,308	14,976	15,800	(824)
Recycling	51,447	72,255	109,294	(37,039)
Economic development	62,200	62,200	62,200	-
Cloud County sanitarian	2,674	13,487	12,000	1,487
Appropriations	164,076	171,288	169,344	1,944
TOTAL EXPENDITURES	<u>2,979,180</u>	<u>3,352,021</u>	<u>\$ 3,443,321</u>	<u>\$ (91,300)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	232,104	41,425		
UNENCUMBERED CASH, BEGINNING	<u>382,378</u>	<u>614,482</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 614,482</u>	<u>\$ 655,907</u>		

CLOUD COUNTY, KANSAS

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

For Year Ended December 31, 2018

(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-1
Page 2 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
TAXES				
Current ad valorem taxes	\$ 1,935,366	\$ 2,001,437	\$ 1,920,972	\$ 80,465
Delinquent tax	22,031	30,695	10,000	20,695
Interest and charges on delinquent taxes	52,724	67,994	45,000	22,994
Sales tax - County wide	748,235	751,157	700,000	51,157
Intangible tax	40,524	35,254	28,059	7,195
Motor vehicle tax	201,224	187,539	185,193	2,346
Commercial vehicle fees	9,645	9,279	11,812	(2,533)
Recreational vehicle tax	3,040	3,037	2,651	386
16/20M vehicle tax	16,091	14,155	14,061	94
Watercraft tax	-	-	761	(761)
TOTAL TAXES	3,028,880	3,100,547	2,918,509	182,038
LICENSES AND FEES				
Mortgage registration fees	26,737	13,155	15,000	(1,845)
Officers' fees	80,116	86,081	40,000	46,081
TOTAL LICENSES AND FEES	106,853	99,236	55,000	44,236
USE OF MONEY				
Interest on investments	27,333	62,147	14,000	48,147
OTHER				
Miscellaneous	22,552	31,348	10,000	21,348
Recycling Windfarm Grant	-	47,550	50,000	(2,450)
Transfer from:				
Treasurer's Auto Special Fund	25,666	25,020	24,000	1,020
Debt Service Fund	-	25,929	25,929	-
Cost of Issuance Fund	-	1,669	1,669	-
TOTAL OTHER	48,218	131,516	111,598	19,918
TOTAL RECEIPTS	\$ 3,211,284	\$ 3,393,446	\$ 3,099,107	\$ 294,339

CLOUD COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-1
Page 3 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COUNTY COMMISSION				
Personal services	\$ 36,061	\$ 40,815	\$ 39,281	\$ 1,534
Contractual services	6,839	6,973	11,150	(4,177)
Commodities	840	26	500	(474)
Reimbursements	(1,182)	(866)	-	(866)
TOTAL COUNTY COMMISSION	42,558	46,948	50,931	(3,983)
COUNTY CLERK				
Personal services	90,771	94,423	94,534	(111)
Contractual services	3,207	3,433	4,400	(967)
Commodities	1,111	583	2,300	(1,717)
Capital outlay	-	-	-	-
Reimbursements	(310)	(5)	-	(5)
TOTAL COUNTY CLERK	94,779	98,434	101,234	(2,800)
COUNTY TREASURER				
Personal services	136,640	142,797	142,822	(25)
Contractual services	9,267	10,200	10,685	(485)
Commodities	3,540	3,595	4,000	(405)
Capital outlay	-	-	-	-
Reimbursements	(51,161)	(52,779)	(51,289)	(1,490)
TOTAL COUNTY TREASURER	98,286	103,813	106,218	(2,405)
COUNTY ATTORNEY				
Personal services	134,471	137,429	148,825	(11,396)
Contractual services	12,688	15,103	10,200	4,903
Commodities	4,713	6,164	1,500	4,664
Capital outlay	-	-	-	-
Reimbursements	(899)	(2,744)	-	(2,744)
TOTAL COUNTY ATTORNEY	150,973	155,952	160,525	(4,573)
REGISTER OF DEEDS				
Personal services	64,439	72,752	67,661	5,091
Contractual services	3,189	2,960	3,500	(540)
Commodities	122	849	3,500	(2,651)
Capital outlay	-	-	-	-
Reimbursements	-	(3,581)	-	(3,581)
TOTAL REGISTER OF DEEDS	67,750	72,980	74,661	(1,681)

CLOUD COUNTY, KANSAS

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

For Year Ended December 31, 2018

(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-1
Page 4 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
SHERIFF				
Personal services	\$ 385,783	\$ 420,417	\$ 412,447	\$ 7,970
Contractual services	27,372	42,898	43,000	(102)
Commodities	21,499	30,075	11,000	19,075
Vehicle expense	133,294	114,696	124,000	(9,304)
Capital outlay	-	-	-	-
Jail				
Personal services	673,522	808,455	744,092	64,363
Contractual services	306,963	322,165	315,000	7,165
Commodities	79,674	98,029	80,000	18,029
Capital outlay	1,225	-	-	-
Juvenile detention	10,985	7,101	14,203	(7,102)
Reimbursements	(50,651)	(34,764)	(40,000)	5,236
TOTAL SHERIFF	1,589,666	1,809,072	1,703,742	105,330
CLERK OF DISTRICT COURT				
Personal services	6,500	6,750	6,500	250
Contractual services	151,908	164,772	167,700	(2,928)
Commodities	18,202	14,621	5,000	9,621
Capital outlay	8,523	29,867	18,500	11,367
Witness and juror fees	3,295	-	6,000	(6,000)
Reimbursements	(33,413)	(32,237)	(42,935)	10,698
TOTAL CLERK OF DISTRICT COURT	155,015	183,773	160,765	23,008
COURTHOUSE (general expenses)				
Contractual services	144,806	100,347	110,200	(9,853)
Liability insurance	102,497	101,749	103,000	(1,251)
Commodities	17,746	25,214	3,700	21,514
Capital outlay	38,858	93,543	217,883	(124,340)
Reimbursements	(35,218)	(27,890)	-	(27,890)
TOTAL COURTHOUSE (general expenses)	268,689	292,963	434,783	(141,820)
CUSTODIAN				
Personal services	65,036	79,851	88,541	(8,690)
Contractual services	19,032	17,832	25,900	(8,068)
Commodities	16,692	17,708	22,600	(4,892)
Capital outlay	20	-	-	-
Reimbursements	-	(807)	-	(807)
TOTAL CUSTODIAN	100,780	114,584	137,041	(22,457)

CLOUD COUNTY, KANSAS
 GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-1
Page 5 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COMPUTER SERVICES				
Personal services	\$ 33,258	\$ 32,191	\$ 34,280	\$ (2,089)
Contractual services	77,358	105,204	105,503	(299)
Commodities	1,111	2,126	5,000	(2,874)
Capital outlay	3,252	-	-	-
Reimbursements	-	(225)	-	(225)
TOTAL COMPUTER SERVICES	114,979	139,296	144,783	(5,487)
CIVIL DEFENSE - EMERGENCY PREPAREDNESS				
Contractual services	14,575	14,976	15,400	(424)
Commodities	733	-	400	(400)
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL CIVIL DEFENSE - EMERGENCY PREPAREDNESS	15,308	14,976	15,800	(824)
RECYCLING				
Personal services	77,329	87,763	91,594	(3,831)
Contractual services	5,899	6,358	10,100	(3,742)
Commodities	8,561	9,072	22,600	(13,528)
Capital outlay	440	1,149	-	1,149
Reimbursements	(40,782)	(32,087)	(15,000)	(17,087)
TOTAL RECYCLING	51,447	72,255	109,294	(37,039)
ECONOMIC DEVELOPMENT				
Cloudcorp	55,000	55,000	55,000	-
Kansas Crossroads RC&D	700	700	700	-
NCK SBDC	3,000	3,000	3,000	-
North Central Planning	3,500	3,500	3,500	-
TOTAL ECONOMIC DEVELOPMENT	62,200	62,200	62,200	-
CLOUD COUNTY SANITARIAN				
Contractual services	2,674	13,487	12,000	1,487
Commodities	-	-	-	-
Reimbursements	-	-	-	-
TOTAL CLOUD COUNTY SANITARIAN	2,674	13,487	12,000	1,487
APPROPRIATIONS				
Dispatching	120,000	120,000	120,000	-
CASA	13,000	13,000	13,000	-
Rural Opportunity Zone	3,000	-	4,000	(4,000)
Coroner	5,468	15,944	10,000	5,944
Community Resources Council	10,000	10,000	10,000	-
Emergency Medical Services	4,000	4,000	4,000	-
Senior care	8,608	8,344	8,344	-
TOTAL APPROPRIATIONS	164,076	171,288	169,344	1,944
TOTAL EXPENDITURES	\$ 2,979,180	\$ 3,352,021	\$ 3,443,321	\$ (91,300)

CLOUD COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2018
(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 2,095,563	\$ 2,001,879	\$ 1,914,213	\$ 87,666
Delinquent tax	21,099	31,916	30,000	1,916
Motor vehicle tax	141,512	203,054	200,511	2,543
Commercial vehicle fees	6,783	10,047	12,790	(2,743)
Recreational vehicle tax	2,138	3,289	2,867	422
16/20M vehicle tax	11,067	9,703	15,225	(5,522)
Watercraft tax	-	-	825	(825)
Special city and county highway	496,587	503,640	493,324	10,316
Sale of equipment/materials	1,051	7,272	-	7,272
Reimbursements	288,809	333,764	80,000	253,764
TOTAL RECEIPTS	3,064,609	3,104,564	\$ 2,749,755	\$ 354,809
EXPENDITURES				
Personal services	1,086,747	1,116,943	\$ 1,122,240	\$ (5,297)
Contractual services	30,776	73,225	35,500	37,725
Commodities	1,496,086	2,080,979	1,777,500	303,479
Capital outlay	16,630	47,432	120,000	(72,568)
Transfer to - Special Machinery and Equipment Fund	400,000	-	-	-
TOTAL EXPENDITURES	3,030,239	3,318,579	3,055,240	263,339
Adjustments for qualifying budget credits	-	-	253,764	(253,764)
TOTAL FOR COMPARISON	3,030,239	3,318,579	\$ 3,309,004	\$ 9,575
RECEIPTS OVER (UNDER) EXPENDITURES	34,370	(214,015)		
UNENCUMBERED CASH, BEGINNING	445,408	479,778		
UNENCUMBERED CASH, ENDING	<u>\$ 479,778</u>	<u>\$ 265,763</u>		

CLOUD COUNTY, KANSAS
SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2018
(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 135,449	\$ 59,550	\$ 52,755	\$ 6,795
Delinquent tax	1,052	1,358	530	828
Motor vehicle tax	12,758	13,124	12,960	164
Commercial vehicle fees	612	649	827	(178)
Recreational vehicle tax	193	212	185	27
16/20M vehicle tax	1,011	913	984	(71)
Watercraft tax	-	-	53	(53)
Reimbursements	-	-	-	-
TOTAL RECEIPTS	151,075	75,806	<u>\$ 68,294</u>	<u>\$ 7,512</u>
EXPENDITURES				
Construction and reconstruction	<u>148,452</u>	<u>187,127</u>	<u>\$ 249,285</u>	<u>\$ (62,158)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	2,623	(111,321)		
UNENCUMBERED CASH, BEGINNING	<u>183,137</u>	<u>185,760</u>		
UNENCUMBERED CASH, ENDING	<u><u>\$ 185,760</u></u>	<u><u>\$ 74,439</u></u>		

CLOUD COUNTY, KANSAS

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

For Year Ended December 31, 2018

(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 12,610	\$ 151,729	\$ 153,317	\$ (1,588)
Delinquent tax	75	306	466	(160)
Motor vehicle tax	-	1,221	1,205	16
Commercial vehicle fees	-	60	77	(17)
Recreational vehicle tax	-	20	17	3
16/20M vehicle tax	-	(19)	92	(111)
Watercraft tax	-	-	5	(5)
Reimbursed expense	-	-	-	-
Chemical sales	66,904	46,333	55,000	(8,667)
TOTAL RECEIPTS	79,589	199,650	\$ 210,179	\$ (10,529)
EXPENDITURES				
Personal services	13,300	43,846	\$ 42,340	\$ 1,506
Contractual services	4,025	36,341	7,000	29,341
Commodities	75,143	73,885	115,500	(41,615)
Capital outlay	-	-	34,000	(34,000)
Reimburse employee benefits costs	-	-	28,124	(28,124)
TOTAL EXPENDITURES	92,468	154,072	\$ 226,964	\$ (72,892)
RECEIPTS OVER (UNDER) EXPENDITURES	(12,879)	45,578		
UNENCUMBERED CASH, BEGINNING	94,136	81,257		
UNENCUMBERED CASH, ENDING	<u>\$ 81,257</u>	<u>\$ 126,835</u>		

CLOUD COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-5

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

CLOUD COUNTY, KANSAS
 CONSERVATION DISTRICT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 17,561	\$ 23,182	\$ 22,480	\$ 702
Delinquent tax	219	317	200	117
Motor vehicle tax	1,671	1,701	1,677	24
Commercial vehicle fees	80	84	107	(23)
Recreational vehicle tax	25	28	24	4
16/20M vehicle tax	131	114	127	(13)
Watercraft tax	-	-	7	(7)
TOTAL RECEIPTS	19,687	25,426	\$ 24,622	\$ 804
EXPENDITURES				
Appropriations	20,000	25,000	\$ 25,000	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(313)	426		
UNENCUMBERED CASH, BEGINNING	1,290	977		
UNENCUMBERED CASH, ENDING	\$ 977	\$ 1,403		

CLOUD COUNTY, KANSAS

SERVICES FOR ELDERLY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 90,327	\$ 89,006	\$ 85,228	\$ 3,778
Delinquent tax	969	1,413	900	513
Motor vehicle tax	7,181	8,753	8,640	113
Commercial vehicle fees	344	433	551	(118)
Recreational vehicle tax	109	142	124	18
16/20M vehicle tax	562	493	656	(163)
Watercraft tax	-	-	36	(36)
TOTAL RECEIPTS	99,492	100,240	\$ 96,135	\$ 4,105
EXPENDITURES				
Appropriations	100,129	97,300	\$ 97,300	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(637)	2,940		
UNENCUMBERED CASH, BEGINNING	4,775	4,138		
UNENCUMBERED CASH, ENDING	\$ 4,138	\$ 7,078		

CLOUD COUNTY, KANSAS
COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2018
(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 166,681	\$ 142,100	\$ 134,812	\$ 7,288
Delinquent tax	2,513	3,203	1,700	1,503
Motor vehicle tax	25,388	16,153	15,943	210
Commercial vehicle fees	1,217	799	1,017	(218)
Recreational vehicle tax	384	262	228	34
16/20M vehicle tax	2,000	1,785	1,211	574
Watercraft tax	-	-	66	(66)
Nursing care, supplies, grants, and reimbursements	404,567	497,770	514,308	(16,538)
TOTAL RECEIPTS	<u>602,750</u>	<u>662,072</u>	<u>\$ 669,285</u>	<u>\$ (7,213)</u>
EXPENDITURES				
Personal services	377,752	381,373	\$ 387,646	\$ (6,273)
Contractual services	179,802	170,341	199,599	(29,258)
Commodities	42,055	45,427	68,500	(23,073)
Capital outlay and building expenses	23,416	22,315	35,660	(13,345)
TOTAL EXPENDITURES	<u>623,025</u>	<u>619,456</u>	<u>\$ 691,405</u>	<u>\$ (71,949)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(20,275)	42,616		
UNENCUMBERED CASH, BEGINNING	<u>41,570</u>	<u>21,295</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 21,295</u>	<u>\$ 63,911</u>		

CLOUD COUNTY, KANSAS
PAWNEE MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2018
(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 61,688	\$ 81,771	\$ 79,140	\$ 2,631
Delinquent tax	711	1,028	900	128
Motor vehicle tax	5,688	5,978	5,896	82
Commercial vehicle fees	273	296	376	(80)
Recreational vehicle tax	86	97	84	13
16/20M vehicle tax	446	392	448	(56)
Watercraft tax	-	-	24	(24)
TOTAL RECEIPTS	68,892	89,562	\$ 86,868	\$ 2,694
EXPENDITURES				
Appropriations	68,875	87,290	\$ 87,290	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	17	2,272		
UNENCUMBERED CASH, BEGINNING	2,582	2,599		
UNENCUMBERED CASH, ENDING	\$ 2,599	\$ 4,871		

CLOUD COUNTY, KANSAS

OCCK FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 93,117	\$ 98,200	\$ 94,413	\$ 3,787
Delinquent tax	1,167	1,642	1,000	642
Motor vehicle tax	8,954	9,023	8,904	119
Commercial vehicle fees	429	446	568	(122)
Recreational vehicle tax	135	146	127	19
16/20M vehicle tax	700	613	676	(63)
Watercraft tax	-	-	37	(37)
TOTAL RECEIPTS	104,502	110,070	<u>\$ 105,725</u>	<u>\$ 4,345</u>
EXPENDITURES				
Appropriations	<u>106,094</u>	<u>107,686</u>	<u>\$ 107,686</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,592)	2,384		
UNENCUMBERED CASH, BEGINNING	<u>6,685</u>	<u>5,093</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 5,093</u>	<u>\$ 7,477</u>		

CLOUD COUNTY, KANSAS

COUNTY FAIR FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-11

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 35,392	\$ 41,374	\$ 39,984	\$ 1,390
Delinquent tax	429	613	400	213
Motor vehicle tax	3,403	3,429	3,386	43
Commercial vehicle fees	163	170	216	(46)
Recreational vehicle tax	51	56	48	8
16/20M vehicle tax	266	235	257	(22)
Watercraft tax	-	-	14	(14)
TOTAL RECEIPTS	39,704	45,877	\$ 44,305	\$ 1,572
EXPENDITURES				
Appropriations	40,000	46,925	\$ 45,000	\$ 1,925
RECEIPTS OVER (UNDER) EXPENDITURES	(296)	(1,048)		
UNENCUMBERED CASH, BEGINNING	2,132	1,836		
UNENCUMBERED CASH, ENDING	\$ 1,836	\$ 788		

CLOUD COUNTY, KANSAS
 ELECTION EXPENSE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-12

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 36,103	\$ 89,399	\$ 88,705	\$ 694
Delinquent tax	1,036	1,298	1,000	298
Motor vehicle tax	10,251	3,500	3,455	45
Commercial vehicle fees	491	173	220	(47)
Recreational vehicle tax	155	57	49	8
16/20M vehicle tax	804	711	262	449
Watercraft tax	-	-	14	(14)
Reimbursements	-	40	-	40
TOTAL RECEIPTS	48,840	95,178	\$ 93,705	\$ 1,473
EXPENDITURES				
Personal services	40,534	43,081	\$ 41,754	\$ 1,327
Contractual services	14,123	37,866	18,790	19,076
Commodities	9,946	19,871	16,300	3,571
Capital outlay	-	195	29,700	(29,505)
Transfer to - Election Capital Outlay Fund	12,000	-	10,000	(10,000)
TOTAL EXPENDITURES	76,603	101,013	\$ 116,544	\$ (15,531)
RECEIPTS OVER (UNDER) EXPENDITURES	(27,763)	(5,835)		
UNENCUMBERED CASH, BEGINNING	76,252	48,489		
UNENCUMBERED CASH, ENDING	<u>\$ 48,489</u>	<u>\$ 42,654</u>		

CLOUD COUNTY, KANSAS

ELECTION CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-13

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - Election Expense Fund	\$ 12,000	\$ -	\$ 10,000	\$ (10,000)
EXPENDITURES				
Capital outlay	73,456	10,416	\$ 41,097	\$ (30,681)
RECEIPTS OVER (UNDER) EXPENDITURES	(61,456)	(10,416)		
UNENCUMBERED CASH, BEGINNING	88,285	26,829		
UNENCUMBERED CASH, ENDING	\$ 26,829	\$ 16,413		

CLOUD COUNTY, KANSAS
SPECIAL BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2018
(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-14

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 77,006	\$ 79,720	\$ 76,497	\$ 3,223
Delinquent tax	506	898	500	398
Motor vehicle tax	1,859	7,461	7,362	99
Commercial vehicle fees	89	369	470	(101)
Recreational vehicle tax	28	121	105	16
16/20M vehicle tax	142	122	559	(437)
Watercraft tax	-	-	30	(30)
Reimbursements	-	-	-	-
TOTAL RECEIPTS	79,630	88,691	<u>\$ 85,523</u>	<u>\$ 3,168</u>
EXPENDITURES				
Improvements and restorations	<u>1,638</u>	<u>8,969</u>	<u>\$ 161,000</u>	<u>\$ (152,031)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	77,992	79,722		
UNENCUMBERED CASH, BEGINNING	<u>58,529</u>	<u>136,521</u>		
UNENCUMBERED CASH, ENDING	<u><u>\$ 136,521</u></u>	<u><u>\$ 216,243</u></u>		

CLOUD COUNTY, KANSAS
HISTORICAL MUSEUM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2018
(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-15

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 31,609	\$ 34,722	\$ 33,437	\$ 1,285
Delinquent tax	397	560	400	160
Motor vehicle tax	3,045	3,063	3,023	40
Commercial vehicle fees	146	152	193	(41)
Recreational vehicle tax	46	50	43	7
16/20M vehicle tax	238	209	230	(21)
Watercraft tax	-	-	12	(12)
TOTAL RECEIPTS	35,481	38,756	\$ 37,338	\$ 1,418
EXPENDITURES				
Appropriations	36,000	38,000	\$ 38,000	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(519)	756		
UNENCUMBERED CASH, BEGINNING	2,190	1,671		
UNENCUMBERED CASH, ENDING	\$ 1,671	\$ 2,427		

CLOUD COUNTY, KANSAS
 APPRAISER'S COST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-16

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 112,025	\$ 121,770	\$ 117,294	\$ 4,476
Delinquent tax	1,577	2,169	1,700	469
Motor vehicle tax	12,817	10,856	10,713	143
Commercial vehicle fees	614	537	683	(146)
Recreational vehicle tax	194	176	153	23
16/20M vehicle tax	1,004	883	813	70
Watercraft tax	-	-	44	(44)
Reimbursements	1,414	4,822	3,800	1,022
TOTAL RECEIPTS	129,645	141,213	\$ 135,200	\$ 6,013
EXPENDITURES				
Personal services	112,632	121,060	\$ 131,488	\$ (10,428)
Contractual services	9,263	4,028	7,500	(3,472)
Commodities	16,723	8,149	14,000	(5,851)
Capital outlay	4,228	2,038	5,000	(2,962)
Mapping expense	2,500	1,342	3,500	(2,158)
TOTAL EXPENDITURES	145,346	136,617	\$ 161,488	\$ (24,871)
RECEIPTS OVER (UNDER) EXPENDITURES	(15,701)	4,596		
UNENCUMBERED CASH, BEGINNING	51,486	35,785		
UNENCUMBERED CASH, ENDING	<u>\$ 35,785</u>	<u>\$ 40,381</u>		

CLOUD COUNTY, KANSAS
 EMPLOYEE BENEFITS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-17

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 1,842,574	\$ 2,094,726	\$ 2,022,843	\$ 71,883
Delinquent tax	19,545	28,452	17,000	11,452
Motor vehicle tax	153,681	178,542	176,302	2,240
Commercial vehicle fees	7,366	8,834	11,246	(2,412)
Recreational vehicle tax	2,322	2,892	2,521	371
16/20M vehicle tax	12,026	10,585	13,386	(2,801)
Watercraft tax	-	-	725	(725)
Reimbursements	119,675	118,785	71,124	47,661
Transfer from - Medical Insurance Fund	165,150	-	-	-
TOTAL RECEIPTS	<u>2,322,339</u>	<u>2,442,816</u>	<u>\$ 2,315,147</u>	<u>\$ 127,669</u>
EXPENDITURES				
Social Security	261,566	288,021	\$ 283,499	\$ 4,522
KPERS	304,334	346,361	347,980	(1,619)
Workers' compensation insurance	60,278	65,881	65,000	881
Unemployment tax	5,397	3,340	6,000	(2,660)
Medical insurance	1,386,426	1,331,633	1,752,300	(420,667)
Contractual services	14,820	14,926	12,000	2,926
Short-term disability	21,815	21,964	23,000	(1,036)
TOTAL EXPENDITURES	<u>2,054,636</u>	<u>2,072,126</u>	<u>\$ 2,489,779</u>	<u>\$ (417,653)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	267,703	370,690		
UNENCUMBERED CASH, BEGINNING	<u>158,074</u>	<u>425,777</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 425,777</u>	<u>\$ 796,467</u>		

CLOUD COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-18

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Liquor tax	\$ 19,677	\$ 17,430	<u>\$ 17,316</u>	<u>\$ 114</u>
EXPENDITURES				
Contractual services	<u>24,843</u>	<u>18,853</u>	<u>\$ 36,478</u>	<u>\$ (17,625)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(5,166)	(1,423)		
UNENCUMBERED CASH, BEGINNING	<u>16,756</u>	<u>11,590</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 11,590</u>	<u>\$ 10,167</u>		

CLOUD COUNTY, KANSAS
 CONVENTION AND TOURISM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-19

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transient guest tax	\$ 123,141	\$ 123,252	\$ 122,130	\$ 1,122
EXPENDITURES				
Operating expenses	134,894	131,997	\$ 150,200	\$ (18,203)
Reserve for future period	-	-	30,244	(30,244)
TOTAL EXPENDITURES	134,894	131,997	\$ 180,444	\$ (48,447)
RECEIPTS OVER (UNDER) EXPENDITURES	(11,753)	(8,745)		
UNENCUMBERED CASH, BEGINNING	41,314	29,561		
UNENCUMBERED CASH, ENDING	\$ 29,561	\$ 20,816		

CLOUD COUNTY, KANSAS

SPECIAL ECONOMIC DEVELOPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-20

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
In lieu of taxes	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ -</u>
EXPENDITURES				
Contractual services	<u>242,780</u>	<u>359,984</u>	<u>\$ 893,411</u>	<u>\$ (533,427)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	57,220	(59,984)		
UNENCUMBERED CASH, BEGINNING	<u>443,411</u>	<u>500,631</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 500,631</u>	<u>\$ 440,647</u>		

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-21

	Special Highway Improvement Fund		Special Machinery and Equipment Fund	
	2017	2018	2017	2018
RECEIPTS				
Reimbursements	\$ -	\$ -	\$ -	\$ -
Transfer from - Road and Bridge Fund	-	-	400,000	-
TOTAL RECEIPTS	-	-	400,000	-
EXPENDITURES				
Highway improvements	82,467	-	-	-
Capital outlay	-	-	219,630	393,389
TOTAL EXPENDITURES	82,467	-	219,630	393,389
RECEIPTS OVER (UNDER) EXPENDITURES	(82,467)	-	180,370	(393,389)
UNENCUMBERED CASH, BEGINNING	82,467	-	655,893	836,263
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 836,263</u>	<u>\$ 442,874</u>

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-22

	Auto Special Fund		Prosecutor's Attorney Training Fund	
	2017	2018	2017	2018
RECEIPTS				
Fees	\$ 80,127	\$ 77,350	\$ 2,269	\$ 2,073
EXPENDITURES				
Personal services - reimbursement	49,401	52,779	-	-
Contractual services	5,060	1,064	5,825	4,485
Transfer to - General Fund	25,666	25,020	-	-
TOTAL EXPENDITURES	80,127	78,863	5,825	4,485
RECEIPTS OVER (UNDER) EXPENDITURES	-	(1,513)	(3,556)	(2,412)
UNENCUMBERED CASH, BEGINNING	5,000	5,000	8,009	4,453
UNENCUMBERED CASH, ENDING	<u>\$ 5,000</u>	<u>\$ 3,487</u>	<u>\$ 4,453</u>	<u>\$ 2,041</u>

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-23

	Attorney Administrative Handling Cost Fund		Surveillance Fund	
	2017	2018	2017	2018
RECEIPTS				
Fees	\$ 116	\$ 142	\$ -	\$ -
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	116	142	-	-
UNENCUMBERED CASH, BEGINNING	220	336	797	797
UNENCUMBERED CASH, ENDING	<u>\$ 336</u>	<u>\$ 478</u>	<u>\$ 797</u>	<u>\$ 797</u>

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-24

	Diversion Fund		VIN Inspection Fund	
	2017	2018	2017	2018
RECEIPTS				
Fees	\$ 2,570	\$ 899	\$ 10,840	\$ 9,100
EXPENDITURES				
Contractual services	1,519	-	10,469	6,742
Commodities	-	-	-	-
TOTAL EXPENDITURES	1,519	-	10,469	6,742
RECEIPTS OVER (UNDER) EXPENDITURES	1,051	899	371	2,358
UNENCUMBERED CASH, BEGINNING	3,400	4,451	5,544	5,915
UNENCUMBERED CASH, ENDING	<u>\$ 4,451</u>	<u>\$ 5,350</u>	<u>\$ 5,915</u>	<u>\$ 8,273</u>

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-25

	Community Corrections Fund		Juvenile Justice Fund	
	2017	2018	2017	2018
RECEIPTS				
Grants and reimbursements	\$ 244,741	\$ 264,260	\$ 233,408	\$ 245,728
Void warrants	6,609	-	4,477	-
Miscellaneous	618	3,152	833	1,004
TOTAL RECEIPTS	<u>251,968</u>	<u>267,412</u>	<u>238,718</u>	<u>246,732</u>
EXPENDITURES				
Personal services	135,939	156,124	114,899	133,736
Contractual services	14,885	12,228	43,643	43,517
Commodities	7,714	12,259	3,139	6,755
Vehicles	1,203	2,614	2,599	2,049
Capital outlay	-	9,975	-	10,140
Reimbursement - Employee Benefits	64,641	65,714	53,987	53,097
TOTAL EXPENDITURES	<u>224,382</u>	<u>258,914</u>	<u>218,267</u>	<u>249,294</u>
RECEIPTS OVER (UNDER) EXPENDITURES	27,586	8,498	20,451	(2,562)
UNENCUMBERED CASH, BEGINNING	<u>13,091</u>	<u>40,677</u>	<u>9,631</u>	<u>30,082</u>
UNENCUMBERED CASH, ENDING	<u>\$ 40,677</u>	<u>\$ 49,175</u>	<u>\$ 30,082</u>	<u>\$ 27,520</u>

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-26

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2017	2018	2017	2018
RECEIPTS				
Fees	\$ 12,476	\$ 10,822	\$ 3,115	\$ 2,706
EXPENDITURES				
Equipment and technological services	11,086	6,450	-	1,283
RECEIPTS OVER (UNDER) EXPENDITURES	1,390	4,372	3,115	1,423
UNENCUMBERED CASH, BEGINNING	42,340	43,730	5,383	8,498
UNENCUMBERED CASH, ENDING	<u>\$ 43,730</u>	<u>\$ 48,102</u>	<u>\$ 8,498</u>	<u>\$ 9,921</u>

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-27

	County Treasurer Technology Fund	
	2017	2018
RECEIPTS		
Fees	\$ 3,118	\$ 2,706
EXPENDITURES		
Equipment and technological services	1,189	3,595
RECEIPTS OVER (UNDER) EXPENDITURES	1,929	(889)
UNENCUMBERED CASH, BEGINNING	3,649	5,578
UNENCUMBERED CASH, ENDING	\$ 5,578	\$ 4,689

CLOUD COUNTY, KANSAS
 BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-28

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 27	\$ (28)	\$ -	\$ (28)
Delinquent tax	1,244	857	400	457
Motor vehicle tax	25,430	-	-	-
Commercial vehicle fees	1,219	-	-	-
Recreational vehicle tax	384	-	-	-
16/20M vehicle tax	2,019	1,829	-	1,829
Watercraft tax	-	-	-	-
Reimbursements	-	-	-	-
TOTAL RECEIPTS	30,323	2,658	\$ 400	\$ 2,258
EXPENDITURES				
Cash Basis Requirement	-	-	\$ -	\$ -
Transfer to - General Fund	6,900	25,929	25,929	-
TOTAL EXPENDITURES	6,900	25,929	\$ 25,929	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	23,423	(23,271)		
UNENCUMBERED CASH, BEGINNING	632	24,055		
UNENCUMBERED CASH, ENDING	<u>\$ 24,055</u>	<u>\$ 784</u>		

CLOUD COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

	Schedule 2-29	
	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
RECEIPTS		
Rent	\$ 368,588	\$ 365,788
EXPENDITURES		
Bond principal	140,000	140,000
Bond interest	228,588	225,788
TOTAL EXPENDITURES	<u>368,588</u>	<u>365,788</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, BEGINNING	<u>3,712</u>	<u>3,712</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 3,712</u></u>	<u><u>\$ 3,712</u></u>

CLOUD COUNTY, KANSAS

SOLID WASTE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-30

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
User fees and reimbursements	\$ 732,818	\$ 743,190	\$ 719,000	\$ 24,190
Recycling - Reimbursements	-	-	-	-
TOTAL RECEIPTS	<u>732,818</u>	<u>743,190</u>	<u>\$ 719,000</u>	<u>\$ 24,190</u>
EXPENDITURES				
Solid Waste				
Personal services	124,386	120,521	\$ 141,818	\$ (21,297)
Contractual services	453,227	448,910	549,500	(100,590)
Commodities	39,859	34,394	70,000	(35,606)
Capital outlay	9,264	9,379	138,850	(129,471)
Reserve for future period	-	-	400,000	(400,000)
TOTAL EXPENDITURES	<u>626,736</u>	<u>613,204</u>	<u>\$ 1,300,168</u>	<u>\$ (686,964)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	106,082	129,986		
UNENCUMBERED CASH, BEGINNING	<u>728,573</u>	<u>834,655</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 834,655</u>	<u>\$ 964,641</u>		

CLOUD COUNTY, KANSAS

LAW ENFORCEMENT CENTER FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-31

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Prisoner housing	\$ 714,430	\$ 852,040	\$ 600,000	\$ 252,040
EXPENDITURES				
Rent	368,588	365,788	\$ 365,788	\$ -
Reserve for future period	-	-	571,779	(571,779)
TOTAL EXPENDITURES	368,588	365,788	\$ 937,567	\$ (571,779)
RECEIPTS OVER (UNDER) EXPENDITURES	345,842	486,252		
UNENCUMBERED CASH, BEGINNING	370,155	715,997		
UNENCUMBERED CASH, ENDING	\$ 715,997	\$ 1,202,249		

CLOUD COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For Year Ended December 31, 2018

Schedule 3
 Page 1 of 2

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Motor vehicle tax	\$ 263,391	\$ 1,539,439	\$ 1,532,206	\$ 270,624
Recreational vehicle tax	2,776	24,792	24,508	3,060
Commercial vehicle tax	763	73,196	73,258	701
Current tax	11,165,471	18,882,925	18,463,470	11,584,926
Foreclosure sale	500	5,149	2,874	2,775
Neighborhood revitalization	-	149,120	149,120	-
Commercial vehicle fees	2,467	13,314	15,098	683
Delinquent real estate tax	89,435	199,149	250,280	38,304
Current specials clearing	43,613	122,709	89,820	76,502
Clerk of District Court warrants	800	19,437	19,267	970
Rental motor vehicle fees	96	362	319	139
Real estate escrow account	19,367	9,339	7,984	20,722
Delinquent specials clearing	2,727	4,937	7,377	287
General account #2	2,837	347	499	2,685
TOTAL DISTRIBUTABLE FUNDS	11,594,243	21,044,215	20,636,080	12,002,378
STATE FUNDS				
State educational building	-	62,773	62,773	-
Institutional building	-	108,616	108,616	-
Motor vehicle fees	31	666,830	666,861	-
Motor sales tax	12,623	342,914	336,122	19,415
State heritage trust	1,698	5,411	5,903	1,206
TOTAL STATE FUNDS	14,352	1,186,544	1,180,275	20,621

CLOUD COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For Year Ended December 31, 2018

Schedule 3
 Page 2 of 2

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
SUBDIVISION FUNDS				
Cities	\$ -	\$ 2,831,855	\$ 2,831,855	\$ -
Townships	-	149,968	149,968	-
Watersheds	1,039	31	30	1,040
Drainage Districts	88,277	12,216	57	100,436
School Districts	(3)	5,133,038	5,133,043	(8)
Cemeteries	1	103,898	103,880	19
Cloud County Community College	-	3,250,634	3,250,634	-
Fire Districts	344	244,653	244,602	395
River Valley Extension District #4	-	254,799	254,799	-
Regional library	1,108	157,888	148,301	10,695
TOTAL SUBDIVISION FUNDS	90,766	12,138,980	12,117,169	112,577
OTHER AGENCY FUNDS				
Checking accounts				
Sheriff				
Offender Registration	15,759	2,900	7,952	10,707
Concealed Carry	4,880	423	-	5,303
D.A.R.E.	3,262	-	-	3,262
Inmate Welfare Fund #2	7,717	68,115	75,832	-
Inmate Welfare Fund	-	144,168	132,562	11,606
Inmate Welfare Fund	-	18,838	18,838	-
County Attorney	275	1,998	2,016	257
District Court	14,234	457,046	464,657	6,623
Law Library	36,501	39,663	40,818	35,346
District Court Trustee Fund	40,561	87,033	111,762	15,832
Flex Spending	62,990	43,239	44,614	61,615
Court service	54,773	10,394	12,167	53,000
Field service	16,107	5,400	405	21,102
Vending machines	1,359	88	297	1,150
Cost of issuance - NFW	1,669	-	1,669	-
SWIP (Salina)	978	-	-	978
Unclaimed estates	1,085	12,580	1,085	12,580
Federal Social Security tax	359	288,021	288,021	359
KPERs retirement	484	346,721	345,249	1,956
KPERs life	121	10	-	131
Unemployment insurance	15,140	-	-	15,140
Medical health insurance	66,415	1,359,202	1,324,972	100,645
Section 125 Cafeteria Plan	810	-	-	810
Payroll clearing	386	-	114	272
Prior year void checks	-	687	646	41
TOTAL OTHER AGENCY FUNDS	345,865	2,886,526	2,873,676	358,715
TOTAL AGENCY FUNDS	\$ 12,045,226	\$ 37,256,265	\$ 36,807,200	\$ 12,494,291