# CLOUD COUNTY, KANSAS

# DECEMBER 31, 2022

LINDBURG
VOGEL PIERCE FARIS
Chartered

CLOUD COUNTY, KANSAS

TABLE OF CONTENTS
December 31, 2022


INDEPENDENT AUDITORS' REPORT ..... 1-3

FINANCIAL STATEMENT

Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis ..... 4-5

NOTES TO THE FINANCIAL STATEMENT ..... 6-14

SUPPLEMENTARY INFORMATION

SCHEDULE 1

Summary of Expenditures - Regulatory Basis (Actual and Budget) ..... 15

SCHEDULE 2

Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget)
2-1 General Fund ..... 16-20

Budgeted Special Purpose Funds
2-2 Road and Bridge ..... 21
2-3 Special Bridge ..... 22
2-4 Noxious Weed ..... 23
2-5 Noxious Weed Capital Outlay ..... 24
2-6 Conservation District ..... 25
2-7 Services for Elderly ..... 26
2-8 County Health ..... 27
2-9 Pawnee Mental Health ..... 28
2-10 OCCK ..... 29
2-11 County Fair ..... 30
2-12 Election Expense ..... 31
2-13 Election Capital Outlay ..... 32
2-14 Special Building ..... 33
2-15 Historical Museum ..... 34
2-16 Appraiser's Cost ..... 35
2-17 Employee Benefits ..... 36
2-18 Special Alcohol and Drug ..... 37
2-19 Convention and Tourism ..... 38
2-20 Special Economic Development ..... 39

Nonbudgeted Special Purpose Funds
2-21 County Treasurer Technology ..... 40
2-21 Special Machinery and Equipment ..... 40
2-22 Auto Special ..... 41
2-22 Prosecutor's Attorney Training ..... 41
2-23 Attorney Administrative Handling Cost ..... 42
2-23 Surveillance ..... 42
2-24 Diversion ..... 43
2-24 VIN Inspection ..... 43

TABLE OF CONTENTS (Continued)

SCHEDULE 2 (Continued)

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

Nonbudgeted Special Purpose Funds (Continued)

2-25 Community Corrections ..... 44
2-25 Juvenile Justice ..... 44
2-26 Register of Deeds Technology ..... 45
2-26 County Clerk Technology ..... 45
2-27 CARES & ARPA Grant ..... 46
2-27 Grant ..... 46
2-28 DARE ..... 47
2-28 Concealed Carry ..... 47
2-29 Special Law Enforcement Trust ..... 48
2-29 Offender Registration ..... 48
2-30 Special Highway Improvement ..... 49

Bond and Interest Funds

2-31 Bond and Interest ..... 50
2-32 Public Building Commission - Bond and Interest ..... 51

Business Fund

2-33 Solid Waste ..... 52
2-34 Law Enforcement Center ..... 53

SCHEDULE 3

Schedule of Receipts and Disbursements - Regulatory Basis
Agency Funds ..... 54-55

LINDBURG
VOGEL PIERCE FARIS
Chartered

Gregory D. Daughhetee, CPA
Kenneth D. Hamby, CPA
Michael R. Meisenheimer, CPA
Nick L. Mueting, CPA
Billy J. Klug, CPA
Randall R. Hofmeier, CPA
Brent L. Knoche, CPA
Brian W. Mapel, CPA
Jeffrey D. Reece, CPA
Brady H. Byrnes, CPA
Alex P. Larson, CPA
Gage B. Kepple, CPA

# INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Cloud County, Kansas

## Report on the Audit of the Financial Statements

### Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Cloud County, Kansas (the County) as of and for the year ended December 31, 2022, 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, 2022, 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, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies.

### Basis for Adverse and Unmodified Opinions

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

2301 NORTH HALSTEAD
PO. BOX 2047
HUTCHINSON, KS 67504-2047
620-669-0461

1206 W. FRONTVIEW, STE 201
PO. BOX 1512
DODGE CITY, KS 67801-1512
620-227-3522

1401 MAIN, STE B
PO. BOX 189
HAYS, KS 67601-0189
785-628-2900

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

As discussed in Note 1—Summary of Significant Accounting Policies of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County, as of and for the year ended December 31, 2021, not presented herein, and have issued our report thereon dated August 12, 2022, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2021 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022, (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.




Certified Public Accountants

Hutchinson, Kansas
August 16, 2023

CLOUD COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022



| Funds | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|
| GENERAL FUND | $ 2,097,591 | $ 3,408,561 | $ 3,958,457 | $ 1,547,695 | $ 313,179 | $ 1,860,874 |
| SPECIAL PURPOSE FUNDS | | | | | | |
| Road and Bridge | 1,276,693 | 3,444,000 | 3,561,017 | 1,159,676 | 40,995 | 1,200,671 |
| Special Bridge | 106,334 | 310,281 | 195,499 | 221,116 | - | 221,116 |
| Noxious Weed | 56,318 | 183,269 | 167,903 | 71,684 | 1,545 | 73,229 |
| Noxious Weed Capital Outlay | 60,777 | 26,700 | - | 87,477 | - | 87,477 |
| Conservation District | 2,219 | 25,128 | 25,000 | 2,347 | - | 2,347 |
| Services for Elderly | 8,258 | 119,822 | 119,050 | 9,030 | - | 9,030 |
| County Health | 294,505 | 928,113 | 780,160 | 442,458 | 18,338 | 460,796 |
| Pawnee Mental Health | 7,600 | 87,223 | 87,290 | 7,533 | - | 7,533 |
| OCCK | 9,079 | 107,561 | 107,686 | 8,954 | - | 8,954 |
| County Fair | 3,636 | 39,914 | 40,000 | 3,550 | - | 3,550 |
| Election Expense | 40,940 | 146,318 | 132,615 | 54,643 | 8,618 | 63,261 |
| Election Capital Outlay | 51,413 | 15,000 | 3,831 | 62,582 | - | 62,582 |
| Special Building | 396,073 | 118,819 | 437,789 | 77,103 | 25,650 | 102,753 |
| Historical Museum | 3,284 | 38,018 | 38,000 | 3,302 | - | 3,302 |
| Appraiser's Cost | 48,567 | 158,396 | 166,769 | 40,194 | 7,423 | 47,617 |
| Employee Benefits | 731,192 | 2,596,044 | 2,199,751 | 1,127,485 | - | 1,127,485 |
| Special Alcohol and Drug | 10,596 | 17,489 | 14,325 | 13,760 | 2,178 | 15,938 |
| Convention and Tourism | 49,674 | 147,082 | 107,904 | 88,852 | 1,520 | 90,372 |
| Special Economic Development | 503,332 | 300,057 | 390,733 | 412,656 | - | 412,656 |
| County Treasurer Technology | 11,234 | 3,104 | 1,143 | 13,195 | - | 13,195 |
| Special Machinery and Equipment | 497,335 | 214,844 | 291,360 | 420,819 | - | 420,819 |
| Auto Special | 965 | 78,143 | 79,108 | - | - | - |
| Prosecutor's Attorney Training | 6,469 | 1,793 | 7,487 | 775 | - | 775 |
| Attorney Administrative Handling Cost | 668 | - | - | 668 | - | 668 |
| Surveillance | 797 | - | - | 797 | - | 797 |
| Diversion | 15,635 | - | - | 15,635 | - | 15,635 |
| VIN Inspection | 13,355 | 11,280 | 21,463 | 3,172 | - | 3,172 |
| Community Corrections | 55,004 | 306,308 | 272,148 | 89,164 | 1,488 | 90,652 |
| Juvenile Justice | 33,245 | 362,559 | 354,855 | 40,949 | 785 | 41,734 |
| Register of Deeds Technology | 26,818 | 12,414 | 9,723 | 29,509 | - | 29,509 |
| County Clerk Technology | 17,693 | 3,104 | - | 20,797 | - | 20,797 |
| CARES & ARPA Grant | 56,888 | 853,289 | 681,361 | 228,816 | - | 228,816 |
| Grant | - | - | - | - | - | - |
| DARE | 3,263 | - | 440 | 2,823 | - | 2,823 |
| Concealed Carry | 6,960 | 423 | - | 7,383 | - | 7,383 |
| Special Law Enforcement Trust | 7,107 | - | - | 7,107 | - | 7,107 |
| Offender Registration | 11,591 | 5,075 | 13,000 | 3,666 | - | 3,666 |
| Special Highway Improvement | - | 862,209 | - | 862,209 | - | 862,209 |
| BOND AND INTEREST FUNDS | | | | | | |
| Bond and Interest | 747 | 208 | - | 955 | - | 955 |
| Public Building Commission - Bond and Interest | 6,918 | 353,216 | 353,211 | 6,923 | - | 6,923 |
| BUSINESS FUNDS | | | | | | |
| Solid Waste | 1,413,463 | 994,603 | 796,559 | 1,611,507 | 47,211 | 1,658,718 |
| Law Enforcement Center | 1,237,293 | 54,018 | 1,254,023 | 37,288 | - | 37,288 |
| TOTAL FINANCIAL REPORTING ENTITY | $ 9,181,529 | $ 16,334,385 | $ 16,669,660 | $ 8,846,254 | $ 468,930 | $ 9,315,184 |

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, 2022



| | |
|---|---|
| COMPOSITION OF CASH | |
| Checking accounts | $ 593,622 |
| Money Market accounts | 19,575,689 |
| Certificates of deposit | 2,811,790 |
| Cash and cash items | 127,587 |
| | 23,108,688 |
| Other accounts | |
| Checking accounts | |
| Inmate Welfare Fund | 79,116 |
| County Attorney | 1,855 |
| Law Library | 50,268 |
| District Court Trustee Fund | 25,145 |
| Flex Spending | 64,160 |
| Public Building Commission | 6,923 |
| | 227,467 |
| TOTAL CASH | 23,336,155 |
| AGENCY FUNDS PER SCHEDULE 3 | (14,020,971) |
| TOTAL FINANCIAL REPORTING ENTITY | $ 9,315,184 |

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

CLOUD COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2022

## 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 2022:

#### General Fund

Used to account for all unrestricted resources except those required to be accounted for in another fund.

#### Special Purpose Funds

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

#### Bond and Interest Funds

Used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

#### Business Funds

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

#### Agency Funds

Used to account for assets held by the government as an agent or in a custodial capacity.

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

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

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

Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1.

2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.

3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did not hold a revenue neutral rate hearing for the 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 2022.

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, 2022, the County's carrying amount of deposits was $23,208,568 and the bank balance was $23,475,931. The bank balance was held by seven banks, with one bank holding 66.7% of the total bank balance, resulting in a concentration of credit risk. Of the bank balance, $1,982,596 was covered by FDIC insurance and $21,493,334 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

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

Concentration of Credit Risk

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

NOTE 4—LONG-TERM DEBT

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

| Issue | Interest Rates | Date of Issue | Amount of Issue | Date of Final Maturity |
|---|---|---|---|---|
| Revenue Bonds | | | | |
| Cloud County Public Building Commission Series 2020 - Refunding | 2.92% | 03/10/20 | $ 4,145,000 | 10/15/35 |
| Finance Leases | | | | |
| 120M2 Caterpillar motor grader | 3.19% | 05/15/17 | 209,307 | 05/15/23 |
| 120M2 Caterpillar motor grader | 2.99% | 02/26/21 | 158,200 | 02/26/25 |

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

Changes in long-term debt of the County for the year ended December 31, 2022, 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 | $ 155,000 | $ - | $ 155,000 | $ - | $ 4,805 |
| Cloud County Public Building Commission Series 2020 - Refunding | 4,055,000 | - | 75,000 | 3,980,000 | 118,406 |
| Total Revenue Bonds | 4,210,000 | - | 230,000 | 3,980,000 | 123,211 |
| Finance Leases | | | | | |
| 120M2 Caterpillar motor grader | 35,853 | - | 35,853 | - | 1,040 |
| 120M2 Caterpillar motor grader | 74,194 | - | 36,514 | 37,680 | 2,367 |
| 120M2 Caterpillar motor grader | 38,298 | - | 38,298 | - | 1,474 |
| 120M2 Caterpillar motor grader | - | 158,200 | 37,862 | 120,338 | 4,796 |
| Total Finance Leases | 148,345 | 158,200 | 148,527 | 158,018 | 9,677 |
| Total Long-Term Debt | $ 4,358,345 | $ 158,200 | $ 378,527 | $ 4,138,018 | $ 132,888 |

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 |
|---|---|---|
| 2023 | $ 270,000 | $ 116,216 |
| 2024 | 275,000 | 108,332 |
| 2025 | 280,000 | 100,302 |
| 2026 | 285,000 | 92,126 |
| 2027 | 290,000 | 83,804 |
| 2028-2032 | 1,560,000 | 287,474 |
| 2033-2035 | 1,020,000 | 59,860 |
| | $ 3,980,000 | $ 848,114 |

| Finance Leases | Principal | Interest |
|---|---|---|
| 2023 | $ 76,690 | $ 4,850 |
| 2024 | 40,192 | 2,465 |
| 2025 | 41,136 | 1,247 |
| | $ 158,018 | $ 8,562 |

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, 2022, included the following:

| Purpose | Issue Date | Maturity Date | Amount |
|---|---|---|---|
| AgMark, LLC Series 2017 | 10/20/17 | 10/20/27 | $ 4,524,000 |

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 8.90% for the year ended December 31, 2022. Contributions to the pension plan from the County for KPERS were $374,871 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $4,205,927. The net pension liability was measured as of June 30, 2022, and the total pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statement.

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

## NOTE 7—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code (IRC) Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is payable to employees upon termination, retirement, death, or unforeseeable emergency.

## NOTE 8—OTHER LONG-TERM LIABILITIES

Compensated Absences

All employees of the County, except temporary and part-time employees, elected officials, and department heads accumulate vacation leave at 1 day per month for first year of service, then 1.5 days per month thereafter, and the total amount of leave that may be accumulated at year end is 30 days. Employees are paid for accumulated vacation leave upon termination except in cases of dismissal for neglect of duty or insubordination.

The costs of accumulated vacation leave are not recorded in the financial statement at the time the benefits are earned by the employee. Accumulated vacation leave unpaid and unrecorded in the financial statement as of December 31, 2022, is estimated to be $184,091.

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, 2022.

## 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 | $ 20,000 |
| Road and Bridge | Special Machinery and Equipment | K.S.A. 68-141g | 200,000 |
| Election Expense | Election Capital Outlay | K.S.A. 19-119 | 15,000 |
| Noxious Weed | Noxious Weed Capital Outlay | K.S.A. 19-119 | 26,700 |

## 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, 2022, the County's share of the tax rebates totaled $48,132.

CLOUD COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 1

| Funds | Certified Budget | Adjustments for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|---|---|---|---|---|---|
| GENERAL FUND | $ 4,129,248 | $ - | $ 4,129,248 | $ 3,958,457 | $ (170,791) |
| SPECIAL PURPOSE FUNDS | | | | | |
| Road and Bridge | 3,757,500 | - | 3,757,500 | 3,561,017 | (196,483) |
| Special Bridge | 195,500 | - | 195,500 | 195,499 | (1) |
| Noxious Weed | 174,475 | 30,446 | 204,921 | 167,903 | (37,018) |
| Noxious Weed Capital Outlay | 141,777 | - | 141,777 | - | (141,777) |
| Conservation District | 25,000 | - | 25,000 | 25,000 | - |
| Services for Elderly | 119,050 | - | 119,050 | 119,050 | - |
| County Health | 767,600 | 186,810 | 954,410 | 780,160 | (174,250) |
| 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 | 159,900 | - | 159,900 | 132,615 | (27,285) |
| Election Capital Outlay | 61,413 | - | 61,413 | 3,831 | (57,582) |
| Special Building | 506,750 | - | 506,750 | 437,789 | (68,961) |
| Historical Museum | 38,000 | - | 38,000 | 38,000 | - |
| Appraiser's Cost | 179,400 | - | 179,400 | 166,769 | (12,631) |
| Employee Benefits | 2,993,763 | - | 2,993,763 | 2,199,751 | (794,012) |
| Special Alcohol and Drug | 18,439 | - | 18,439 | 14,325 | (4,114) |
| Convention and Tourism | 133,018 | - | 133,018 | 107,904 | (25,114) |
| Special Economic Development | 684,084 | - | 684,084 | 390,733 | (293,351) |
| BOND AND INTEREST FUND | | | | | |
| Bond and Interest Fund | - | - | - | - | - |
| BUSINESS FUNDS | | | | | |
| Solid Waste | 2,058,616 | - | 2,058,616 | 796,559 | (1,262,057) |
| Law Enforcement Center | 2,380,087 | - | 2,380,087 | 1,254,023 | (1,126,064) |

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)



| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Taxes | $ 3,568,007 | $ 3,215,909 | $ 2,741,224 | $ 474,685 |
| Licenses and fees | 108,868 | 103,681 | 50,000 | 53,681 |
| Use of money | 23,563 | 41,782 | 25,000 | 16,782 |
| Other | 85,683 | 47,189 | 52,250 | (5,061) |
| TOTAL RECEIPTS | 3,786,121 | 3,408,561 | $ 2,868,474 | $ 540,087 |
| EXPENDITURES | | | | |
| County Commission | 54,998 | 54,488 | $ 61,200 | $ (6,712) |
| County Clerk | 104,625 | 109,958 | 118,375 | (8,417) |
| County Treasurer | 114,972 | 117,581 | 121,392 | (3,811) |
| County Attorney | 184,313 | 188,759 | 205,400 | (16,641) |
| Register of Deeds | 76,240 | 79,707 | 95,300 | (15,593) |
| Sheriff | 1,597,215 | 1,801,680 | 1,862,701 | (61,021) |
| Clerk of District Court | 190,952 | 234,271 | 205,824 | 28,447 |
| Courthouse (general expenses) | 335,759 | 750,824 | 771,900 | (21,076) |
| Custodian | 129,006 | 113,904 | 138,100 | (24,196) |
| Computer services | 148,212 | 178,755 | 154,003 | 24,752 |
| Civil defense - Emergency Preparedness | 23,557 | 20,132 | 28,820 | (8,688) |
| Recycling | 38,571 | 72,191 | 115,600 | (43,409) |
| Economic development | 58,000 | 58,000 | 61,500 | (3,500) |
| Cloud County sanitarian | 8,656 | 14,551 | 11,633 | 2,918 |
| Appropriations | 166,261 | 163,656 | 177,500 | (13,844) |
| TOTAL EXPENDITURES | 3,231,337 | 3,958,457 | $ 4,129,248 | $ (170,791) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 554,784 | (549,896) | | |
| UNENCUMBERED CASH, BEGINNING | 1,542,807 | 2,097,591 | | |
| UNENCUMBERED CASH, ENDING | $ 2,097,591 | $ 1,547,695 | | |

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)



| | Prior Year Actual | Current Year Actual | Current Year Budget | Variance Over (Under) |
|---|---|---|---|---|
| TAXES | | | | |
| Ad valorem taxes | $ 2,273,781 | $ 1,802,123 | $ 1,731,091 | $ 71,032 |
| Delinquent tax | 52,876 | 37,040 | 27,000 | 10,040 |
| Interest and charges on delinquent taxes | 116,271 | 110,554 | 30,000 | 80,554 |
| Sales tax - County wide | 872,687 | 1,018,890 | 725,000 | 293,890 |
| Intangible tax | 42,974 | 53,323 | 34,920 | 18,403 |
| Motor vehicle tax | 186,389 | 170,201 | 170,161 | 40 |
| Commercial vehicle fees | 7,882 | 7,904 | 9,504 | (1,600) |
| Recreational vehicle tax | 3,561 | 3,478 | 2,742 | 736 |
| 16/20M vehicle tax | 11,586 | 12,396 | 10,332 | 2,064 |
| Watercraft tax | - | - | 474 | (474) |
| TOTAL TAXES | 3,568,007 | 3,215,909 | 2,741,224 | 474,685 |
| LICENSES AND FEES | | | | |
| Officers' fees | 108,868 | 103,681 | 50,000 | 53,681 |
| USE OF MONEY | | | | |
| Interest on investments | 23,563 | 41,782 | 25,000 | 16,782 |
| OTHER | | | | |
| Miscellaneous | 16,878 | 27,189 | 10,000 | 17,189 |
| Recycling Windfarm Grant | 44,750 | - | 22,250 | (22,250) |
| Transfer from: | | | | |
| Treasurer's Auto Special Fund | 20,823 | 20,000 | 20,000 | - |
| Kcovrs County Fee Fund | 3,232 | - | - | - |
| TOTAL OTHER | 85,683 | 47,189 | 52,250 | (5,061) |
| TOTAL RECEIPTS | $ 3,786,121 | $ 3,408,561 | $ 2,868,474 | $ 540,087 |

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)



| | Prior Year Actual | Current Year Actual | Current Year Budget | Variance Over (Under) |
|---|---|---|---|---|
| COUNTY COMMISSION | | | | |
| Personal services | $ 48,295 | $ 51,515 | $ 51,500 | $ 15 |
| Contractual services | 5,790 | 2,947 | 9,400 | (6,453) |
| Commodities | 913 | 26 | 300 | (274) |
| TOTAL COUNTY COMMISSION | 54,998 | 54,488 | 61,200 | (6,712) |
| COUNTY CLERK | | | | |
| Personal services | 101,400 | 107,332 | 111,200 | (3,868) |
| Contractual services | 2,095 | 1,705 | 5,925 | (4,220) |
| Commodities | 1,130 | 921 | 1,250 | (329) |
| TOTAL COUNTY CLERK | 104,625 | 109,958 | 118,375 | (8,417) |
| COUNTY TREASURER | | | | |
| Personal services | 157,503 | 160,498 | 162,600 | (2,102) |
| Contractual services | 10,508 | 10,530 | 11,742 | (1,212) |
| Commodities | 4,095 | 3,455 | 3,900 | (445) |
| Reimbursements | (57,134) | (56,902) | (56,850) | (52) |
| TOTAL COUNTY TREASURER | 114,972 | 117,581 | 121,392 | (3,811) |
| COUNTY ATTORNEY | | | | |
| Personal services | 162,402 | 170,079 | 181,900 | (11,821) |
| Contractual services | 17,182 | 14,009 | 19,500 | (5,491) |
| Commodities | 4,765 | 4,671 | 5,000 | (329) |
| Reimbursements | (36) | - | (1,000) | 1,000 |
| TOTAL COUNTY ATTORNEY | 184,313 | 188,759 | 205,400 | (16,641) |
| REGISTER OF DEEDS | | | | |
| Personal services | 82,246 | 84,744 | 89,300 | (4,556) |
| Contractual services | 2,114 | 1,583 | 3,500 | (1,917) |
| Commodities | 189 | 1,726 | 2,500 | (774) |
| Reimbursements | (8,309) | (8,346) | - | (8,346) |
| TOTAL REGISTER OF DEEDS | 76,240 | 79,707 | 95,300 | (15,593) |

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)



| | Prior Year Actual | Current Year Actual | Current Year Budget | Variance Over (Under) |
|---|---|---|---|---|
| SHERIFF | | | | |
| Personal services | $ 465,800 | $ 469,136 | $ 560,400 | $ (91,264) |
| Contractual services | 59,000 | 153,365 | 56,900 | 96,465 |
| Commodities | 14,920 | 8,807 | 28,800 | (19,993) |
| Vehicle expense | 99,214 | 124,743 | 120,000 | 4,743 |
| Jail | | | | |
| Personal services | 707,172 | 632,764 | 833,200 | (200,436) |
| Contractual services | 167,247 | 475,282 | 135,050 | 340,232 |
| Commodities | 112,695 | 25,892 | 125,080 | (99,188) |
| Juvenile detention | 3,919 | 8,941 | 13,271 | (4,330) |
| Reimbursements | (32,752) | (97,250) | (10,000) | (87,250) |
| TOTAL SHERIFF | 1,597,215 | 1,801,680 | 1,862,701 | (61,021) |
| CLERK OF DISTRICT COURT | | | | |
| Personal services | 6,500 | 6,500 | 6,500 | - |
| Contractual services | 190,370 | 233,502 | 223,319 | 10,183 |
| Commodities | 18,626 | 9,675 | 2,220 | 7,455 |
| Capital outlay | 12,894 | 22,607 | 17,300 | 5,307 |
| Witness and juror fees | - | - | 6,800 | (6,800) |
| Reimbursements | (37,438) | (38,013) | (50,315) | 12,302 |
| TOTAL CLERK OF DISTRICT COURT | 190,952 | 234,271 | 205,824 | 28,447 |
| COURTHOUSE (general expenses) | | | | |
| Contractual services | 117,132 | 126,656 | 114,500 | 12,156 |
| Liability insurance | 134,122 | 156,466 | 138,000 | 18,466 |
| Commodities | 23,848 | 28,295 | 32,900 | (4,605) |
| Capital outlay | 77,369 | 452,487 | 486,500 | (34,013) |
| Reimbursements | (16,712) | (13,080) | - | (13,080) |
| TOTAL COURTHOUSE (general expenses) | 335,759 | 750,824 | 771,900 | (21,076) |
| CUSTODIAN | | | | |
| Personal services | 83,144 | 84,065 | 94,200 | (10,135) |
| Contractual services | 23,569 | 12,662 | 23,700 | (11,038) |
| Commodities | 22,734 | 19,177 | 20,200 | (1,023) |
| Reimbursements | (441) | (2,000) | - | (2,000) |
| TOTAL CUSTODIAN | 129,006 | 113,904 | 138,100 | (24,196) |

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)



| | Prior Year Actual | Current Year Actual | Current Year Budget | Variance Over (Under) |
|---|---|---|---|---|
| COMPUTER SERVICES | | | | |
| Personal services | $ 39,477 | $ 5,015 | $ 38,900 | $ (33,885) |
| Contractual services | 108,317 | 174,580 | 113,103 | 61,477 |
| Commodities | 1,118 | - | 2,000 | (2,000) |
| Reimbursements | (700) | (840) | - | (840) |
| TOTAL COMPUTER SERVICES | 148,212 | 178,755 | 154,003 | 24,752 |
| CIVIL DEFENSE - EMERGENCY PREPAREDNESS | | | | |
| Personal services | 38,804 | 53,897 | 46,400 | 7,497 |
| Contractual services | 6,958 | 8,304 | 7,120 | 1,184 |
| Commodities | 295 | 534 | 4,300 | (3,766) |
| Reimbursements | (22,500) | (42,603) | (29,000) | (13,603) |
| TOTAL CIVIL DEFENSE - EMERGENCY PREPAREDNESS | 23,557 | 20,132 | 28,820 | (8,688) |
| RECYCLING | | | | |
| Personal services | 93,235 | 84,437 | 103,100 | (18,663) |
| Contractual services | 7,030 | 5,942 | 8,500 | (2,558) |
| Commodities | 11,813 | 16,015 | 19,000 | (2,985) |
| Capital outlay | 1,338 | - | - | - |
| Reimbursements | (74,845) | (34,203) | (15,000) | (19,203) |
| TOTAL RECYCLING | 38,571 | 72,191 | 115,600 | (43,409) |
| ECONOMIC DEVELOPMENT | | | | |
| Cloudcorp | 55,000 | 55,000 | 55,000 | - |
| NCK SBDC | 3,000 | 3,000 | 3,000 | - |
| North Central Planning | - | - | 3,500 | (3,500) |
| TOTAL ECONOMIC DEVELOPMENT | 58,000 | 58,000 | 61,500 | (3,500) |
| CLOUD COUNTY SANITARIAN | | | | |
| Contractual services | 8,656 | 14,551 | 11,633 | 2,918 |
| Commodities | - | - | - | - |
| TOTAL CLOUD COUNTY SANITARIAN | 8,656 | 14,551 | 11,633 | 2,918 |
| APPROPRIATIONS | | | | |
| Dispatching | 120,000 | 120,000 | 120,000 | - |
| CASA | 13,000 | 13,000 | 13,000 | - |
| Coroner | 11,761 | 9,156 | 18,000 | (8,844) |
| 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 | 166,261 | 163,656 | 177,500 | (13,844) |
| TOTAL EXPENDITURES | $ 3,231,337 | $ 3,958,457 | $ 4,129,248 | $ (170,791) |

CLOUD COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-2

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 2,789,596 | $ 2,559,553 | $ 2,462,274 | $ 97,279 |
| Delinquent tax | 56,785 | 41,424 | 27,000 | 14,424 |
| Motor vehicle tax | 209,657 | 206,637 | 208,784 | (2,147) |
| Commercial vehicle fees | 9,073 | 9,697 | 11,663 | (1,966) |
| Recreational vehicle tax | 4,050 | 4,233 | 3,361 | 872 |
| 16/20M vehicle tax | 11,557 | 14,242 | 12,678 | 1,564 |
| Watercraft tax | - | - | 582 | (582) |
| Special city and county highway | 561,908 | 537,130 | 482,581 | 54,549 |
| Reimbursements | 296,984 | 71,084 | 200,000 | (128,916) |
| TOTAL RECEIPTS | 3,939,610 | 3,444,000 | $ 3,408,923 | $ 35,077 |
| EXPENDITURES | | | | |
| Personal services | 1,211,313 | 1,259,129 | $ 1,354,600 | $ (95,471) |
| Contractual services | 46,134 | 59,176 | 70,900 | (11,724) |
| Commodities | 1,416,702 | 1,881,809 | 2,112,000 | (230,191) |
| Capital outlay | 174,570 | 160,903 | 220,000 | (59,097) |
| Transfer to - Special Machinery and Equipment Fund | 174,000 | 200,000 | - | 200,000 |
| TOTAL EXPENDITURES | 3,022,719 | 3,561,017 | $ 3,757,500 | $ (196,483) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 916,891 | (117,017) | | |
| UNENCUMBERED CASH, BEGINNING | 359,802 | 1,276,693 | | |
| UNENCUMBERED CASH, ENDING | $ 1,276,693 | $ 1,159,676 | | |

CLOUD COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-3

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 128,915 | $ 132,442 | $ 127,420 | $ 5,022 |
| Delinquent tax | 2,713 | 1,937 | 1,150 | 787 |
| Motor vehicle tax | 9,559 | 9,491 | 9,640 | (149) |
| Commercial vehicle fees | 404 | 448 | 539 | (91) |
| Recreational vehicle tax | 183 | 195 | 155 | 40 |
| 16/20M vehicle tax | 596 | 634 | 585 | 49 |
| Watercraft tax | - | - | 27 | (27) |
| Reimbursements | 1,323 | 165,134 | - | 165,134 |
| TOTAL RECEIPTS | 143,693 | 310,281 | $ 139,516 | $ 170,765 |
| EXPENDITURES | | | | |
| Construction and reconstruction | 152,910 | 195,499 | $ 195,500 | $ (1) |
| RECEIPTS OVER (UNDER) EXPENDITURES | (9,217) | 114,782 | | |
| UNENCUMBERED CASH, BEGINNING | 115,551 | 106,334 | | |
| UNENCUMBERED CASH, ENDING | $ 106,334 | $ 221,116 | | |

CLOUD COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-4

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 59,189 | $ 107,031 | $ 103,416 | $ 3,615 |
| Delinquent tax | 1,279 | 1,415 | 951 | 464 |
| Motor vehicle tax | 3,733 | 3,956 | 4,427 | (471) |
| Commercial vehicle fees | 80 | 206 | 247 | (41) |
| Recreational vehicle tax | 54 | 83 | 71 | 12 |
| 16/20M vehicle tax | 786 | 132 | 269 | (137) |
| Watercraft tax | - | - | 12 | (12) |
| Chemical sales | 66,284 | 70,446 | 40,000 | 30,446 |
| TOTAL RECEIPTS | 131,405 | 183,269 | $ 149,393 | $ 33,876 |
| EXPENDITURES | | | | |
| Personal services | 46,121 | 47,177 | $ 47,100 | $ 77 |
| Contractual services | 10,517 | 7,120 | 6,775 | 345 |
| Commodities | 74,526 | 86,906 | 80,100 | 6,806 |
| Capital outlay | 39,359 | - | - | - |
| Transfer to - Noxious Weed Capital Outlay | - | 26,700 | 40,500 | (13,800) |
| TOTAL EXPENDITURES | 170,523 | 167,903 | 174,475 | (6,572) |
| Adjustments for qualifying budget credits | - | - | 30,446 | (30,446) |
| TOTAL FOR COMPARISON | 170,523 | 167,903 | $ 204,921 | $ (37,018) |
| RECEIPTS OVER (UNDER) EXPENDITURES | (39,118) | 15,366 | | |
| UNENCUMBERED CASH, BEGINNING | 95,436 | 56,318 | | |
| UNENCUMBERED CASH, ENDING | $ 56,318 | $ 71,684 | | |

CLOUD COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-5

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Transfer from - Noxious Weed Fund | $ - | $ 26,700 | $ 40,500 | $ (13,800) |
| EXPENDITURES | | | | |
| Appropriation | - | - | $ - | $ - |
| Capital outlay | 43,837 | - | 141,777 | (141,777) |
| TOTAL EXPENDITURES | 43,837 | - | $ 141,777 | $ (141,777) |
| RECEIPTS OVER (UNDER) EXPENDITURES | (43,837) | 26,700 | | |
| UNENCUMBERED CASH, BEGINNING | 104,614 | 60,777 | | |
| UNENCUMBERED CASH, ENDING | $ 60,777 | $ 87,477 | | |

CLOUD COUNTY, KANSAS

CONSERVATION DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-6

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 22,708 | $ 22,782 | $ 21,826 | $ 956 |
| Delinquent tax | 535 | 384 | 250 | 134 |
| Motor vehicle tax | 1,947 | 1,717 | 1,692 | 25 |
| Commercial vehicle fees | 83 | 79 | 95 | (16) |
| Recreational vehicle tax | 37 | 35 | 27 | 8 |
| 16/20M vehicle tax | 114 | 131 | 103 | 28 |
| Watercraft tax | - | - | 5 | (5) |
| TOTAL RECEIPTS | 25,424 | 25,128 | $ 23,998 | $ 1,130 |
| EXPENDITURES | | | | |
| Appropriations | 25,000 | 25,000 | $ 25,000 | $ - |
| RECEIPTS OVER (UNDER) EXPENDITURES | 424 | 128 | | |
| UNENCUMBERED CASH, BEGINNING | 1,795 | 2,219 | | |
| UNENCUMBERED CASH, ENDING | $ 2,219 | $ 2,347 | | |

CLOUD COUNTY, KANSAS

SERVICES FOR ELDERLY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-7

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 87,462 | $ 110,708 | $ 106,729 | $ 3,979 |
| Delinquent tax | 2,142 | 1,558 | 980 | 578 |
| Motor vehicle tax | 7,489 | 6,613 | 6,543 | 70 |
| Commercial vehicle fees | 321 | 304 | 366 | (62) |
| Recreational vehicle tax | 144 | 135 | 105 | 30 |
| 16/20M vehicle tax | 434 | 504 | 397 | 107 |
| Watercraft tax | - | - | 18 | (18) |
| TOTAL RECEIPTS | 97,992 | 119,822 | $ 115,138 | $ 4,684 |
| EXPENDITURES | | | | |
| Appropriations | 97,300 | 119,050 | $ 119,050 | $ - |
| RECEIPTS OVER (UNDER) EXPENDITURES | 692 | 772 | | |
| UNENCUMBERED CASH, BEGINNING | 7,566 | 8,258 | | |
| UNENCUMBERED CASH, ENDING | $ 8,258 | $ 9,030 | | |

CLOUD COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-8

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 349,172 | $ 304,696 | $ 292,962 | $ 11,734 |
| Delinquent tax | 5,332 | 4,222 | 2,600 | 1,622 |
| Motor vehicle tax | 19,339 | 24,946 | 26,131 | (1,185) |
| Commercial vehicle fees | 885 | 1,214 | 1,460 | (246) |
| Recreational vehicle tax | 384 | 515 | 421 | 94 |
| 16/20M vehicle tax | 722 | 1,387 | 1,587 | (200) |
| Watercraft tax | - | - | 73 | (73) |
| Void warrants | - | 4,323 | - | 4,323 |
| Nursing care, supplies, grants, and reimbursements | 668,006 | 586,810 | 400,000 | 186,810 |
| TOTAL RECEIPTS | 1,043,840 | 928,113 | $ 725,234 | $ 202,879 |
| EXPENDITURES | | | | |
| Personal services | 496,561 | 483,936 | $ 477,600 | $ 6,336 |
| Contractual services | 160,745 | 157,679 | 234,000 | (76,321) |
| Commodities | 65,528 | 32,831 | 34,000 | (1,169) |
| Capital outlay and building expenses | 73,466 | 105,714 | 22,000 | 83,714 |
| TOTAL EXPENDITURES | 796,300 | 780,160 | 767,600 | 12,560 |
| Adjustments for qualifying budget credits | - | - | 186,810 | (186,810) |
| TOTAL FOR COMPARISON | 796,300 | 780,160 | $ 954,410 | $ (174,250) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 247,540 | 147,953 | | |
| UNENCUMBERED CASH, BEGINNING | 46,965 | 294,505 | | |
| UNENCUMBERED CASH, ENDING | $ 294,505 | $ 442,458 | | |

CLOUD COUNTY, KANSAS

PAWNEE MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-9

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 78,377 | $ 79,088 | $ 76,076 | $ 3,012 |
| Delinquent tax | 1,872 | 1,340 | 830 | 510 |
| Motor vehicle tax | 6,824 | 5,943 | 5,865 | 78 |
| Commercial vehicle fees | 292 | 272 | 328 | (56) |
| Recreational vehicle tax | 131 | 121 | 94 | 27 |
| 16/20M vehicle tax | 400 | 459 | 356 | 103 |
| Watercraft tax | - | - | 16 | (16) |
| TOTAL RECEIPTS | 87,896 | 87,223 | $ 83,565 | $ 3,658 |
| EXPENDITURES | | | | |
| Appropriations | 87,290 | 87,290 | $ 87,290 | $ - |
| RECEIPTS OVER (UNDER) EXPENDITURES | 606 | (67) | | |
| UNENCUMBERED CASH, BEGINNING | 6,994 | 7,600 | | |
| UNENCUMBERED CASH, ENDING | $ 7,600 | $ 7,533 | | |

CLOUD COUNTY, KANSAS

OCCK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-10

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 97,011 | $ 97,503 | $ 93,855 | $ 3,648 |
| Delinquent tax | 2,375 | 1,679 | 1,350 | 329 |
| Motor vehicle tax | 8,311 | 7,333 | 7,258 | 75 |
| Commercial vehicle fees | 355 | 337 | 405 | (68) |
| Recreational vehicle tax | 160 | 150 | 117 | 33 |
| 16/20M vehicle tax | 487 | 559 | 441 | 118 |
| Watercraft tax | - | - | 20 | (20) |
| TOTAL RECEIPTS | 108,699 | 107,561 | $ 103,446 | $ 4,115 |
| EXPENDITURES | | | | |
| Appropriations | 107,686 | 107,686 | $ 107,686 | $ - |
| RECEIPTS OVER (UNDER) EXPENDITURES | 1,013 | (125) | | |
| UNENCUMBERED CASH, BEGINNING | 8,066 | 9,079 | | |
| UNENCUMBERED CASH, ENDING | $ 9,079 | $ 8,954 | | |

CLOUD COUNTY, KANSAS

COUNTY FAIR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-11

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 36,103 | $ 36,121 | $ 34,731 | $ 1,390 |
| Delinquent tax | 918 | 644 | 408 | 236 |
| Motor vehicle tax | 3,202 | 2,750 | 2,697 | 53 |
| Commercial vehicle fees | 138 | 126 | 151 | (25) |
| Recreational vehicle tax | 62 | 56 | 43 | 13 |
| 16/20M vehicle tax | 180 | 217 | 164 | 53 |
| Watercraft tax | - | - | 8 | (8) |
| TOTAL RECEIPTS | 40,603 | 39,914 | $ 38,202 | $ 1,712 |
| EXPENDITURES | | | | |
| Appropriations | 40,000 | 40,000 | $ 40,000 | $ - |
| RECEIPTS OVER (UNDER) EXPENDITURES | 603 | (86) | | |
| UNENCUMBERED CASH, BEGINNING | 3,033 | 3,636 | | |
| UNENCUMBERED CASH, ENDING | $ 3,636 | $ 3,550 | | |

CLOUD COUNTY, KANSAS

ELECTION EXPENSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-12

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 96,651 | $ 135,724 | $ 130,874 | $ 4,850 |
| Delinquent tax | 2,391 | 1,638 | 850 | 788 |
| Motor vehicle tax | 9,777 | 7,732 | 7,228 | 504 |
| Commercial vehicle fees | 467 | 336 | 404 | (68) |
| Recreational vehicle tax | 199 | 156 | 116 | 40 |
| 16/20M vehicle tax | 224 | 732 | 439 | 293 |
| Watercraft tax | - | - | 20 | (20) |
| Reimbursements | 5,698 | - | - | - |
| TOTAL RECEIPTS | 115,407 | 146,318 | $ 139,931 | $ 6,387 |
| EXPENDITURES | | | | |
| Personal services | 45,808 | 47,843 | $ 49,900 | $ (2,057) |
| Contractual services | 32,695 | 65,348 | 55,000 | 10,348 |
| Commodities | 699 | 3,769 | 35,000 | (31,231) |
| Capital outlay | - | 655 | 5,000 | (4,345) |
| Transfer to - Election Capital Outlay Fund | 15,000 | 15,000 | 15,000 | - |
| TOTAL EXPENDITURES | 94,202 | 132,615 | $ 159,900 | $ (27,285) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 21,205 | 13,703 | | |
| UNENCUMBERED CASH, BEGINNING | 19,735 | 40,940 | | |
| UNENCUMBERED CASH, ENDING | $ 40,940 | $ 54,643 | | |

CLOUD COUNTY, KANSAS

ELECTION CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-13

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Transfer from - Election Expense Fund | $ 15,000 | $ 15,000 | $ 15,000 | $ - |
| EXPENDITURES | | | | |
| Capital outlay | - | 3,831 | $ 61,413 | $ (57,582) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 15,000 | 11,169 | | |
| UNENCUMBERED CASH, BEGINNING | 36,413 | 51,413 | | |
| UNENCUMBERED CASH, ENDING | $ 51,413 | $ 62,582 | | |

CLOUD COUNTY, KANSAS

SPECIAL BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-14

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 54,757 | $ 112,339 | $ 108,515 | $ 3,824 |
| Delinquent tax | 1,826 | 1,301 | 900 | 401 |
| Motor vehicle tax | 6,941 | 4,451 | 4,095 | 356 |
| Commercial vehicle fees | 286 | 190 | 229 | (39) |
| Recreational vehicle tax | 131 | 89 | 66 | 23 |
| 16/20M vehicle tax | 488 | 449 | 249 | 200 |
| Watercraft tax | - | - | 11 | (11) |
| TOTAL RECEIPTS | 64,429 | 118,819 | $ 114,065 | $ 4,754 |
| EXPENDITURES | | | | |
| Improvements and restorations | - | 437,789 | $ 506,750 | $ (68,961) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 64,429 | (318,970) | | |
| UNENCUMBERED CASH, BEGINNING | 331,644 | 396,073 | | |
| UNENCUMBERED CASH, ENDING | $ 396,073 | $ 77,103 | | |

CLOUD COUNTY, KANSAS

HISTORICAL MUSEUM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-15

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 34,240 | $ 34,468 | $ 33,158 | $ 1,310 |
| Delinquent tax | 833 | 591 | 390 | 201 |
| Motor vehicle tax | 2,942 | 2,589 | 2,559 | 30 |
| Commercial vehicle fees | 126 | 119 | 143 | (24) |
| Recreational vehicle tax | 57 | 53 | 41 | 12 |
| 16/20M vehicle tax | 173 | 198 | 155 | 43 |
| Watercraft tax | - | - | 7 | (7) |
| TOTAL RECEIPTS | 38,371 | 38,018 | $ 36,453 | $ 1,565 |
| EXPENDITURES | | | | |
| Appropriations | 38,000 | 38,000 | $ 38,000 | $ - |
| RECEIPTS OVER (UNDER) EXPENDITURES | 371 | 18 | | |
| UNENCUMBERED CASH, BEGINNING | 2,913 | 3,284 | | |
| UNENCUMBERED CASH, ENDING | $ 3,284 | $ 3,302 | | |

CLOUD COUNTY, KANSAS

APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-16

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 152,205 | $ 138,945 | $ 133,636 | $ 5,309 |
| Delinquent tax | 3,201 | 2,368 | 1,600 | 768 |
| Motor vehicle tax | 11,256 | 11,202 | 11,389 | (187) |
| Commercial vehicle fees | 476 | 529 | 636 | (107) |
| Recreational vehicle tax | 215 | 230 | 183 | 47 |
| 16/20M vehicle tax | 701 | 748 | 692 | 56 |
| Watercraft tax | - | - | 32 | (32) |
| Reimbursements | 4,575 | 4,374 | 4,000 | 374 |
| TOTAL RECEIPTS | 172,629 | 158,396 | $ 152,168 | $ 6,228 |
| EXPENDITURES | | | | |
| Personal services | 143,146 | 147,487 | $ 155,900 | $ (8,413) |
| Contractual services | 5,496 | 6,978 | 7,500 | (522) |
| Commodities | 10,286 | 9,915 | 11,500 | (1,585) |
| Capital outlay | - | 1,989 | 2,000 | (11) |
| Mapping expense | 1,238 | 400 | 2,500 | (2,100) |
| TOTAL EXPENDITURES | 160,166 | 166,769 | $ 179,400 | $ (12,631) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 12,463 | (8,373) | | |
| UNENCUMBERED CASH, BEGINNING | 36,104 | 48,567 | | |
| UNENCUMBERED CASH, ENDING | $ 48,567 | $ 40,194 | | |

CLOUD COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-17

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 1,639,032 | $ 2,291,362 | $ 2,211,205 | $ 80,157 |
| Delinquent tax | 44,853 | 31,929 | 25,000 | 6,929 |
| Motor vehicle tax | 157,620 | 127,026 | 122,654 | 4,372 |
| Commercial vehicle fees | 6,848 | 5,698 | 6,852 | (1,154) |
| Recreational vehicle tax | 3,051 | 2,575 | 1,975 | 600 |
| 16/20M vehicle tax | 8,458 | 10,767 | 7,448 | 3,319 |
| Watercraft tax | - | - | 342 | (342) |
| Reimbursements | 120,534 | 126,687 | 120,000 | 6,687 |
| TOTAL RECEIPTS | 1,980,396 | 2,596,044 | $ 2,495,476 | $ 100,568 |
| EXPENDITURES | | | | |
| Social Security | 314,628 | 311,420 | $ 346,568 | $ (35,148) |
| KPERS | 397,385 | 395,317 | 448,500 | (53,183) |
| Workers' compensation insurance | 68,012 | 69,298 | 90,000 | (20,702) |
| Unemployment tax | 13,681 | 56,384 | 72,032 | (15,648) |
| Medical insurance | 1,425,038 | 1,320,608 | 1,994,663 | (674,055) |
| Contractual services | 16,332 | 22,003 | 16,000 | 6,003 |
| Short-term disability | 24,988 | 24,721 | 26,000 | (1,279) |
| TOTAL EXPENDITURES | 2,260,064 | 2,199,751 | $ 2,993,763 | $ (794,012) |
| RECEIPTS OVER (UNDER) EXPENDITURES | (279,668) | 396,293 | | |
| UNENCUMBERED CASH, BEGINNING | 1,010,860 | 731,192 | | |
| UNENCUMBERED CASH, ENDING | $ 731,192 | $ 1,127,485 | | |

CLOUD COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-18

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Alcohol tax | $ 14,499 | $ 17,489 | $ 12,146 | $ 5,343 |
| EXPENDITURES | | | | |
| Contractual services | 12,747 | 14,325 | $ 18,439 | $ (4,114) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 1,752 | 3,164 | | |
| UNENCUMBERED CASH, BEGINNING | 8,844 | 10,596 | | |
| UNENCUMBERED CASH, ENDING | $ 10,596 | $ 13,760 | | |

CLOUD COUNTY, KANSAS

CONVENTION AND TOURISM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-19

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Transient guest tax | $ 104,142 | $ 147,082 | $ 119,800 | $ 27,282 |
| EXPENDITURES | | | | |
| Operating expenses | 81,109 | 107,904 | $ 133,018 | $ (25,114) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 23,033 | 39,178 | | |
| UNENCUMBERED CASH, BEGINNING | 26,641 | 49,674 | | |
| UNENCUMBERED CASH, ENDING | $ 49,674 | $ 88,852 | | |

CLOUD COUNTY, KANSAS

SPECIAL ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-20

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| In lieu of taxes | $ 300,246 | $ 300,057 | $ 300,000 | $ 57 |
| EXPENDITURES | | | | |
| Contractual services | 280,998 | 390,733 | $ 684,084 | $ (293,351) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 19,248 | (90,676) | | |
| UNENCUMBERED CASH, BEGINNING | 484,084 | 503,332 | | |
| UNENCUMBERED CASH, ENDING | $ 503,332 | $ 412,656 | | |

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-21

| | County Treasurer Technology Fund | | Special Machinery and Equipment Fund | |
|---|---|---|---|---|
| | 2021 | 2022 | 2021 | 2022 |
| RECEIPTS | | | | |
| Reimbursements | $ - | $ - | $ 17,000 | $ 14,844 |
| Fees | 3,627 | 3,104 | - | - |
| Transfer from - Road and Bridge Fund | - | - | 174,000 | 200,000 |
| TOTAL RECEIPTS | 3,627 | 3,104 | 191,000 | 214,844 |
| EXPENDITURES | | | | |
| Contractual services | - | 1,143 | - | - |
| Capital outlay | - | - | 113,625 | 291,360 |
| TOTAL EXPENDITURES | - | 1,143 | 113,625 | 291,360 |
| RECEIPTS OVER (UNDER) EXPENDITURES | 3,627 | 1,961 | 77,375 | (76,516) |
| UNENCUMBERED CASH, BEGINNING | 7,607 | 11,234 | 419,960 | 497,335 |
| UNENCUMBERED CASH, ENDING | $ 11,234 | $ 13,195 | $ 497,335 | $ 420,819 |

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-22

| | Auto Special Fund | | Prosecutor's Attorney Training Fund | |
|---|---|---|---|---|
| | 2021 | 2022 | 2021 | 2022 |
| RECEIPTS | | | | |
| Fees | $ 80,207 | $ 78,143 | $ 3,025 | $ 1,793 |
| EXPENDITURES | | | | |
| Contractual services | 58,419 | 59,108 | 1,612 | 7,487 |
| Transfer to - General Fund | 20,823 | 20,000 | - | - |
| TOTAL EXPENDITURES | 79,242 | 79,108 | 1,612 | 7,487 |
| RECEIPTS OVER (UNDER) EXPENDITURES | 965 | (965) | 1,413 | (5,694) |
| UNENCUMBERED CASH, BEGINNING | - | 965 | 5,056 | 6,469 |
| UNENCUMBERED CASH, ENDING | $ 965 | $ - | $ 6,469 | $ 775 |

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-23

| | Attorney Administrative Handling Cost Fund | | Surveillance Fund | |
|---|---|---|---|---|
| | 2021 | 2022 | 2021 | 2022 |
| RECEIPTS | | | | |
| Fees | $ 20 | $ - | $ - | $ - |
| EXPENDITURES | | | | |
| Contractual services | - | - | - | - |
| RECEIPTS OVER (UNDER) EXPENDITURES | 20 | - | - | - |
| UNENCUMBERED CASH, BEGINNING | 648 | 668 | 797 | 797 |
| UNENCUMBERED CASH, ENDING | $ 668 | $ 668 | $ 797 | $ 797 |

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-24

| | Diversion Fund | | VIN Inspection Fund | |
|---|---|---|---|---|
| | 2021 | 2022 | 2021 | 2022 |
| RECEIPTS | | | | |
| Fees | $ 99 | $ - | $ 9,460 | $ 11,280 |
| EXPENDITURES | | | | |
| Contractual services | - | - | 15,462 | 21,463 |
| Commodities | - | - | - | - |
| TOTAL EXPENDITURES | - | - | 15,462 | 21,463 |
| RECEIPTS OVER (UNDER) EXPENDITURES | 99 | - | (6,002) | (10,183) |
| UNENCUMBERED CASH, BEGINNING | 15,536 | 15,635 | 19,357 | 13,355 |
| UNENCUMBERED CASH, ENDING | $ 15,635 | $ 15,635 | $ 13,355 | $ 3,172 |

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-25

| | Community Corrections Fund | | Juvenile Justice Fund | |
|---|---|---|---|---|
| | 2021 | 2022 | 2021 | 2022 |
| RECEIPTS | | | | |
| Grants and reimbursements | $ 271,050 | $ 300,806 | $ 328,934 | $ 361,708 |
| Miscellaneous | 1,618 | 5,502 | 68 | 851 |
| TOTAL RECEIPTS | 272,668 | 306,308 | 329,002 | 362,559 |
| EXPENDITURES | | | | |
| Personal services | 165,892 | 167,504 | 148,619 | 167,009 |
| Contractual services | 19,774 | 12,745 | 113,190 | 104,783 |
| Commodities | 9,746 | 10,153 | 5,384 | 4,124 |
| Vehicles | 141 | 9,190 | 188 | 9,808 |
| Capital outlay | 637 | 8,204 | 1,177 | 6,796 |
| Reimbursement - Employee Benefits | 61,494 | 64,352 | 59,040 | 62,335 |
| TOTAL EXPENDITURES | 257,684 | 272,148 | 327,598 | 354,855 |
| RECEIPTS OVER (UNDER) EXPENDITURES | 14,984 | 34,160 | 1,404 | 7,704 |
| UNENCUMBERED CASH, BEGINNING | 40,020 | 55,004 | 31,841 | 33,245 |
| UNENCUMBERED CASH, ENDING | $ 55,004 | $ 89,164 | $ 33,245 | $ 40,949 |

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-26

| | Register of Deeds Technology Fund | | County Clerk Technology Fund | |
|---|---|---|---|---|
| | 2021 | 2022 | 2021 | 2022 |
| RECEIPTS | | | | |
| Fees | $ 14,514 | $ 12,414 | $ 3,627 | $ 3,104 |
| EXPENDITURES | | | | |
| Equipment and technological services | 38,382 | 9,723 | 375 | - |
| RECEIPTS OVER (UNDER) EXPENDITURES | (23,868) | 2,691 | 3,252 | 3,104 |
| UNENCUMBERED CASH, BEGINNING | 50,686 | 26,818 | 14,441 | 17,693 |
| UNENCUMBERED CASH, ENDING | $ 26,818 | $ 29,509 | $ 17,693 | $ 20,797 |

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-27

| | CARES & ARPA Grant Fund | | Grant Fund | |
|---|---|---|---|---|
| | 2021 | 2022 | 2021 | 2022 |
| RECEIPTS | | | | |
| Grants | $ 857,515 | $ 853,289 | $ 28,073 | $ - |
| EXPENDITURES | | | | |
| Contractual services | 832,453 | 681,361 | 33,073 | - |
| RECEIPTS OVER (UNDER) EXPENDITURES | 25,062 | 171,928 | (5,000) | - |
| UNENCUMBERED CASH, BEGINNING | 31,826 | 56,888 | 5,000 | - |
| UNENCUMBERED CASH, ENDING | $ 56,888 | $ 228,816 | $ - | $ - |

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-28

| | DARE Fund | | Concealed Carry Fund | |
|---|---|---|---|---|
| | 2021 | 2022 | 2021 | 2022 |
| RECEIPTS | | | | |
| Fees | $ - | $ - | $ 780 | $ 423 |
| Donations | 500 | - | - | - |
| Transfer from checking account | 3,313 | - | 6,180 | - |
| TOTAL RECEIPTS | 3,813 | - | 6,960 | 423 |
| EXPENDITURES | | | | |
| Contractual services | 550 | 440 | - | - |
| RECEIPTS OVER (UNDER) EXPENDITURES | 3,263 | (440) | 6,960 | 423 |
| UNENCUMBERED CASH, BEGINNING | - | 3,263 | - | 6,960 |
| UNENCUMBERED CASH, ENDING | $ 3,263 | $ 2,823 | $ 6,960 | $ 7,383 |

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-29

| | Special Law Enforcement Trust Fund | | Offender Registration Fund | |
|---|---|---|---|---|
| | 2021 | 2022 | 2021 | 2022 |
| RECEIPTS | | | | |
| Fees | $ - | $ - | $ 3,860 | $ 5,075 |
| Transfer from checking account | 7,107 | - | 7,731 | - |
| TOTAL RECEIPTS | 7,107 | - | 11,591 | 5,075 |
| EXPENDITURES | | | | |
| Contractual services | - | - | - | 13,000 |
| RECEIPTS OVER (UNDER) EXPENDITURES | 7,107 | - | 11,591 | (7,925) |
| UNENCUMBERED CASH, BEGINNING | - | 7,107 | - | 11,591 |
| UNENCUMBERED CASH, ENDING | $ 7,107 | $ 7,107 | $ 11,591 | $ 3,666 |

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-30

| | Special Highway Improvement Fund | |
|---|---|---|
| | 2021 | 2022 |
| RECEIPTS | | |
| Grants | $ - | $ 172,226 |
| Federal Funds Exchange | - | 89,983 |
| Settlement proceeds | - | 600,000 |
| TOTAL RECEIPTS | - | 862,209 |
| EXPENDITURES | | |
| Contractual services | - | - |
| RECEIPTS OVER (UNDER) EXPENDITURES | - | 862,209 |
| UNENCUMBERED CASH, BEGINNING | - | - |
| UNENCUMBERED CASH, ENDING | $ - | $ 862,209 |

CLOUD COUNTY, KANSAS

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-31

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Delinquent tax | $ 393 | $ 208 | $ - | $ 208 |
| EXPENDITURES | | | | |
| Transfer to - General Fund | - | - | $ - | $ - |
| RECEIPTS OVER (UNDER) EXPENDITURES | 393 | 208 | | |
| UNENCUMBERED CASH, BEGINNING | 354 | 747 | | |
| UNENCUMBERED CASH, ENDING | $ 747 | $ 955 | | |

CLOUD COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-32

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| RECEIPTS | | |
| Rent | $ 354,751 | $ 353,211 |
| Reimbursements | - | 5 |
| TOTAL RECEIPTS | 354,751 | 353,216 |
| EXPENDITURES | | |
| Bond principal | 225,000 | 230,000 |
| Bond interest | 129,751 | 123,211 |
| TOTAL EXPENDITURES | 354,751 | 353,211 |
| RECEIPTS OVER (UNDER) EXPENDITURES | - | 5 |
| UNENCUMBERED CASH, BEGINNING | 6,918 | 6,918 |
| UNENCUMBERED CASH, ENDING | $ 6,918 | $ 6,923 |

CLOUD COUNTY, KANSAS

SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-33

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| User fees and reimbursements | $ 906,795 | $ 994,603 | $ 860,000 | $ 134,603 |
| Recycling - Reimbursements | - | - | - | - |
| TOTAL RECEIPTS | 906,795 | 994,603 | $ 860,000 | $ 134,603 |
| EXPENDITURES | | | | |
| Solid Waste | | | | |
| Personal services | 150,514 | 152,933 | $ 166,000 | $ (13,067) |
| Contractual services | 495,979 | 555,093 | 567,000 | (11,907) |
| Commodities | 30,414 | 43,160 | 70,000 | (26,840) |
| Capital outlay | 27,542 | 45,373 | 278,000 | (232,627) |
| Reserve for future period | - | - | 977,616 | (977,616) |
| TOTAL EXPENDITURES | 704,449 | 796,559 | $ 2,058,616 | $ (1,262,057) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 202,346 | 198,044 | | |
| UNENCUMBERED CASH, BEGINNING | 1,211,117 | 1,413,463 | | |
| UNENCUMBERED CASH, ENDING | $ 1,413,463 | $ 1,611,507 | | |

CLOUD COUNTY, KANSAS

LAW ENFORCEMENT CENTER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-34

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Prisoner housing | $ 526,452 | $ 54,018 | $ 730,000 | $ (675,982) |
| EXPENDITURES | | | | |
| Rent | 574,351 | 340,345 | $ 365,105 | $ (24,760) |
| Contractual services | - | 913,678 | - | 913,678 |
| Reserve for future period | - | - | 2,014,982 | (2,014,982) |
| TOTAL EXPENDITURES | 574,351 | 1,254,023 | $ 2,380,087 | $ (1,126,064) |
| RECEIPTS OVER (UNDER) EXPENDITURES | (47,899) | (1,200,005) | | |
| UNENCUMBERED CASH, BEGINNING | 1,285,192 | 1,237,293 | | |
| UNENCUMBERED CASH, ENDING | $ 1,237,293 | $ 37,288 | | |

CLOUD COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2022



| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| DISTRIBUTABLE FUNDS | | | | |
| Motor vehicle tax | $ 242,504 | $ 1,466,362 | $ 1,448,049 | $ 260,817 |
| Recreational vehicle tax | 3,865 | 29,774 | 29,510 | 4,129 |
| Commercial vehicle tax | 63 | 66,454 | 66,137 | 380 |
| Current tax | 12,493,184 | 19,978,286 | 19,987,303 | 12,484,167 |
| Foreclosure sale | 3,684 | 370 | - | 4,054 |
| Neighborhood revitalization | - | 118,095 | 118,095 | - |
| Commercial vehicle fees | 427 | 135,707 | 135,750 | 384 |
| Delinquent real estate tax | 42,586 | 334,327 | 312,063 | 64,850 |
| Current specials clearing | 13,021 | 27,594 | 27,313 | 13,302 |
| Clerk of District Court warrants | 309 | 15,713 | 15,632 | 390 |
| Rental motor vehicle fees | 446 | 516 | 703 | 259 |
| Real estate escrow account | 19,644 | 14,248 | 3,772 | 30,120 |
| Delinquent specials clearing | 360 | 7,309 | 5,253 | 2,416 |
| TOTAL DISTRIBUTABLE FUNDS | 12,820,093 | 22,194,755 | 22,149,580 | 12,865,268 |
| STATE FUNDS | | | | |
| State educational building | - | 130,531 | 130,531 | - |
| Institutional building | - | 65,266 | 65,266 | - |
| Motor vehicle fees | 19 | 710,604 | 710,619 | 4 |
| Motor sales tax | 31,257 | 497,204 | 493,142 | 35,319 |
| State CMB stamp fee | - | 100 | - | 100 |
| State heritage trust | 1,692 | 6,207 | 6,515 | 1,384 |
| TOTAL STATE FUNDS | 32,968 | 1,409,912 | 1,406,073 | 36,807 |

CLOUD COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2022



| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| SUBDIVISION FUNDS | | | | |
| Cities | $ 2 | $ 2,330,476 | $ 2,330,476 | $ 2 |
| Townships | - | 165,093 | 165,093 | - |
| Watersheds | 1,040 | 30 | 30 | 1,040 |
| Drainage Districts | 133,606 | 17,067 | 140 | 150,533 |
| School Districts | - | 5,718,351 | 5,718,351 | - |
| Cemeteries | - | 133,576 | 133,514 | 62 |
| Cloud County Community College | - | 3,817,023 | 3,817,023 | - |
| Fire Districts | 474 | 262,814 | 262,367 | 921 |
| River Valley Extension District #4 | - | 243,247 | 243,247 | - |
| Regional library | - | 118,625 | 118,625 | - |
| TOTAL SUBDIVISION FUNDS | 135,122 | 12,806,302 | 12,788,866 | 152,558 |
| OTHER AGENCY FUNDS | | | | |
| Checking accounts | | | | |
| Inmate Welfare Fund | 81,642 | 22,707 | 25,233 | 79,116 |
| County Attorney | 268 | 29,150 | 27,563 | 1,855 |
| District Court | 22,322 | 179,512 | 201,834 | - |
| Law Library | 41,798 | 10,781 | 2,311 | 50,268 |
| District Court Trustee Fund | 16,600 | 8,779 | 234 | 25,145 |
| Flex Spending | 62,204 | 48,774 | 46,818 | 64,160 |
| Court service | 49,663 | 9,915 | 30,762 | 28,816 |
| Section 125 plan | - | 280 | 210 | 70 |
| Field service | 21,455 | 6,925 | - | 28,380 |
| Vending machines | 43 | - | - | 43 |
| Stray animal | 308 | - | - | 308 |
| SWIP (Salina) | 978 | - | - | 978 |
| Unclaimed estates | 12,580 | - | - | 12,580 |
| Election registration fee | - | 100 | 100 | - |
| Federal Social Security tax | - | 311,420 | 311,420 | - |
| KPERS retirement | 184 | 395,317 | 395,317 | 184 |
| KPERS life | 19 | 38 | 38 | 19 |
| Medical health insurance | 559,500 | 1,433,429 | 1,318,676 | 674,253 |
| Payroll clearing | 33 | 84 | - | 117 |
| Prior year void checks | 46 | - | - | 46 |
| TOTAL OTHER AGENCY FUNDS | 869,643 | 2,457,211 | 2,360,516 | 966,338 |
| TOTAL AGENCY FUNDS | $ 13,857,826 | $ 38,868,180 | $ 38,705,035 | $ 14,020,971 |