CLOUD COUNTY, KANSAS

DECEMBER 31, 2024

LINDBURG
VOGEL PIERCE FARIS
Chartered

CLOUD COUNTY, KANSAS

TABLE OF CONTENTS
December 31, 2024

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
2-28 DARE 47
2-28 Concealed Carry 47
2-29 Special Law Enforcement Trust 48
2-29 Offender Registration 48
2-30 JCAB Grant - Juvenile 49
2-30 Equipment Reserve 49
2-31 Grants 50
2-31 Special Highway Improvement 50

Bond and Interest Funds

2-32 Bond and Interest 51
2-33 Public Building Commission - Bond and Interest 52

Business Fund

2-34 Solid Waste 53
2-35 Law Enforcement Center 54

SCHEDULE 3

Schedule of Receipts and Disbursements - Regulatory Basis
Agency Funds 55-56

LINDBURG
VOGEL PIERCE FARIS
Chartered

Guy A. Scofield, CPA
Nick L. Mueting, CPA
Billy J. Klug, CPA
Brent L. Knoche, CPA
Brian W. Mapel, CPA
Jeffrey D. Reece, CPA
Brady H. Byrnes, CPA
Alex P. Larson, CPA
Kayleen E. Million, CPA

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Cloud County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Cloud County, Kansas (the County) as of and for the year ended December 31, 2024, 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, 2024, 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, 2024, 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
P.O. BOX 2047
HUTCHINSON, KS 67504-2047
(620) 669-0461

1206 W. FRONTVIEW, STE 201
P.O. BOX 1512
DODGE CITY, KS 67801-1512
(620) 227-3522

1401 MAIN, STE B
P.O. BOX 189
HAYS, KS 67601-0189
(785) 628-2900

15530 E BRONCOS PARKWAY
UNIT 380
CENTENNIAL, CO 80112-7111
(303) 798-2235

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County, as of and for the year ended December 31, 2023, not presented herein, and have issued our report thereon dated September 19, 2024, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link https:admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024, (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 comparative information is fairly stated in all material respects in relation to the 2023 basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
July 17, 2025

CLOUD COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 1,753,937	$ 4,392,286	$ 4,002,249	$ 2,143,974	$ 161,269	$ 2,305,243
SPECIAL PURPOSE FUND						
Road and Bridge	810,917	3,915,028	4,276,765	449,180	69,404	518,584
Special Bridge	180,039	256,715	202,597	234,157	-	234,157
Noxious Weed	57,916	152,511	109,402	101,025	5,071	106,096
Noxious Weed Capital Outlay	106,277	-	63,909	42,368	-	42,368
Conservation District	2,083	24,386	25,000	1,469	-	1,469
Services for Elderly	9,003	131,374	132,500	7,877	-	7,877
County Health	245,755	715,452	805,784	155,423	17,696	173,119
Pawnee Mental Health	6,999	86,197	87,290	5,906	-	5,906
OCCK	7,836	85,457	87,000	6,293	-	6,293
County Fair	3,228	29,381	30,000	2,609	-	2,609
Election Expense	97,592	141,197	149,249	89,540	207	89,747
Election Capital Outlay	97,149	41,738	36,250	102,637	-	102,637
Special Building	399,546	139,790	13,698	525,638	-	525,638
Historical Museum	3,058	37,493	38,000	2,551	-	2,551
Appraiser's Cost	33,419	214,262	191,897	55,784	2,128	57,912
Employee Benefits	1,348,847	2,465,756	2,395,746	1,418,857	-	1,418,857
Special Alcohol and Drug	8,161	19,433	18,461	9,133	2,200	11,333
Convention and Tourism	135,318	180,937	187,507	128,748	8,241	136,989
Special Economic Development	376,691	311,000	325,977	361,714	-	361,714
County Treasurer Technology	14,597	2,737	832	16,502	-	16,502
Special Machinery and Equipment	565,167	150,900	90,087	625,980	-	625,980
Auto Special	-	78,298	78,298	-	72	72
Prosecutor's Attorney Training	1,103	3,759	-	4,862	-	4,862
Attorney Administrative Handling Cost	668	-	-	668	-	668
Surveillance	797	-	-	797	-	797
Diversion	15,793	281	-	16,074	-	16,074
VIN Inspection	11,972	12,240	8,550	15,662	-	15,662
Community Corrections	111,732	313,900	380,170	45,462	73	45,535
Juvenile Justice	151,125	292,560	335,670	108,015	66	108,081
Register of Deeds Technology	22,920	10,946	19,035	14,831	-	14,831
County Clerk Technology	22,567	2,737	3,698	21,606	-	21,606
CARES & ARPA Grant	228,816	-	228,816	-	-	-
DARE	2,612	-	-	2,612	-	2,612
Concealed Carry	8,358	1,235	-	9,593	-	9,593
Special Law Enforcement Trust	10,354	-	778	9,576	-	9,576
Offender Registration	8,821	5,545	264	14,102	-	14,102
JCAB Grant - Juvenile	59,001	-	59,001	-	-	-
Equipment Reserve	65,660	8,898	-	74,558	-	74,558
Grants	-	14,295	13,106	1,189	780	1,969
Special Highway Improvement	393,022	36,490	393,021	36,491	-	36,491
BOND AND INTEREST FUNDS						
Bond and Interest	962	364	-	1,326	-	1,326
Public Building Commission - Bond and Interest	213,143	146,000	356,620	2,523	-	2,523
BUSINESS FUNDS						
Solid Waste	1,879,859	998,405	870,867	2,007,397	29,581	2,036,978
Law Enforcement Center	95,248	139,525	146,000	88,773	-	88,773
TOTAL FINANCIAL REPORTING ENTITY	$ 9,568,068	$ 15,559,508	$ 16,164,094	$ 8,963,482	$ 296,788	$ 9,260,270

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

CLOUD COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2024

COMPOSITION OF CASH	
Checking accounts	$ 809,191
Money Market accounts	20,264,982
Certificates of deposit	2,813,583
Cash and cash items	41,723
	23,929,479
Other accounts	
Checking accounts	
Inmate Welfare Fund	7,022
County Attorney	400
Law Library	70,347
District Court Trustee Fund	25,589
Flex Spending	60,654
Public Building Commission	2,523
	166,535
TOTAL CASH	24,096,014
AGENCY FUNDS PER SCHEDULE 3	(14,835,744)
TOTAL FINANCIAL REPORTING ENTITY	$ 9,260,270

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

CLOUD COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2024

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 2024:

General Fund

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

Special Purpose Funds

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

Bond and Interest Funds

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

Business Funds

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

Agency Funds

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

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

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

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

Budgetary Information

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

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

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

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budgets amended during 2024.

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, 2024, the County's carrying amount of deposits was $24,054,291 and the bank balance was $24,168,911. The bank balance was held by six banks, with one bank holding 67% of the total bank balance, resulting in a concentration of credit risk. Of the bank balance, $1,918,309 was covered by FDIC insurance and $22,250,602 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

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

Concentration of Credit Risk

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

NOTE 4—LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Revenue Bonds				
Cloud County Public Building Commission				
Series 2020 - Converted Refunding	2.20%	10/15/22	$ 3,980,000	10/15/35
Finance Leases				
120M2 Caterpillar motor grader	2.99%	02/26/21	158,200	02/26/25
120M2 Caterpillar motor grader	5.49%	04/28/23	166,433	04/28/28

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

Changes in long-term debt of the County for the year ended December 31, 2024, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bonds					
Cloud County Public Building Commission Series 2020 - Converted Refunding	$ 3,710,000	$ -	$ 275,000	$ 3,435,000	$ 81,620
Finance Leases					
120M2 Caterpillar motor grader	81,329	-	40,192	41,137	2,465
120M2 Caterpillar motor grader	166,433	-	29,763	136,670	9,289
Total Finance Leases	247,762	-	69,955	177,807	11,754
Total Long-Term Debt	$ 3,957,762	$ -	$ 344,955	$ 3,612,807	$ 93,374

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
2025	$ 280,000	$ 75,570
2026	285,000	69,410
2027	290,000	63,140
2028	300,000	56,760
2029	305,000	50,160
2030-2034	1,630,000	147,180
2035	345,000	7,590
	$ 3,435,000	$ 469,810

Finance Leases	Principal	Interest
2025	$ 72,582	$ 8,854
2026	33,195	5,857
2027	35,043	4,009
2028	36,987	2,064
2029	-	-
	$ 177,807	$ 20,784

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, 2024, included the following:

Purpose	Issue Date	Maturity Date	Amount
AgMark, LLC Series 2017	10/20/17	10/20/27	$ 2,172,000

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 9.26% for the year ended December 31, 2024. Contributions to the pension plan from the County for KPERS were $424,704 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $4,094,962. The net pension liability was measured as of June 30, 2024, and the total pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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, 2024, is estimated to be $245,055.

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, 2024.

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	$ 13,437
Kcovrs County Fee	General	K.S.A. 8-145	2,894
Road and Bridge	Special Machinery and Equipment	K.S.A. 68-141g	150,000
Election Expense	Election Capital Outlay	K.S.A. 19-119	10,000
General	Equipment Reserve	K.S.A. 19-119	8,898
Medical Health Insurance	Employee Benefits	Resolution	135,000

NOTE 10—RISK MANAGEMENT

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

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

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

NOTE 11—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

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

Litigation

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

Neighborhood Revitalization Plan

The County has a Neighborhood Revitalization Plan in effect. The tax rebate is based on the increase of appraised value as a result of improvements made. For the year ended December 31, 2024, the County's share of the tax rebates totaled $71,503.

NOTE 12—SUBSEQUENT EVENTS

The county entered into a lease-purchase agreement on April 28, 2025, for a 2020 140-13AWL motor grader. The purchase price was $182,770 with payments due over 5 years at an interest rate of 5.25%.

CLOUD COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUND	$ 4,592,546	$ -	$ 4,592,546	$ 4,002,249	$ (590,297)
SPECIAL PURPOSE FUNDS					
Road and Bridge	4,423,920	-	4,423,920	4,276,765	(147,155)
Special Bridge	300,000	123,450	423,450	202,597	(220,853)
Noxious Weed	162,160	12,962	175,122	109,402	(65,720)
Noxious Weed Capital Outlay	102,477	-	102,477	63,909	(38,568)
Conservation District	25,000	-	25,000	25,000	-
Services for Elderly	132,500	-	132,500	132,500	-
County Health	884,046	-	884,046	805,784	(78,262)
Pawnee Mental Health	87,290	-	87,290	87,290	-
OCCK	87,000	-	87,000	87,000	-
County Fair	30,000	-	30,000	30,000	-
Election Expense	199,688	-	199,688	149,249	(50,439)
Election Capital Outlay	67,582	-	67,582	36,250	(31,332)
Special Building	210,000	-	210,000	13,698	(196,302)
Historical Museum	38,000	-	38,000	38,000	-
Appraiser's Cost	227,760	-	227,760	191,897	(35,863)
Employee Benefits	3,184,952	-	3,184,952	2,395,746	(789,206)
Special Alcohol and Drug	28,197	-	28,197	18,461	(9,736)
Convention and Tourism	199,478	-	199,478	187,507	(11,971)
Special Economic Development	812,656	-	812,656	325,977	(486,679)
BOND AND INTEREST FUND					
Bond and Interest	208	-	208	-	(208)
BUSINESS FUNDS					
Solid Waste	2,069,067	-	2,069,067	870,867	(1,198,200)
Law Enforcement Center	584,001	-	584,001	146,000	(438,001)

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-1
Page 1 of 5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes	$ 3,619,386	$ 4,007,852	$ 3,637,016	$ 370,836
Licenses and fees	88,897	100,799	50,000	50,799
Use of money	180,578	228,188	30,000	198,188
Other	92,239	55,447	48,458	6,989
TOTAL RECEIPTS	3,981,100	4,392,286	$ 3,765,474	$ 626,812
EXPENDITURES				
County Commission	55,670	59,851	$ 66,350	$ (6,499)
County Clerk	118,155	122,952	130,660	(7,708)
County Treasurer	124,403	131,368	131,980	(612)
County Attorney	205,147	210,538	229,730	(19,192)
Register of Deeds	82,898	86,288	109,280	(22,992)
Sheriff	1,844,023	1,913,327	2,059,100	(145,773)
Clerk of District Court	214,502	233,506	231,006	2,500
Courthouse (general expenses)	338,633	509,245	800,284	(291,039)
Custodian	122,020	127,173	175,010	(47,837)
Computer services	243,575	198,694	226,500	(27,806)
Civil defense - Emergency Preparedness	21,145	48,733	40,737	7,996
Recycling	94,694	88,996	142,190	(53,194)
Economic development	58,000	58,000	61,107	(3,107)
Cloud County sanitarian	11,783	15,589	12,112	3,477
Appropriations	174,550	189,091	176,500	12,591
Other	65,660	8,898	-	8,898
TOTAL EXPENDITURES	3,774,858	4,002,249	$ 4,592,546	$ (590,297)
RECEIPTS OVER (UNDER) EXPENDITURES	206,242	390,037		
UNENCUMBERED CASH, BEGINNING	1,547,695	1,753,937		
UNENCUMBERED CASH, ENDING	$ 1,753,937	$ 2,143,974		

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
TAXES				
Ad valorem taxes	$ 2,272,884	$ 2,469,456	$ 2,436,842	$ 32,614
Delinquent tax	25,423	51,884	27,000	24,884
Interest and charges on delinquent taxes	59,669	184,265	40,000	144,265
Sales tax - County wide	1,060,961	1,076,855	925,000	151,855
Intangible tax	36,433	39,729	24,792	14,937
Motor vehicle tax	144,055	164,879	159,983	4,896
Commercial vehicle fees	5,887	7,377	8,916	(1,539)
Recreational vehicle tax	2,927	3,290	3,255	35
16/20M vehicle tax	11,147	10,117	10,409	(292)
Watercraft tax	-	-	819	(819)
TOTAL TAXES	3,619,386	4,007,852	3,637,016	370,836
LICENSES AND FEES				
Officers' fees	88,897	100,799	50,000	50,799
USE OF MONEY				
Interest on investments	180,578	228,188	30,000	198,188
OTHER				
Miscellaneous	4,619	7,968	10,000	(2,032)
Jail Commissary profits	65,660	8,898	-	8,898
Recycling Windfarm Grant	-	22,250	22,250	-
Transfer from:				
Debt Service	-	-	208	(208)
Treasurer's Auto Special Fund	18,886	13,437	16,000	(2,563)
Kcovrs County Fee Fund	3,074	2,894	-	2,894
TOTAL OTHER	92,239	55,447	48,458	6,989
TOTAL RECEIPTS	$ 3,981,100	$ 4,392,286	$ 3,765,474	$ 626,812

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
COUNTY COMMISSION				
Personal services	$ 52,468	$ 56,054	$ 56,050	$ 4
Contractual services	2,555	2,864	10,000	(7,136)
Commodities	647	933	300	633
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL COUNTY COMMISSION	55,670	59,851	66,350	(6,499)
COUNTY CLERK				
Personal services	114,790	120,480	122,730	(2,250)
Contractual services	3,029	3,563	6,070	(2,507)
Commodities	336	856	1,860	(1,004)
Capital outlay	-	-	-	-
Reimbursements	-	(1,947)	-	(1,947)
TOTAL COUNTY CLERK	118,155	122,952	130,660	(7,708)
COUNTY TREASURER				
Personal services	166,818	174,339	176,260	(1,921)
Contractual services	10,924	16,615	12,360	4,255
Commodities	3,214	2,787	4,360	(1,573)
Capital outlay	-	-	-	-
Reimbursements	(56,553)	(62,373)	(61,000)	(1,373)
TOTAL COUNTY TREASURER	124,403	131,368	131,980	(612)
COUNTY ATTORNEY				
Personal services	184,866	199,623	210,230	(10,607)
Contractual services	16,461	7,778	14,500	(6,722)
Commodities	3,820	3,137	5,000	(1,863)
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL COUNTY ATTORNEY	205,147	210,538	229,730	(19,192)
REGISTER OF DEEDS				
Personal services	95,474	99,389	103,280	(3,891)
Contractual services	1,644	1,768	3,500	(1,732)
Commodities	195	467	2,500	(2,033)
Capital outlay	-	-	-	-
Reimbursements	(14,415)	(15,336)	-	(15,336)
TOTAL REGISTER OF DEEDS	82,898	86,288	109,280	(22,992)

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-1
Page 4 of 5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
SHERIFF				
Personal services	$ 516,906	$ 574,363	$ 660,830	$ (86,467)
Contractual services	137,434	80,698	43,800	36,898
Commodities	17,998	17,888	12,000	5,888
Vehicle expense	86,125	159,220	130,000	29,220
Jail				
Personal services	687,333	686,597	833,470	(146,873)
Contractual services	379,069	359,384	340,000	19,384
Commodities	45,626	50,284	31,000	19,284
Juvenile detention	-	7,912	8,000	(88)
Reimbursements	(26,468)	(23,019)	-	(23,019)
TOTAL SHERIFF	1,844,023	1,913,327	2,059,100	(145,773)
CLERK OF DISTRICT COURT				
Personal services	6,500	6,500	6,500	-
Contractual services	261,264	323,767	258,500	65,267
Commodities	5,963	8,421	3,750	4,671
Capital outlay	11,525	18,694	8,950	9,744
Witness and juror fees	-	-	4,000	(4,000)
Reimbursements	(70,750)	(123,876)	(50,694)	(73,182)
TOTAL CLERK OF DISTRICT COURT	214,502	233,506	231,006	2,500
COURTHOUSE (general expenses)				
Contractual services	151,164	138,955	138,300	655
Liability insurance	161,453	204,464	200,000	4,464
Commodities	7,001	9,575	37,900	(28,325)
Capital outlay	33,268	186,634	424,084	(237,450)
Reimbursements	(14,253)	(30,383)	-	(30,383)
TOTAL COURTHOUSE (general expenses)	338,633	509,245	800,284	(291,039)
CUSTODIAN				
Personal services	101,110	108,619	116,260	(7,641)
Contractual services	8,943	5,538	30,050	(24,512)
Commodities	8,903	13,032	28,700	(15,668)
Capital outlay	3,166	-	-	-
Reimbursements	(102)	(16)	-	(16)
TOTAL CUSTODIAN	122,020	127,173	175,010	(47,837)

CLOUD COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
COMPUTER SERVICES				
Personal services	$ -	$ -	$ -	$ -
Contractual services	244,485	199,464	225,000	(25,536)
Commodities	-	-	1,500	(1,500)
Capital outlay	-	-	-	-
Reimbursements	(910)	(770)	-	(770)
TOTAL COMPUTER SERVICES	243,575	198,694	226,500	(27,806)
CIVIL DEFENSE - EMERGENCY PREPAREDNESS				
Personal services	57,703	60,486	67,580	(7,094)
Contractual services	8,939	31,605	14,000	17,605
Commodities	96	1,061	4,750	(3,689)
Capital outlay	-	-	-	-
Reimbursements	(45,593)	(44,419)	(45,593)	1,174
TOTAL CIVIL DEFENSE - EMERGENCY PREPAREDNESS	21,145	48,733	40,737	7,996
RECYCLING				
Personal services	93,417	100,931	117,140	(16,209)
Contractual services	4,754	4,469	12,800	(8,331)
Commodities	13,372	12,549	27,250	(14,701)
Capital outlay	-	8,098	-	8,098
Reimbursements	(16,849)	(37,051)	(15,000)	(22,051)
TOTAL RECYCLING	94,694	88,996	142,190	(53,194)
ECONOMIC DEVELOPMENT				
Cloudcorp	55,000	55,000	55,000	-
NCK SBDC	3,000	3,000	3,000	-
North Central Planning	-	-	3,107	(3,107)
TOTAL ECONOMIC DEVELOPMENT	58,000	58,000	61,107	(3,107)
CLOUD COUNTY SANITARIAN				
Personal services	-	-	-	-
Contractual services	11,783	15,589	12,112	3,477
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL CLOUD COUNTY SANITARIAN	11,783	15,589	12,112	3,477
APPROPRIATIONS				
Dispatching	120,000	120,000	120,000	-
CASA	13,000	15,000	15,000	-
Coroner	24,887	36,562	18,000	18,562
Community Resources Council	11,500	16,500	16,500	-
Emergency Medical Services	3,000	-	3,000	(3,000)
Senior care	2,000	-	4,000	(4,000)
Other appropriations and expenditures	163	1,029	-	1,029
TOTAL APPROPRIATIONS	174,550	189,091	176,500	12,591
OTHER				
Transfer to - Equipment Reserve Fund	65,660	8,898	-	8,898
TOTAL EXPENDITURES	$ 3,774,858	$ 4,002,249	$ 4,592,546	$ (590,297)

CLOUD COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 2,394,524	$ 2,959,702	$ 2,922,642	$ 37,060
Delinquent tax	30,108	57,693	27,000	30,693
Motor vehicle tax	198,598	181,887	168,509	13,378
Commercial vehicle fees	8,351	7,805	9,391	(1,586)
Recreational vehicle tax	4,063	3,628	3,430	198
16/20M vehicle tax	13,678	14,372	10,964	3,408
Watercraft tax	-	-	861	(861)
Special city and county highway	533,876	526,440	522,204	4,236
Reimbursements	69,145	163,501	70,000	93,501
TOTAL RECEIPTS	3,252,343	3,915,028	$ 3,735,001	$ 180,027
EXPENDITURES				
Personal services	1,200,292	1,304,711	$ 1,541,420	$ (236,709)
Contractual services	72,728	50,410	75,500	(25,090)
Commodities	1,888,991	2,553,798	2,567,000	(13,202)
Capital outlay	239,091	217,846	240,000	(22,154)
Transfer to - Special Machinery and Equipment Fund	200,000	150,000	-	150,000
TOTAL EXPENDITURES	3,601,102	4,276,765	$ 4,423,920	$ (147,155)
RECEIPTS OVER (UNDER) EXPENDITURES	(348,759)	(361,737)		
UNENCUMBERED CASH, BEGINNING	1,159,676	810,917		
UNENCUMBERED CASH, ENDING	$ 810,917	$ 449,180		

CLOUD COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 142,781	$ 118,374	$ 116,546	$ 1,828
Delinquent tax	1,514	2,876	1,200	1,676
Motor vehicle tax	10,066	10,596	10,045	551
Commercial vehicle fees	432	464	560	(96)
Recreational vehicle tax	207	211	204	7
16/20M vehicle tax	632	744	654	90
Watercraft tax	-	-	51	(51)
Reimbursements	204,000	123,450	-	123,450
TOTAL RECEIPTS	359,632	256,715	$ 129,260	$ 127,455
EXPENDITURES				
Construction and reconstruction	400,709	202,597	$ 300,000	$ (97,403)
Adjustments for qualifying budget credits	-	-	123,450	(123,450)
TOTAL FOR COMPARISON	400,709	202,597	$ 423,450	$ (220,853)
RECEIPTS OVER (UNDER) EXPENDITURES	(41,077)	54,118		
UNENCUMBERED CASH, BEGINNING	221,116	180,039		
UNENCUMBERED CASH, ENDING	$ 180,039	$ 234,157		

CLOUD COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 78,167	$ 90,572	$ 89,339	$ 1,233
Delinquent tax	965	1,767	1,000	767
Motor vehicle tax	7,519	6,229	5,497	732
Commercial vehicle fees	348	256	306	(50)
Recreational vehicle tax	158	124	112	12
16/20M vehicle tax	290	601	358	243
Watercraft tax	-	-	28	(28)
Chemical sales	47,405	52,962	40,000	12,962
TOTAL RECEIPTS	134,852	152,511	$ 136,640	$ 15,871
EXPENDITURES				
Personal services	49,177	42,111	$ 51,560	$ (9,449)
Contractual services	7,881	9,368	8,900	468
Commodities	70,062	57,923	101,700	(43,777)
Capital outlay	6,500	-	-	-
Transfer to - Noxious Weed Capital Outlay	15,000	-	-	-
TOTAL EXPENDITURES	148,620	109,402	162,160	(52,758)
Adjustments for qualifying budget credits	-	-	12,962	(12,962)
TOTAL FOR COMPARISON	148,620	109,402	$ 175,122	$ (65,720)
RECEIPTS OVER (UNDER) EXPENDITURES	(13,768)	43,109		
UNENCUMBERED CASH, BEGINNING	71,684	57,916		
UNENCUMBERED CASH, ENDING	$ 57,916	$ 101,025		

CLOUD COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Noxious Weed Fund	$ 15,000	$ -	$ -	$ -
Sale of equipment	3,800	-	-	-
TOTAL RECEIPTS	18,800	-	$ -	$ -
EXPENDITURES				
Appropriation	-	-	$ -	$ -
Capital outlay	-	63,909	102,477	(38,568)
TOTAL EXPENDITURES	-	63,909	$ 102,477	$ (38,568)
RECEIPTS OVER (UNDER) EXPENDITURES	18,800	(63,909)		
UNENCUMBERED CASH, BEGINNING	87,477	106,277		
UNENCUMBERED CASH, ENDING	$ 106,277	$ 42,368		

CLOUD COUNTY, KANSAS

CONSERVATION DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 22,506	$ 21,932	$ 21,507	$ 425
Delinquent tax	270	525	400	125
Motor vehicle tax	1,739	1,694	1,583	111
Commercial vehicle fees	74	73	88	(15)
Recreational vehicle tax	36	34	32	2
16/20M vehicle tax	111	128	103	25
Watercraft tax	-	-	8	(8)
TOTAL RECEIPTS	24,736	24,386	$ 23,721	$ 665
EXPENDITURES				
Appropriations	25,000	25,000	$ 25,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(264)	(614)		
UNENCUMBERED CASH, BEGINNING	2,347	2,083		
UNENCUMBERED CASH, ENDING	$ 2,083	$ 1,469		

CLOUD COUNTY, KANSAS

SERVICES FOR ELDERLY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 116,652	$ 119,131	$ 117,425	$ 1,706
Delinquent tax	1,186	2,380	1,000	1,380
Motor vehicle tax	8,137	8,688	8,205	483
Commercial vehicle fees	360	380	457	(77)
Recreational vehicle tax	169	173	167	6
16/20M vehicle tax	429	622	534	88
Watercraft tax	-	-	42	(42)
TOTAL RECEIPTS	126,933	131,374	$ 127,830	$ 3,544
EXPENDITURES				
Appropriations	126,960	132,500	$ 132,500	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(27)	(1,126)		
UNENCUMBERED CASH, BEGINNING	9,030	9,003		
UNENCUMBERED CASH, ENDING	$ 9,003	$ 7,877		

CLOUD COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 177,770	$ 171,435	$ 168,986	$ 2,449
Delinquent tax	3,127	5,406	2,600	2,806
Motor vehicle tax	23,876	14,923	12,504	2,419
Commercial vehicle fees	995	585	697	(112)
Recreational vehicle tax	487	297	255	42
16/20M vehicle tax	1,713	1,711	814	897
Watercraft tax	-	-	64	(64)
Void warrants	-	-	-	-
Nursing care, supplies, grants, and reimbursements	381,119	521,095	450,000	71,095
TOTAL RECEIPTS	589,087	715,452	$ 635,920	$ 79,532
EXPENDITURES				
Personal services	528,334	545,611	$ 588,760	$ (43,149)
Contractual services	220,381	190,833	243,558	(52,725)
Commodities	20,436	33,004	28,500	4,504
Capital outlay and building expenses	16,639	36,336	23,228	13,108
TOTAL EXPENDITURES	785,790	805,784	$ 884,046	$ (78,262)
RECEIPTS OVER (UNDER) EXPENDITURES	(196,703)	(90,332)		
UNENCUMBERED CASH, BEGINNING	442,458	245,755		
UNENCUMBERED CASH, ENDING	$ 245,755	$ 155,423		

CLOUD COUNTY, KANSAS

PAWNEE MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 79,021	$ 77,606	$ 76,418	$ 1,188
Delinquent tax	939	1,836	830	1,006
Motor vehicle tax	6,030	5,936	5,557	379
Commercial vehicle fees	258	257	310	(53)
Recreational vehicle tax	124	118	113	5
16/20M vehicle tax	384	444	362	82
Watercraft tax	-	-	28	(28)
TOTAL RECEIPTS	86,756	86,197	$ 83,618	$ 2,579
EXPENDITURES				
Appropriations	87,290	87,290	$ 87,290	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(534)	(1,093)		
UNENCUMBERED CASH, BEGINNING	7,533	6,999		
UNENCUMBERED CASH, ENDING	$ 6,999	$ 5,906		

CLOUD COUNTY, KANSAS

OCCK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 97,026	$ 74,897	$ 73,660	$ 1,237
Delinquent tax	1,156	2,257	1,400	857
Motor vehicle tax	7,439	7,293	6,828	465
Commercial vehicle fees	318	316	381	(65)
Recreational vehicle tax	153	146	139	7
16/20M vehicle tax	476	548	444	104
Watercraft tax	-	-	35	(35)
TOTAL RECEIPTS	106,568	85,457	$ 82,887	$ 2,570
EXPENDITURES				
Appropriations	107,686	87,000	$ 87,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(1,118)	(1,543)		
UNENCUMBERED CASH, BEGINNING	8,954	7,836		
UNENCUMBERED CASH, ENDING	$ 7,836	$ 6,293		

CLOUD COUNTY, KANSAS

COUNTY FAIR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 36,135	$ 25,444	$ 25,677	$ (233)
Delinquent tax	433	848	450	398
Motor vehicle tax	2,758	2,714	2,543	171
Commercial vehicle fees	118	118	142	(24)
Recreational vehicle tax	57	54	52	2
16/20M vehicle tax	177	203	165	38
Watercraft tax	-	-	13	(13)
TOTAL RECEIPTS	39,678	29,381	$ 29,042	$ 339
EXPENDITURES				
Appropriations	40,000	30,000	$ 30,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(322)	(619)		
UNENCUMBERED CASH, BEGINNING	3,550	3,228		
UNENCUMBERED CASH, ENDING	$ 3,228	$ 2,609		

CLOUD COUNTY, KANSAS

ELECTION EXPENSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 143,283	$ 110,075	$ 108,282	$ 1,793
Delinquent tax	1,386	2,720	1,200	1,520
Motor vehicle tax	9,831	10,668	10,080	588
Commercial vehicle fees	442	466	562	(96)
Recreational vehicle tax	204	213	205	8
16/20M vehicle tax	474	762	656	106
Watercraft tax	-	-	51	(51)
Reimbursements	350	16,293	25,000	(8,707)
TOTAL RECEIPTS	155,970	141,197	$ 146,036	$ (4,839)
EXPENDITURES				
Personal services	48,203	51,754	$ 53,250	$ (1,496)
Contractual services	28,329	74,543	98,138	(23,595)
Commodities	691	8,252	28,300	(20,048)
Capital outlay	798	4,700	5,000	(300)
Transfer to - Election Capital Outlay Fund	35,000	10,000	15,000	(5,000)
TOTAL EXPENDITURES	113,021	149,249	$ 199,688	$ (50,439)
RECEIPTS OVER (UNDER) EXPENDITURES	42,949	(8,052)		
UNENCUMBERED CASH, BEGINNING	54,643	97,592		
UNENCUMBERED CASH, ENDING	$ 97,592	$ 89,540		

CLOUD COUNTY, KANSAS

ELECTION CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Election Expense Fund	$ 35,000	$ 10,000	$ 15,000	$ (5,000)
Reimbursements	-	31,738	-	31,738
TOTAL RECEIPTS	35,000	41,738	$ 15,000	$ 26,738
EXPENDITURES				
Capital outlay	433	36,250	$ 67,582	$ (31,332)
RECEIPTS OVER (UNDER) EXPENDITURES	34,567	5,488		
UNENCUMBERED CASH, BEGINNING	62,582	97,149		
UNENCUMBERED CASH, ENDING	$ 97,149	$ 102,637		

CLOUD COUNTY, KANSAS

SPECIAL BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-14

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 131,771	$ 126,664	$ 124,810	$ 1,854
Delinquent tax	1,121	2,217	900	1,317
Motor vehicle tax	7,792	9,657	9,267	390
Commercial vehicle fees	365	428	516	(88)
Recreational vehicle tax	164	193	189	4
16/20M vehicle tax	268	631	603	28
Watercraft tax	-	-	47	(47)
Jail settlement proceeds	350,000	-	-	-
Reimbursements	-	-	-	-
TOTAL RECEIPTS	491,481	139,790	$ 136,332	$ 3,458
EXPENDITURES				
Improvements and restorations	169,038	13,698	$ 210,000	$ (196,302)
RECEIPTS OVER (UNDER) EXPENDITURES	322,443	126,092		
UNENCUMBERED CASH, BEGINNING	77,103	399,546		
UNENCUMBERED CASH, ENDING	$ 399,546	$ 525,638		

CLOUD COUNTY, KANSAS

HISTORICAL MUSEUM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-15

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 34,384	$ 33,742	$ 33,273	$ 469
Delinquent tax	409	811	400	411
Motor vehicle tax	2,629	2,583	2,413	170
Commercial vehicle fees	112	112	134	(22)
Recreational vehicle tax	54	51	49	2
16/20M vehicle tax	168	194	157	37
Watercraft tax	-	-	12	(12)
TOTAL RECEIPTS	37,756	37,493	$ 36,438	$ 1,055
EXPENDITURES				
Appropriations	38,000	38,000	$ 38,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(244)	(507)		
UNENCUMBERED CASH, BEGINNING	3,302	3,058		
UNENCUMBERED CASH, ENDING	$ 3,058	$ 2,551		

CLOUD COUNTY, KANSAS

APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-16

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 154,030	$ 193,333	$ 190,913	$ 2,420
Delinquent tax	1,701	3,491	1,600	1,891
Motor vehicle tax	10,791	11,382	10,839	543
Commercial vehicle fees	453	501	604	(103)
Recreational vehicle tax	221	227	221	6
16/20M vehicle tax	746	780	705	75
Watercraft tax	-	-	55	(55)
Reimbursements	2,091	4,548	4,000	548
TOTAL RECEIPTS	170,033	214,262	$ 208,937	$ 5,325
EXPENDITURES				
Personal services	146,497	146,395	$ 200,260	$ (53,865)
Contractual services	15,536	23,493	10,500	12,993
Commodities	14,335	8,409	12,000	(3,591)
Capital outlay	-	-	2,500	(2,500)
Mapping expense	440	13,600	2,500	11,100
TOTAL EXPENDITURES	176,808	191,897	$ 227,760	$ (35,863)
RECEIPTS OVER (UNDER) EXPENDITURES	(6,775)	22,365		
UNENCUMBERED CASH, BEGINNING	40,194	33,419		
UNENCUMBERED CASH, ENDING	$ 33,419	$ 55,784		

CLOUD COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-17

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 2,071,595	$ 1,942,304	$ 1,914,732	$ 27,572
Delinquent tax	23,351	45,544	25,000	20,544
Motor vehicle tax	166,066	158,318	145,782	12,536
Commercial vehicle fees	7,457	6,756	8,125	(1,369)
Recreational vehicle tax	3,454	3,157	2,967	190
16/20M vehicle tax	8,035	12,871	9,485	3,386
Watercraft tax	-	-	745	(745)
Reimbursements	133,687	161,806	120,000	41,806
Transfer from - Medical Insurance Fund	-	135,000	-	135,000
TOTAL RECEIPTS	2,413,645	2,465,756	$ 2,226,836	$ 238,920
EXPENDITURES				
Social Security	331,856	348,247	$ 388,599	$ (40,352)
KPERS	412,540	469,993	554,833	(84,840)
Workers' compensation insurance	66,895	52,554	90,000	(37,446)
Unemployment tax	3,777	14,242	85,983	(71,741)
Medical insurance	1,335,226	1,465,820	2,012,537	(546,717)
Contractual services	16,743	16,609	25,000	(8,391)
Short-term disability	25,246	28,281	28,000	281
TOTAL EXPENDITURES	2,192,283	2,395,746	$ 3,184,952	$ (789,206)
RECEIPTS OVER (UNDER) EXPENDITURES	221,362	70,010		
UNENCUMBERED CASH, BEGINNING	1,127,485	1,348,847		
UNENCUMBERED CASH, ENDING	$ 1,348,847	$ 1,418,857		

CLOUD COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-18

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Alcohol tax	$ 21,514	$ 19,433	$ 18,740	$ 693
EXPENDITURES				
Contractual services	27,113	18,461	$ 28,197	$ (9,736)
RECEIPTS OVER (UNDER) EXPENDITURES	(5,599)	972		
UNENCUMBERED CASH, BEGINNING	13,760	8,161		
UNENCUMBERED CASH, ENDING	$ 8,161	$ 9,133		

CLOUD COUNTY, KANSAS

CONVENTION AND TOURISM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-19

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transient guest tax	$ 186,955	$ 180,937	$ 147,082	$ 33,855
EXPENDITURES				
Operating expenses	140,489	187,507	$ 199,478	$ (11,971)
RECEIPTS OVER (UNDER) EXPENDITURES	46,466	(6,570)		
UNENCUMBERED CASH, BEGINNING	88,852	135,318		
UNENCUMBERED CASH, ENDING	$ 135,318	$ 128,748		

CLOUD COUNTY, KANSAS

SPECIAL ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-20

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
In lieu of taxes	$ 300,361	$ 311,000	$ 300,000	$ 11,000
EXPENDITURES				
Contractual services	336,326	325,977	$ 812,656	$ (486,679)
RECEIPTS OVER (UNDER) EXPENDITURES	(35,965)	(14,977)		
UNENCUMBERED CASH, BEGINNING	412,656	376,691		
UNENCUMBERED CASH, ENDING	$ 376,691	$ 361,714		

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-21

	County Treasurer Technology Fund		Special Machinery and Equipment Fund	
	2023	2024	2023	2024
RECEIPTS				
Reimbursements	$ -	$ -	$ -	$ 900
Fees	2,499	2,737	-	-
Transfer from - Road and Bridge Fund	-	-	200,000	150,000
TOTAL RECEIPTS	2,499	2,737	200,000	150,900
EXPENDITURES				
Contractual services	1,097	832	-	-
Capital outlay	-	-	55,652	90,087
TOTAL EXPENDITURES	1,097	832	55,652	90,087
RECEIPTS OVER (UNDER) EXPENDITURES	1,402	1,905	144,348	60,813
UNENCUMBERED CASH, BEGINNING	13,195	14,597	420,819	565,167
UNENCUMBERED CASH, ENDING	$ 14,597	$ 16,502	$ 565,167	$ 625,980

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-22

	Auto Special Fund		Prosecutor's Attorney Training Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 76,513	$ 78,298	$ 1,997	$ 3,759
EXPENDITURES				
Contractual services	57,627	64,861	1,669	-
Transfer to - General Fund	18,886	13,437	-	-
TOTAL EXPENDITURES	76,513	78,298	1,669	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	328	3,759
UNENCUMBERED CASH, BEGINNING	-	-	775	1,103
UNENCUMBERED CASH, ENDING	$ -	$ -	$ 1,103	$ 4,862

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-23

	Attorney Administrative Handling Cost Fund		Surveillance Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ -	$ -	$ -	$ -
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-	-
UNENCUMBERED CASH, BEGINNING	668	668	797	797
UNENCUMBERED CASH, ENDING	$ 668	$ 668	$ 797	$ 797

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-24

	Diversion Fund		VIN Inspection Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 158	$ 281	$ 9,900	$ 12,240
EXPENDITURES				
Contractual services	-	-	1,100	8,550
RECEIPTS OVER (UNDER) EXPENDITURES	158	281	8,800	3,690
UNENCUMBERED CASH, BEGINNING	15,635	15,793	3,172	11,972
UNENCUMBERED CASH, ENDING	$ 15,793	$ 16,074	$ 11,972	$ 15,662

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-25

	Community Corrections Fund		Juvenile Justice Fund	
	2023	2024	2023	2024
RECEIPTS				
Grants and reimbursements	$ 327,956	$ 313,900	$ 526,360	$ 292,560
Miscellaneous	7,465	-	115	-
TOTAL RECEIPTS	335,421	313,900	526,475	292,560
EXPENDITURES				
Personal services	205,186	225,746	189,365	190,709
Contractual services	18,204	51,672	151,226	61,163
Commodities	12,201	9,567	8,411	10,921
Vehicles	569	920	1,587	1,286
Capital outlay	-	2,050	-	-
Reimbursement - Employee Benefits	76,693	90,215	65,710	71,591
TOTAL EXPENDITURES	312,853	380,170	416,299	335,670
RECEIPTS OVER (UNDER) EXPENDITURES	22,568	(66,270)	110,176	(43,110)
UNENCUMBERED CASH, BEGINNING	89,164	111,732	40,949	151,125
UNENCUMBERED CASH, ENDING	$ 111,732	$ 45,462	$ 151,125	$ 108,015

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-26

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 9,994	$ 10,946	$ 2,499	$ 2,737
EXPENDITURES				
Equipment and technological services	16,583	19,035	729	3,698
RECEIPTS OVER (UNDER) EXPENDITURES	(6,589)	(8,089)	1,770	(961)
UNENCUMBERED CASH, BEGINNING	29,509	22,920	20,797	22,567
UNENCUMBERED CASH, ENDING	$ 22,920	$ 14,831	$ 22,567	$ 21,606

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-27

	CARES & ARPA Grant Fund	
	2023	2024
RECEIPTS		
Grants	$ -	$ -
EXPENDITURES		
Contractual services	-	228,816
RECEIPTS OVER (UNDER) EXPENDITURES	-	(228,816)
UNENCUMBERED CASH, BEGINNING	228,816	228,816
UNENCUMBERED CASH, ENDING	$ 228,816	$ -

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-28

	DARE Fund		Concealed Carry Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ -	$ -	$ 975	$ 1,235
Donations	-	-	-	-
TOTAL RECEIPTS	-	-	975	1,235
EXPENDITURES				
Contractual services	211	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(211)	-	975	1,235
UNENCUMBERED CASH, BEGINNING	2,823	2,612	7,383	8,358
UNENCUMBERED CASH, ENDING	$ 2,612	$ 2,612	$ 8,358	$ 9,593

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-29

	Special Law Enforcement Trust Fund		Offender Registration Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 3,247	$ -	$ 5,155	$ 5,545
EXPENDITURES				
Contractual services	-	778	-	264
RECEIPTS OVER (UNDER) EXPENDITURES	3,247	(778)	5,155	5,281
UNENCUMBERED CASH, BEGINNING	7,107	10,354	3,666	8,821
UNENCUMBERED CASH, ENDING	$ 10,354	$ 9,576	$ 8,821	$ 14,102

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-30

	JCAB Grant - Juvenile Fund		Equipment Reserve Fund	
	2023	2024	2023	2024
RECEIPTS				
Grants	$ 59,001	$ -	$ -	$ -
Transfers in	-	-	65,660	8,898
TOTAL RECEIPTS	59,001	-	65,660	8,898
EXPENDITURES				
Contractual services	-	59,001	-	-
Commodities	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	59,001	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	59,001	(59,001)	65,660	8,898
UNENCUMBERED CASH, BEGINNING	-	59,001	-	65,660
UNENCUMBERED CASH, ENDING	$ 59,001	$ -	$ 65,660	$ 74,558

CLOUD COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-31

	Grants Fund		Special Highway Improvement Fund	
	2023	2024	2023	2024
RECEIPTS				
Grants	$ -	$ 14,295	$ 351,387	$ -
Federal Funds Exchange	-	-	85,978	-
Sales proceeds	-	-	100,445	34,490
Miscellaneous	-	-	34,467	2,000
TOTAL RECEIPTS	-	14,295	572,277	36,490
EXPENDITURES				
Contractual services	-	13,106	1,041,464	393,021
RECEIPTS OVER (UNDER) EXPENDITURES	-	1,189	(469,187)	(356,531)
UNENCUMBERED CASH, BEGINNING	-	-	862,209	393,022
UNENCUMBERED CASH, ENDING	$ -	$ 1,189	$ 393,022	$ 36,491

CLOUD COUNTY, KANSAS

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-32

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Delinquent tax	$ 7	$ 364	$ -	$ 364
EXPENDITURES				
Transfer to - General Fund	-	-	$ 208	$ (208)
RECEIPTS OVER (UNDER) EXPENDITURES	7	364		
UNENCUMBERED CASH, BEGINNING	955	962		
UNENCUMBERED CASH, ENDING	$ 962	$ 1,326		

CLOUD COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-33

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent	$ 313,780	$ 146,000
Contribution	250,000	-
Reimbursements	-	-
TOTAL RECEIPTS	563,780	146,000
EXPENDITURES		
Bond principal	270,000	275,000
Bond interest	87,560	81,620
TOTAL EXPENDITURES	357,560	356,620
RECEIPTS OVER (UNDER) EXPENDITURES	206,220	(210,620)
UNENCUMBERED CASH, BEGINNING	6,923	213,143
UNENCUMBERED CASH, ENDING	$ 213,143	$ 2,523

CLOUD COUNTY, KANSAS

SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-34

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
User fees and reimbursements	$ 998,644	$ 998,405	$ 995,000	$ 3,405
EXPENDITURES				
Solid Waste				
Personal services	161,753	159,981	$ 174,150	$ (14,169)
Contractual services	511,961	545,791	677,500	(131,709)
Commodities	38,959	29,624	96,000	(66,376)
Capital outlay	17,619	135,471	300,000	(164,529)
Reserve for future period	-	-	821,417	(821,417)
TOTAL EXPENDITURES	730,292	870,867	$ 2,069,067	$ (1,198,200)
RECEIPTS OVER (UNDER) EXPENDITURES	268,352	127,538		
UNENCUMBERED CASH, BEGINNING	1,611,507	1,879,859		
UNENCUMBERED CASH, ENDING	$ 1,879,859	$ 2,007,397		

CLOUD COUNTY, KANSAS

LAW ENFORCEMENT CENTER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-35

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Prisoner housing	$ 320,390	$ 139,525	$ 584,000	$ (444,475)
EXPENDITURES				
Rent	262,430	146,000	$ 356,620	$ (210,620)
Contractual services	-	-	-	-
Reserve for future period	-	-	227,381	(227,381)
TOTAL EXPENDITURES	262,430	146,000	$ 584,001	$ (438,001)
RECEIPTS OVER (UNDER) EXPENDITURES	57,960	(6,475)		
UNENCUMBERED CASH, BEGINNING	37,288	95,248		
UNENCUMBERED CASH, ENDING	$ 95,248	$ 88,773		

CLOUD COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Motor vehicle tax	$ 239,231	$ 1,501,706	$ 1,484,680	$ 256,257
Recreational vehicle tax	4,830	29,009	29,451	4,388
Commercial vehicle tax	1,062	64,087	64,862	287
Current tax	13,004,315	21,668,599	21,351,549	13,321,365
Foreclosure sale	6,274	6,703	3,968	9,009
Neighborhood revitalization	-	125,674	125,674	-
Commercial vehicle fees	72	147,543	147,301	314
Delinquent real estate tax	75,505	424,230	411,716	88,019
Current specials clearing	15,649	29,666	29,950	15,365
Clerk of District Court warrants	1,414	28,807	29,447	774
Rental motor vehicle fees	205	399	437	167
Real estate escrow account	23,246	9,513	2,578	30,181
Delinquent specials clearing	2,157	9,418	10,185	1,390
TOTAL DISTRIBUTABLE FUNDS	13,373,960	24,045,354	23,691,798	13,727,516
STATE FUNDS				
State educational building	-	143,883	143,883	-
Institutional building	-	71,942	71,942	-
Motor vehicle fees	17	707,556	707,558	15
Motor sales tax	47,689	569,093	575,093	41,689
Wildlife & Parks	-	2,334	2,334	-
State CMB stamp fee	-	25	25	-
State heritage trust	1,257	5,473	5,225	1,505
TOTAL STATE FUNDS	48,963	1,500,306	1,506,060	43,209

CLOUD COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
SUBDIVISION FUNDS				
Cities	$ (10)	$ 2,323,832	$ 2,323,823	$ (1)
Townships	-	172,557	172,557	-
Watersheds	1,039	25	25	1,039
Drainage Districts	160,756	17,187	5,655	172,288
School Districts	-	6,156,185	6,156,185	-
Cemeteries	14	148,963	148,975	2
Cloud County Community College	-	4,186,552	4,186,552	-
Fire Districts	439	295,245	295,238	446
River Valley Extension District #4	-	278,908	278,908	-
Regional library	-	149,134	149,134	-
TOTAL SUBDIVISION FUNDS	162,238	13,728,588	13,717,052	173,774
OTHER AGENCY FUNDS				
Checking accounts				
Inmate Welfare Fund	16,458	64,699	74,135	7,022
County Attorney	3,448	34,650	37,698	400
Law Library	56,912	17,485	4,050	70,347
District Court Trustee Fund	25,360	571	342	25,589
Flex Spending	62,975	38,926	41,247	60,654
Court service	36,335	17,778	9,257	44,856
Carlson Hometown Governor	1,325	24,685	26,010	-
Safety committee	1,500	3,616	1,441	3,675
Section 125 plan	-	90	90	-
Field service	28,752	38,559	86	67,225
Vending machines	45	-	-	45
Stray animal	-	-	-	-
SWIP (Salina)	978	-	-	978
Unclaimed estates	12,580	-	-	12,580
Election registration fee	-	675	675	-
Federal Social Security tax	-	348,247	348,247	-
KPERS retirement	184	469,974	469,708	450
KPERS life	19	-	-	19
Medical health insurance	680,876	1,552,575	1,638,418	595,033
Unemployment insurance	-	1,401	-	1,401
Payroll clearing	454	470	-	924
Over/under payment	-	6,761	6,761	-
Prior year void checks	47	-	-	47
TOTAL OTHER AGENCY FUNDS	928,248	2,621,162	2,658,165	891,245
TOTAL AGENCY FUNDS	$ 14,513,409	$ 41,895,410	$ 41,573,075	$ 14,835,744