STAFFORD COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2021

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INDEPENDENT AUDITORS' REPORT

To the County Commission
Stafford County, Kansas
St. John, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Stafford County, Kansas**, as of and for the year ended December 31, 2021 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 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 this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the 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 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 GAAS, 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 regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 accompanying supplementary 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated August 25, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

June 29, 2022

STAFFORD COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Governmental Type Funds							
General Fund	$ 1,391,893	-	3,421,904	3,345,365	**1,468,432**	33,828	**1,502,260**
Special Purpose Funds							
Ambulance Fund	(618)	-	436,221	348,583	**87,020**	3,350	**90,370**
Appraiser's Cost Fund	16,421	-	172,871	167,858	**21,434**	419	**21,853**
Fire District No. 1 - General Fund	47,131	-	222,430	239,452	**30,109**	17,490	**47,599**
Fire District No. 1 - Special Fund	319,901	-	30,000	198,300	**151,601**	178,300	**329,901**
Health Fund	200,362	-	270,719	287,237	**183,844**	7,595	**191,439**
Health Capital Outlay Fund	221,969	-	30,000	-	**251,969**	-	**251,969**
Noxious Weed Fund	14,846	-	90,366	90,583	**14,629**	83	**14,712**
Noxious Weed Capital Outlay Fund	40,987	-	5,000	7,490	**38,497**	-	**38,497**
Road and Bridge Fund	164,000	-	2,800,736	2,741,608	**223,128**	3,722	**226,850**
Special Highway Improvement Fund	127,011	-	100,000	25,471	**201,540**	-	**201,540**
Special Machinery Fund	339,688	-	193,000	226,000	**306,688**	-	**306,688**
Local Alcoholic Liquor Fund	31,795	-	3,804	-	**35,599**	-	**35,599**
Appraisal Equipment Reserve Fund	6,626	-	-	-	**6,626**	-	**6,626**
Emergency 911 Fund	120,338	-	60,011	17,782	**162,567**	-	**162,567**
Equipment Reserve Fund	422,202	-	90,000	13,870	**498,332**	-	**498,332**
Dare Fund	500	-	30	-	**530**	-	**530**
Service for the Elderly Fund	1,604	-	84,074	85,678	**-**	2,049	**2,049**
Public Health Emergency Preparedness Grant Fund	50,573	-	13,643	5,938	**58,278**	-	**58,278**
Risk Management Reserve Fund	155,466	-	8,912	4,051	**160,327**	-	**160,327**
Special Capital Improvement Fund	1,169,353	55,000	-	20,000	**1,204,353**	-	**1,204,353**
EMS Reserve Fund	48,204	-	-	14,406	**33,798**	-	**33,798**
Stafford County Hospital Fund	444	-	443,019	443,011	**452**	3,172	**3,624**
Register of Deeds Technology Fee Fund	8,576	-	9,667	4,147	**14,096**	53	**14,149**
Treasurer Technology Fee Fund	3,798	-	2,413	-	**6,211**	-	**6,211**
Clerk Technology Fee Fund	10,323	-	2,413	1,104	**11,632**	-	**11,632**
COVID-19 Grant Fund	-	-	403,627	16,036	**387,591**	-	**387,591**
COVID-19 Grant - Health Department Fund	5,826	-	30,449	17,473	**18,802**	-	**18,802**
COVID-19 Grant - Emergency 911 Fund	2,917	-	-	2,917	**-**	-	**-**
Economic Development Housing Grant Fund	(6,046)	-	27,200	21,154	**-**	-	**-**
Business Funds							
Solid Waste Fund	51,128	-	101,332	99,316	**53,144**	2,407	**55,551**
Insurance Reserve Fund	1,891,683	-	665,749	813,469	**1,743,963**	118,641	**1,862,604**

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

STAFFORD COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Trust Funds							
Special Law Enforcement Fund	$ 12,859	-	3,980	1,291	**15,548**	-	**15,548**
Prosecutors Assistance and Training Fund	4,096	-	902	296	**4,702**	-	**4,702**
Special Motor Vehicle Fund	114,668	-	144,775	145,511	**113,932**	1,228	**115,160**
Total Primary Government (Excluding Distributable and Agency Funds)	$ **6,990,524**	**55,000**	**9,869,247**	**9,405,397**	**7,509,374**	**372,337**	**7,881,711**

Composition of Cash	Checking Accounts	$ **1,393,590**
	Cash on Hand	**500**
	Certificates of Deposit	**16,355,092**
	Total Cash	**17,749,182**
	Distributable Funds per Schedule 3-1	**(9,621,240)**
	Agency Funds per Schedule 3-2	**(246,231)**
	Total Primary Government (Excluding Distributable and Agency Funds)	$ **7,881,711**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Stafford County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

County Hospital

Stafford County Hospital Board operates the County's hospital. The hospital can buy, sell, or lease real property. The County annually levies a tax for the hospital. Bond issuances must be approved by the County. Audited financial statements can be obtained by contacting the hospital.

Extension Council

Stafford County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs to all persons in the County. The Council is an elected nine-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Unaudited financial statements can be obtained by contacting the extension council.

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2021.

Regulatory Basis Fund Types

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

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

Business Fund – fund financed in whole or in part by fees charged to users of the goods or services (enterprise and internal service funds).

Trust Fund – fund used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Basis of Accounting
Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting 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 the reporting of 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 KMAAG 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.

The 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.

Reimbursements
The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 – 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 directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

If the County 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 statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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 revenues 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 the following special purpose funds: Fire District No.1 – Special Fund, Health Capital Outlay Fund, Special Highway Improvement Fund, Special Machinery Fund, Appraisal Equipment Reserve Fund, Equipment Reserve Fund, Dare Fund, Public Health Emergency Preparedness Grant Fund, Risk Management Reserve Fund, Special Capital Improvement Fund, EMS Reserve Fund, Register of Deeds Technology Fee Fund, Treasurer Technology Fee Fund, Clerk Technology Fee Fund, COVID-19 Grant Fund, COVID-19 Grant – Emergency 911 Fund, COVID-19 Grant – Health Department Fund, and Economic Development Housing Grant Fund.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

NOTE 3 – DEPOSITS AND INVESTMENTS

Stafford County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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, or in an adjoining county if such institution has been designated as an official depository, 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 FDIC coverage. The County has no other policies that would further limit interest rate risk.

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. The County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk
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 K.S.A. 9-1405.

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 federal depository 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, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2021.

At December 31, 2021, the County's carrying amount of deposits was $17,749,182 and the bank balance was $18,077,367. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $880,050 was covered by federal depository insurance and $17,197,317 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 require investments to be adequately secured. The County had no investments at December 31, 2021.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Stafford County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2021 were as follows:

From	To	Regulatory Authority		Amount
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	$	114,761
Fire District No. 1 - General Fund	Fire District No. 1 – Special Fund	K.S.A. 19-3612c		30,000
General Fund	Equipment Reserve Fund	K.S.A. 19-119		90,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318		5,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590		100,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g		193,000
Health Fund	Health Capital Outlay Fund	K.S.A. 65-204		30,000

NOTE 5 – LITIGATION

Stafford County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

NOTE 6 – RISK MANAGEMENT

Stafford County, Kansas 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 property and liability 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 Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 100 participating members.

The County pays an annual premium to KCAMP for its property and liability insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 to $3,000,000 for each insured

event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain worker 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 Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 87 participating members.

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that the KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $750,000 to $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

NOTE 7 – GRANTS AND SHARED REVENUES

Stafford County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – SELF-INSURED HEALTH CARE COVERAGE

During the year ended December 31, 2021, employees of the County were covered by the County's medical self-insured plan (the "Plan"). Claims were paid by a third party administrator acting on behalf of the County. The plan was authorized by Kansas law and was documented by contractual agreement. The contract is renewable annually and administrative fees and stop-loss premiums are included in the contractual provisions. The County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Benefit Management, LLC, a commercial insurer licensed to do business in Kansas in accordance with the Kansas insurance code. Stop-loss coverage was in effect for individual claims exceeding $45,000 for a specific deductible, $50,000 for an aggregating specific deductible, and for aggregate loss, which is based on a factor determined by Benefit Management, LLC. The aggregate stop-loss provision for the year ended 2021 was $647,386. Latest financial statements for Benefit Management, LLC, available for the year ended December 31, 2021, are filed with the State of Kansas Insurance Commissioner, Topeka, Kansas and are public records.

Self-Insurance Liability		Beginning of Fiscal Year Balance	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End	Assets Available To Pay Claims At Year End
2020	$	10,867	474,798	447,948	37,717	1,929,399
2021		37,717	976,947	896,022	118,641	1,862,604

NOTE 9 – DEFERRED COMPENSATION PLAN

Stafford County, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Stafford County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 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 established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and 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.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $205,988 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $1,335,203. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this 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 above.

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Stafford County, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of 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 County 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.

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits 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 is set at 1% for the year ended December 31, 2021.

NOTE 12 – COMPENSATED ABSENCES

Vacation

Stafford County, Kansas' policy regarding vacation is that a full-time employee earns 1 day vacation per month, i.e. 12 days per year. After 10 years of continuous employment, a full-time employee is eligible for 6 additional vacation days per year. Accumulated vacation shall not exceed a total of 160 hours for full-time employees.

Sick Leave

The policy regarding sick leave is that an employee can accumulate a maximum of 60 days of sick leave, which is canceled upon termination of the employee.

NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Stafford County, Kansas** to place a final cover on its landfill site when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is $204,629. The County expects the landfill to continue to operate indefinitely.

The County had a municipal solid waste landfill that was closed on April 8, 1994. State and Federal laws and regulations require the County to perform certain maintenances and monitoring functions at the landfill site for 30 years after closure. The County did not recognize any monitoring costs for 2021. The future post-closure care cost is undetermined at this time.

The above figure was estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations exists to affect the above calculations.

NOTE 14 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Stafford County, Kansas had negative unencumbered cash of $38,925 in the Groundwater Management Districts Fund, which is a violation of K.S.A. 10-1113.

NOTE 15 – LONG TERM DEBT

Stafford County, Kansas has the following type of long-term debt:

Lease Obligations
The County has entered into a lease agreement for equipment. The lease contains a fiscal funding clause.

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Capital Lease									
Ambulance	2.79%	12/1/2017	$ 206,817	12/1/2021	$ 29,185	-	29,185	**-**	814

STAFFORD COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

STAFFORD COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Governmental Type Funds					
General Fund	$ 3,620,753	-	3,620,753	**3,345,365**	(275,388)
Special Purpose Funds					
Ambulance Fund	392,000	-	392,000	**348,583**	(43,417)
Appraiser's Cost Fund	175,280	-	175,280	**167,858**	(7,422)
Fire District No. 1 - General Fund	240,300	-	240,300	**239,452**	(848)
Health Fund	320,230	-	320,230	**287,237**	(32,993)
Noxious Weed Fund	92,750	-	92,750	**90,583**	(2,167)
Noxious Weed Capital Outlay Fund	21,087	-	21,087	**7,490**	(13,597)
Road and Bridge Fund	2,497,200	245,289	2,742,489	**2,741,608**	(881)
Local Alcoholic Liquor Fund	33,474	-	33,474	**-**	(33,474)
Emergency 911 Fund	158,099	-	158,099	**17,782**	(140,317)
Service for the Elderly Fund	88,628	-	88,628	**85,678**	(2,950)
Stafford County Hospital Fund	452,000	-	452,000	**443,011**	(8,989)
Business Fund					
Solid Waste Fund	116,000	-	116,000	**99,316**	(16,684)

STAFFORD COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 2,786,473	**2,569,596**	2,596,183	(26,587)
Neighborhood Revitalization Rebate	(69,019)	**(55,874)**	(56,550)	676
Delinquent Tax	45,715	**32,365**	-	32,365
Motor Vehicle Tax	147,133	**156,369**	122,518	33,851
Recreational Vehicle Tax	3,762	**4,723**	2,585	2,138
16/20 M Vehicle Tax	35,685	**34,877**	34,712	165
Commercial Vehicle Tax	15,670	**15,773**	14,234	1,539
Mineral Production Tax	26,597	**18,818**	-	18,818
Sales Tax	283,594	**335,542**	250,000	85,542
Licenses and Fees	119,800	**90,787**	75,000	15,787
Farm Lease	6,269	**6,269**	6,269	-
Miscellaneous	4,498	**5,527**	-	5,527
Reimbursed Expenses	8,125	**1,524**	-	1,524
Interest Income	120,434	**90,847**	10,000	80,847
Federal Aid	15,138	**-**	-	-
Transfers In	115,477	**114,761**	-	114,761
Total Receipts	3,665,351	**3,421,904**	3,054,951	366,953
Expenditures				
County Commissioners	53,981	**55,748**	56,000	(252)
County Clerk	147,631	**134,309**	142,500	(8,191)
County Treasurer	206,977	**191,901**	189,000	2,901
County Attorney	72,787	**78,302**	89,600	(11,298)
Register of Deeds	99,898	**99,119**	105,000	(5,881)
Sheriff	534,721	**623,428**	736,000	(112,572)
Unified Courts	58,042	**57,968**	59,800	(1,832)
Courthouse General	317,969	**316,284**	372,000	(55,716)
Courthouse Janitorial	38,720	**36,769**	42,000	(5,231)
Information Technology	68,574	**81,198**	71,000	10,198
Emergency Preparedness	42,308	**16,299**	36,960	(20,661)
Fair and Fair Buildings	10,000	**10,000**	10,000	-
Mental Health	9,000	**9,000**	9,000	-
Intellectual Disability	40,000	**40,000**	40,000	-
Extension Council	149,873	**145,000**	145,000	-
Soil Conservation District	25,000	**25,000**	25,000	-
Stafford County Country Club	10,000	**10,000**	10,000	-
Juvenile Detention	150	**519**	8,000	(7,481)
Historical Society	26,000	**26,000**	26,000	-
Environmental Planning	5,577	**6,494**	7,600	(1,106)

STAFFORD COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
Employee Benefits	$ 1,248,866	**1,208,399**	1,310,000	(101,601)
Economic Development	89,019	**83,628**	83,628	-
Transfers Out	103,000	**90,000**	46,665	43,335
Total Expenditures	3,358,093	**3,345,365**	3,620,753	(275,388)
Receipts Over (Under) Expenditures	307,258	**76,539**		
Unencumbered Cash - Beginning	1,084,635	**1,391,893**		
Unencumbered Cash - Ending	$ 1,391,893	**1,468,432**		

STAFFORD COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 150,611	**281,755**	286,338	(4,583)
Neighborhood Revitalization Rebate	(3,731)	**(6,163)**	(6,237)	74
Delinquent Tax	2,369	**2,419**	-	2,419
Motor Vehicle Tax	8,272	**8,406**	6,623	1,783
Recreational Vehicle Tax	216	**259**	140	119
16/20 M Vehicle Tax	1,784	**2,005**	1,877	128
Commercial Vehicle Tax	901	**856**	770	86
State Grant	-	**13,805**	-	13,805
Ambulance Run Fees	147,817	**132,879**	100,000	32,879
Total Receipts	308,239	**436,221**	389,511	46,710
Expenditures				
Personal Services	216,569	**239,954**	229,400	10,554
Contractual	27,230	**42,693**	37,850	4,843
Commodities	42,548	**35,836**	34,750	1,086
Capital Outlay	30,000	**30,100**	30,000	100
Transfers Out	-	**-**	60,000	(60,000)
Total Expenditures	316,347	**348,583**	392,000	(43,417)
Receipts Over (Under) Expenditures	(8,108)	**87,638**		
Unencumbered Cash - Beginning	7,490	**(618)**		
Unencumbered Cash - Ending	$ (618)	**87,020**		

STAFFORD COUNTY, KANSAS
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 170,573	**155,828**	157,388	(1,560)
Neighborhood Revitalization Rebate	(4,225)	**(3,388)**	(3,428)	40
Delinquent Tax	2,692	**1,930**	-	1,930
Motor Vehicle Tax	8,434	**9,254**	7,501	1,753
Recreational Vehicle Tax	220	**286**	158	128
16/20 M Vehicle Tax	1,950	**2,044**	2,125	(81)
Commercial Vehicle Tax	918	**963**	871	92
Fees	5,955	**5,954**	3,000	2,954
Total Receipts	186,517	**172,871**	167,615	5,256
Expenditures				
Personal Services	156,096	**147,245**	145,880	1,365
Contractual	19,223	**19,531**	18,550	981
Commodities	787	**1,082**	1,850	(768)
Capital Outlay	-	**-**	4,000	(4,000)
Transfers Out	5,000	**-**	5,000	(5,000)
Total Expenditures	181,106	**167,858**	175,280	(7,422)
Receipts Over (Under) Expenditures	5,411	**5,013**		
Unencumbered Cash - Beginning	11,010	**16,421**		
Unencumbered Cash - Ending	$ 16,421	**21,434**		

STAFFORD COUNTY, KANSAS
Fire District No.1 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 222,850	**203,227**	204,983	(1,756)
Delinquent Tax	2,333	**2,305**	-	2,305
Motor Vehicle Tax	5,208	**6,374**	5,439	935
Recreational Vehicle Tax	191	**272**	160	112
16/20 M Vehicle Tax	2,489	**2,418**	2,464	(46)
Commercial Vehicle Tax	760	**897**	867	30
Collections- Fire Runs	-	**3,200**	-	3,200
Miscellaneous	400	**550**	-	550
Reimbursed Expenses	1,985	**3,187**	-	3,187
Total Receipts	236,216	**222,430**	213,913	8,517
Expenditures				
Personal Services	78,348	**68,256**	65,000	3,256
Contractual	62,202	**76,004**	73,500	2,504
Commodities	40,192	**40,425**	66,800	(26,375)
Capital Outlay	19,245	**24,767**	30,000	(5,233)
Transfers Out	40,000	**30,000**	5,000	25,000
Total Expenditures	239,987	**239,452**	240,300	(848)
Receipts Over (Under) Expenditures	(3,771)	**(17,022)**		
Unencumbered Cash - Beginning	50,902	**47,131**		
Unencumbered Cash - Ending	$ 47,131	**30,109**		

STAFFORD COUNTY, KANSAS
Fire District No. 1 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	40,000	**30,000**
Expenditures			
Capital Outlay		10,900	**198,300**
Receipts Over (Under) Expenditures		29,100	**(168,300)**
Unencumbered Cash - Beginning		290,801	**319,901**
Unencumbered Cash - Ending	$	319,901	**151,601**

STAFFORD COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 96,478	**95,123**	96,217	(1,094)
Neighborhood Revitalization Rebate	(2,390)	**(2,070)**	(2,096)	26
Delinquent Tax	1,575	**1,143**	-	1,143
Motor Vehicle Tax	4,881	**5,265**	4,243	1,022
Recreational Vehicle Tax	127	**163**	90	73
16/20 M Vehicle Tax	1,213	**1,183**	1,202	(19)
Commercial Vehicle Tax	531	**545**	493	52
Federal and State Aid	73,939	**70,605**	45,000	25,605
Reimbursements	11	**-**	-	-
Collections	90,477	**98,762**	50,000	48,762
Total Receipts	266,842	**270,719**	195,149	75,570
Expenditures				
Personal Services	147,005	**139,722**	148,700	(8,978)
Contractual	27,708	**31,392**	41,630	(10,238)
Commodities	95,644	**85,998**	99,900	(13,902)
Capital Outlay	2,030	**125**	-	125
Transfers Out	20,000	**30,000**	30,000	-
Total Expenditures	292,387	**287,237**	320,230	(32,993)
Receipts Over (Under) Expenditures	(25,545)	**(16,518)**		
Unencumbered Cash - Beginning	225,907	**200,362**		
Unencumbered Cash - Ending	$ 200,362	**183,844**		

STAFFORD COUNTY, KANSAS
Health Capital Outlay Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	20,000	**30,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		20,000	**30,000**
Unencumbered Cash - Beginning		201,969	**221,969**
Unencumbered Cash - Ending	$	221,969	**251,969**

STAFFORD COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 62,546	**74,434**	75,400	(966)
Neighborhood Revitalization Rebate	(1,549)	**(1,623)**	(1,642)	19
Delinquent Tax	1,355	**915**	-	915
Motor Vehicle Tax	4,315	**3,743**	2,750	993
Recreational Vehicle Tax	113	**114**	58	56
16/20 M Vehicle Tax	1,005	**1,046**	779	267
Commercial Vehicle Tax	470	**362**	320	42
Collections	13,577	**11,375**	9,000	2,375
Total Receipts	81,832	**90,366**	86,665	3,701
Expenditures				
Personal Services	60,091	**60,131**	60,000	131
Contractual	6,507	**7,712**	7,550	162
Commodities	18,291	**17,740**	25,200	(7,460)
Transfers Out	23,000	**5,000**	-	5,000
Total Expenditures	107,889	**90,583**	92,750	(2,167)
Receipts Over (Under) Expenditures	(26,057)	**(217)**		
Unencumbered Cash - Beginning	40,903	**14,846**		
Unencumbered Cash - Ending	$ 14,846	**14,629**		

STAFFORD COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 23,000	**5,000**	-	5,000
Expenditures				
Capital Outlay	-	**7,490**	21,087	(13,597)
Receipts Over (Under) Expenditures	23,000	**(2,490)**		
Unencumbered Cash - Beginning	17,987	**40,987**		
Unencumbered Cash - Ending	$ 40,987	**38,497**		

STAFFORD COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 1,295,081	**1,536,357**	1,556,278	(19,921)
Neighborhood Revitalization Rebate	(32,078)	**(33,495)**	(33,899)	404
Delinquent Tax	23,578	**16,812**	-	16,812
Motor Vehicle Tax	66,447	**70,950**	56,944	14,006
Recreational Vehicle Tax	1,737	**2,192**	1,201	991
16/20 M Vehicle Tax	16,107	**16,104**	16,134	(30)
Commercial Vehicle Tax	7,235	**7,328**	6,617	711
Intergovernmental	315,102	**568,383**	357,321	211,062
Federal Aid	37,002	**4,253**	-	4,253
State Aid	73,835	**230,104**	-	230,104
Sale of Assets	-	**27,600**	-	27,600
Collections	148,104	**143,216**	200,000	(56,784)
Reimbursements	278,698	**210,932**	200,000	10,932
Total Receipts	2,230,848	**2,800,736**	2,360,596	440,140
Expenditures				
Personal Services	608,654	**624,877**	630,400	(5,523)
Contractual	237,443	**399,162**	229,800	169,362
Commodities	1,232,704	**1,424,569**	1,287,000	137,569
Miscellaneous	-	**-**	200,000	(200,000)
Transfers Out	350,000	**293,000**	150,000	143,000
(a) Adjustment for Qualifying Budget Credits	-	**-**	245,289	(245,289)
Total Expenditures	2,428,801	**2,741,608**	2,742,489	(881)
Receipts Over (Under) Expenditures	(197,953)	**59,128**		
Unencumbered Cash - Beginning	361,953	**164,000**		
Unencumbered Cash - Ending	$ 164,000	**223,128**		

(a) Adjustment for Qualifying Budget Credits	
Federal Aid Over Amount Budgeted	$ 4,253
State Aid Over Amount Budgeted	230,104
Reimbursements Over Amount Budgeted	10,932
Total	$ 245,289

STAFFORD COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	100,000	**100,000**
Expenditures			
Commodities		245,966	**25,471**
Receipts Over (Under) Expenditures		(145,966)	**74,529**
Unencumbered Cash - Beginning		272,977	**127,011**
Unencumbered Cash - Ending	$	127,011	**201,540**

STAFFORD COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	250,000	**193,000**
Expenditures			
Capital Outlay		54,750	**226,000**
Receipts Over (Under) Expenditures		195,250	**(33,000)**
Unencumbered Cash - Beginning		144,438	**339,688**
Unencumbered Cash - Ending	$	339,688	**306,688**

STAFFORD COUNTY, KANSAS
Local Alcoholic Liquor Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Intergovernmental	$ 3,321	**3,804**	2,500	1,304
Expenditures				
Commodities	-	**-**	33,474	(33,474)
Receipts Over (Under) Expenditures	3,321	**3,804**		
Unencumbered Cash - Beginning	28,474	**31,795**		
Unencumbered Cash - Ending	$ 31,795	**35,599**		

STAFFORD COUNTY, KANSAS
Appraisal Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	5,000	**-**
Expenditures			
Capital Outlay		8,795	**-**
Receipts Over (Under) Expenditures		(3,795)	**-**
Unencumbered Cash - Beginning		10,421	**6,626**
Unencumbered Cash - Ending	$	6,626	**6,626**

STAFFORD COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursements and Collections	$ 75,132	**60,011**	50,000	10,011
Expenditures				
Contractual	78,893	**17,782**	65,000	(47,218)
Commodities	-	**-**	1,000	(1,000)
Capital Outlay	-	**-**	92,099	(92,099)
Total Expenditures	78,893	**17,782**	158,099	(140,317)
Receipts Over (Under) Expenditures	(3,761)	**42,229**		
Unencumbered Cash - Beginning	124,099	**120,338**		
Unencumbered Cash - Ending	$ 120,338	**162,567**		

STAFFORD COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	123,000	**90,000**
Expenditures			
Capital Outlay		209,980	**13,870**
Receipts Over (Under) Expenditures		(86,980)	**76,130**
Unencumbered Cash - Beginning		509,182	**422,202**
Unencumbered Cash - Ending	$	422,202	**498,332**

STAFFORD COUNTY, KANSAS
Dare Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Miscellaneous	$	500	**30**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		500	**30**
Unencumbered Cash - Beginning		-	**500**
Unencumbered Cash - Ending	$	500	**530**

STAFFORD COUNTY, KANSAS
Service for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 82,856	**78,585**	79,406	(821)
Neighborhood Revitalization Rebate	(2,052)	**(1,709)**	(1,730)	21
Delinquent Tax	1,398	**982**	-	982
Motor Vehicle Tax	4,320	**4,559**	3,642	917
Recreational Vehicle Tax	113	**141**	77	64
16/20 M Vehicle Tax	1,080	**1,047**	1,032	15
Commercial Vehicle Tax	470	**469**	423	46
Miscellaneous	-	**-**	5,000	(5,000)
Total Receipts	88,185	**84,074**	87,850	(3,776)
Expenditures				
Appropriations	89,018	**85,678**	83,628	2,050
Miscellaneous	-	**-**	5,000	(5,000)
Total Expenditures	89,018	**85,678**	88,628	(2,950)
Receipts Over (Under) Expenditures	(833)	**(1,604)**		
Unencumbered Cash - Beginning	2,437	**1,604**		
Unencumbered Cash - Ending	$ 1,604	**-**		

STAFFORD COUNTY, KANSAS
Public Health Emergency Preparedness Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Federal Aid	$ 15,074	**13,643**
Expenditures		
Personal Services	1,200	**1,200**
Contractual	779	**3,775**
Commodities	836	**963**
Total Expenditures	2,815	**5,938**
Receipts Over (Under) Expenditures	12,259	**7,705**
Unencumbered Cash - Beginning	38,314	**50,573**
Unencumbered Cash - Ending	$ 50,573	**58,278**

STAFFORD COUNTY, KANSAS
Risk Management Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Insurance Proceeds	$	-	**8,912**
Expenditures			
Contractual		4,328	**4,051**
Receipts Over (Under) Expenditures		(4,328)	**4,861**
Unencumbered Cash - Beginning		159,794	**155,466**
Unencumbered Cash - Ending	$	155,466	**160,327**

STAFFORD COUNTY, KANSAS
Special Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Contractual Services	21,820	**-**
Capital Outlay	57,000	**20,000**
Total Expenditures	78,820	**20,000**
Receipts Over (Under) Expenditures	(78,820)	**(20,000)**
Unencumbered Cash - Beginning	1,248,173	**1,169,353**
Prior Year Cancelled Encumbrances	**-**	**55,000**
Unencumbered Cash - Ending	$ 1,169,353	**1,204,353**

STAFFORD COUNTY, KANSAS
EMS Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Capital Outlay		-	**14,406**
Receipts Over (Under) Expenditures		-	**(14,406)**
Unencumbered Cash - Beginning		48,204	**48,204**
Unencumbered Cash - Ending	$	48,204	**33,798**

STAFFORD COUNTY, KANSAS
Stafford County Hospital Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 442,823	**413,309**	417,657	(4,348)
Neighborhood Revitalization Rebate	(10,968)	**(8,989)**	(9,097)	108
Delinquent Tax	7,797	**5,278**	-	5,278
Motor Vehicle Tax	23,457	**24,470**	19,471	4,999
Recreational Vehicle Tax	613	**755**	411	344
16/20 M Vehicle Tax	5,917	**5,685**	5,517	168
Commercial Vehicle Tax	2,554	**2,511**	2,262	249
Miscellaneous	-	**-**	10,000	(10,000)
Total Receipts	472,193	**443,019**	446,221	(3,202)
Expenditures				
Appropriations	477,000	**443,011**	442,000	1,011
Miscellaneous	-	**-**	10,000	(10,000)
Total Expenditures	477,000	**443,011**	452,000	(8,989)
Receipts Over (Under) Expenditures	(4,807)	**8**		
Unencumbered Cash - Beginning	5,251	**444**		
Unencumbered Cash - Ending	$ 444	**452**		

STAFFORD COUNTY, KANSAS
Register of Deeds Technology Fee Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 9,284	**9,652**
Interest Income	16	**15**
Total Receipts	9,300	**9,667**
Expenditures		
Commodities	695	**200**
Contractual	5,471	**3,293**
Capital Outlay	379	**654**
Total Expenditures	6,545	**4,147**
Receipts Over (Under) Expenditures	2,755	**5,520**
Unencumbered Cash - Beginning	5,821	**8,576**
Unencumbered Cash - Ending	$ 8,576	**14,096**

STAFFORD COUNTY, KANSAS
Treasurer Technology Fee Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	2,321	**2,413**
Expenditures			
Capital Outlay		4,055	**-**
Receipts Over (Under) Expenditures		(1,734)	**2,413**
Unencumbered Cash - Beginning		5,532	**3,798**
Unencumbered Cash - Ending	$	3,798	**6,211**

STAFFORD COUNTY, KANSAS
Clerk Technology Fee Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	2,321	**2,413**
Expenditures			
Capital Outlay		715	**1,104**
Receipts Over (Under) Expenditures		1,606	**1,309**
Unencumbered Cash - Beginning		8,717	**10,323**
Unencumbered Cash - Ending	$	10,323	**11,632**

STAFFORD COUNTY, KANSAS
COVID-19 Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	823,932	**403,627**
Expenditures			
Grant Disbursements		823,932	**16,036**
Receipts Over (Under) Expenditures		-	**387,591**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**387,591**

STAFFORD COUNTY, KANSAS
COVID-19 Grant - Health Department Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Other Grants	$ 2,000	**-**
Federal Aid	8,830	**30,449**
Total Receipts	10,830	**30,449**
Expenditures		
Grant Disbursements	5,004	**17,473**
Receipts Over (Under) Expenditures	5,826	**12,976**
Unencumbered Cash - Beginning	-	**5,826**
Unencumbered Cash - Ending	$ 5,826	**18,802**

STAFFORD COUNTY, KANSAS
COVID-19 Grant - Emergency 911 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	5,006	**-**
Expenditures			
Grant Disbursements		2,089	**2,917**
Receipts Over (Under) Expenditures		2,917	**(2,917)**
Unencumbered Cash - Beginning		-	**2,917**
Unencumbered Cash - Ending	$	2,917	**-**

STAFFORD COUNTY, KANSAS
Economic Development Housing Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	22,800	**27,200**
Expenditures			
Contractual Services		28,846	**21,154**
Receipts Over (Under) Expenditures		(6,046)	**6,046**
Unencumbered Cash - Beginning		-	**(6,046)**
Unencumbered Cash - Ending	$	(6,046)	**-**

STAFFORD COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 113,518	**61,945**	62,098	(153)
Neighborhood Revitalization	(2,811)	**(1,336)**	(1,353)	17
Delinquent Tax	879	**778**	-	778
Motor Vehicle Tax	1,830	**5,079**	4,992	87
Recreational Vehicle Tax	48	**163**	105	58
16/20 M Vehicle Tax	1,307	**444**	1,414	(970)
Commercial Vehicle Tax	199	**614**	580	34
Collections	22,885	**33,645**	20,000	13,645
Total Receipts	137,855	**101,332**	87,836	13,496
Expenditures				
Personal Services	62,367	**63,110**	69,900	(6,790)
Contractual	19,526	**29,017**	35,050	(6,033)
Commodities	5,344	**7,189**	11,050	(3,861)
Transfers Out	20,000	**-**	-	-
Total Expenditures	107,237	**99,316**	116,000	(16,684)
Receipts Over (Under) Expenditures	30,618	**2,016**		
Unencumbered Cash - Beginning	20,510	**51,128**		
Unencumbered Cash - Ending	$ 51,128	**53,144**		

STAFFORD COUNTY, KANSAS
Insurance Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	673,943	**640,407**
Reimbursed Expenses		23,521	**25,342**
Total Receipts		697,464	**665,749**
Expenditures			
Contractual		558,128	**813,469**
Receipts Over (Under) Expenditures		139,336	**(147,720)**
Unencumbered Cash - Beginning		1,752,347	**1,891,683**
Unencumbered Cash - Ending	$	1,891,683	**1,743,963**

STAFFORD COUNTY, KANSAS
Special Law Enforcement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Vin Fees	$	4,380	**3,980**
Expenditures			
Dare		834	**1,291**
Receipts Over (Under) Expenditures		3,546	**2,689**
Unencumbered Cash - Beginning		9,313	**12,859**
Unencumbered Cash - Ending	$	12,859	**15,548**

STAFFORD COUNTY, KANSAS
Prosecutors Assistance and Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Miscellaneous	$	757	**902**
Expenditures			
Miscellaneous		569	**296**
Receipts Over (Under) Expenditures		188	**606**
Unencumbered Cash - Beginning		3,908	**4,096**
Unencumbered Cash - Ending	$	4,096	**4,702**

STAFFORD COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Miscellaneous	$ 522	**189**
Fees	141,878	**144,586**
Total Receipts	142,400	**144,775**
Expenditures		
Personal Services	15,872	**14,938**
Contractual	2,590	**5,371**
Commodities	4,978	**9,936**
Capital Outlay	4,238	**505**
Transfers Out	115,477	**114,761**
Total Expenditures	143,155	**145,511**
Receipts Over (Under) Expenditures	(755)	**(736)**
Unencumbered Cash - Beginning	115,423	**114,668**
Unencumbered Cash - Ending	$ 114,668	**113,932**

STAFFORD COUNTY, KANSAS
Distributable Funds, State Funds and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Ad Valorem Tax	$ 8,425,095	13,732,134	12,959,039	**9,198,190**
Delinquent Real Estate Tax	22,633	31,969	51,552	**3,050**
Delinquent Personal Property Tax	28,081	44,463	50,933	**21,611**
Motor Vehicle Tax	191,437	9,739	16,017	**185,159**
16/20M Heavy Truck Tax	88,806	147,563	134,695	**101,674**
Commercial Motor Vehicle IRP Fee Fund	-	6,465,972	6,465,972	**-**
Wildlife	-	34,089	34,089	**-**
Severance Tax	8,250	44,397	37,636	**15,011**
City and County Highway Gas Tax	237,581	512,295	628,311	**121,565**
Total Distributable Funds	9,001,883	21,022,621	20,378,244	**9,646,260**
State Funds				
State Educational Building	-	90,146	90,146	**-**
State Motor Vehicle	-	490,283	490,283	**-**
State Institutional Building	-	45,073	45,073	**-**
Total State Funds	-	625,502	625,502	**-**
Subdivision Funds				
Cities	-	1,114,127	1,114,127	**-**
Townships	-	1,876,291	1,862,447	**13,844**
School Districts	-	4,397,862	4,397,862	**-**
Groundwater Management Districts	24,120	251,980	315,025	**(38,925)**
Cemetery District	82	220,825	220,846	**61**
Regional Library	-	93,047	93,047	**-**
Total Subdivision Funds	24,202	7,954,132	8,003,354	**(25,020)**
Total	$ 9,026,085	29,602,255	29,007,100	**9,621,240**

STAFFORD COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Fee Offices				
County Clerk	$ 580	3,622	3,673	**529**
District Court	91,372	190,204	174,894	**106,682**
Sheriff	1,027	4,175	4,152	**1,050**
Mortgage Registration Heritage Trust	4,359	4,826	6,543	**2,642**
Stafford County Fireman's Auxiliary Fund	7,200	700	800	**7,100**
Sheriff Special Alcohol Program Fund	1,205	-	-	**1,205**
Sheriff Home Arrest Fund	5,495	16,720	801	**21,414**
Drug and Sex Offender Registration Fee Fund	5,111	1,660	-	**6,771**
Sales Tax	107,729	1,304,389	1,336,303	**75,815**
Stray Livestock Fund	1,394	-	-	**1,394**
Driver Licenses	-	13,353	13,353	**-**
Concealed Weapons	5,888	454	-	**6,342**
County Attorney Forfeiture	52	-	-	**52**
County Attorney Diversion	13,709	12,800	11,484	**15,025**
County Attorney Insufficient Checks	210	-	-	**210**
Total	$ 245,331	1,552,903	1,552,003	**246,231**