

STEVENS COUNTY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended
December 31, 2018

STEVENS COUNTY, KANSAS
Regulatory Basis Financial Statement
For the Year Ended December 31, 2018

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

The County Commissioners
Stevens County Courthouse
Hugoton, Kansas 67951

We have audited the accompanying regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Stevens County, Kansas, as of and for the year ended December 31, 2018, and the related notes to the financial statement, which collectively comprise Stevens County's basic financial statement as listed in the table of contents.

Management's Responsibility 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 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 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 a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Stevens County, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* of the State of Kansas, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Kansas.

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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Stevens County, Kansas, as of December 31, 2018, 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* of the State of Kansas described in Note 1.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures - actual and budget, and the schedule of 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, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The other supplemental information (Schedules 4 and 5 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 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 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 Wallace County, Kansas, as of and for the year ended December 31, 2017, (not presented herein), and have issued our report thereon dated June 20, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 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: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2017, (Schedules 2 and 4 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 2017 comparative information is the responsibility of management and

was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2017, on the basis of accounting described in Note 1.

A handwritten signature in black ink that reads "Lewis, Hooper & Dick, LLC". The signature is written in a cursive, flowing style.

LEWIS, HOOPER & DICK, LLC

June 7, 2019

STEVENS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

		Unencumbered Cash Balance 01-01-18	Prior Year Canceled Encumbrances	Receipts and Transfers	Expenditures and Transfers	Unencumbered Cash (Deficit) Balance 12-31-18	Add Payables and Encumbrances	Cash (Deficit) Balance 12-31-18
<u>General</u>	<u>Fund</u>							
General		\$ 601,104	\$ 13,764	\$ 4,567,755	\$ 4,166,758	\$ 1,015,865	\$ 97,501	\$ 1,113,366
<u>Special Purpose Funds</u>								
Agricultural Extension Council		-	-	137,009	137,009	-	-	-
Airport Maintenance		4,489	-	75,447	89,377	(9,441)	-	(9,441)
Airport Operating		596,208	-	127,653	209,181	514,680	17,219	531,899
Airport Grants		-	-	66,537	167,181	(100,644)	-	(100,644)
Alcohol and Drug		73,572	-	7,259	2,850	77,981	-	77,981
Emergency Services		47,473	-	408,750	324,959	131,264	2,751	134,015
Ambulance Bequest		1,139	-	-	-	1,139	-	1,139
Building		529,982	-	1,632,714	385,020	1,777,676	1,585	1,779,261
Community Health		97,892	622	573,250	605,677	66,087	21,122	87,209
County Clerk's Technology		5,744	-	2,230	2,633	5,341	-	5,341
County Treasurer's Technology		7,416	-	2,230	-	9,646	-	9,646
Employee Benefits		962,188	-	137,384	661,238	438,334	-	438,334
E911		142,646	-	53,125	36,137	159,634	-	159,634
Equipment		408,438	-	284,792	62,414	630,816	36,842	667,658
Fair Maintenance		-	-	86,682	86,682	-	-	-
Fire		7,065	-	189,706	195,853	918	3,317	4,235
Fire Bequest		38,044	-	1,000	3,893	35,151	-	35,151
Hospital Maintenance		-	-	1,466,545	1,466,545	-	-	-
Library Maintenance		274	-	299,343	299,617	-	-	-
Library Employee Benefits		-	-	66,099	63,074	3,025	-	3,025
Noxious Weed		40,720	-	181,178	206,601	15,297	2,198	17,495
Noxious Weed Equipment		79,668	-	-	-	79,668	-	79,668
Oil & Gas Valuation Depletion Trust		3,639,417	-	143,463	329,236	3,453,644	-	3,453,644
Prosecutors' Training		3,135	-	475	236	3,374	-	3,374
Register of Deeds' Technology		84,978	-	8,919	3,000	90,897	-	90,897
Road and Bridge		41,248	411	2,869,848	2,865,619	45,888	3,837	49,725
Road Machinery and Equipment		427,151	-	200,000	-	627,151	-	627,151
Services for the Elderly		1,193	-	176,542	177,735	-	-	-
Sheriff		62,464	-	1,571,617	1,476,769	157,312	29,860	187,172
Special Highway Improvement		1,490,259	-	65,651	29,121	1,526,789	-	1,526,789
Special Law Enforcement Trust		38,842	-	11,755	-	50,597	-	50,597
WeKanDo		152,862	-	-	4,400	148,462	-	148,462
Wellness Center Bequest		3,929	-	11,200	11,190	3,939	-	3,939
Motor Vehicle Operating		40,830	-	21,009	20,344	41,495	-	41,495
Total Special Purpose Funds		9,029,266	1,033	10,879,412	9,923,591	9,986,120	118,731	10,104,851
<u>Bond and Interest Funds</u>								
Bond and Interest - Home for the Aged		69,286	-	420,954	430,981	59,259	-	59,259
Total (excluding Agency Funds) (memorandum only)		\$ 9,699,656	\$ 14,797	\$ 15,868,121	\$ 14,521,330	\$ 11,061,244	\$ 216,232	\$ 11,277,476
<u>Composition of Cash</u>								
Demand and money market deposits:								
Citizens State Bank							\$ 14,248,408	
Plus deposits in transit							74,400	
Less outstanding checks							(135,760)	
Total demand and money market deposits								\$ 14,187,048
Change funds								3,064
Time deposits:								
Citizens State Bank							6,769,651	
First National Bank							4,000,000	
Total time deposits								10,769,651
Total cash and investments								24,959,763
Agency Funds per Schedule 3								(13,682,287)
Total (excluding Agency Funds)								\$ 11,277,476

The accompanying Notes to the Financial Statement are an integral part of this statement.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

1. Summary of significant accounting policies

Stevens County, Kansas, (the County) was established in 1885 and is an organized county having the powers, duties and privileges granted counties by K.S.A. 19-101.

A. Financial reporting entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents Stevens County (the municipality) only. The organizations, functions or activities discussed below are related municipal entities of the County's reporting entity because they were established to benefit the County and/or its constituents.

The Stevens 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 governed by an elected executive board. The County levies taxes for the support of the Council. Separate financial statements have been issued for the Stevens County Extension Council and may be obtained at the Extension Council's office. Stevens County Extension Council has a December 31st year end.

The Stevens County Public Library operates the County's library and provides services for the residents of Stevens County. It was created under K.S.A. 12-1218 and has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Library. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for Library operations. The Library building is titled to the County. Bond issuances for the Library's benefit must be approved by the County. Separate financial statements have been issued for the Stevens County Public Library and may be obtained at the Library. Stevens County Public Library has a December 31st year end.

The Stevens County Hospital provides medical and long-term care facilities and services for the residents of Stevens County. It has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Board. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Hospital's budget and levy taxes for operations. Separate financial statements have been issued for the Stevens County Hospital and may be obtained at the Hospital's office. Stevens County Hospital has a December 31st year end.

The Stevens County Housing Authority provides housing for the senior residents of Stevens County. It has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Board. Separate financial statements have been issued for the Stevens County Housing Authority and may be obtained at Sunflower Plaza Apartments' office. Stevens County Housing Authority has a December 31st year end.

Cimarron Basin Community Corrections is a jointly governed organization between ten counties in southwest Kansas created under an interlocal agreement. Cimarron Basin Community Corrections is governed by a board appointed by the participating parties. Cimarron Basin Community Corrections was established to account for monies received as grants from federal and state sources to operate a program of the Kansas Department of Corrections which assists in managing the population in the State's

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

prisons. The primary source of funding for Cimarron Basin Community Corrections is from grants with additional support from the participating parties. Haskell County has no equity interest nor does the County materially contribute to the continued existence of Cimarron Basin Community Corrections. Cimarron Basin Community Corrections has a December 31st year end.

Southwest Kansas Regional Juvenile Detention Center is a jointly governed organization between eighteen counties in southwest Kansas created under an interlocal agreement. Southwest Kansas Regional Juvenile Detention Center is governed by a board appointed by the participating parties. Southwest Kansas Regional Juvenile Detention Center was established to operate a juvenile correctional facility located in Garden City, Kansas. The primary source of funding for Southwest Kansas Regional Juvenile Detention Center is from the participating parties with additional support from grants. Stevens County has no equity interest nor does the County materially contribute to the continued existence of Southwest Kansas Regional Juvenile Detention Center. Southwest Kansas Regional Juvenile Detention Center has a December 31st year end.

Western Kansas Development Organization is a jointly governed organization between six counties in southwest Kansas, created under K.S.A. 19-4101. Western Kansas Development Organization is governed by a board appointed by the County Commissioners of the participating counties. The purpose of Western Kansas Development Organization is to foster and promote cooperative economic development in the members' regions. A primary source of funding for Western Kansas Development Organization is ad valorem tax levies by the participating counties. Stevens County has no equity interest nor does the County materially contribute to the continued existence of Western Kansas Development Organization. Western Kansas Development Organization has a December 31st year end.

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* 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 *Kansas Municipal Audit and Accounting Guide* 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.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types

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. The following fund types are used by the County:

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

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific receipt sources (other than capital project 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, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

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

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the general fund.

E. Property taxes and special assessments

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 counties. 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.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

1. Summary of significant accounting policies (continued)

E. Property taxes and special assessments (continued)

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments received prior to or after the issuance of general obligation bonds are recorded as receipts in the appropriate project fund. Further, state statutes require levying additional general ad valorem property taxes in the Bond and Interest funds to finance delinquent special assessments receivable.

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2018, the special assessment taxes levied are a lien on the property.

F. Interfund transactions and reimbursements

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Memorandum totals

Totals on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures present for these amounts.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

2. Stewardship, compliance and accountability

A. 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, business funds and internal service funds. Although directory 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 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 such budget amendments for the year ended December 31, 2018.

The legal level of budgetary control is the fund level. 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 adopted budget of expenditures of individual funds. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval. The Airport Maintenance and Noxious Weed funds exceeded their legal budgets by \$9,377 and \$7,729, respectively.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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 budget expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds, agency funds and the following special purpose funds:

- Airport Operating
- Airport Grants
- Ambulance Bequest
- County Clerk's Technology
- County Treasurer's Technology
- E911
- Equipment
- Fire Bequest
- Noxious Weed Equipment
- Oil & Gas Valuation Depletion Trust
- Prosecutors' Training
- Register of Deeds' Technology
- Road Machinery and Equipment

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

Special Highway Improvement
Special Law Enforcement Trust
Wellness Center Bequest
Motor Vehicle Operating

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.

B. Compliance with finance-related legal and contractual provisions

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer and interpretation by the County Attorney and the legal representative of the County.

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2018. Funds with deficit unencumbered cash balances are discussed in Note 2, item C. Funds which exceeded their budget authority are discussed in Note 2, item A.

C. Deficit unencumbered cash

The following funds and account had deficit unencumbered cash balances as of December 31, 2018:

Airport Maintenance Fund	\$ 9,441
Airport Grants Fund	100,644
Payroll Clearing Account	22,322

3. Detailed notes on all funds

A. Deposits and investments

A reconciliation of cash and investments as shown in the composition of cash on the summary statement of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Cash on hand	\$ 3,064
Carrying amount of deposits	<u>24,956,699</u>
Total cash	<u><u>\$ 24,959,763</u></u>

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 within the County, 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.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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 has no designated "peak periods". All deposits were legally secured at December 31, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$24,956,699 and the bank balance was \$25,018,059. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$1,128,822 was covered by federal depository insurance and \$23,889,237 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Citizens State Bank	First National Bank
FDIC coverage	\$ 878,822	\$ 250,000
Pledged securities at market value	21,477,277	4,049,484
Total coverage	<u>\$ 22,356,099</u>	<u>\$ 4,299,484</u>
Funds on deposit	<u>\$ 21,018,059</u>	<u>\$ 4,000,000</u>
Funds at risk	<u>\$ -</u>	<u>\$ -</u>

Custodial Credit risk - investments

Custodial credit risk for an investment 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 of this type at December 31, 2018.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

3. Detailed notes on all funds (continued)

B. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2018, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance January 1, 2018	Additions	Reductions/ Payments	Balance December 31, 2018	Interest Paid
Capital leases payable:									
Pioneer Manor	08-22-16	3.15%	\$ 4,309,820	08-22-26	\$ 3,325,260	\$ -	\$ 324,781	\$ 3,000,479	\$ 106,200
Hospital heating/air system	03-01-16	2.45%	1,498,456	01-02-21	1,208,611	-	291,130	917,481	30,022
Total long-term debt					\$ 4,533,871	\$ -	\$ 615,911	\$ 3,917,960	\$ 136,222

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

	Year						
	2019	2020	2021	2022	2023	2024-2026	Total
Principal:							
Capital leases payable	\$ 633,516	\$ 651,398	\$ 670,244	\$ 368,295	\$ 380,057	\$ 1,214,450	\$ 3,917,960
Interest:							
Capital leases payable	118,618	100,736	81,890	62,687	50,925	78,496	493,352
Total principal and interest	\$ 752,134	\$ 752,134	\$ 752,134	\$ 430,982	\$ 430,982	\$ 1,292,946	\$ 4,411,312

Legal debt margin

The debt limit per K.S.A. 10-306 is three percent of the assessed value of all tangible property within the County as certified by the County Assessor to the County Clerk on August 25th each year. Per K.S.A. 10-307, certain bond issues are not subject to the bonded indebtedness limitation; these include refunding bonds, and limited obligation bonds issued for the purpose of financing the construction and remodeling of the courthouse, jail and law enforcement center to be paid from sales tax proceeds. The amount of debt outstanding does not exceed the statutory limit.

C. Interfund transfers

Interfund operating transfers are as follows:

From	To	Statutory Authority	
General	Building	19-120	\$ 1,514,833
General	Equipment	19-119	210,792
Emergency Services	Equipment	19-119	53,000
Employee Benefits	General	79-2958	482,386
Fire	Equipment	19-119	21,000
Road and Bridge	Road Machinery and Equipment	68-141g	200,000
Total			\$ 2,482,011

4. Other information

A. 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 property, liability, crime and surety 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, a public entity risk pool currently operating as a common risk management and insurance program for 93 participating members.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

4. Other information (continued)

A. Risk management (continued)

The County pays an annual premium to Kansas County Association Multi-Line Pool for its insurance coverage. The agreement to participate provides that the Kansas County Association Multi-Line Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas County Association Multi-Line Pool.

The County has been unable to obtain 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 Kansas Workers Risk Cooperative for Counties, a public entity risk pool currently operating as a common risk management and insurance program for 85 participating members.

The County pays an annual premium to Kansas Workers Risk Cooperative for Counties for its insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative of Kansas will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$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 Kansas Workers Risk Cooperative of Kansas management.

B. Municipal solid waste landfill

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste. The \$781,197 reported as landfill closure and post-closure care liability at December 31, 2018, represents the cumulative amount reported to date based on the use of 40.10% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$1,166,828 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2018. The County estimates approximately 169 years remain prior to the closure of the landfill. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Closure and post-closure care financial assurance requirements are being met through reserve amounts in the County's annual budget.

C. Postemployment health care benefits

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 County 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 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. There is no cost to the County under this program.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

4. Other information (continued)

D. Compensated absences

The County's policy regarding vacation leave pay permits employees to accumulate vacation leave days at a maximum rate of 1.5 days per month up to 18 days. The County's policy is to recognize the costs of vacation leave when actually paid. Upon resignation, termination or retirement, employees are entitled to payment for up to 12 days of accrued vacation earned.

The County's policy regarding sick leave pay permits employees to accumulate leave days at a maximum rate of 12 days per year up to 90 days; days accumulated above 90 days are converted to compensation time as noted in the policy manual. The County's policy is to pay sick leave upon termination based on the years of service and number of days accrued up to a maximum payment for 45 days.

E. Defined benefit pension plan

Plan description: Stevens 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 publically 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 South 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 Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from Stevens County, Kansas, were \$238,194 for the year ended December 31, 2018.

Net pension liability: At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,235,876. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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 nonemployer contributions of the Local subgroup within KPERS. Since the *Kansas Municipal Audit and Accounting Guide* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

4. Other information (continued)

E. Defined benefit pension plan (continued)

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.

F. Commitments

The County entered into a six year agreement for rights and access to sand and gravel resources effective January 1, 2018. Payments under this agreement for the year ended December 31, 2018, totaled \$36,000. Future minimum payment requirements are \$3,000 per month through December 31, 2023.

In July 2016 the County entered into an agreement for network information technology services. Payments under this agreement for the year ended December 31, 2018, totaled \$23,193. Future minimum payment requirements are \$1,919 monthly through July 2019.

In 2015, the County entered into an agreement for various tax appeal lawsuits. This was a four year agreement with refunds totaling \$329,236 for the year ended December 31, 2018.

G. Subsequent events

Subsequent to year end, the County entered into an agreement for network information technology services totaling \$51,000 annually.

Regulatory Required Supplemental Information

STEVENS COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 (Budgeted Funds Only)
 Regulatory Basis
 For the Year Ended December 31, 2018

	Certified Budget	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General</u>				
General	\$ 4,173,463	\$ 4,173,463	\$ 4,166,758	\$ (6,705)
<u>Special Purpose Funds</u>				
Agricultural Extension Council	140,000	140,000	137,009	(2,991)
Airport Maintenance	80,000	80,000	89,377	9,377
Alcohol and Drug	75,512	75,512	2,850	(72,662)
Emergency Services	325,013	325,013	324,959	(54)
Building	1,508,648	1,508,648	385,020	(1,123,628)
Community Health	611,886	611,886	605,677	(6,209)
Employee Benefits	661,238	661,238	661,238	-
Fair Maintenance	88,700	88,700	86,682	(2,018)
Fire	196,656	196,656	195,853	(803)
Hospital Maintenance	1,500,000	1,500,000	1,466,545	(33,455)
Library Maintenance	306,755	306,755	299,617	(7,138)
Library Employee Benefits	67,678	67,678	63,074	(4,604)
Noxious Weed	198,872	198,872	206,601	7,729
Road and Bridge	2,884,350	2,884,350	2,865,619	(18,731)
Services for the Elderly	178,407	178,407	177,735	(672)
Sheriff	1,610,131	1,610,131	1,476,769	(133,362)
WeKanDo	216,443	216,443	4,400	(212,043)
<u>Bond and Interest Funds</u>				
Bond and Interest - Home for the Aged	490,981	490,981	430,981	(60,000)

General Fund

Fund Description

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

The General Fund functions are reported in four categories as follows:

General government

- *Courthouse general
- *County Commission
- *County Clerk
- *County Treasurer
- *Register of Deeds
- *Appraiser
- *Planning and zoning
- *Election
- *Data processing
- *Other contractual services
- *GIS
- *Employee Benefits

Public safety

- *County Attorney
- *District Court
- *Emergency preparedness
- *Community service
- *Juvenile detention

Culture and recreation

- *4-H Building
- *Other contractual services

Health and sanitation

- *Wellness center
- *Solid waste
- *Rodent control
- *Other contractual services

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes	\$ 1,336,073	\$ 3,458,084	\$ 2,750,604	\$ 707,480
Intergovernmental revenue	95,230	82,999	48,755	34,244
Licenses and fees	271,973	154,913	48,000	106,913
Charges for services	174,678	173,069	197,234	(24,165)
Use of money and property	121,619	170,428	46,000	124,428
Other	22,982	45,876	45,000	876
Transfers in	-	482,386	907,238	(424,852)
Total receipts	2,022,555	4,567,755	\$ 4,042,831	\$ 524,924
Expenditures:				
General government:				
Courthouse general	490,303	397,882	\$ 539,865	\$ (141,983)
County Commission	77,604	149,741	143,538	6,203
County Clerk	108,817	171,694	182,930	(11,236)
County Treasurer	157,812	251,916	257,569	(5,653)
Register of Deeds	91,290	137,446	140,797	(3,351)
Appraiser	251,835	338,378	325,982	12,396
Planning and zoning	20,348	22,412	26,517	(4,105)
Election	22,346	35,314	47,500	(12,186)
Data processing	57,059	61,177	72,450	(11,273)
Other contractual services	57,232	72,020	57,020	15,000
GIS	43,087	61,312	66,954	(5,642)
Employee Benefits	-	-	605,561	(605,561)
Public safety:				
County Attorney	158,908	197,959	165,573	32,386
District Court	60,113	73,526	78,000	(4,474)
Emergency preparedness	1,240	2,563	2,750	(187)
Community service	5,051	4,016	6,000	(1,984)
Juvenile detention	-	-	5,922	(5,922)
Culture and recreation:				
4-H Building	5,016	4,765	9,500	(4,735)
Other contractual services	65,000	65,000	65,000	-
Health and sanitation:				
Wellness center	95,742	83,446	100,734	(17,288)
Solid waste	153,937	176,459	235,555	(59,096)
Rodent control	788	5,048	3,600	1,448
Other contractual services	110,731	129,059	119,313	9,746
Transfers out	13,000	1,725,625	914,833	810,792
Total expenditures	2,047,259	4,166,758	\$ 4,173,463	\$ (6,705)
Receipts over (under) expenditures	(24,704)	400,997		
Unencumbered cash, beginning	625,808	601,104		
Adjustment to unencumbered cash for prior year canceled encumbrances	-	13,764		
Unencumbered cash, ending	\$ 601,104	\$ 1,015,865		

Special Purpose Funds

Fund Descriptions

Special Purpose Funds are used to account for specific receipts that are legally restricted to expenditures for particular purposes.

The Special Purpose Funds used by Stevens County, Kansas, are:

Agricultural Extension Council:

This fund is used to account for monies for the purpose of instruction in agriculture, marketing, home economics, 4-H club and youth work, community and resource development, and economic development initiatives for the citizens of Stevens County through practical demonstrations, meetings, publications and other means.

Airport Maintenance:

This fund is used to account for monies to finance specified improvement projects and operations of airport facilities.

Airport Operating:

This fund is used to account for monies for operating the airport facilities.

Airport Grants:

This fund is used to account for monies to finance specific improvement projects involving the construction or reconstruction of airport facilities through grant funds.

Alcohol and Drug:

This fund is used to account for monies used to provide education and assistance for alcohol and drug programs.

Emergency Services:

This fund is used to account for monies used for the operation of the Stevens County emergency services.

Ambulance Bequest:

This fund is used to account for donations received for purchasing ambulance equipment for the County.

Building:

This fund is used to account for taxes levied to maintain the buildings of the County.

Community Health:

This fund is used to account for monies used to operate the Stevens County Community Health Department, including operation of the general clinic and providing matching funds for health grants.

County Clerk's Technology:

This fund is used to account for monies used to acquire equipment and technological services for the County Clerk's office.

County Treasurer's Technology:

This fund is used to account for monies used to acquire equipment and technological services for the County Treasurer's office.

Special Purpose Funds

(continued)

Employee Benefits:

This fund is used to account for taxes levied to pay for various benefits provided to County employees.

E911:

This fund is used to account for monies used for the County's E911 service.

Equipment:

This fund is used to account for monies used for purchasing equipment for the County.

Fair Maintenance:

This fund is used to account for monies to maintain facilities used by the Fair.

Fire:

This fund is used to account for monies needed to carry out the operations of the Fire department.

Fire Bequest:

This fund is used to account for donations received for purchasing fire equipment for the County.

Hospital Maintenance:

This fund is used to account for monies for the maintenance of the hospital and long-term care facility.

Library Maintenance:

This fund is used to account for monies for the maintenance of library facilities.

Library Employee Benefits:

This fund is used to account for monies to pay for various benefits provided to Library employees.

Noxious Weed:

This fund is used to account for monies for controlling the spread of and eradication of noxious weeds in the County.

Noxious Weed Equipment:

This fund is used to account for monies used to purchase equipment used by the Noxious Weed department.

Oil & Gas Valuation Depletion Trust:

This fund is used to account for monies from the oil and gas valuation depletion trust fund created under the provisions of K.S.A. 79-4231 for transfer to the County's General fund as oil and gas reserves decline resulting in a decrease in valuation.

Prosecutors' Training:

This fund is used to account for fees received by the Clerk of the Court from certain cases. The funds are to be used exclusively for the training of personnel in the County Attorney's office and costs related thereto.

Register of Deeds' Technology:

This fund is used to account for monies used to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded or stored in the office of the Register of Deeds.

Special Purpose Funds

(continued)

Road and Bridge:

This fund is used to account for monies used in the operation of the Road and Bridge department, which is responsible for the building and maintenance of roads and bridges in the County.

Road Machinery and Equipment:

This fund is used to account for monies from the Road and Bridge fund used for purchasing construction equipment for the Road and Bridge department or building bridges within the County.

Services for the Elderly:

This fund is used to account for taxes levied to provide programs for the elderly in the County.

Sheriff:

This fund is used to account for monies used for the operation of the Stevens County Sheriff department.

Special Highway Improvement:

This fund is used to account for monies to finance specified improvement projects involving the construction or reconstruction of highways, bridges, roads, streets and related incidental facilities.

Special Law Enforcement Trust:

This fund is used to account for taxes imposed on controlled substances, and proceeds from the sale of property seized and forfeited due to certain criminal activities, and certain fees. The funds are to be used solely for law enforcement and criminal prosecution purposes.

WeKanDo:

This fund is used to account for monies used for economic development within the County.

Wellness Center Bequest:

This fund is used to account for donations received for purchasing equipment for the Wellness Center.

Motor Vehicle Operating:

This fund is used to account for monies received from the registration fees collected for the State of Kansas motor vehicle department. The monies are appropriated for the use of the County Treasurer in paying for necessary personnel and expenses incidental to the administration of duties in accordance with the provisions of law. The monies are also used for the extra compensation to the County Treasurer for the services performed in administering the motor vehicle department.

Note: The County budgets all special purpose funds except for Airport Operating, Airport Grants, Ambulance Bequest, County Clerk's Technology, County Treasurer's Technology, E911, Equipment, Fire Bequest, Noxious Weed Equipment, Oil & Gas Valuation Depletion Trust, Prosecutors' Training, Register of Deeds' Technology, Road Machinery and Equipment, Special Highway Improvement, Special Law Enforcement Trust, Wellness Center Bequest and Motor Vehicle Operating funds.

STEVENS COUNTY, KANSAS
 Agricultural Extension Council Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 123,862	\$ 124,967	\$ 127,417	\$ (2,450)
Motor vehicle	6,888	10,657	12,525	(1,868)
Delinquent property	1,424	1,385	-	1,385
Total receipts	132,174	137,009	\$ 139,942	\$ (2,933)
Expenditures:				
Other public service:				
Contractual	133,201	137,009	\$ 140,000	\$ (2,991)
Total expenditures	133,201	137,009	\$ 140,000	\$ (2,991)
Receipts over (under) expenditures	(1,027)	-		
Unencumbered cash, beginning	1,027	-		
Unencumbered cash, ending	\$ -	\$ -		

STEVENS COUNTY, KANSAS
 Airport Maintenance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 70,437	\$ 66,801	\$ 68,084	\$ (1,283)
Motor vehicle	8,071	7,059	7,119	(60)
Delinquent property	1,707	1,094	-	1,094
Rents and royalties	166	493	-	493
Total receipts	<u>80,381</u>	<u>75,447</u>	<u>\$ 75,203</u>	<u>\$ 244</u>
Expenditures:				
General government:				
Personnel	23,467	61,316	\$ 80,000	\$ (18,684)
Contractual	<u>57,505</u>	<u>28,061</u>	<u>-</u>	<u>28,061</u>
Total expenditures	<u>80,972</u>	<u>89,377</u>	<u>\$ 80,000</u>	<u>\$ 9,377</u>
Receipts under expenditures	(591)	(13,930)		
Unencumbered cash, beginning	<u>5,080</u>	<u>4,489</u>		
Unencumbered cash, ending	<u>\$ 4,489</u>	<u>\$ (9,441)</u>		

STEVENS COUNTY, KANSAS
 Airport Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year	Actual
Receipts:		
Intergovernmental revenue	\$ 57,664	\$ 33,329
Use of money and property	7,958	28,650
Other	54,012	65,674
	<u>119,634</u>	<u>127,653</u>
Total receipts		
Expenditures:		
General government:		
Contractual services	52,558	68,607
Commodities	95,561	139,021
Capital outlay	1,556	1,553
	<u>149,675</u>	<u>209,181</u>
Total expenditures		
Receipts under expenditures	(30,041)	(81,528)
Unencumbered cash, beginning of year	626,249	596,208
Unencumbered cash, end of year	<u>\$ 596,208</u>	<u>\$ 514,680</u>

STEVENS COUNTY, KANSAS
 Airport Grants Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year	Actual
Receipts:		
Intergovernmental revenue	\$ -	\$ 66,537
Total receipts	-	66,537
Expenditures:		
General government:		
Capital outlay	-	167,181
Total expenditures	-	167,181
Receipts over (under) expenditures	-	(100,644)
Unencumbered deficit, beginning	-	-
Unencumbered cash (deficit), ending	\$ -	\$ (100,644)

STEVENS COUNTY, KANSAS
 Alcohol and Drug Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental revenue	\$ 7,166	\$ 7,259	\$ 3,755	\$ 3,504
Total receipts	<u>7,166</u>	<u>7,259</u>	<u>\$ 3,755</u>	<u>\$ 3,504</u>
Expenditures:				
Health:				
Contractual	<u>2,851</u>	<u>2,850</u>	<u>\$ 75,512</u>	<u>\$ (72,662)</u>
Total expenditures	<u>2,851</u>	<u>2,850</u>	<u>\$ 75,512</u>	<u>\$ (72,662)</u>
Receipts over expenditures	4,315	4,409		
Unencumbered cash, beginning	<u>69,257</u>	<u>73,572</u>		
Unencumbered cash, ending	<u>\$ 73,572</u>	<u>\$ 77,981</u>		

STEVENS COUNTY, KANSAS
 Emergency Services Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
Receipts:				
Taxes:				
Ad valorem property	\$ 114,146	\$ 216,325	\$ 220,501	\$ (4,176)
Motor vehicle	-	7,774	11,542	(3,768)
Delinquent property	-	845	-	845
Ambulance	142,146	183,806	94,000	89,806
Total receipts	256,292	408,750	\$ 326,043	\$ 82,707
Expenditures:				
Public safety:				
Personnel	121,372	230,973	\$ 238,913	\$ (7,940)
Contractual	18,306	15,906	37,100	(21,194)
Commodities	19,197	25,080	29,000	(3,920)
Capital outlay	944	-	20,000	(20,000)
Transfers out	49,000	53,000	-	53,000
Total expenditures	208,819	324,959	\$ 325,013	\$ (54)
Receipts over expenditures	47,473	83,791		
Unencumbered cash, beginning	-	47,473		
Unencumbered cash, ending	\$ 47,473	\$ 131,264		

STEVENS COUNTY, KANSAS
 Ambulance Bequest Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year	Actual
Receipts:		
Donations	\$ 193	\$ -
Total receipts	<u>193</u>	<u>-</u>
Expenditures:		
Public safety:		
Commodities	<u>40</u>	<u>-</u>
Total expenditures	<u>40</u>	<u>-</u>
Receipts over expenditures	153	-
Unencumbered cash, beginning	<u>986</u>	<u>1,139</u>
Unencumbered cash, ending	<u>\$ 1,139</u>	<u>\$ 1,139</u>

STEVENS COUNTY, KANSAS
 Building Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 92,426	\$ 110,798	\$ 113,020	\$ (2,222)
Motor vehicle	-	6,294	9,348	(3,054)
Delinquent property	319	789	-	789
Transfers in	-	1,514,833	914,833	600,000
Total receipts	<u>92,745</u>	<u>1,632,714</u>	<u>\$ 1,037,201</u>	<u>\$ 595,513</u>
Expenditures:				
General government:				
Contractual	25,194	45,626	\$ 206,961	\$ (161,335)
Capital outlay	<u>330,523</u>	<u>339,394</u>	<u>1,301,687</u>	<u>(962,293)</u>
Total expenditures	<u>355,717</u>	<u>385,020</u>	<u>\$ 1,508,648</u>	<u>\$ (1,123,628)</u>
Receipts over (under) expenditures	(262,972)	1,247,694		
Unencumbered cash, beginning	<u>792,954</u>	<u>529,982</u>		
Unencumbered cash, ending	<u>\$ 529,982</u>	<u>\$ 1,777,676</u>		

STEVENS COUNTY, KANSAS
 Community Health Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 167,219	\$ 212,962	\$ 217,076	\$ (4,114)
Motor vehicle	13,435	15,705	16,908	(1,203)
Delinquent property	2,675	2,123	-	2,123
Services	124,860	172,352	170,000	2,352
School nurse	19,500	34,500	27,000	7,500
Intergovernmental revenue	143,117	135,608	93,000	42,608
Total receipts	<u>470,806</u>	<u>573,250</u>	<u>\$ 523,984</u>	<u>\$ 49,266</u>
Expenditures:				
Health and sanitation:				
Personnel services	273,179	380,405	\$ 428,111	\$ (47,706)
Contractual services	115,619	125,039	69,850	55,189
Commodities	68,347	83,759	108,925	(25,166)
Capital outlay	21,674	16,474	5,000	11,474
Total expenditures	<u>478,819</u>	<u>605,677</u>	<u>\$ 611,886</u>	<u>\$ (6,209)</u>
Receipts under expenditures	(8,013)	(32,427)		
Unencumbered cash, beginning	105,905	97,892		
Adjustment to unencumbered cash for prior year canceled encumbrances	-	622		
Unencumbered cash, ending	<u>\$ 97,892</u>	<u>\$ 66,087</u>		

STEVENS COUNTY, KANSAS
 County Clerk's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ 3,132	\$ 2,230
Total receipts	<u>3,132</u>	<u>2,230</u>
Expenditures:		
General government:		
Contractual	-	196
Capital outlay	2,968	2,437
Total expenditures	<u>2,968</u>	<u>2,633</u>
Receipts over (under) expenditures	164	(403)
Unencumbered cash, beginning of year	<u>5,580</u>	<u>5,744</u>
Unencumbered cash, end of year	<u>\$ 5,744</u>	<u>\$ 5,341</u>

STEVENS COUNTY, KANSAS
 County Treasurer's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ 3,132	\$ 2,230
Total receipts	<u>3,132</u>	<u>2,230</u>
Expenditures:		
General government:		
Capital outlay	<u>1,296</u>	<u>-</u>
Total expenditures	<u>1,296</u>	<u>-</u>
Receipts over expenditures	1,836	2,230
Unencumbered cash, beginning of year	<u>5,580</u>	<u>7,416</u>
Unencumbered cash, end of year	<u><u>\$ 7,416</u></u>	<u><u>\$ 9,646</u></u>

STEVENS COUNTY, KANSAS
 Employee Benefits Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 1,234,783	\$ 270	\$ -	\$ 270
Motor vehicle	96,671	115,704	124,833	(9,129)
Delinquent property	19,639	14,439	-	14,439
Other	18,597	6,971	-	6,971
Total receipts	<u>1,369,690</u>	<u>137,384</u>	<u>\$ 124,833</u>	<u>\$ 12,551</u>
Expenditures:				
General government:				
Social security	219,717	17,975	\$ -	\$ 17,975
Retirement	247,224	4,656	-	4,656
Workers' compensation	35,741	72,445	-	72,445
Unemployment	806	18,879	-	18,879
Health insurance	1,198,197	64,897	-	64,897
Transfers out	-	482,386	661,238	(178,852)
Total expenditures	<u>1,701,685</u>	<u>661,238</u>	<u>\$ 661,238</u>	<u>\$ -</u>
Receipts under expenditures	(331,995)	(523,854)		
Unencumbered cash, beginning	<u>1,294,183</u>	<u>962,188</u>		
Unencumbered cash, ending	<u>\$ 962,188</u>	<u>\$ 438,334</u>		

STEVENS COUNTY, KANSAS
 E911 Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ 46,803	\$ 6,196
Other	-	46,929
Total receipts	<u>46,803</u>	<u>53,125</u>
Expenditures:		
General government:		
Contractual	<u>82,668</u>	<u>36,137</u>
Total expenditures	<u>82,668</u>	<u>36,137</u>
Receipts over (under) expenditures	(35,865)	16,988
Unencumbered cash, beginning	<u>178,511</u>	<u>142,646</u>
Unencumbered cash, ending	<u><u>\$ 142,646</u></u>	<u><u>\$ 159,634</u></u>

STEVENS COUNTY, KANSAS
 Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year	Actual
Receipts:		
Transfers in	\$ 101,000	\$ 284,792
Total receipts	<u>101,000</u>	<u>284,792</u>
Expenditures:		
General government:		
Capital outlay	<u>26,396</u>	<u>62,414</u>
Total expenditures	<u>26,396</u>	<u>62,414</u>
Receipts over expenditures	74,604	222,378
Unencumbered cash, beginning	287,834	408,438
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>46,000</u>	<u>-</u>
Unencumbered cash, ending	<u>\$ 408,438</u>	<u>\$ 630,816</u>

STEVENS COUNTY, KANSAS
 Fair Maintenance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 81,435	\$ 78,545	\$ 80,054	\$ (1,509)
Motor vehicle	5,235	7,173	8,232	(1,059)
Delinquent property	1,085	964	-	964
Total receipts	<u>87,755</u>	<u>86,682</u>	<u>\$ 88,286</u>	<u>\$ (1,604)</u>
Expenditures:				
Culture and recreation:				
Contractual	<u>88,952</u>	<u>86,682</u>	<u>\$ 88,700</u>	<u>\$ (2,018)</u>
Total expenditures	<u>88,952</u>	<u>86,682</u>	<u>\$ 88,700</u>	<u>\$ (2,018)</u>
Receipts over (under) expenditures	(1,197)	-		
Unencumbered cash, beginning	<u>1,197</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>		

STEVENS COUNTY, KANSAS
 Fire Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 144,277	\$ 168,743	\$ 171,958	\$ (3,215)
Motor vehicle	-	9,826	14,588	(4,762)
Delinquent property	2	1,069	-	1,069
Reimbursement	10,570	10,068	10,350	(282)
Total receipts	<u>154,849</u>	<u>189,706</u>	<u>\$ 196,896</u>	<u>\$ (7,190)</u>
Expenditures:				
Public safety:				
Personnel	64,155	90,238	\$ 98,756	\$ (8,518)
Contractual	26,032	47,627	43,900	3,727
Commodities	16,224	33,488	34,000	(512)
Capital outlay	2,373	3,500	20,000	(16,500)
Transfers out	39,000	21,000	-	21,000
Total expenditures	<u>147,784</u>	<u>195,853</u>	<u>\$ 196,656</u>	<u>\$ (803)</u>
Receipts over (under) expenditures	7,065	(6,147)		
Unencumbered cash, beginning	-	7,065		
Unencumbered cash, ending	<u>\$ 7,065</u>	<u>\$ 918</u>		

STEVENS COUNTY, KANSAS
 Fire Bequest Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year	Actual
Receipts:		
Donations	\$ 3,330	\$ 1,000
Total receipts	<u>3,330</u>	<u>1,000</u>
Expenditures:		
Public safety:		
Commodities	<u>491</u>	<u>3,893</u>
Total expenditures	<u>491</u>	<u>3,893</u>
Receipts over (under) expenditures	2,839	(2,893)
Unencumbered cash, beginning	<u>35,205</u>	<u>38,044</u>
Unencumbered cash, ending	<u><u>\$ 38,044</u></u>	<u><u>\$ 35,151</u></u>

STEVENS COUNTY, KANSAS
 Hospital Maintenance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,455,015	\$ 1,320,691	\$ 1,346,760	\$ (26,069)
Motor vehicle	93,887	128,634	147,100	(18,466)
Delinquent property	19,466	17,220	-	17,220
Total receipts	<u>1,568,368</u>	<u>1,466,545</u>	<u>\$ 1,493,860</u>	<u>\$ (27,315)</u>
Expenditures:				
Health and sanitation:				
Contractual	<u>1,586,836</u>	<u>1,466,545</u>	<u>\$ 1,500,000</u>	<u>\$ (33,455)</u>
Total expenditures	<u>1,586,836</u>	<u>1,466,545</u>	<u>\$ 1,500,000</u>	<u>\$ (33,455)</u>
Receipts over (under) expenditures	(18,468)	-		
Unencumbered cash, beginning	<u>18,468</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>		

STEVENS COUNTY, KANSAS
 Library Maintenance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
Receipts:				
Taxes:				
Ad valorem property	\$ 231,082	\$ 276,996	\$ 282,560	\$ (5,564)
Motor vehicle	13,338	19,700	23,372	(3,672)
Delinquent property	2,800	2,647	-	2,647
Total receipts	247,220	299,343	\$ 305,932	\$ (6,589)
Expenditures:				
Culture and recreation:				
Contractual	248,849	299,617	\$ 306,755	\$ (7,138)
Total expenditures	248,849	299,617	\$ 306,755	\$ (7,138)
Receipts under expenditures	(1,629)	(274)		
Unencumbered cash, beginning	1,903	274		
Unencumbered cash, ending	\$ 274	\$ -		

STEVENS COUNTY, KANSAS
 Library Employee Benefits Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 63,316	\$ 60,043	\$ 61,170	\$ (1,127)
Motor vehicle	3,692	5,348	6,404	(1,056)
Delinquent property	711	708	-	708
Total receipts	<u>67,719</u>	<u>66,099</u>	<u>\$ 67,574</u>	<u>\$ (1,475)</u>
Expenditures:				
Culture and recreation:				
Contractual	<u>68,390</u>	<u>63,074</u>	<u>\$ 67,678</u>	<u>\$ (4,604)</u>
Total expenditures	<u>68,390</u>	<u>63,074</u>	<u>\$ 67,678</u>	<u>\$ (4,604)</u>
Receipts over (under) expenditures	(671)	3,025		
Unencumbered cash, beginning	<u>671</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ 3,025</u>		

STEVENS COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 111,105	\$ 155,352	\$ 158,339	\$ (2,987)
Motor vehicle	7,197	9,717	11,236	(1,519)
Delinquent property	1,385	1,272	-	1,272
Charges for services	38,202	14,837	-	14,837
Total receipts	157,889	181,178	\$ 169,575	\$ 11,603
Expenditures:				
Public works:				
Personnel	88,703	143,340	\$ 119,947	\$ 23,393
Contractual	7,159	4,032	8,475	(4,443)
Commodities	76,874	59,229	70,450	(11,221)
Capital outlay	1,053	-	-	-
Total expenditures	173,789	206,601	\$ 198,872	\$ 7,729
Receipts under expenditures	(15,900)	(25,423)		
Unencumbered cash, beginning	56,620	40,720		
Unencumbered cash, ending	\$ 40,720	\$ 15,297		

STEVENS COUNTY, KANSAS
 Noxious Weed Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year	Actual
Receipts:		
Transfer from Noxious Weed	\$ -	\$ -
Total receipts	-	-
Expenditures:		
Public works:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning	79,668	79,668
Unencumbered cash, ending	<u>\$ 79,668</u>	<u>\$ 79,668</u>

STEVENS COUNTY, KANSAS
 Oil & Gas Valuation Depletion Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year	Actual
Receipts:		
Reimbursement	\$ 144,982	\$ 143,463
Total receipts	<u>144,982</u>	<u>143,463</u>
Expenditures:		
General government:		
Contractual	<u>658,473</u>	<u>329,236</u>
Total expenditures	<u>658,473</u>	<u>329,236</u>
Receipts under expenditures	(513,491)	(185,773)
Unencumbered cash, beginning of year	<u>4,152,908</u>	<u>3,639,417</u>
Unencumbered cash, end of year	<u><u>\$ 3,639,417</u></u>	<u><u>\$ 3,453,644</u></u>

STEVENS COUNTY, KANSAS
 Prosecutors' Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ 491	\$ 475
Total receipts	491	475
Expenditures:		
Public safety:		
Contractual	234	236
Total expenditures	234	236
Receipts over expenditures	257	239
Unencumbered cash, beginning of year	2,878	3,135
Unencumbered cash, end of year	<u>\$ 3,135</u>	<u>\$ 3,374</u>

STEVENS COUNTY, KANSAS
 Register of Deeds' Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ 12,526	\$ 8,919
Total receipts	<u>12,526</u>	<u>8,919</u>
Expenditures:		
General government:		
Contractual	-	3,000
Capital outlay	<u>467</u>	<u>-</u>
Total expenditures	<u>467</u>	<u>3,000</u>
Receipts over expenditures	12,059	5,919
Unencumbered cash, beginning of year	<u>72,919</u>	<u>84,978</u>
Unencumbered cash, end of year	<u>\$ 84,978</u>	<u>\$ 90,897</u>

STEVENS COUNTY, KANSAS
 Road and Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 1,784,447	\$ 2,269,338	\$ 2,313,639	\$ (44,301)
Motor vehicle	124,665	159,094	180,403	(21,309)
Delinquent property	25,622	21,752	-	21,752
Intergovernmental revenue	376,322	379,499	383,959	(4,460)
Other	41,711	40,165	-	40,165
Total receipts	<u>2,352,767</u>	<u>2,869,848</u>	<u>\$ 2,878,001</u>	<u>\$ (8,153)</u>
Expenditures:				
Public works:				
Maintenance:				
Personnel	813,072	1,095,427	\$ 1,423,630	\$ (328,203)
Contractual	56,006	58,031	60,000	(1,969)
Commodities	490,122	500,938	558,000	(57,062)
Capital outlay	-	-	5,000	(5,000)
Construction:				
Commodities	697,607	671,122	653,120	18,002
Administrative:				
Personnel	103,484	281,339	111,000	170,339
Contractual	53,935	55,238	68,300	(13,062)
Commodities	1,322	920	1,800	(880)
Capital outlay	5,975	2,604	3,500	(896)
Transfers out	180,938	200,000	-	200,000
Total expenditures	<u>2,402,461</u>	<u>2,865,619</u>	<u>\$ 2,884,350</u>	<u>\$ (18,731)</u>
Receipts over (under) expenditures	(49,694)	4,229		
Unencumbered cash, beginning	90,942	41,248		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>-</u>	<u>411</u>		
Unencumbered cash, ending	<u>\$ 41,248</u>	<u>\$ 45,888</u>		

STEVENS COUNTY, KANSAS
 Road Machinery and Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year	Actual
Receipts:		
Transfer from Road and Bridge	\$ 180,938	\$ 200,000
Total receipts	<u>180,938</u>	<u>200,000</u>
Expenditures:		
Public works:		
Capital outlay	<u>361,515</u>	<u>-</u>
Total expenditures	<u>361,515</u>	<u>-</u>
Receipts over (under) expenditures	(180,577)	200,000
Unencumbered cash, beginning of year	<u>607,728</u>	<u>427,151</u>
Unencumbered cash, end of year	<u>\$ 427,151</u>	<u>\$ 627,151</u>

STEVENS COUNTY, KANSAS
 Services for the Elderly Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 92,438	\$ 166,341	\$ 169,536	\$ (3,195)
Motor vehicle	8,426	8,937	9,349	(412)
Delinquent property	1,744	1,264	-	1,264
Total receipts	102,608	176,542	\$ 178,885	\$ (2,343)
Expenditures:				
Health and sanitation:				
Appropriations	102,834	177,735	\$ 178,407	\$ (672)
Total expenditures	102,834	177,735	\$ 178,407	\$ (672)
Receipts under expenditures	(226)	(1,193)		
Unencumbered cash, beginning	1,419	1,193		
Unencumbered cash, ending	\$ 1,193	\$ -		

STEVENS COUNTY, KANSAS
 Sheriff Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 1,006,332	\$ 1,434,751	\$ 1,462,677	\$ (27,926)
Motor vehicle	-	68,533	101,745	(33,212)
Delinquent property	-	7,452	-	7,452
Jail board	30,942	18,540	10,000	8,540
Law enforcement	53,907	42,341	40,000	2,341
Total receipts	<u>1,091,181</u>	<u>1,571,617</u>	<u>\$ 1,614,422</u>	<u>\$ (42,805)</u>
Expenditures:				
Public safety:				
Personnel	761,401	1,248,797	\$ 1,278,490	\$ (29,693)
Contractual	83,867	94,471	150,205	(55,734)
Commodities	97,089	78,375	148,439	(70,064)
Capital outlay	86,360	55,126	32,997	22,129
Total expenditures	<u>1,028,717</u>	<u>1,476,769</u>	<u>\$ 1,610,131</u>	<u>\$ (133,362)</u>
Receipts over expenditures	62,464	94,848		
Unencumbered cash, beginning	-	62,464		
Unencumbered cash, ending	<u>\$ 62,464</u>	<u>\$ 157,312</u>		

STEVENS COUNTY, KANSAS
 Special Highway Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year	Actual
Receipts:		
Intergovernmental revenue	\$ 79,140	\$ 65,651
Total receipts	79,140	65,651
Expenditures:		
Public works:		
Contractual	95,246	-
Commodities	-	29,121
Total expenditures	95,246	29,121
Receipts over (under) expenditures	(16,106)	36,530
Unencumbered cash, beginning of year	1,506,365	1,490,259
Unencumbered cash, end of year	<u>\$ 1,490,259</u>	<u>\$ 1,526,789</u>

STEVENS COUNTY, KANSAS
 Special Law Enforcement Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ 10,125	\$ 11,755
Total receipts	<u>10,125</u>	<u>11,755</u>
Expenditures:		
Public safety:		
Commodities	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	10,125	11,755
Unencumbered cash, beginning of year	<u>28,717</u>	<u>38,842</u>
Unencumbered cash, end of year	<u>\$ 38,842</u>	<u>\$ 50,597</u>

STEVENS COUNTY, KANSAS
 WeKanDo Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Transfer from General	\$ -	\$ -	\$ -	\$ -
Total receipts	-	-	-	-
Expenditures:				
General government:				
Economic development	87,293	4,400	\$ 216,443	\$ (212,043)
Total expenditures	87,293	4,400	\$ 216,443	\$ (212,043)
Receipts under expenditures	(87,293)	(4,400)		
Unencumbered cash, beginning of year	240,155	152,862		
Unencumbered cash, end of year	\$ 152,862	\$ 148,462		

STEVENS COUNTY, KANSAS
 Wellness Center Bequest Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year	Actual
Receipts:		
Donations	\$ -	\$ 11,200
Total receipts	-	11,200
Expenditures:		
Health and sanitation:		
Commodities	-	11,190
Total expenditures	-	11,190
Receipts over expenditures	-	10
Unencumbered cash, beginning	3,929	3,929
Unencumbered cash, ending	\$ 3,929	\$ 3,939

STEVENS COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ 17,639	\$ 21,009
Total receipts	<u>17,639</u>	<u>21,009</u>
Expenditures:		
General government:		
Commodities	<u>20,073</u>	<u>20,344</u>
Total expenditures	<u>20,073</u>	<u>20,344</u>
Receipts over (under) expenditures	(2,434)	665
Unencumbered cash, beginning of year	<u>43,264</u>	<u>40,830</u>
Unencumbered cash, end of year	<u>\$ 40,830</u>	<u>\$ 41,495</u>

Bond and Interest Funds

Fund Descriptions

The Bond and Interest Funds are used to account for the accumulation of resources to be used for the payment of principal, interest and related costs of the general obligation bonds and certain other long-term obligations of the County.

The Bond and Interest Funds used by Stevens County, Kansas, are:

Bond and Interest – Home for the Aged

STEVENS COUNTY, KANSAS
 Bond and Interest - Home for the Aged Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 372,819	\$ 375,454	\$ 382,789	\$ (7,335)
Motor vehicle	46,191	39,589	37,688	1,901
Delinquent property	9,349	5,911	-	5,911
Total receipts	<u>428,359</u>	<u>420,954</u>	<u>\$ 420,477</u>	<u>\$ 477</u>
Expenditures:				
Health and sanitation:				
Principal	314,730	324,781	\$ 430,981	\$ (106,200)
Interest	116,252	106,200	-	106,200
Cash basis reserve	-	-	60,000	(60,000)
Total expenditures	<u>430,982</u>	<u>430,981</u>	<u>\$ 490,981</u>	<u>\$ (60,000)</u>
Receipts under expenditures	(2,623)	(10,027)		
Unencumbered cash, beginning	<u>71,909</u>	<u>69,286</u>		
Unencumbered cash, ending	<u>\$ 69,286</u>	<u>\$ 59,259</u>		

Agency Funds

Fund Description

The Agency Funds are used to account for assets held by the County as an agent for other funds.

The Agency Funds used by Stevens County, Kansas, are:

District Court:

This fund is used to account for the collections of fines, fees and related court costs along with the collection and payment of child support and other payments as ordered by the Court.

Law Library:

This fund is used to account for funds used in the operation of the County's law library.

Register of Deeds:

This fund is used to account for mortgage fees, recording fees and miscellaneous fees for copies and faxes.

Sheriff:

This fund is used to account for sheriff and report fees, VIN fees, warrants, and reimbursements for use of the County jail by other law enforcement entities.

Sheriff Special Investigations:

This fund is used to account for special investigations' transactions by the Sheriff's department.

County Treasurer – Fish and Game Licenses:

This fund is used to account for the user fees collected from individuals to permit the harvesting of fish and game in the State. The funds included are: archery permits, fish and game licenses, waterfowl stamps, turkey licenses, and trout permits. The fees collected are remitted quarterly to the State of Kansas.

County Treasurer – Heritage Trust:

This fund is used to account for the fees collected to provide assistance for preservation of historic property in Kansas.

County Treasurer – Insufficient Check Clearing:

This fund is used to account for returned checks received back as a result of insufficient funds.

County Treasurer – Insurance Clearing:

This fund is used to account for the premiums for insurance policies purchased on behalf of the County and its related municipal entities which are then reimbursed by the appropriate departments and related municipal entities. In addition, insurance claims and their related expenditures are also accounted for through this fund.

County Treasurer – Payroll Clearing:

This fund is used to account for all federal and state income tax withheld from County employees. These taxes are remitted monthly to the federal government and State of Kansas.

County Treasurer – Tax Collections:

This fund is used to account for collections of County ad valorem taxes. The funds included are: current tax, protested tax, advanced tax, motor vehicle registration tax, recreational vehicle tax, and rental and excise tax.

County Treasurer – Tax Distributions:

This fund is used to account for distribution of County ad valorem taxes collected to the various taxing entities in the County. Distributions are made in January, March, June, September and October. Delinquent personal property taxes are distributed once a year, generally in March.

STEVENS COUNTY, KANSAS
 Agency Funds
 Schedule of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2018

Agency Funds	Balance (Deficit) 01-01-18	Receipts	Disburse- ments	Balance (Deficit) 12-31-18
District Court	\$ 25,081	\$ 159,618	\$ 157,765	\$ 26,934
Law Library	6,796	4,187	5,280	5,703
Register of Deeds	-	114,897	114,897	-
Sheriff	-	40,515	40,515	-
Sheriff Special Investigations	2,150	-	600	1,550
County Treasurer:				
Fish and Game Licenses	220	591	811	-
Heritage Trust	2,007	4,459	5,447	1,019
Insufficient Check Clearing	(1,109)	49,981	33,939	14,933
Insurance Clearing	4,692	149,631	139,427	14,896
Payroll Clearing	(7,697)	420,892	435,517	(22,322)
Tax Collections	12,985,734	21,888,027	21,249,702	13,624,059
Tax Distributions	-	9,825,988	9,810,473	15,515
Total	<u>\$ 13,017,874</u>	<u>\$ 32,658,786</u>	<u>\$ 31,994,373</u>	<u>\$ 13,682,287</u>

Other Supplemental Information

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
Receipts:				
Taxes:				
Ad valorem property	\$ 923,896	\$ 2,441,557	\$ 2,488,457	\$ (46,900)
Motor vehicle	135,732	104,736	93,397	11,339
Delinquent property	28,518	16,309	-	16,309
Interest on taxes	28,918	32,067	10,000	22,067
Local sales taxes	219,009	863,415	158,750	704,665
Total taxes	1,336,073	3,458,084	2,750,604	707,480
Intergovernmental revenue:				
Federal and state grants	15,432	-	-	-
Alcohol liquor tax	-	-	3,755	(3,755)
Mineral production tax	79,798	82,999	45,000	37,999
Total intergovernmental revenue	95,230	82,999	48,755	34,244
Licenses and fees:				
Mortgage registration fees	145,713	33,240	-	33,240
Motor vehicle license fees	33,033	29,894	20,000	9,894
Officers' fees	93,227	91,779	28,000	63,779
Total licenses and fees	271,973	154,913	48,000	106,913
Charges for services:				
Wellness center	72,628	81,325	100,734	(19,409)
Law enforcement	5,506	-	-	-
Landfill	71,718	60,469	80,000	(19,531)
Other	24,826	31,275	16,500	14,775
Total charges for services	174,678	173,069	197,234	(24,165)
Use of money and property:				
Interest on investments	111,626	155,353	37,000	118,353
Rents and royalties	9,993	15,075	9,000	6,075
Total use of money and property	121,619	170,428	46,000	124,428
Other:				
Other	22,982	45,876	45,000	876
Transfers in	-	482,386	907,238	(424,852)
Total receipts	\$ 2,022,555	\$ 4,567,755	\$ 4,042,831	\$ 524,924

(continued)

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Expenditures:				
General government:				
Courthouse general:				
Personnel services	\$ 60,543	\$ 73,182	\$ 134,865	\$ (61,683)
Contractual services	369,745	292,059	270,000	22,059
Commodities	33,741	30,012	45,000	(14,988)
Capital outlay	26,274	2,629	90,000	(87,371)
Total courthouse general	490,303	397,882	539,865	(141,983)
County Commission:				
Personnel services	76,010	148,428	133,538	14,890
Contractual services	1,449	983	10,000	(9,017)
Capital outlay	145	330	-	330
Total County Commission	77,604	149,741	143,538	6,203
County Clerk:				
Personnel services	98,559	148,306	171,580	(23,274)
Contractual services	8,402	5,110	6,550	(1,440)
Commodities	1,856	3,278	4,800	(1,522)
Capital outlay	-	15,000	-	15,000
Total County Clerk	108,817	171,694	182,930	(11,236)
County Treasurer:				
Personnel services	127,689	218,605	225,582	(6,977)
Contractual services	25,179	26,998	25,487	1,511
Commodities	4,944	6,313	6,500	(187)
Total County Treasurer	157,812	251,916	257,569	(5,653)
Register of Deeds:				
Personnel services	83,997	127,735	133,252	(5,517)
Contractual services	2,535	6,515	1,945	4,570
Commodities	4,758	3,196	5,600	(2,404)
Total Register of Deeds	91,290	137,446	140,797	(3,351)
Appraiser:				
Personnel services	104,031	168,802	163,021	5,781
Contractual services	143,257	163,350	158,261	5,089
Commodities	4,526	5,326	3,700	1,626
Capital outlay	21	900	1,000	(100)
Total Appraiser	251,835	338,378	325,982	12,396

(continued)

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Expenditures (continued):				
General government (continued):				
Planning and zoning:				
Personnel services	\$ 19,011	\$ 20,928	\$ 24,117	\$ (3,189)
Contractual services	1,229	984	2,300	(1,316)
Commodities	108	361	100	261
Capital outlay	-	139	-	139
Total planning and zoning	20,348	22,412	26,517	(4,105)
Election:				
Personnel services	7,134	11,338	9,500	1,838
Contractual services	4,812	19,066	25,800	(6,734)
Commodities	2,300	4,910	2,200	2,710
Capital outlay	8,100	-	10,000	(10,000)
Total election	22,346	35,314	47,500	(12,186)
Data processing:				
Contractual services	57,059	61,177	72,450	(11,273)
Other contractual services:				
Soil conservation	32,020	32,020	32,020	-
Economic development	10,212	25,000	10,000	15,000
Chamber	15,000	15,000	15,000	-
Total other contractual services	57,232	72,020	57,020	15,000
GIS:				
Personnel services	41,493	58,020	58,054	(34)
Contractual services	1,248	1,830	6,700	(4,870)
Commodities	346	1,064	1,700	(636)
Capital outlay	-	398	500	(102)
Total GIS	43,087	61,312	66,954	(5,642)
Employee Benefits:				
Contingencies	-	-	509,552	(509,552)
Retiree health insurance	-	-	96,009	(96,009)
Total employee benefits	-	-	605,561	(605,561)
Total general government	1,377,733	1,699,292	2,466,683	(767,391)
Public safety:				
County Attorney:				
Personnel services	70,270	111,557	104,966	6,591
Contractual services	88,507	86,402	60,607	25,795
Capital outlay	131	-	-	-
Total County Attorney	158,908	197,959	165,573	32,386

(continued)

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Expenditures (continued):				
Public safety (continued):				
District Court:				
Contractual services	\$ 32,321	\$ 26,683	\$ 78,000	\$ (51,317)
Commodities	4,469	5,036	-	5,036
Capital outlay	23,323	41,807	-	41,807
Total District Court	60,113	73,526	78,000	(4,474)
Emergency preparedness:				
Contractual services	985	1,954	2,250	(296)
Commodities	255	609	500	109
Total emergency preparedness	1,240	2,563	2,750	(187)
Community service:				
Contractual services	5,051	4,016	6,000	(1,984)
Juvenile detention:				
Contractual services	-	-	5,922	(5,922)
Total public safety	225,312	278,064	258,245	19,819
Culture and recreation:				
4-H building:				
Contractual services	4,922	4,765	7,500	(2,735)
Commodities	94	-	2,000	(2,000)
Total 4-H building	5,016	4,765	9,500	(4,735)
Other contractual services:				
Historical society	65,000	65,000	65,000	-
Total other contractual services	65,000	65,000	65,000	-
Total culture and recreation	70,016	69,765	74,500	(4,735)
Health and sanitation:				
Wellness center:				
Personnel services	54,246	54,424	80,204	(25,780)
Contractual services	13,762	16,360	13,930	2,430
Commodities	3,433	3,267	3,100	167
Capital outlay	24,301	9,395	3,500	5,895
Total wellness center	95,742	83,446	100,734	(17,288)
Solid waste:				
Personnel services	88,291	110,712	133,230	(22,518)
Contractual services	38,113	37,127	37,325	(198)
Commodities	25,276	28,620	40,000	(11,380)
Capital outlay	2,257	-	25,000	(25,000)
Total solid waste	153,937	176,459	235,555	(59,096)

(continued)

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued):				
Health and sanitation (continued):				
Rodent control:				
Commodities	\$ 788	\$ 5,048	\$ 3,600	\$ 1,448
Other contractual services:				
Coroner	8,318	26,646	16,900	9,746
Developmentally disabled	55,237	55,237	55,237	-
Mental health	44,676	44,676	44,676	-
Western KS Child Advocacy	2,500	2,500	2,500	-
Total other contractual services	110,731	129,059	119,313	9,746
Total health and sanitation	361,198	394,012	459,202	(65,190)
Transfers out	13,000	1,725,625	914,833	810,792
Total transfers out	13,000	1,725,625	914,833	810,792
Total expenditures	\$ 2,047,259	\$ 4,166,758	\$ 4,173,463	\$ (6,705)

STEVENS COUNTY, KANSAS
Reconciliation of 2017 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2018

2017 Tax Roll as Adjusted:	
County Clerk's abstract of taxes levied	\$ 19,051,781
Supplemental tax roll	14,979
2017 taxes abated	<u>(77,576)</u>
2017 tax roll as adjusted	<u>\$ 18,989,184</u>
2017 Tax Roll Accounted For:	
2017 current tax distributions	\$ 18,643,376
Delinquent taxes	<u>345,808</u>
2017 total tax roll	<u>\$ 18,989,184</u>