STEVENS COUNTY, KANSAS
MUNICIPALITY

REGULATORY BASIS
FINANCIAL STATEMENT

For the Year Ended
December 31, 2023

STEVENS COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis Financial Statement

For the Year Ended December 31, 2023

TABLE OF CONTENTS

INTRODUCTORY SECTION

Title Page
Table of Contents i-ii

FINANCIAL SECTION

Independent Auditor's Report 1-3

STATEMENT 1
Summary Statement of Receipts, Expenditures and Unencumbered Cash 4

Notes to the Financial Statement 5-16

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

SCHEDULE 1
Summary of Expenditures - Actual and Budget (Budgeted Funds Only) 18

SCHEDULE 2
Schedule of Receipts and Expenditures

A. General Fund 20
B. Airport Maintenance Fund 24
C. Airport Operating Fund 25
D. Airport Grants Fund 26
E. Alcohol and Drug Fund 27
F. Emergency Services Fund 28
G. Ambulance Bequest Fund 29
H. American Rescue Plan Act Fund 30
I. Building Fund 31
J. Community Health Fund 32
K County Clerk's Technology Fund 33
L. County Treasurer's Technology Fund 34
M. E911 Fund 35
N. Equipment Fund 36
O. Fair Maintenance Fund 37
P. Fire Fund 38
Q. Fire Bequest Fund 39
R. Hospital Maintenance Fund 40
S. KFAA – Kansas Addiction Act Fund 41
T. Landfill Closure Fund 42
U. Library Maintenance Fund 43
V. Library Employee Benefits Fund 44
W. Local Assistance and Tribal Consistency Fund 45
X. Noxious Weed Fund 46
Y. Noxious Weed Equipment Fund 47
Z. Oil & Gas Valuation Depletion Trust Fund 48
AA. Prosecutors' Training Fund 49
AB. Register of Deeds' Technology Fund 50

STEVENS COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis Financial Statement

For the Year Ended December 31, 2023

TABLE OF CONTENTS

(continued)

SCHEDULE 2
Schedule of Receipts and Expenditures (continued)

AC. Road and Bridge Fund 51
AD. Road Machinery and Equipment Fund 52
AE. Services for the Elderly Fund 53
AF. Sheriff Fund 54
AG. Special Highway Improvement Fund 55
AH. Special Law Enforcement Trust Fund 56
AI. WeKanDo Fund 57
AJ. Wellness Center Bequest Fund 58
AK. Motor Vehicle Operating Fund 59
AL. Bond and Interest - Home for the Aged Fund 61

SCHEDULE 3
Schedule of Receipts and Disbursements - Agency Funds 64

OTHER SUPPLEMENTAL INFORMATION

SCHEDULE 4
Schedule of Receipts and Expenditures - Actual and Budget - General Fund 66-70

SCHEDULE 5
Reconciliation of 2022 Tax Roll 71

FINANCIAL

SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Stevens County Courthouse
Hugoton, Kansas 67951

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Stevens County, Kansas (the County), a municipality, as of and for the year ended December 31, 2023, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash of the County as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *Kansas Municipal Audit and Accounting Guide (KMAAG)* regulatory basis of accounting and budget laws as described in Note 1.

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 section of our report, the accompanying 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 the County as of December 31, 2023, or changes in net position or cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *KMAAG*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 the County on the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws. 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 Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and the *KMAAG*, we:

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

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

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash (financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures, and the regulatory basis 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 financial statement; however, they are required to be presented under the provisions of the *KMAAG*. In addition, the other supplemental information (Schedules 4 and 5 as listed in the table of contents), are presented for purposes of additional analysis and are not a required part of the 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 financial statement. The supplemental information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the accompanying supplemental information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with GAAS and the *KMAAG*, the financial statement of the County as of and for the year ended December 31, 2022, (not presented herein), and have issued our report thereon dated June 23, 2023, which contained an unmodified opinion on the financial statement. The 2022 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2023, (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 financial statement. Such 2022 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 2022 financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 financial statement or to the 2022 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 20, 2024

STEVENS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Unencumbered Cash (Deficit) Balance 01-01-23	Prior Year Canceled Encumbrances	Receipts and Transfers	Expenditures and Transfers	Unencumbered Cash (Deficit) Balance 12-31-23	Add Payables and Encumbrances	Cash (Deficit) Balance 12-31-23
General	$ 2,113,981	$ 2,034	$ 5,439,677	$ 5,504,472	$ 2,051,220	$ 38,426	$ 2,089,646
Special Purpose Funds							
Airport Maintenance	121,259	-	482,585	236,027	367,817	7,764	375,581
Airport Operating	72,180	-	79,425	108,575	43,030	-	43,030
Airport Grants	(22,696)	-	-	176,162	(198,858)	118,162	(80,696)
Alcohol and Drug	105,566	-	14,672	-	120,238	-	120,238
Emergency Services	123,731	-	431,678	395,390	160,019	5,934	165,953
Ambulance Bequest	7,722	-	275	464	7,533	-	7,533
American Rescue Plan Act	706,382	-	-	431,551	274,831	88,562	363,393
Building	2,120,911	-	391,984	402,893	2,110,002	107,170	2,217,172
Community Health	(78,595)	-	607,945	489,208	40,142	2,103	42,245
County Clerk's Technology	16,151	-	2,030	119	18,062	-	18,062
County Treasurer's Technology	20,636	-	2,030	7,350	15,316	-	15,316
E911	314,259	-	45,050	21,885	337,424	-	337,424
Equipment	1,486,101	-	603,349	134,550	1,954,900	-	1,954,900
Fair Maintenance	2,650	-	76,007	73,500	5,157	-	5,157
Fire	6,063	-	226,057	224,500	7,620	8,182	15,802
Fire Bequest	44,826	-	1,597	14,304	32,119	-	32,119
Hospital Maintenance	49,033	-	1,020,013	1,000,000	69,046	-	69,046
KFAA - Kansas Addiction Act	1,008	-	9,298	-	10,306	-	10,306
Landfill Closure	-	-	500,000	-	500,000	-	500,000
Library Maintenance	9,964	-	353,531	342,970	20,525	-	20,525
Library Employee Benefits	1,286	-	63,925	63,038	2,173	-	2,173
Local Assistance and Tribal Consistency	50,000	-	50,000	100,000	-	63	63
Noxious Weed	130,248	-	91,673	187,147	34,774	118	34,892
Noxious Weed Equipment	109,203	-	30,000	-	139,203	-	139,203
Oil & Gas Valuation Depletion Trust	3,453,634	-	-	-	3,453,634	-	3,453,634
Prosecutors' Training	3,762	-	168	85	3,845	-	3,845
Register of Deeds' Technology	93,959	-	8,120	9,702	92,377	-	92,377
Road and Bridge	225,761	-	2,740,404	2,693,200	272,965	28,387	301,352
Road Machinery and Equipment	489,948	-	-	377,748	112,200	-	112,200
Services for the Elderly	5,893	-	212,167	205,722	12,338	-	12,338
Sheriff	336,278	-	1,577,370	1,782,885	130,763	9,758	140,521
Special Highway Improvement	1,174,035	-	59,621	193,303	1,040,353	-	1,040,353
Special Law Enforcement Trust	54,579	-	12,238	15,181	51,636	-	51,636
WeKanDo	7,062	-	-	-	7,062	-	7,062
Wellness Center Bequest	9,516	-	-	8,963	553	-	553
Motor Vehicle Operating	38,852	-	48,568	48,953	38,467	-	38,467
Total Special Purpose Funds	11,291,167	-	9,741,780	9,745,375	11,287,572	376,203	11,663,775
Bond and Interest Fund							
Bond and Interest - Home for the Aged	70,398	-	493,208	563,606	-	-	-
Total Reporting Entity (excluding Agency Funds) (memorandum only)	$ 13,475,546	$ 2,034	$ 15,674,665	$ 15,813,453	$ 13,338,792	$ 414,629	$ 13,753,421

Composition of Cash		
Demand and money market deposits:		
Citizens State Bank	$ 10,699,668	
Plus deposits in transit	25,760	
Less outstanding checks	(202,272)	
Total demand and money market deposits		$ 10,523,156
Change funds		2,504
Time deposits:		
Citizens State Bank		18,990,000
Total cash and investments		29,515,660
Agency Funds per Schedule 3		(15,762,239)
Total (excluding Agency Funds)		$ 13,753,421

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

1. Summary of significant accounting policies

Stevens County, Kansas (the County), a municipality, was established in 1885 and is an organized county having the powers, duties and privileges granted to counties by Kansas statute (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 the County, a 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 Public Library operates the County's library and provides services for the residents of the 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. The 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 the 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 Hospital. 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. The Stevens County Hospital has a December 31st year end.

The Stevens County Housing Authority provides housing for the senior residents of the 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 Housing Authority. Separate financial statements have been issued for the Stevens County Housing Authority and may be obtained at Sunflower Plaza Apartments' office. The 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 prisons. The primary source of funding for Cimarron Basin Community Corrections is from grants with additional support from the participating parties. The 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.

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

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

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

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 (e.g., enterprise and internal service funds, etc.).

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

Agency funds – used to report assets held by the municipal reporting entity in a purely agency capacity (e.g., 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.

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 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, 2023, 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.

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.

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County held a revenue neutral rate hearing on September 12, 2022.

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 during the year.

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 following funds exceeded their legal budget: the Sheriff fund by $1,722 and the Bond and Interest – Home for the Aged fund by $12,624.

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
American Rescue Plan Act
County Clerk's Technology
County Treasurer's Technology
E911
Equipment

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

Fire Bequest
Landfill Closure
Local Assistance and Tribal Consistency
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
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. Noncompliance 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, 2023. Funds which exceeded their budget authority are discussed in Note 2, item A. Funds with deficit unencumbered cash balances are discussed in Note 2, item C.

C. Deficit unencumbered cash

The following funds and accounts had deficit unencumbered cash balances as of December 31, 2023:

Airport Grants	$	198,858
Insufficient Check Clearing		1,063
Judicial District		4,050
Payroll Clearing		118,203

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	$	2,504
Carrying amount of deposits		29,513,156
Total cash	$	29,515,660

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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.

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, 2023.

At December 31, 2023, the County's carrying amount of deposits was $29,513,156 and the bank balance was $29,689,668. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $597,842 was covered by federal depository insurance and $29,091,826 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
FDIC coverage	$ 597,842
Pledged securities at market value	30,769,403
Total coverage	$ 31,367,245
Funds on deposit	$ 29,689,668
Funds at risk	$ -

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, 2023.

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, 2023, were as follows:

Issue	Date of Issue	Maximum Interest Rate	Amount of Issue	Date of Final Maturity	Balance January 1, 2023	Additions	Reductions/ Payments	Balance December 31, 2023	Interest Paid
Finance lease payable:									
Pioneer Manor	08-22-16	3.15%	$ 4,309,820	08-22-26	$ 1,594,508	$ -	$ 1,594,508	$ -	$ 50,925
Total long-term debt					$ 1,594,508	$ -	$ 1,594,508	$ -	$ 50,925

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. Capital projects in process

Capital project authorizations with approved change orders compared to expenditures to date from inception are as follows at December 31, 2023:

	Project Authorization	Expenditures to Date	Committed
Airport ALP update	$ 229,641	$ 219,071	$ -
Chiller replacement	199,555	199,555	-
Wellness Center roof	62,000	62,000	-
Aiport airfield lighting rehabilitation	99,990	26,513	73,477
Airport automated weather observing system replacement	165,600	118,162	47,438

D. Interfund transfers

Interfund operating transfers are as follows:

From	To	Statutory Authority	Amount
General	Building	19-120	$ 219,357
General	Equipment	19-119	508,000
General	Landfill Closure	19-119	500,000
Airport Operating	Airport Maintenance	3-307	107,791
Emergency Services	Equipment	19-119	16,383
Fire	Equipment	19-119	73,866
Noxious Weed	Noxious Weed Equipment	2-1318	30,000
Motor Vehicle Operating	General	8-145	29,350
Total			$ 1,484,747

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 the Kansas County Association Multi-Line Pool, a public entity risk pool currently operating as a common risk management and insurance program for 110 participating members.

The County pays an annual premium to the 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 the Kansas Workers Risk Cooperative for Counties, a public entity risk pool currently operating as a common risk management and insurance program for 81 participating members.

The County pays an annual premium to the 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 the 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 $127,732 reported as landfill closure and post-closure care liability at December 31, 2023, represents the cumulative amount reported to date based on the use of 5.81% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $2,070,200 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 2023. The County estimates approximately 1,231 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.

4. Other information (continued)

C. Postemployment health care benefits

Other Post Employment 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.

Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

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: The County participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive 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.

4. Other information (continued)

E. Defined benefit pension plan (continued)

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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $258,480 for the year ended December 31, 2023.

Net pension liability: At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $2,861,333. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the *KMAAG* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

F. Commitments and contingencies

Commitments

The County entered into a six year agreement for rights and access to sand and gravel resources effective January 1, 2018. This agreement was extended for another three years effective January 1, 2024. Payments under this agreement for the year ended December 31, 2023, totaled $36,000. Future minimum payment requirements are $31,200 per year through December 31, 2026.

The County entered into a five year agreement for appraisal services effective July 1, 2019. This agreement was extended for another four years effective July 1, 2023. Payments under this agreement for the year ended December 31, 2023, totaled $76,000. Future minimum payment requirements are $76,000 per year through June 30, 2027.

Contingencies

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the County at December 31, 2023.

4. Other information (continued)

F. Commitments and contingencies (continued)

Litigation
The County is a party to various claims, none of which is expected to have a material financial impact on the financial statement.

G. Subsequent events
Subsequent to December 31, 2023, the County agreed to equipment purchases totaling up to $107,126.

Regulatory Required Supplemental Information

STEVENS COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2023

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General	$ 5,868,516	$ 5,504,472	$ (364,044)
Special Purpose Funds			
Airport Maintenance	382,230	236,027	(146,203)
Alcohol and Drug	98,075	-	(98,075)
Emergency Services	395,390	395,390	-
Building	3,202,723	402,893	(2,799,830)
Community Health	545,984	489,208	(56,776)
Fair Maintenance	73,500	73,500	-
Fire	224,500	224,500	-
Hospital Maintenance	1,000,000	1,000,000	-
KFAA - Kansas Addiction Act	-	-	-
Library Maintenance	342,970	342,970	-
Library Employee Benefits	63,038	63,038	-
Noxious Weed	191,203	187,147	(4,056)
Road and Bridge	2,693,200	2,693,200	-
Services for the Elderly	205,722	205,722	-
Sheriff	1,781,163	1,782,885	1,722
WeKanDo	7,062	-	(7,062)
Bond and Interest Fund			
Bond and Interest - Home for the Aged	550,982	563,606	12,624

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
- *Other

Public safety
- *County Attorney
- *District Court
- *Community service
- *Juvenile detention

Culture and recreation
- *4-H building
- *Other contractual services

Health and sanitation
- *Community Health
- *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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 2,349,353	$ 4,426,973	$ 4,137,505	$ 289,468
Intergovernmental receipts	123,662	167,920	8,055	159,865
Licenses and fees	129,569	80,018	48,000	32,018
Charges for services	175,528	159,749	184,640	(24,891)
Use of money and property	52,735	518,985	46,000	472,985
Other	93,042	56,682	45,000	11,682
Transfers in	-	29,350	-	29,350
Total receipts	2,923,889	5,439,677	$ 4,469,200	$ 970,477
Expenditures:				
General government:				
Courthouse general	414,628	434,055	$ 476,050	$ (41,995)
County Commission	137,951	151,026	145,725	5,301
County Clerk	177,390	201,744	165,300	36,444
County Treasurer	253,618	304,826	211,200	93,626
Register of Deeds	151,273	164,402	150,005	14,397
Appraiser	304,318	311,166	311,928	(762)
Planning and zoning	2,270	1,201	2,500	(1,299)
Election	38,796	21,187	35,275	(14,088)
Data processing	39,883	103,780	64,000	39,780
Other contractual services	69,717	69,717	69,717	-
GIS	67,295	73,034	72,950	84
Employee benefits	18,730	67,103	811,324	(744,221)
Other	-	1,081,827	300,000	781,827
Public safety:				
County Attorney	199,312	213,550	185,109	28,441
District Court	40,978	42,123	66,299	(24,176)
Community service	4,615	4,434	-	4,434
Juvenile detention	-	-	5,034	(5,034)
Culture and recreation:				
4-H building	3,123	3,697	6,375	(2,678)
Other contractual services	64,407	59,752	59,752	-
Health and sanitation:				
Community Health	-	123,995	-	123,995
Wellness center	95,537	106,370	99,640	6,730
Solid waste	215,160	648,025	203,100	444,925
Rodent control	-	-	3,825	(3,825)
Other contractual services	100,936	90,101	109,601	(19,500)
Transfers out	1,000,000	1,227,357	2,313,807	(1,086,450)
Total expenditures	3,399,937	5,504,472	$ 5,868,516	$ (364,044)
Receipts under expenditures	(476,048)	(64,795)		
Unencumbered cash, beginning	2,586,529	2,113,981		
Adjustment to unencumbered cash for prior year canceled encumbrances	3,500	2,034		
Unencumbered cash, ending	$ 2,113,981	$ 2,051,220		

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:

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.

American Rescue Plan Act:
This fund is used to account for the monies received from the State of Kansas through the American Rescue Plan Act's Coronavirus State and Local Fiscal Recover Fund grant program.

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, as well as grant funds received for health services provided by the Stevens County Community Health Department.

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.

(continued)

Special Purpose Funds

(continued)

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.

KFAA - Kansas Addiction Act:
This fund is used to account for monies received for the prevention, treatment and recovery activities related to opioid use.

Landfill Closure:
This fund is used to account for the activities of the County's landfill monitoring programs and future planning for long-term solid waste management programs.

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.

Local Assistance and Tribal Consistency:
This fund is used to account for grant funds received from the State of Kansas to help cover local expenditures due to the negative revenue impact caused by implementation of a Federal program.

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.

(continued)

Special Purpose Funds

(continued)

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.

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, American Rescue Plan Act, County Clerk's Technology, County Treasurer's Technology, E911, Equipment, Fire Bequest, Landfill Closure, Local Assistance and Tribal Consistency, 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
Airport Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 57,832	$ 342,649	$ 348,599	$ (5,950)
Motor vehicle	5,707	6,249	5,223	1,026
Delinquent property	1,487	2,503	-	2,503
Rents and royalties	16,566	19,926	20,000	(74)
Use of money and property	-	-	3,500	(3,500)
Other	30	3,467	5,100	(1,633)
Transfers in	-	107,791	-	107,791
Total receipts	81,622	482,585	$ 382,422	$ 100,163
Expenditures:				
General government:				
Personnel	74,443	83,665	$ 75,730	$ 7,935
Contractual	55,440	49,793	85,500	(35,707)
Commodities	72,674	84,433	21,000	63,433
Capital outlay	17,975	18,136	200,000	(181,864)
Total expenditures	220,532	236,027	$ 382,230	$ (146,203)
Receipts over (under) expenditures	(138,910)	246,558		
Unencumbered cash, beginning	260,169	121,259		
Unencumbered cash, ending	$ 121,259	$ 367,817		

STEVENS COUNTY, KANSAS
Airport Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 66,529	$ 79,425
Expenditures:		
General government:		
Contractual services	2,876	784
Commodities	264	-
Transfers out	-	107,791
Total expenditures	3,140	108,575
Receipts over (under) expenditures	63,389	(29,150)
Unencumbered cash, beginning	8,791	72,180
Unencumbered cash, ending	$ 72,180	$ 43,030

STEVENS COUNTY, KANSAS
Airport Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 174,225	$ -
Expenditures:		
General government:		
Capital outlay	25,754	176,162
Receipts over (under) expenditures	148,471	(176,162)
Unencumbered cash (deficit), beginning	(171,167)	(22,696)
Unencumbered cash (deficit), ending	$ (22,696)	$ (198,858)

STEVENS COUNTY, KANSAS
Alcohol and Drug Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 13,755	$ 14,672	$ 3,555	$ 11,117
Expenditures:				
Health and sanitation:				
Contractual	1,487	-	$ 98,075	$ (98,075)
Receipts over expenditures	12,268	14,672		
Unencumbered cash, beginning	93,298	105,566		
Unencumbered cash, ending	$ 105,566	$ 120,238		

STEVENS COUNTY, KANSAS
Emergency Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 201,539	$ 210,446	$ 220,505	$ (10,059)
Motor vehicle	19,128	22,506	18,188	4,318
Delinquent property	4,275	7,432	-	7,432
Ambulance services	155,530	191,282	94,000	97,282
Other	-	12	-	12
Total receipts	380,472	431,678	$ 332,693	$ 98,985
Expenditures:				
Public safety:				
Personnel	290,971	316,396	$ 300,390	$ 16,006
Contractual	39,631	29,913	42,500	(12,587)
Commodities	23,301	30,691	32,500	(1,809)
Capital outlay	-	-	20,000	(20,000)
Emergency preparedness:				
Contractual	1,095	147	-	147
Commodities	-	1,860	-	1,860
Transfers out	-	16,383	-	16,383
Total expenditures	354,998	395,390	$ 395,390	$ -
Receipts over expenditures	25,474	36,288		
Unencumbered cash, beginning	98,257	123,731		
Unencumbered cash, ending	$ 123,731	$ 160,019		

STEVENS COUNTY, KANSAS
Ambulance Bequest Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 4,355	$ 275
Expenditures:		
Public safety:		
Commodities	3,168	464
Receipts over (under) expenditures	1,187	(189)
Unencumbered cash, beginning	6,535	7,722
Unencumbered cash, ending	$ 7,722	$ 7,533

STEVENS COUNTY, KANSAS
American Rescue Plan Act Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 532,728	$ -
Expenditures:		
General government:		
Contractual	118,901	431,551
Receipts over (under) expenditures	413,827	(431,551)
Unencumbered cash, beginning	292,555	706,382
Unencumbered cash, ending	$ 706,382	$ 274,831

STEVENS COUNTY, KANSAS
Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 83,563	$ 128,771	$ 130,979	$ (2,208)
Motor vehicle	8,783	9,098	7,547	1,551
Delinquent property	2,241	3,608	-	3,608
Other	-	31,150	-	31,150
Transfers in	-	219,357	1,313,807	(1,094,450)
Total receipts	94,587	391,984	$ 1,452,333	$ (1,060,349)
Expenditures:				
General government:				
Contractual	39,019	383,415	$ 185,800	$ 197,615
Capital outlay	-	19,478	3,016,923	(2,997,445)
Total expenditures	39,019	402,893	$ 3,202,723	$ (2,799,830)
Receipts over (under) expenditures	55,568	(10,909)		
Unencumbered cash, beginning	2,065,343	2,120,911		
Unencumbered cash, ending	$ 2,120,911	$ 2,110,002		

STEVENS COUNTY, KANSAS
Community Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 168,205	$ 179,686	$ 188,211	$ (8,525)
Motor vehicle	17,315	18,087	15,189	2,898
Delinquent property	4,621	7,393	-	7,393
Intergovernmental receipts	263,990	234,266	232,639	1,627
Services	132,360	168,513	117,184	51,329
Total receipts	586,491	607,945	$ 553,223	$ 54,722
Expenditures:				
Health and sanitation:				
Personnel	351,906	385,244	$ 420,600	$ (35,356)
Contractual	201,379	22,133	43,100	(20,967)
Commodities	87,690	81,813	79,284	2,529
Capital outlay	-	18	3,000	(2,982)
Total expenditures	640,975	489,208	$ 545,984	$ (56,776)
Receipts over (under) expenditures	(54,484)	118,737		
Unencumbered cash (deficit), beginning	(24,111)	(78,595)		
Unencumbered cash (deficit), ending	$ (78,595)	$ 40,142		

STEVENS COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 2,848	$ 2,030
Expenditures:		
General government:		
Commodities	-	119
Receipts over expenditures	2,848	1,911
Unencumbered cash, beginning	13,303	16,151
Unencumbered cash, ending	$ 16,151	$ 18,062

STEVENS COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 2,848	$ 2,030
Expenditures:		
General government:		
Capital outlay	-	7,350
Receipts over (under) expenditures	2,848	(5,320)
Unencumbered cash, beginning	17,788	20,636
Unencumbered cash, ending	$ 20,636	$ 15,316

STEVENS COUNTY, KANSAS
E911 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 56,719	$ 45,050
Expenditures:		
Public safety:		
Contractual	20,025	21,885
Receipts over expenditures	36,694	23,165
Unencumbered cash, beginning	277,565	314,259
Unencumbered cash, ending	$ 314,259	$ 337,424

STEVENS COUNTY, KANSAS
Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ -	$ 5,100
Transfers in	1,009,564	598,249
Total receipts	1,009,564	603,349
Expenditures:		
General government:		
Capital outlay	173,595	134,550
Receipts over expenditures	835,969	468,799
Unencumbered cash, beginning	650,132	1,486,101
Unencumbered cash, ending	$ 1,486,101	$ 1,954,900

STEVENS COUNTY, KANSAS
Fair Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 63,681	$ 66,318	$ 67,444	$ (1,126)
Motor vehicle	6,455	6,993	5,752	1,241
Delinquent property	1,655	2,696	-	2,696
Total receipts	71,791	76,007	$ 73,196	$ 2,811
Expenditures:				
Culture and recreation:				
Contractual	72,169	73,500	$ 73,500	$ -
Receipts over (under) expenditures	(378)	2,507		
Unencumbered cash, beginning	3,028	2,650		
Unencumbered cash, ending	$ 2,650	$ 5,157		

STEVENS COUNTY, KANSAS
Fire Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 175,439	$ 199,816	$ 209,291	$ (9,475)
Motor vehicle	17,571	19,296	15,837	3,459
Delinquent property	4,083	6,862	-	6,862
Reimbursement	-	83	-	83
Total receipts	197,093	226,057	$ 225,128	$ 929
Expenditures:				
Public safety:				
Personnel	92,316	83,361	$ 126,500	$ (43,139)
Contractual	58,021	43,775	56,000	(12,225)
Commodities	38,655	23,498	42,000	(18,502)
Capital outlay	295	-	-	-
Transfers out	9,564	73,866	-	73,866
Total expenditures	198,851	224,500	$ 224,500	$ -
Receipts over (under) expenditures	(1,758)	1,557		
Unencumbered cash, beginning	7,821	6,063		
Unencumbered cash, ending	$ 6,063	$ 7,620		

STEVENS COUNTY, KANSAS
Fire Bequest Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 402,669	$ 1,597
Expenditures:		
Public safety:		
Commodities	386,412	14,304
Receipts over (under) expenditures	16,257	(12,707)
Unencumbered cash, beginning	28,569	44,826
Unencumbered cash, ending	$ 44,826	$ 32,119

STEVENS COUNTY, KANSAS
Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 872,114	$ 880,523	$ 912,159	$ (31,636)
Motor vehicle	100,511	98,905	78,750	20,155
Delinquent property	26,794	40,585	-	40,585
Total receipts	999,419	1,020,013	$ 990,909	$ 29,104
Expenditures:				
Health and sanitation:				
Contractual	1,000,000	1,000,000	$ 1,000,000	$ -
Receipts over (under) expenditures	(581)	20,013		
Unencumbered cash, beginning	49,614	49,033		
Unencumbered cash, ending	$ 49,033	$ 69,046		

STEVENS COUNTY, KANSAS
KFAA - Kansas Addiction Act Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 1,008	$ 9,298	$ -	$ 9,298
Expenditures:				
Health and sanitation:				
Personnel	-	-	$ -	$ -
Receipts over expenditures	1,008	9,298		
Unencumbered cash, beginning	-	1,008		
Unencumbered cash, ending	$ 1,008	$ 10,306		

STEVENS COUNTY, KANSAS
Landfill Closure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ -	$ 500,000
Expenditures:		
Health and sanitation:		
Capital outlay	-	-
Receipts over expenditures	-	500,000
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	$ 500,000

STEVENS COUNTY, KANSAS
Library Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 208,908	$ 321,798	$ 327,447	$ (5,649)
Motor vehicle	21,957	22,744	18,868	3,876
Delinquent property	5,643	8,989	-	8,989
Total receipts	236,508	353,531	$ 346,315	$ 7,216
Expenditures:				
Culture and recreation:				
Contractual	235,990	342,970	$ 342,970	$ -
Receipts over expenditures	518	10,561		
Unencumbered cash, beginning	9,446	9,964		
Unencumbered cash, ending	$ 9,964	$ 20,525		

STEVENS COUNTY, KANSAS
Library Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 55,501	$ 55,644	$ 58,231	$ (2,587)
Motor vehicle	5,363	6,137	5,012	1,125
Delinquent property	1,262	2,144	-	2,144
Total receipts	62,126	63,925	$ 63,243	$ 682
Expenditures:				
Culture and recreation:				
Contractual	63,038	63,038	$ 63,038	$ -
Receipts over (under) expenditures	(912)	887		
Unencumbered cash, beginning	2,198	1,286		
Unencumbered cash, ending	$ 1,286	$ 2,173		

STEVENS COUNTY, KANSAS
Local Assistance and Tribal Consistency Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 50,000	$ 50,000
Expenditures:		
General government:		
Capital outlay	-	100,000
Receipts over (under) expenditures	50,000	(50,000)
Unencumbered cash, beginning	-	50,000
Unencumbered cash, ending	$ 50,000	$ -

STEVENS COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 134,700	$ 52,028	$ 52,933	$ (905)
Motor vehicle	17,231	16,211	12,164	4,047
Delinquent property	4,056	6,073	-	6,073
Charges for services	547	17,361	-	17,361
Total receipts	156,534	91,673	$ 65,097	$ 26,576
Expenditures:				
Public works:				
Personnel	131,532	110,672	$ 117,403	$ (6,731)
Contractual	3,663	5,341	7,600	(2,259)
Commodities	35,797	41,134	66,200	(25,066)
Transfers out	-	30,000	-	30,000
Total expenditures	170,992	187,147	$ 191,203	$ (4,056)
Receipts under expenditures	(14,458)	(95,474)		
Unencumbered cash, beginning	144,706	130,248		
Unencumbered cash, ending	$ 130,248	$ 34,774		

STEVENS COUNTY, KANSAS
Noxious Weed Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ -	$ 30,000
Expenditures:		
Public works:		
Capital outlay	-	-
Receipts over expenditures	-	30,000
Unencumbered cash, beginning	109,203	109,203
Unencumbered cash, ending	$ 109,203	$ 139,203

STEVENS COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Reimbursement	$ -	$ -
Expenditures:		
General government:		
Contractual	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning	3,453,634	3,453,634
Unencumbered cash, ending	$ 3,453,634	$ 3,453,634

STEVENS COUNTY, KANSAS
Prosecutors' Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 105	$ 168
Expenditures:		
Public safety:		
Contractual	55	85
Receipts over expenditures	50	83
Unencumbered cash, beginning	3,712	3,762
Unencumbered cash, ending	$ 3,762	$ 3,845

STEVENS COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 11,394	$ 8,120
Expenditures:		
General government:		
Personnel	-	2,664
Contractual	6,544	7,038
Capital outlay	13,692	-
Total expenditures	20,236	9,702
Receipts under expenditures	(8,842)	(1,582)
Unencumbered cash, beginning	102,801	93,959
Unencumbered cash, ending	$ 93,959	$ 92,377

STEVENS COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,851,118	$ 2,035,119	$ 2,070,895	$ (35,776)
Motor vehicle	200,892	209,703	167,122	42,581
Delinquent property	48,533	77,613	-	77,613
Intergovernmental receipts	367,692	358,738	366,447	(7,709)
Other	60,363	59,231	-	59,231
Total receipts	2,528,598	2,740,404	$ 2,604,464	$ 135,940
Expenditures:				
Public works:				
Maintenance:				
Personnel	1,160,552	1,326,265	$ 1,314,000	$ 12,265
Contractual	61,871	47,569	58,000	(10,431)
Commodities	416,918	473,149	491,000	(17,851)
Construction:				
Personnel	5,433	-	-	-
Commodities	505,179	521,521	560,100	(38,579)
Administrative:				
Personnel	187,497	199,661	186,100	13,561
Contractual	99,425	122,607	80,000	42,607
Commodities	3,210	1,861	1,200	661
Capital outlay	600	567	2,800	(2,233)
Transfers out	53,593	-	-	-
Total expenditures	2,494,278	2,693,200	$ 2,693,200	$ -
Receipts over expenditures	34,320	47,204		
Unencumbered cash, beginning	191,441	225,761		
Unencumbered cash, ending	$ 225,761	$ 272,965		

STEVENS COUNTY, KANSAS
Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 53,593	$ -
Sale of assets	900	-
Total receipts	54,493	-
Expenditures:		
Public works:		
Capital outlay	357,225	377,748
Receipts under expenditures	(302,732)	(377,748)
Unencumbered cash, beginning	792,680	489,948
Unencumbered cash, ending	$ 489,948	$ 112,200

STEVENS COUNTY, KANSAS
Services for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 125,344	$ 193,156	$ 196,468	$ (3,312)
Motor vehicle	13,171	13,646	11,320	2,326
Delinquent property	3,363	5,365	-	5,365
Total receipts	141,878	212,167	$ 207,788	$ 4,379
Expenditures:				
Health and sanitation:				
Appropriations	141,593	205,722	$ 205,722	$ -
Receipts over expenditures	285	6,445		
Unencumbered cash, beginning	5,608	5,893		
Unencumbered cash, ending	$ 5,893	$ 12,338		

STEVENS COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,170,131	$ 1,316,054	$ 1,379,170	$ (63,116)
Motor vehicle	141,307	138,168	105,646	32,522
Delinquent property	32,288	49,207	-	49,207
Jail board	12,328	19,453	10,000	9,453
Law enforcement	48,212	54,488	45,000	9,488
Total receipts	1,404,266	1,577,370	$ 1,539,816	$ 37,554
Expenditures:				
Public safety:				
Personnel	1,260,219	1,460,387	$ 1,494,966	$ (34,579)
Contractual	151,687	145,830	148,323	(2,493)
Commodities	63,224	75,018	137,874	(62,856)
Capital outlay	106,801	101,650	-	101,650
Total expenditures	1,581,931	1,782,885	$ 1,781,163	$ 1,722
Receipts under expenditures	(177,665)	(205,515)		
Unencumbered cash, beginning	513,943	336,278		
Unencumbered cash, ending	$ 336,278	$ 130,763		

STEVENS COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 64,288	$ 59,621
Expenditures:		
Public works:		
Contractual	142,720	-
Commodities	67,526	193,303
Total expenditures	210,246	193,303
Receipts under expenditures	(145,958)	(133,682)
Unencumbered cash, beginning	1,319,993	1,174,035
Unencumbered cash, ending	$ 1,174,035	$ 1,040,353

STEVENS COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 10,748	$ 12,238
Expenditures:		
Public safety:		
Commodities	11,340	15,181
Receipts under expenditures	(592)	(2,943)
Unencumbered cash, beginning	55,171	54,579
Unencumbered cash, ending	$ 54,579	$ 51,636

STEVENS COUNTY, KANSAS
WeKanDo Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Transfers in	$ -	$ -	$ -	$ -
Expenditures:				
General government:				
Economic development	-	-	$ 7,062	$ (7,062)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	7,062	7,062		
Unencumbered cash, ending	$ 7,062	$ 7,062		

STEVENS COUNTY, KANSAS
Wellness Center Bequest Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 29,770	$ -
Expenditures:		
Health and sanitation:		
Capital outlay	41,538	8,963
Receipts under expenditures	(11,768)	(8,963)
Unencumbered cash, beginning	21,284	9,516
Unencumbered cash, ending	$ 9,516	$ 553

STEVENS COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 13,567	$ 48,568
Expenditures:		
General government:		
Personnel	-	12,165
Commodities	18,092	7,438
Transfers out	-	29,350
Total expenditures	18,092	48,953
Receipts under expenditures	(4,525)	(385)
Unencumbered cash, beginning	43,377	38,852
Unencumbered cash, ending	$ 38,852	$ 38,467

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 Fund used by Stevens County, Kansas, is:

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 379,554	$ 438,519	$ 459,479	$ (20,960)
Motor vehicle	38,287	39,315	34,262	5,053
Delinquent property	9,084	15,374	-	15,374
Total receipts	426,925	493,208	$ 493,741	$ (533)
Expenditures:				
Principal	368,295	512,681	$ 430,982	$ 81,699
Interest	62,687	50,925	-	50,925
Cash basis reserve	-	-	120,000	(120,000)
Total expenditures	430,982	563,606	$ 550,982	$ 12,624
Receipts under expenditures	(4,057)	(70,398)		
Unencumbered cash, beginning	74,455	70,398		
Unencumbered cash, ending	$ 70,398	$ -		

Agency Funds

Fund Descriptions

The Agency Funds are used to account for assets held by the County as a custodian 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 – Judicial District:
This fund is used to account for monies used for the operation of the 26th Judicial District.

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.

(continued)

Agency Funds

(continued)

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, 2023

Agency Funds	Balance (Deficit) 01-01-23	Receipts	Disburse-ments	Balance (Deficit) 12-31-23
District Court	$ 36,134	$ 20,135	$ 19,997	$ 36,272
Law Library	2,427	2,242	3,226	1,443
Register of Deeds	41	82,053	81,963	131
Sheriff	-	40,337	40,337	-
Sheriff Special Investigations	500	-	-	500
County Treasurer:				
Fish and Game Licenses	-	123	123	-
Heritage Trust	961	4,060	3,978	1,043
Insufficient Check Clearing	164,839	45,165	211,067	(1,063)
Insurance Clearing	(40,917)	420,959	319,636	60,406
Judical District	(3,068)	36,238	37,220	(4,050)
Payroll Clearing	(19,334)	448,331	547,200	(118,203)
Tax Collections	15,159,739	23,273,258	22,655,726	15,777,271
Tax Distributions	-	10,313,705	10,305,216	8,489
Total	$ 15,301,322	$ 34,686,606	$ 34,225,689	$ 15,762,239

Other Supplemental Information

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,725,194	$ 3,903,406	$ 3,972,099	$ (68,693)
Motor vehicle	114,355	158,484	155,406	3,078
Delinquent property	39,191	72,296	-	72,296
Interest on taxes	79,979	105,080	10,000	95,080
Local sales taxes	390,634	187,707	-	187,707
Total taxes	2,349,353	4,426,973	4,137,505	289,468
Intergovernmental receipts:				
Alcohol liquor tax	-	-	3,555	(3,555)
Mineral production tax	123,662	167,920	4,500	163,420
Total intergovernmental receipts	123,662	167,920	8,055	159,865
Licenses and fees:				
Motor vehicle license fees	33,678	-	20,000	(20,000)
Officers' fees	95,891	80,018	28,000	52,018
Total licenses and fees	129,569	80,018	48,000	32,018
Charges for services:				
Wellness center	107,122	88,755	99,640	(10,885)
Landfill	58,002	64,948	80,000	(15,052)
Other	10,404	6,046	5,000	1,046
Total charges for services	175,528	159,749	184,640	(24,891)
Use of money and property:				
Interest on investments	28,317	506,471	37,000	469,471
Rents and royalties	24,418	12,514	9,000	3,514
Total use of money and property	52,735	518,985	46,000	472,985
Other:				
Other	93,042	56,682	45,000	11,682
Transfers in	-	29,350	-	29,350
Total receipts	**$ 2,923,889**	**$ 5,439,677**	**$ 4,469,200**	**$ 970,477**

(continued)

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures:				
General government:				
Courthouse general:				
Personnel services	$ 140,642	$ 100,926	$ 82,200	$ 18,726
Contractual services	257,420	308,895	273,450	35,445
Commodities	15,266	20,264	30,400	(10,136)
Capital outlay	1,300	3,970	90,000	(86,030)
Total courthouse general	414,628	434,055	476,050	(41,995)
County Commission:				
Personnel services	137,155	150,230	144,050	6,180
Contractual services	796	796	1,675	(879)
Total County Commission	137,951	151,026	145,725	5,301
County Clerk:				
Personnel services	152,799	174,967	151,200	23,767
Contractual services	19,837	22,836	11,600	11,236
Commodities	4,754	3,481	2,500	981
Capital outlay	-	460	-	460
Total County Clerk	177,390	201,744	165,300	36,444
County Treasurer:				
Personnel services	213,366	268,186	182,000	86,186
Contractual services	32,977	30,233	24,200	6,033
Commodities	7,275	6,407	5,000	1,407
Total County Treasurer	253,618	304,826	211,200	93,626
Register of Deeds:				
Personnel services	141,457	157,343	139,305	18,038
Contractual services	3,394	2,963	4,700	(1,737)
Commodities	6,182	4,096	6,000	(1,904)
Capital outlay	240	-	-	-
Total Register of Deeds	151,273	164,402	150,005	14,397
Appraiser:				
Personnel services	155,688	164,045	158,678	5,367
Contractual services	147,036	142,865	148,500	(5,635)
Commodities	1,594	3,256	3,750	(494)
Capital outlay	-	1,000	1,000	-
Total Appraiser	304,318	311,166	311,928	(762)

(continued)

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
General government (continued):				
Planning and zoning:				
Personnel services	$ -	$ 29	$ -	$ 29
Contractual services	236	1,172	2,300	(1,128)
Commodities	-	-	200	(200)
Capital outlay	2,034	-	-	-
Total planning and zoning	2,270	1,201	2,500	(1,299)
Election:				
Personnel services	589	730	1,175	(445)
Contractual services	30,386	18,281	23,050	(4,769)
Commodities	7,708	2,176	2,550	(374)
Capital outlay	113	-	8,500	(8,500)
Total election	38,796	21,187	35,275	(14,088)
Data processing:				
Contractual services	22,210	103,615	64,000	39,615
Commodities	17,673	-	-	-
Capital outlay	-	165	-	165
Total data processing	39,883	103,780	64,000	39,780
Other contractual services:				
Soil conservation	27,217	27,217	27,217	-
Economic development	29,750	29,750	29,750	-
Chamber	12,750	12,750	12,750	-
Total other contractual services	69,717	69,717	69,717	-
GIS:				
Personnel services	64,732	70,398	65,840	4,558
Contractual services	1,440	1,912	5,695	(3,783)
Commodities	773	229	1,050	(821)
Capital outlay	350	495	365	130
Total GIS	67,295	73,034	72,950	84
Employee benefits:				
Contingencies	-	-	700,434	(700,434)
Retiree health insurance	18,730	67,103	110,890	(43,787)
Total employee benefits	18,730	67,103	811,324	(744,221)

(continued)

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
(continued)				
Expenditures (continued):				
General government (continued):				
Other				
Personnel services	$ -	$ -	$ 300,000	$ (300,000)
Debt service	-	1,081,827	-	1,081,827
Total other contractual services	-	1,081,827	300,000	781,827
Total general government	**1,675,869**	**2,985,068**	**2,815,974**	**169,094**
Public safety:				
County Attorney:				
Personnel services	112,983	124,172	119,650	4,522
Contractual services	86,204	89,378	65,459	23,919
Capital outlay	125	-	-	-
Total County Attorney	199,312	213,550	185,109	28,441
District Court:				
Contractual services	27,298	37,687	54,049	(16,362)
Commodities	3,541	1,859	5,000	(3,141)
Capital outlay	10,139	2,577	7,250	(4,673)
Total District Court	40,978	42,123	66,299	(24,176)
Community service:				
Contractual services	4,615	4,434	-	4,434
Juvenile detention:				
Contractual services	-	-	5,034	(5,034)
Total public safety	**244,905**	**260,107**	**256,442**	**3,665**
Culture and recreation:				
4-H building:				
Contractual services	3,123	3,507	5,525	(2,018)
Commodities	-	190	850	(660)
Total 4-H building	3,123	3,697	6,375	(2,678)

(continued)

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

(continued)	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued):				
Culture and recreation (continued):				
Other contractual services:				
Historical society	$ 56,907	$ 59,752	$ 59,752	$ -
Theater	7,500	-	-	-
Total other contractual services	64,407	59,752	59,752	-
Total culture and recreation	**67,530**	**63,449**	**66,127**	**(2,678)**
Health and sanitation:				
Community Health:				
Contractual services	-	123,995	-	123,995
Wellness center:				
Personnel services	67,735	77,043	65,985	11,058
Contractual services	18,844	18,839	23,055	(4,216)
Commodities	7,555	7,093	600	6,493
Capital outlay	1,403	3,395	10,000	(6,605)
Total wellness center	95,537	106,370	99,640	6,730
Solid waste:				
Personnel services	71,780	94,302	121,750	(27,448)
Contractual services	71,096	497,578	49,350	448,228
Commodities	72,284	56,145	30,750	25,395
Capital outlay	-	-	1,250	(1,250)
Total solid waste	215,160	648,025	203,100	444,925
Rodent control:				
Commodities	-	-	3,825	(3,825)
Other contractual services:				
City on a Hill	850	2,550	2,550	-
Coroner	13,035	500	20,000	(19,500)
Developmentally disabled	46,951	46,951	46,951	-
Mental health	37,975	37,975	37,975	-
Western KS Child Advocacy	2,125	2,125	2,125	-
Total other contractual services	100,936	90,101	109,601	(19,500)
Total health and sanitation	**411,633**	**968,491**	**416,166**	**552,325**
Transfers out	**1,000,000**	**1,227,357**	**2,313,807**	**(1,086,450)**
Total expenditures	**$ 3,399,937**	**$ 5,504,472**	**$ 5,868,516**	**$ (364,044)**

SCHEDULE 5

STEVENS COUNTY, KANSAS
Reconciliation of 2022 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2023

2022 Tax Roll as Adjusted:	
County Clerk's abstract of taxes levied	$ 19,829,127
Supplemental tax roll	198,289
2022 taxes abated	(22,750)
2022 tax roll as adjusted	$ 20,004,666
2022 Tax Roll Accounted For:	
2022 current tax distributions	$ 19,332,992
Delinquent taxes	671,674
2022 total tax roll	$ 20,004,666