STEVENS COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

For the Year Ended
December 31, 2021

STEVENS COUNTY, KANSAS

Regulatory Basis Financial Statement

For the Year Ended December 31, 2021

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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, as of and for the year ended December 31, 2021, and the related notes to the financial statement, which collectively comprise Stevens County's basic financial statement as listed in the table of contents.

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 balance of Stevens County, Kansas, as of December 31, 2021, and the aggregate cash receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1 of the financial statement.

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 financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Stevens County, Kansas, as of December 31, 2021, or changes in financial 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), the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Stevens County, Kansas, 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 Stevens County, Kansas, on the basis of the accounting practices prescribed or permitted by the State of Kansas in the *Kansas Municipal Audit and Accounting Guide* to demonstrate compliance with the State of Kansas' 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 *Kansas Municipal Audit and Accounting Guide* to demonstrate compliance with the State of Kansas' regulatory basis of accounting and budget laws; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's 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 *Kansas Municipal Audit and Accounting Guide* 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 *Kansas Municipal Audit and Accounting Guide*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash balances that collectively comprises Stevens County's basic financial statement. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures - actual and budget, 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 basic financial statement; however, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. In addition, the other supplemental information (Schedules 4 through 7 as listed in the table of contents) which includes the Schedule of Expenditures of Federal Awards, as required by the audit requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statement.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Information

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Stevens County, Kansas, as of and for the year ended December 31, 2020, (not presented herein), and have issued our report thereon dated July 12, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2021, (Schedules 2 and 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1 of the financial statement.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2022, on our consideration of Stevens County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Stevens County's internal control over financial reporting and compliance.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 30, 2022

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

Fund	Unencumbered Cash (Deficit) Balance 01-01-21	Prior Year Canceled Encumbrances	Receipts and Transfers	Expenditures and Transfers	Unencumbered Cash (Deficit) Balance 12-31-21	Add Payables and Encumbrances	Cash (Deficit) Balance 12-31-21
General							
General	$ 2,623,716	$ 2,000	$ 2,332,475	$ 2,371,662	$ 2,586,529	$ 39,027	$ 2,625,556
Special Purpose Funds							
Airport Maintenance	438,569	-	124,068	302,468	260,169	31,896	292,065
Airport Operating	36,061	-	73,832	101,102	8,791	-	8,791
Airport Grants	(48,881)	-	76,353	198,639	(171,167)	174,225	3,058
Alcohol and Drug	83,186	-	12,662	2,550	93,298	-	93,298
Emergency Services	49,108	3,000	395,607	349,458	98,257	5,869	104,126
Ambulance Bequest	4,686	-	2,285	436	6,535	-	6,535
American Rescue Plan Act	-	-	532,699	240,144	292,555	-	292,555
Building	2,358,242	-	97,589	390,488	2,065,343	2,653	2,067,996
CARES Funding - SPARK	215,162	-	-	215,162	-	-	-
Community Health	37,417	-	522,414	583,942	(24,111)	1,202	(22,909)
County Clerk's Technology	10,625	-	2,678	-	13,303	-	13,303
County Treasurer's Technology	15,110	-	2,678	-	17,788	-	17,788
Employee Benefits	35,589	-	-	35,589	-	-	-
E911	238,421	-	59,978	20,834	277,565	-	277,565
Equipment	663,855	-	119,080	132,803	650,132	-	650,132
Fair Maintenance	-	-	75,197	72,169	3,028	-	3,028
Fire	-	-	205,784	197,963	7,821	9,632	17,453
Fire Bequest	38,400	-	1,075	10,906	28,569	-	28,569
Hospital Maintenance	-	-	1,146,548	1,096,934	49,614	-	49,614
Judicial District	-	-	2,419	3,733	(1,314)	-	(1,314)
Library Maintenance	-	-	243,955	234,509	9,446	-	9,446
Library Employee Benefits	-	-	65,236	63,038	2,198	-	2,198
Noxious Weed	14,627	40,648	230,198	140,767	144,706	119	144,825
Noxious Weed Equipment	79,203	-	30,000	-	109,203	-	109,203
Oil & Gas Valuation Depletion Trust	3,453,634	-	-	-	3,453,634	-	3,453,634
Prosecutors' Training	3,634	-	142	64	3,712	-	3,712
Register of Deeds' Technology	95,932	-	10,710	3,841	102,801	-	102,801
Road and Bridge	-	-	2,778,271	2,586,830	191,441	31,503	222,944
Road Machinery and Equipment	705,195	-	220,396	132,911	792,680	-	792,680
Services for the Elderly	-	-	146,384	140,776	5,608	-	5,608
Sheriff	333,885	-	1,723,539	1,543,481	513,943	12,073	526,016
Special Highway Improvement	1,359,075	-	63,082	102,164	1,319,993	-	1,319,993
Special Law Enforcement Trust	49,883	-	12,058	6,770	55,171	-	55,171
WeKanDo	147,562	-	-	140,500	7,062	-	7,062
Wellness Center Bequest	3,382	-	35,000	17,098	21,284	-	21,284
Motor Vehicle Operating	42,302	-	16,558	15,483	43,377	-	43,377
Total Special Purpose Funds	10,463,864	43,648	9,028,475	9,083,552	10,452,435	269,172	10,721,607
Bond and Interest Funds							
Bond and Interest - Home for the Aged	39,215	-	466,222	430,982	74,455	-	74,455
Total (excluding Agency Funds) (memorandum only)	$ 13,126,795	$ 45,648	$ 11,827,172	$ 11,886,196	$ 13,113,419	$ 308,199	$ 13,421,618

Composition of Cash		
Demand and money market deposits:		
Citizens State Bank	$ 24,827,130	
Plus deposits in transit	25,421	
Less outstanding checks	(333,888)	
Total demand and money market deposits		$ 24,518,663
Change funds		3,022
Time deposits:		
Citizens State Bank	19,724	
Total time deposits		19,724
Total cash and investments		24,541,409
Agency Funds per Schedule 3		(11,119,791)
Total (excluding Agency Funds)		$ 13,421,618

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

A. Financial reporting entity

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

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

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

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

Cimarron Basin Community Corrections is a jointly governed organization between ten counties in southwest Kansas created under an interlocal agreement. Cimarron Basin Community Corrections is governed by a board appointed by the participating parties. Cimarron Basin Community Corrections was established to account for monies received as grants from federal and state sources to operate a program of the Kansas Department of Corrections which assists in managing the population in the State's prisons. The primary source of funding for Cimarron Basin Community Corrections is from grants with additional support from the participating parties. Stevens 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* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The *Kansas Municipal Audit and Accounting Guide* regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by the County:

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

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific receipt sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest funds – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

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

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

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

D. Cash and investments

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

E. Property taxes and special assessments

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

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, 2021, 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.

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; however, there were qualifying budget adjustments made to the Community Health fund for $14,994 due to additional grant awards received as a result of the coronavirus pandemic.

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 Community Health fund exceeded its legal budget by $7,221.

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
CARES Funding - SPARK
County Clerk's Technology
County Treasurer's Technology
E911
Equipment
Fire Bequest
Judicial District

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

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. Compliance with finance-related legal and contractual provisions

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

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2021. 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, 2021:

Airport Grants	$	171,167
Community Health		24,111
Judicial District		1,314
Payroll Clearing		9,742
Insufficient Check Clearing		2,952
Insurance Clearing		123,128

3. Detailed notes on all funds

A. Deposits and investments

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

Cash on hand	$	3,022
Carrying amount of deposits		24,538,387
Total cash	$	24,541,409

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, 2021.

At December 31, 2021, the County's carrying amount of deposits was $24,538,387 and the bank balance was $24,846,854. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $757,919 was covered by federal depository insurance and $24,088,935 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	$ 757,919
Pledged securities at market value	26,751,003
Total coverage	$ 27,508,922
Funds on deposit	$ 24,846,854
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, 2021.

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, 2021, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance January 1, 2021	Additions	Reductions/ Payments	Balance December 31, 2021	Interest Paid
Capital leases payable:									
Pioneer Manor	08-22-16	3.15%	$ 4,309,820	08-22-26	$ 2,319,700	$ -	$ 356,897	$ 1,962,803	$ 74,085
Hospital heating/air system	03-01-16	2.45%	1,498,456	01-02-21	313,346	-	313,346	-	7,805
Total capital leases payable					$ 2,633,046	$ -	$ 670,243	$ 1,962,803	$ 81,890

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

	Year					
	2022	2023	2024	2025	2026	Total
Principal:						
Capital leases payable	$ 368,295	$ 380,057	$ 392,089	$ 404,718	$ 417,644	$ 1,962,803
Interest:						
Capital leases payable	62,687	50,925	38,893	26,264	13,338	192,107
Total principal and interest	$ 430,982	$ 430,982	$ 430,982	$ 430,982	$ 430,982	$ 2,154,910

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 disbursements and accounts payable to date from inception are as follows at December 31, 2021:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Airport - hangars	$ 30,000	$ 29,960	$ -
Airport - ALP update	229,641	209,720	19,921
Airport - runway update	47,500	35,854	11,646
Airport - runway update	210,000	193,583	16,417

3. Detailed notes on all funds (continued)

D. Interfund transfers

Interfund operating transfers are as follows:

From	To	Statutory Authority		
Airport Operating	Airport Maintenance	19-120	$	43,203
Airport Operating	Airport Grants	19-120		57,899
Emergency Services	Equipment	19-119		47,000
Employee Benefits	General	79-2958		35,589
Fire	Equipment	19-119		62,000
Noxious Weed	Noxious Weed Equipment	2-1318		30,000
Road and Bridge	Road Machinery and Equipment	68-141g		220,396
WeKanDo	General	19-119		140,000
Total			$	636,087

4. Other information

A. Risk management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability, crime and surety insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool, a public entity risk pool currently operating as a common risk management and insurance program for 101 participating members.

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

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties, a public entity risk pool currently operating as a common risk management and insurance program for 88 participating members.

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

4. Other information (continued)

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 $1,027,601 reported as landfill closure and post-closure care liability at December 31, 2021, represents the cumulative amount reported to date based on the use of 42.20 % of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $1,407,558 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 2021. The County estimates approximately 193 years remain prior to the closure of the landfill. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Closure and post-closure care financial assurance requirements are being met through reserve amounts in the County's annual budget.

C. Postemployment health care benefits

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, 2021.

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.

4. Other information (continued)

E. Defined benefit pension plan

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

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from Stevens County, Kansas, were $237,886 for the year ended December 31, 2021.

Net pension liability: At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $1,715,481. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the *Kansas Municipal Audit and Accounting Guide* 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.

4. Other information (continued)

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. Payments under this agreement for the year ended December 31, 2021, totaled $33,000. Future minimum payment requirements are $3,000 per month through December 31, 2023.

The County entered into a five year agreement for appraisal services effective July 1, 2019. Payments under this agreement for the year ended December 31, 2021, totaled $102,000. Future minimum payment requirements are $102,000 per year through June 30, 2023.

G. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020 the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity on future fiscal years.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County.

Regulatory Required Supplemental Information

STEVENS COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2021

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General					
General	$ 3,309,012	$ -	$ 3,309,012	$ 2,371,662	$ (937,350)
Special Purpose Funds					
Airport Maintenance	577,020	-	577,020	302,468	(274,552)
Alcohol and Drug	87,963	-	87,963	2,550	(85,413)
Emergency Services	349,890	-	349,890	349,458	(432)
Building	2,242,257	-	2,242,257	390,488	(1,851,769)
Community Health	561,727	14,994	576,721	583,942	7,221
Employee Benefits	70,320	-	70,320	35,589	(34,731)
Fair Maintenance	72,169	-	72,169	72,169	-
Fire	198,851	-	198,851	197,963	(888)
Hospital Maintenance	1,096,934	-	1,096,934	1,096,934	-
Library Maintenance	234,629	-	234,629	234,509	(120)
Library Employee Benefits	63,038	-	63,038	63,038	-
Noxious Weed	196,160	-	196,160	140,767	(55,393)
Road and Bridge	2,586,830	-	2,586,830	2,586,830	-
Services for the Elderly	140,776	-	140,776	140,776	-
Sheriff	1,770,682	-	1,770,682	1,543,481	(227,201)
WeKanDo	147,662	-	147,662	140,500	(7,162)
Bond and Interest Funds					
Bond and Interest - Home for the Aged	490,982	-	490,982	430,982	(60,000)

General Fund

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

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

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

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

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

Health and sanitation
- *Wellness center
- *Solid waste
- *Rodent control
- *Other contractual services

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

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes	$ 3,181,080	$ 1,679,929	$ 1,281,190	$ 398,739
Intergovernmental receipts	24,409	65,288	8,055	57,233
Licenses and fees	125,028	140,997	48,000	92,997
Charges for services	129,886	167,937	164,525	3,412
Use of money and property	130,332	46,074	46,000	74
Other	27,439	56,661	45,000	11,661
Transfers in	23,704	175,589	210,320	(34,731)
Total receipts	3,641,878	2,332,475	$ 1,803,090	$ 529,385
Expenditures:				
General government:				
Courthouse general	369,798	373,168	$ 522,602	$ (149,434)
County Commission	143,490	140,337	143,330	(2,993)
County Clerk	176,957	161,538	155,285	6,253
County Treasurer	290,182	232,572	202,030	30,542
Register of Deeds	144,222	146,779	144,615	2,164
Appraiser	330,879	299,318	307,320	(8,002)
Planning and zoning	22,588	4,523	25,503	(20,980)
Election	26,657	10,029	30,625	(20,596)
Data processing	122,595	63,636	61,582	2,054
Other contractual services	82,020	69,717	69,717	-
GIS	65,831	65,346	70,426	(5,080)
Employee benefits	-	73,251	572,824	(499,573)
Other	120,923	-	300,000	(300,000)
Public safety:				
County Attorney	222,119	199,753	180,984	18,769
District Court	36,518	33,936	66,299	(32,363)
Community service	5,845	4,041	-	4,041
Juvenile detention	-	-	5,034	(5,034)
Culture and recreation:				
4-H building	3,893	3,505	6,375	(2,870)
Other contractual services	74,450	56,907	59,457	(2,550)
Health and sanitation:				
Wellness center	72,914	88,378	79,525	8,853
Solid waste	226,186	228,952	197,603	31,349
Rodent control	3,960	3,825	3,825	-
Other contractual services	106,263	112,151	104,051	8,100
Transfers out	545,000	-	-	-
Total expenditures	3,193,290	2,371,662	$ 3,309,012	$ (937,350)
Receipts over (under) expenditures	448,588	(39,187)		
Unencumbered cash, beginning	2,163,888	2,623,716		
Adjustment to unencumbered cash for prior year canceled encumbrances	11,240	2,000		
Unencumbered cash, ending	$ 2,623,716	$ 2,586,529		

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.

CARES Funding - SPARK:
This fund is used to account for the monies received from the State of Kansas through the Strengthening People and Revitalizing Kansas (SPARK) grant program.

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.

(continued)

Special Purpose Funds

(continued)

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.

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

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

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

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

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

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

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

Judicial District:
This fund is used to account for monies used for the operation of the Stevens County judicial district.

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

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

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

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

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

(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, CARES Funding - SPARK, County Clerk's Technology, County Treasurer's Technology, E911, Equipment, Fire Bequest, Judicial District, 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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 69,838	$ 58,542	$ 59,858	$ (1,316)
Motor vehicle	5,480	5,617	5,142	475
Delinquent property	1,239	1,285	-	1,285
Rents and royalties	3,730	14,801	20,000	(5,199)
Use of money and property	-	-	3,500	(3,500)
Other	-	620	5,100	(4,480)
Transfers in	486,692	43,203	485,724	(442,521)
Total receipts	566,979	124,068	$ 579,324	$ (455,256)
Expenditures:				
General government:				
Personnel	73,326	73,044	$ 75,000	$ (1,956)
Contractual	28,800	138,611	61,500	77,111
Commodities	15,847	78,231	48,500	29,731
Capital outlay	8,502	12,582	392,020	(379,438)
Total expenditures	126,475	302,468	$ 577,020	$ (274,552)
Receipts over (under) expenditures	440,504	(178,400)		
Unencumbered cash (deficit), beginning	(1,935)	438,569		
Unencumbered cash, ending	$ 438,569	$ 260,169		

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

	Prior Year	Actual
Receipts:		
Intergovernmental receipts	$ -	$ 1,740
Use of money and property	18,094	-
Other	63,292	72,092
Total receipts	81,386	73,832
Expenditures:		
General government:		
Contractual services	28,242	-
Commodities	15,428	-
Capital outlay	687	-
Transfers out	486,692	101,102
Total expenditures	531,049	101,102
Receipts under expenditures	(449,663)	(27,270)
Unencumbered cash, beginning	485,724	36,061
Unencumbered cash, ending	$ 36,061	$ 8,791

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

	Prior Year	Actual
Receipts:		
Intergovernmental receipts	$ 173,813	$ 18,454
Transfers in	-	57,899
Total receipts	173,813	76,353
Expenditures:		
General government:		
Capital outlay	168,248	198,639
Receipts over (under) expenditures	5,565	(122,286)
Unencumbered cash (deficit), beginning	(54,446)	(48,881)
Unencumbered cash (deficit), ending	$ (48,881)	$ (171,167)

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

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 7,162	$ 12,662	$ 3,555	$ 9,107
Expenditures:				
Health:				
Contractual	6,550	2,550	$ 87,963	$ (85,413)
Receipts over expenditures	612	10,112		
Unencumbered cash, beginning	82,574	83,186		
Unencumbered cash, ending	$ 83,186	$ 93,298		

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

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 148,614	$ 225,841	$ 230,950	$ (5,109)
Motor vehicle	14,120	12,315	10,942	1,373
Delinquent property	2,747	2,672	-	2,672
Intergovernmental receipts	25,996	-	-	-
Ambulance services	116,033	154,779	94,000	60,779
Total receipts	307,510	395,607	$ 335,892	$ 59,715
Expenditures:				
Public safety:				
Personnel	258,023	251,834	$ 287,160	$ (35,326)
Contractual	28,463	25,925	31,875	(5,950)
Commodities	20,934	24,024	26,605	(2,581)
Capital outlay	32,426	-	-	-
Emergency preparedness:				
Contractual	387	675	850	(175)
Commodities	-	-	2,550	(2,550)
Capital outlay	-	-	850	(850)
Transfers out	40,763	47,000	-	47,000
Total expenditures	380,996	349,458	$ 349,890	$ (432)
Receipts over (under) expenditures	(73,486)	46,149		
Unencumbered cash, beginning	118,694	49,108		
Adjustment to unencumbered cash for prior year canceled encumbrances	3,900	3,000		
Unencumbered cash, ending	$ 49,108	$ 98,257		

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

	Prior Year	Actual
Receipts:		
Donations	$ 5,125	$ 2,285
Expenditures:		
Public safety:		
Commodities	4,688	436
Receipts over expenditures	437	1,849
Unencumbered cash, beginning	4,249	4,686
Unencumbered cash, ending	$ 4,686	$ 6,535

STEVENS COUNTY, KANSAS
American Rescue Plan Act Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year	Actual
Receipts:		
Intergovernmental receipts	$ -	$ 532,699
Expenditures:		
General government:		
Contractual	-	240,144
Receipts over expenditures	-	292,555
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	$ 292,555

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

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 117,571	$ 86,602	$ 88,612	$ (2,010)
Motor vehicle	8,343	9,037	8,650	387
Delinquent property	1,704	1,950	-	1,950
Transfers in	435,000	-	-	-
Total receipts	562,618	97,589	$ 97,262	$ 327
Expenditures:				
General government:				
Contractual	24,017	69,336	$ 185,591	$ (116,255)
Capital outlay	330,027	321,152	2,056,666	(1,735,514)
Total expenditures	354,044	390,488	$ 2,242,257	$ (1,851,769)
Receipts over (under) expenditures	208,574	(292,899)		
Unencumbered cash, beginning	2,149,668	2,358,242		
Unencumbered cash, ending	$ 2,358,242	$ 2,065,343		

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

	Prior Year	Actual
Receipts:		
Intergovernmental receipts	$ 1,150,594	$ -
Expenditures:		
General government:		
Contractual	935,432	215,162
Receipts over (under) expenditures	215,162	(215,162)
Unencumbered cash, beginning	-	215,162
Unencumbered cash, ending	$ 215,162	$ -

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

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 240,907	$ 167,575	$ 171,329	$ (3,754)
Motor vehicle	18,547	19,401	17,729	1,672
Delinquent property	3,754	3,999	-	3,999
Intergovernmental receipts	132,152	221,546	138,284	83,262
Services	93,906	109,893	170,000	(60,107)
School nurse	21,000	-	27,000	(27,000)
Total receipts	510,266	522,414	$ 524,342	$ (1,928)
Expenditures:				
Health and sanitation:				
Personnel services	366,385	381,625	$ 441,094	$ (59,469)
Contractual services	124,416	119,277	41,015	78,262
Commodities	61,192	83,040	89,314	(6,274)
Capital outlay	-	-	5,298	(5,298)
Total expenditures	551,993	583,942	$ 576,721	$ 7,221
Receipts under expenditures	(41,727)	(61,528)		
Unencumbered cash, beginning	69,964	37,417		
Adjustment to unencumbered cash for prior year canceled encumbrances	9,180	-		
Unencumbered cash (deficit), ending	$ 37,417	$ (24,111)		

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

	Prior Year	Actual
Receipts:		
Licenses and fees	$ 3,193	$ 2,678
Expenditures:		
General government:		
Personnel	-	-
Receipts over expenditures	3,193	2,678
Unencumbered cash, beginning	7,432	10,625
Unencumbered cash, ending	$ 10,625	$ 13,303

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

	Prior Year	Actual
Receipts:		
Licenses and fees	$ 3,193	$ 2,678
Expenditures:		
General government:		
Personnel	-	-
Receipts over expenditures	3,193	2,678
Unencumbered cash, beginning	11,917	15,110
Unencumbered cash, ending	$ 15,110	$ 17,788

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

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Delinquent property	$ 5,269	$ -	$ 20,000	$ (20,000)
Expenditures:				
Transfers out	20,000	35,589	$ 70,320	$ (34,731)
Receipts under expenditures	(14,731)	(35,589)		
Unencumbered cash, beginning	50,320	35,589		
Unencumbered cash, ending	$ 35,589	$ -		

STEVENS COUNTY, KANSAS
E911 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year	Actual
Receipts:		
Licenses and fees	$ 3,400	$ 15,133
Other	56,548	44,845
Total receipts	59,948	59,978
Expenditures:		
General government:		
Contractual	23,109	20,834
Receipts over expenditures	36,839	39,144
Unencumbered cash, beginning	201,582	238,421
Unencumbered cash, ending	$ 238,421	$ 277,565

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

	Prior Year	Actual
Receipts:		
Other	$ -	$ 10,080
Transfers in	243,095	109,000
Total receipts	243,095	119,080
Expenditures:		
General government:		
Capital outlay	255,803	132,803
Receipts under expenditures	(12,708)	(13,723)
Unencumbered cash, beginning	676,563	663,855
Unencumbered cash, ending	$ 663,855	$ 650,132

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

	Prior Year	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 74,424	$ 67,807	$ 69,365	$ (1,558)
Motor vehicle	6,163	6,061	5,474	587
Delinquent property	1,354	1,329	-	1,329
Total receipts	81,941	75,197	$ 74,839	$ 358
Expenditures:				
Culture and recreation:				
Contractual	84,439	72,169	$ 72,169	$ -
Receipts over (under) expenditures	(2,498)	3,028		
Unencumbered cash, beginning	2,498	-		
Unencumbered cash, ending	$ -	$ 3,028		

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

	Prior Year	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 193,405	$ 187,746	$ 192,009	$ (4,263)
Motor vehicle	13,530	14,925	14,234	691
Delinquent property	2,689	3,033	-	3,033
Reimbursement	81	80	-	80
Total receipts	209,705	205,784	$ 206,243	$ (459)
Expenditures:				
Public safety:				
Personnel	68,926	74,525	$ 117,600	$ (43,075)
Contractual	30,347	28,468	45,975	(17,507)
Commodities	18,945	32,970	35,276	(2,306)
Capital outlay	80	-	-	-
Transfers out	92,332	62,000	-	62,000
Total expenditures	210,630	197,963	$ 198,851	$ (888)
Receipts over (under) expenditures	(925)	7,821		
Unencumbered cash, beginning	925	-		
Unencumbered cash, ending	$ -	$ 7,821		

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

	Prior Year	Actual
Receipts:		
Donations	$ 5,677	$ 1,075
Expenditures:		
Public safety:		
Commodities	3,258	10,906
Receipts over (under) expenditures	2,419	(9,831)
Unencumbered cash, beginning	35,981	38,400
Unencumbered cash, ending	$ 38,400	$ 28,569

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

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,257,568	$ 1,021,540	$ 1,044,587	$ (23,047)
Motor vehicle	104,102	102,469	92,561	9,908
Delinquent property	23,189	22,539	-	22,539
Total receipts	1,384,859	1,146,548	$ 1,137,148	$ 9,400
Expenditures:				
Health and sanitation:				
Contractual	1,435,954	1,096,934	$ 1,096,934	$ -
Receipts over (under) expenditures	(51,095)	49,614		
Unencumbered cash, beginning	51,095	-		
Unencumbered cash, ending	$ -	$ 49,614		

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

	Prior Year	Actual
Receipts:		
Intergovernmental receipts	$ -	$ 2,419
Expenditures:		
Public safety:		
Contractual	-	3,733
Receipts over (under) expenditures	-	(1,314)
Unencumbered cash, beginning	-	-
Unencumbered cash (deficit), ending	$ -	$ (1,314)

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

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 293,928	$ 216,504	$ 221,530	$ (5,026)
Motor vehicle	20,858	22,591	21,627	964
Delinquent property	4,397	4,860	-	4,860
Total receipts	319,183	243,955	$ 243,157	$ 798
Expenditures:				
Culture and recreation:				
Contractual	321,678	234,509	$ 234,629	$ (120)
Receipts over (under) expenditures	(2,495)	9,446		
Unencumbered cash, beginning	2,495	-		
Unencumbered cash, ending	$ -	$ 9,446		

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

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 50,203	$ 60,358	$ 61,717	$ (1,359)
Motor vehicle	4,101	3,979	3,697	282
Delinquent property	936	899	-	899
Total receipts	55,240	65,236	$ 65,414	$ (178)
Expenditures:				
Culture and recreation:				
Contractual	60,019	63,038	$ 63,038	$ -
Receipts over (under) expenditures	(4,779)	2,198		
Unencumbered cash, beginning	4,779	-		
Unencumbered cash, ending	$ -	$ 2,198		

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

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 185,177	$ 185,667	$ 189,838	$ (4,171)
Motor vehicle	13,909	14,837	13,630	1,207
Delinquent property	2,725	3,000	-	3,000
Charges for services	19,084	26,694	-	26,694
Total receipts	220,895	230,198	$ 203,468	$ 26,730
Expenditures:				
Public works:				
Personnel	126,817	60,826	$ 134,875	$ (74,049)
Contractual	6,908	5,856	6,970	(1,114)
Commodities	89,875	44,085	54,315	(10,230)
Transfers out	-	30,000	-	30,000
Total expenditures	223,600	140,767	$ 196,160	$ (55,393)
Receipts over (under) expenditures	(2,705)	89,431		
Unencumbered cash, beginning	17,332	14,627		
Adjustment to unencumbered cash for prior year canceled encumbrances	-	40,648		
Unencumbered cash, ending	$ 14,627	$ 144,706		

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

	Prior Year	Actual
Receipts:		
Transfers in	$ -	$ 30,000
Expenditures:		
Public works:		
Capital outlay	465	-
Receipts over (under) expenditures	(465)	30,000
Unencumbered cash, beginning	79,668	79,203
Unencumbered cash, ending	$ 79,203	$ 109,203

STEVENS COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year	Actual
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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year	Actual
Receipts:		
Licenses and fees	$ 264	$ 142
Expenditures:		
Public safety:		
Contractual	157	64
Receipts over expenditures	107	78
Unencumbered cash, beginning	3,527	3,634
Unencumbered cash, ending	$ 3,634	$ 3,712

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

	Prior Year	Actual
Receipts:		
Licenses and fees	$ 12,774	$ 10,710
Expenditures:		
General government:		
Personnel	1,771	466
Contractual	6,215	3,375
Capital outlay	2,746	-
Total expenditures	10,732	3,841
Receipts over expenditures	2,042	6,869
Unencumbered cash, beginning	93,890	95,932
Unencumbered cash, ending	$ 95,932	$ 102,801

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

	Prior Year	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 2,165,444	$ 2,162,366	$ 2,211,227	$ (48,861)
Motor vehicle	167,532	170,680	159,392	11,288
Delinquent property	35,359	37,236	-	37,236
Intergovernmental receipts	352,471	397,727	301,339	96,388
Other	14,470	10,262	-	10,262
Total receipts	2,735,276	2,778,271	$ 2,671,958	$ 106,313
Expenditures:				
Public works:				
Maintenance:				
Personnel	1,253,916	1,107,330	$ 1,387,823	$ (280,493)
Contractual	48,874	57,911	48,875	9,036
Commodities	393,624	409,027	362,222	46,805
Construction:				
Commodities	253,948	447,412	541,535	(94,123)
Administrative:				
Personnel	264,441	256,052	163,925	92,127
Contractual	85,097	86,733	78,370	8,363
Commodities	1,521	1,773	1,275	498
Capital outlay	50	196	2,805	(2,609)
Transfers out	524,687	220,396	-	220,396
Total expenditures	2,826,158	2,586,830	$ 2,586,830	$ -
Receipts over (under) expenditures	(90,882)	191,441		
Unencumbered cash, beginning	90,882	-		
Unencumbered cash, ending	$ -	$ 191,441		

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

	Prior Year	Actual
Receipts:		
Transfers in	$ 358,697	$ 220,396
Expenditures:		
Public works:		
Capital outlay	-	132,911
Receipts over expenditures	358,697	87,485
Unencumbered cash, beginning	346,498	705,195
Unencumbered cash, ending	$ 705,195	$ 792,680

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

	Prior Year	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 176,239	$ 129,902	$ 132,918	$ (3,016)
Motor vehicle	12,644	13,612	12,975	637
Delinquent property	2,517	2,870	-	2,870
Total receipts	191,400	146,384	$ 145,893	$ 491
Expenditures:				
Health and sanitation:				
Appropriations	192,191	140,776	$ 140,776	$ -
Receipts over (under) expenditures	(791)	5,608		
Unencumbered cash, beginning	791	-		
Unencumbered cash, ending	$ -	$ 5,608		

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

	Prior Year	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,485,623	$ 1,534,003	$ 1,568,646	$ (34,643)
Motor vehicle	104,189	113,172	109,352	3,820
Delinquent property	20,557	23,430	-	23,430
Jail board	9,059	10,537	10,000	537
Law enforcement	39,059	42,397	45,000	(2,603)
Total receipts	1,658,487	1,723,539	$ 1,732,998	$ (9,459)
Expenditures:				
Public safety:				
Personnel	1,309,979	1,254,912	$ 1,502,217	$ (247,305)
Contractual	107,600	192,961	109,617	83,344
Commodities	64,334	57,945	129,959	(72,014)
Capital outlay	67,084	37,663	28,889	8,774
Total expenditures	1,548,997	1,543,481	$ 1,770,682	$ (227,201)
Receipts over expenditures	109,490	180,058		
Unencumbered cash, beginning	221,466	333,885		
Adjustment to unencumbered cash for prior year canceled encumbrances	2,929	-		
Unencumbered cash, ending	$ 333,885	$ 513,943		

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

	Prior Year	Actual
Receipts:		
Intergovernmental receipts	$ 63,517	$ 63,082
Transfers in	165,990	-
Total receipts	229,507	63,082
Expenditures:		
Public works:		
Contractual	5,281	-
Commodities	277,235	102,164
Total expenditures	282,516	102,164
Receipts under expenditures	(53,009)	(39,082)
Unencumbered cash, beginning	1,412,084	1,359,075
Unencumbered cash, ending	$ 1,359,075	$ 1,319,993

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

	Prior Year	Actual
Receipts:		
Licenses and fees	$ 10,575	$ 12,058
Expenditures:		
Public safety:		
Commodities	6,224	6,770
Receipts over expenditures	4,351	5,288
Unencumbered cash, beginning	45,532	49,883
Unencumbered cash, ending	$ 49,883	$ 55,171

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

	Prior Year	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts:				
Transfers in	$ -	$ -	$ -	$ -
Expenditures:				
General government:				
Economic development	500	500	$ 7,662	$ (7,162)
Transfers out	-	140,000	140,000	-
Total expenditures	500	140,500	$ 147,662	$ (7,162)
Receipts under expenditures	(500)	(140,500)		
Unencumbered cash, beginning	148,062	147,562		
Unencumbered cash, ending	$ 147,562	$ 7,062		

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

	Prior Year	Actual
Receipts:		
Donations	$ -	$ 35,000
Expenditures:		
Health and sanitation:		
Commodities	-	17,098
Receipts over expenditures	-	17,902
Unencumbered cash, beginning	3,382	3,382
Unencumbered cash, ending	$ 3,382	$ 21,284

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

	Prior Year	Actual
Receipts:		
Licenses and fees	$ 25,091	$ 16,558
Expenditures:		
General government:		
Commodities	17,823	15,483
Receipts over expenditures	7,268	1,075
Unencumbered cash, beginning	35,034	42,302
Unencumbered cash, ending	$ 42,302	$ 43,377

Bond and Interest Funds

Fund Descriptions

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

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

Bond and Interest – Home for the Aged

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

	Prior Year	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 360,716	$ 430,128	$ 439,889	$ (9,761)
Motor vehicle	29,899	29,450	26,549	2,901
Delinquent property	6,746	6,644	-	6,644
Total receipts	397,361	466,222	$ 466,438	$ (216)
Expenditures:				
Health and sanitation:				
Principal	345,625	356,897	$ 430,982	$ (74,085)
Interest	85,357	74,085	-	74,085
Cash basis reserve	-	-	60,000	(60,000)
Total expenditures	430,982	430,982	$ 490,982	$ (60,000)
Receipts over (under) expenditures	(33,621)	35,240		
Unencumbered cash, beginning	72,836	39,215		
Unencumbered cash, ending	$ 39,215	$ 74,455		

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

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

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

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

Agency Funds	Balance (Deficit) 01-01-21	Receipts	Disburse-ments	Balance (Deficit) 12-31-21
District Court	$ 25,500	$ 401,368	$ 82,893	$ 343,975
Law Library	4,363	2,427	3,453	3,337
Register of Deeds	-	105,660	105,597	63
Sheriff	-	53,922	53,082	840
Sheriff Special Investigations	1,000	-	200	800
County Treasurer:				
Fish and Game Licenses	-	562	562	-
Heritage Trust	1,223	5,355	5,456	1,122
Insufficient Check Clearing	(304)	43,773	46,421	(2,952)
Insurance Clearing	30,111	255,704	408,943	(123,128)
Payroll Clearing	1,288	424,623	435,653	(9,742)
Tax Collections	11,177,689	17,466,051	17,760,968	10,882,772
Tax Distributions	4,026	8,511,403	8,492,725	22,704
Total	$ 11,244,896	$ 27,270,848	$ 27,395,953	$ 11,119,791

Other Supplemental Information

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

	Prior Year	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 2,407,654	$ 836,897	$ 844,420	$ (7,523)
Motor vehicle	187,757	191,142	176,770	14,372
Delinquent property	41,932	42,435	-	42,435
Interest on taxes	58,900	62,565	10,000	52,565
Local sales taxes	484,837	546,890	250,000	296,890
Total taxes	3,181,080	1,679,929	1,281,190	398,739
Intergovernmental receipts:				
Federal and state grants	625	179	-	179
Alcohol liquor tax	-	-	3,555	(3,555)
Mineral production tax	23,784	65,109	4,500	60,609
Total intergovernmental receipts	24,409	65,288	8,055	57,233
Licenses and fees:				
Motor vehicle license fees	23,834	32,674	20,000	12,674
Officers' fees	101,194	108,323	28,000	80,323
Total licenses and fees	125,028	140,997	48,000	92,997
Charges for services:				
Wellness center	54,586	97,958	79,525	18,433
Landfill	59,908	53,305	80,000	(26,695)
Other	15,392	16,674	5,000	11,674
Total charges for services	129,886	167,937	164,525	3,412
Use of money and property:				
Interest on investments	122,639	32,492	37,000	(4,508)
Rents and royalties	7,693	13,582	9,000	4,582
Total use of money and property	130,332	46,074	46,000	74
Other:				
Other	27,439	56,661	45,000	11,661
Transfers in	23,704	175,589	210,320	(34,731)
Total receipts	**$ 3,641,878**	**$ 2,332,475**	**$ 1,803,090**	**$ 529,385**

(continued)

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

	Prior Year	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures:				
General government:				
Courthouse general:				
Personnel services	$ 77,084	$ 78,951	$ 148,050	$ (69,099)
Contractual services	265,288	271,094	259,802	11,292
Commodities	26,969	23,099	38,250	(15,151)
Capital outlay	457	24	76,500	(76,476)
Total courthouse general	369,798	373,168	522,602	(149,434)
County Commission:				
Personnel services	143,165	139,640	142,208	(2,568)
Contractual services	325	697	1,122	(425)
Total County Commission	143,490	140,337	143,330	(2,993)
County Clerk:				
Personnel services	167,370	149,439	146,785	2,654
Contractual services	6,740	8,825	5,695	3,130
Commodities	2,847	3,274	2,805	469
Total County Clerk	176,957	161,538	155,285	6,253
County Treasurer:				
Personnel services	254,984	204,034	171,175	32,859
Contractual services	30,946	23,806	25,330	(1,524)
Commodities	4,252	4,732	5,525	(793)
Total County Treasurer	290,182	232,572	202,030	30,542
Register of Deeds:				
Personnel services	135,749	138,008	137,879	129
Contractual services	3,543	2,851	2,316	535
Commodities	4,930	5,920	4,420	1,500
Total Register of Deeds	144,222	146,779	144,615	2,164
Appraiser:				
Personnel services	190,913	154,288	154,070	218
Contractual services	136,787	142,709	148,500	(5,791)
Commodities	3,179	2,321	3,750	(1,429)
Capital outlay	-	-	1,000	(1,000)
Total Appraiser	330,879	299,318	307,320	(8,002)

(continued)

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

	Prior Year	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued):				
General government (continued):				
Planning and zoning:				
Personnel services	$ 22,137	$ 864	$ 23,733	$ (22,869)
Contractual services	401	3,276	1,600	1,676
Commodities	50	383	170	213
Total planning and zoning	22,588	4,523	25,503	(20,980)
Election:				
Personnel services	1,068	174	1,683	(1,509)
Contractual services	17,589	9,296	17,892	(8,596)
Commodities	8,000	559	2,550	(1,991)
Capital outlay	-	-	8,500	(8,500)
Total election	26,657	10,029	30,625	(20,596)
Data processing:				
Contractual services	121,947	63,636	61,582	2,054
Commodities	648	-	-	-
Total data processing	122,595	63,636	61,582	2,054
Other contractual services:				
Soil conservation	32,020	27,217	27,217	-
Economic development	35,000	29,750	29,750	-
Chamber	15,000	12,750	12,750	-
Total other contractual services	82,020	69,717	69,717	-
GIS:				
Personnel services	62,177	62,794	62,861	(67)
Contractual services	610	1,490	5,695	(4,205)
Commodities	2,869	562	1,445	(883)
Capital outlay	175	500	425	75
Total GIS	65,831	65,346	70,426	(5,080)
Employee benefits:				
Contingencies	-	-	472,015	(472,015)
Retiree health insurance	-	73,251	100,809	(27,558)
Total employee benefits	-	73,251	572,824	(499,573)
Other				
Personnel services	120,923	-	300,000	(300,000)
Total general government	**1,896,142**	**1,640,214**	**2,605,859**	**(965,645)**

(continued)

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

	Prior Year	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued):				
Public safety:				
County Attorney:				
Personnel services	$ 116,620	$ 114,460	$ 116,075	$ (1,615)
Contractual services	105,499	85,293	64,909	20,384
Total County Attorney	222,119	199,753	180,984	18,769
District Court:				
Contractual services	33,272	28,893	24,097	4,796
Commodities	3,246	3,048	32,640	(29,592)
Capital outlay	-	1,995	9,562	(7,567)
Total District Court	36,518	33,936	66,299	(32,363)
Community service:				
Contractual services	5,845	4,041	-	4,041
Juvenile detention:				
Contractual services	-	-	5,034	(5,034)
Total public safety	**264,482**	**237,730**	**252,317**	**(14,587)**
Culture and recreation:				
4-H building:				
Contractual services	3,893	3,505	5,525	(2,020)
Commodities	-	-	850	(850)
Total 4-H building	3,893	3,505	6,375	(2,870)
Other contractual services:				
Historical society	66,950	56,907	56,907	-
City on a Hill	-	-	2,550	(2,550)
Theater	7,500	-	-	-
Total other contractual services	74,450	56,907	59,457	(2,550)
Total culture and recreation	**78,343**	**60,412**	**65,832**	**(5,420)**
Health and sanitation:				
Wellness center:				
Personnel services	58,236	68,684	60,485	8,199
Contractual services	12,888	14,009	13,005	1,004
Commodities	1,614	5,685	2,635	3,050
Capital outlay	176	-	3,400	(3,400)
Total wellness center	72,914	88,378	79,525	8,853

(continued)

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

	Prior Year	Current Year		
		Actual	Budget	Variance Over (Under)
Expenditures (continued):				
Health and sanitation (continued):				
Solid waste:				
Personnel services	$ 109,280	$ 90,552	$ 123,653	$ (33,101)
Contractual services	95,368	97,277	41,735	55,542
Commodities	21,538	34,318	30,940	3,378
Capital outlay	-	6,805	1,275	5,530
Total solid waste	226,186	228,952	197,603	31,349
Rodent control:				
Commodities	3,960	3,825	3,825	-
Other contractual services:				
Coroner	3,850	25,100	17,000	8,100
Developmentally disabled	55,237	46,951	46,951	-
Mental health	44,676	37,975	37,975	-
Western KS Child Advocacy	2,500	2,125	2,125	-
Total other contractual services	106,263	112,151	104,051	8,100
Total health and sanitation	**409,323**	**433,306**	**385,004**	**48,302**
Transfers out	**545,000**	**-**	**-**	**-**
Total expenditures	**$ 3,193,290**	**$ 2,371,662**	**$ 3,309,012**	**$ (937,350)**

STEVENS COUNTY, KANSAS
Reconciliation of 2020 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2021

2020 Tax Roll as Adjusted:	
County Clerk's abstract of taxes levied	$ 15,292,973
Supplemental tax roll	1,284
2020 taxes abated	(49,239)
2020 tax roll as adjusted	$ 15,245,018
2020 Tax Roll Accounted For:	
2020 current tax distributions	$ 14,917,459
Delinquent taxes	327,559
2020 total tax roll	$ 15,245,018

STEVENS COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended December 31, 2021

Federal Agency / Program	Federal Assistance Listing Number	Additional Identification	Grant Number	Passed through to Subrecipients	Disbursements/Expenditures	
U.S. DEPARTMENT OF AGRICULTURE						
Passed through Kansas Department of Health and Environment:						
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	2022	202222W500343	$ -	$ 7,693	
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	2021	202121W500343	-	20,598	
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	2019	201919W500343	-	587	$ 28,878
TOTAL U.S. DEPARTMENT OF AGRICULTURE						28,878
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Passed through Kansas Department of Health and Environment:						
Public Health Emergency Preparedness	93.069	2022	NU90TP922049	-	17,444	
Public Health Emergency Preparedness	93.069	2022	NU90TP922049-03	-	2,775	
Public Health Emergency Preparedness	93.069	2021	NU90TP922049	-	15,687	
Public Health Emergency Preparedness	93.069	2021	NU90TP922049-02	-	5,725	41,631
Consolidated Health Centers - Migrant Health Centers	93.224	2020	H80CS00131-20	-	27	
Consolidated Health Centers - Migrant Health Centers	93.224	2019	H80CS00131-19	-	1,619	1,646
COVID-19 Immunization Cooperative Agreements	93.268		IP19-1901	-	14,994	
Immunization Cooperative Agreements	93.268	2021	NH23IP22627-02	-	791	15,785
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323		NU50CK000549-01	-	36,677	
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323		NU50CK000549-02	-	44,764	
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323		NU50CK000549-01	-	7,344	
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323		NU50CK000549-01	-	4,695	93,480
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		NU90TP22130-01	-		1,485
Maternal and Child Health Services Block Grant to the States	93.994	2021	B04MC33839-01	-		2,763
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						156,790
U.S. DEPARTMENT OF TRANSPORTATION						
Direct:						
COVID-19 Airport Improvement Program	20.106		3-20-0034-013-2020	-	29,960	
Airport Improvement Program	20.106		3-20-0034-012-2019	-	92,192	122,152
TOTAL U.S. DEPARTMENT OF TREASURY						122,152
U.S. DEPARTMENT OF TREASURY						
Passed through Kansas Office of Recovery:						
COVID-19 Coronavirus Relief Fund	21.019			133,111		215,162
Direct:						
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027			-		240,144
TOTAL U.S. DEPARTMENT OF TREASURY						455,306
TOTAL FEDERAL GRANTS						$ 763,126

The accompanying Notes to Schedule of Expenditures of Federal Awards are an integral part of this statement.

STEVENS COUNTY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
December 31, 2021

1. General
   The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity programs of Stevens County, Kansas, under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

2. Basis of accounting
   Expenditures reported on the Schedule are reported on the regulatory basis of accounting, which is described in Note 1 to the County's regulatory basis financial statement. However, no encumbrances are included in the expenditures for federal programs. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. De minimis cost rate
   The County has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

SINGLE AUDIT

SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The County Commissioners
Stevens County, Kansas
Hugoton, Kansas 67951

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, issued by the State of Kansas, the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Stevens County, Kansas, as of and for the year ended December 31, 2021, and the related notes to the financial statement which collectively comprise the County's basic financial statement as listed in the table of contents, and have issued our report thereon dated June 30, 2022. The County prepares its financial statement on a regulatory basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Stevens County's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Stevens County's internal control. Accordingly, we do not express an opinion on the effectiveness of Stevens County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Stevens County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we have reported to management of Stevens County in a separate letter dated June 30, 2022.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Stevens County's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Stevens County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 30, 2022

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

The County Commissioners
Stevens County, Kansas
Hugoton, Kansas 67951

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Stevens County, Kansas, compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Stevens County's major federal programs for the year ended December 31, 2021. Stevens County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Stevens County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); *Kansas Municipal Audit and Accounting Guide;* the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *(Government Auditing Standards)*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Stevens County and to meet out other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Stevens County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Stevens County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Stevens County's compliance based on our audit. 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, the *Kansas Municipal Audit and Accounting Guide, Government Auditing Standards,* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Stevens County's compliance with the requirements of each major federal program as a whole.

In performing our audit in accordance with GAAS, the *Kansas Municipal Audit and Accounting Guide, Government Auditing Standards,* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Stevens County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Stevens County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Stevens County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 30, 2022

STEVENS COUNTY, KANSAS
Schedule of Findings and Questioned Costs
December 31, 2021

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statement

- Type of auditor's report issued: Adverse (GAAP Basis)
  Unmodified (Regulatory Basis)

- Internal control over financial reporting as reported in the INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*:

Are any material weaknesses identified?	No
Are any significant deficiencies identified?	None reported
Is any noncompliance material to the financial statement noted?	No

B. Federal Awards

- Internal control over major programs as reported in the INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE:

Are any material weaknesses identified?	No
Are any significant deficiencies identified?	None reported

- Type of auditor's report issued on compliance for major programs: Unmodified

- Are there any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? No

- Identification of major programs:

Federal Assistance Listing Number	Program	Expenditures
21.019	COVID-19 Coronavirus Relief Fund	$ 215,162
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Fund	240,144

- Dollar threshold used to distinguish between type A and B programs: $750,000

- Auditee qualified as low-risk auditee? No

II. FINANCIAL STATEMENT FINDINGS

None noted

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None noted

Amy Jo Tharp
County Clerk

Tron Stegman, Chairman
Pat Hall
Joe D. Thompson

OFFICE OF
COUNTY CLERK OF STEVENS COUNTY
200 E 6th
HUGOTON, KS 67951
Phone: (620) 544-2541

Corrective Action Plan
and Summary Schedule of Prior Audit Findings
Relating to the Federal Award Programs
December 31, 2021

June 30, 2022

Stevens County, Kansas, respectfully submits the following corrective action plan for the year ended December 31, 2021.

Name and address of independent accounting firm: Lewis, Hooper & Dick, LLC
PO Box 699
Garden City, KS 67846

Audit period: January 1, 2021, through December 31, 2021

The findings from the December 31, 2021, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditor's Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

None.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

IV. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None.

If there are any questions regarding this plan, please call Amy Jo Tharp at 620-544-2541.

Sincerely,

Amy Jo Tharp
County Clerk