

STAFFORD COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2019

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Stafford County, Kansas**, as of and for the year ended December 31, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

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

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

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

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

As described in Note 1, the financial statement is prepared by **Stafford County, Kansas** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis

of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Stafford County, Kansas** as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Stafford County, Kansas** as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Stafford County, Kansas** as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated May 29, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic

financial statement. Such 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 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, 2018, on the basis of accounting described in Note 1.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

June 24, 2020

STAFFORD COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund	\$ 858,258	-	3,533,732	3,307,355	1,084,635	17,358	1,101,993
Special Purpose Funds							
Ambulance Fund	27,279	-	288,982	308,771	7,490	1,497	8,987
Appraiser's Cost Fund	8,660	-	173,523	171,173	11,010	153	11,163
Fire District No. 1 - General Fund	69,933	-	195,538	214,569	50,902	2,286	53,188
Fire District No. 1 - Special Fund	260,801	-	30,000	-	290,801	-	290,801
Health Fund	189,686	-	297,740	261,519	225,907	1,264	227,171
Health Capital Outlay Fund	241,742	-	-	39,773	201,969	-	201,969
Noxious Weed Fund	30,875	-	99,898	89,870	40,903	143	41,046
Noxious Weed Capital Outlay Fund	15,080	-	12,000	9,093	17,987	-	17,987
Road and Bridge Fund	429,620	-	2,063,617	2,131,284	361,953	4,697	366,650
Special Highway Improvement Fund	415,361	-	-	142,384	272,977	-	272,977
Special Machinery Fund	351,541	-	-	207,103	144,438	-	144,438
Local Alcoholic Liquor Fund	23,881	-	4,593	-	28,474	-	28,474
Appraisal Equipment Reserve Fund	421	-	10,000	-	10,421	-	10,421
Emergency 911 Fund	87,804	-	52,824	16,529	124,099	357	124,456
Equipment Reserve Fund	392,082	-	127,000	9,900	509,182	-	509,182
Dare Fund	381	-	500	881	-	-	-
Service for the Elderly Fund	811	-	88,001	86,375	2,437	-	2,437
Public Health Emergency Preparedness Grant Fund	31,604	-	9,265	2,555	38,314	-	38,314
Risk Management Reserve Fund	167,345	-	77,907	85,458	159,794	-	159,794
Special Capital Improvement Fund	1,386,173	-	-	138,000	1,248,173	97,000	1,345,173
EMS Reserve Fund	77,546	-	-	29,342	48,204	-	48,204
Stafford County Hospital Fund	4,936	-	480,255	479,940	5,251	-	5,251
Register of Deeds Technology Fee Fund	8,259	-	8,326	10,764	5,821	-	5,821
Treasurer Technology Fee Fund	8,579	-	2,078	5,125	5,532	-	5,532
Clerk Technology Fee Fund	9,139	-	2,078	2,500	8,717	-	8,717
Business Funds							
Solid Waste Fund	68,247	-	61,125	108,862	20,510	1,533	22,043
Insurance Reserve Fund	1,394,719	-	715,958	358,330	1,752,347	10,867	1,763,214

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

STAFFORD COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Trust Funds							
Special Law Enforcement Fund	\$ 8,093	-	3,800	2,580	9,313	650	9,963
Prosecutors Assistance and Training Fund	3,604	-	950	646	3,908	-	3,908
Special Motor Vehicle Fund	84,354	-	144,215	113,146	115,423	54	115,477
Total Primary Government (Excluding Distributable and Agency Funds)	\$ 6,656,814	-	8,483,905	8,333,827	6,806,892	137,859	6,944,751
Composition of Cash							
Checking Accounts							\$ 1,355,128
Cash on Hand							500
Certificates of Deposit							15,023,823
Total Cash							16,379,451
Distributable Funds per Schedule 3-1							(9,312,725)
Agency Funds per Schedule 3-2							(121,975)
Total Primary Government (Excluding Agency Funds) \$							6,944,751

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

STAFFORD COUNTY, KANSAS
Notes to Financial Statement
For the Year Ended December 31, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

County Hospital

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

Extension Council

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

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2019.

Regulatory Basis Fund Types

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

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

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

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

STAFFORD COUNTY, KANSAS
Notes to Financial Statement
For the Year Ended December 31, 2019

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

Basis of Accounting

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

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

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

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

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

STAFFORD COUNTY, KANSAS
Notes to Financial Statement
For the Year Ended December 31, 2019

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Fire District No.1 – Special Fund, Health Capital Outlay Fund, Special Highway Improvement Fund, Special Machinery Fund, Appraisal Equipment Reserve Fund, Equipment Reserve Fund, Dare Fund, Public Health Emergency Preparedness Grant Fund, Risk Management Reserve Fund, Special Capital Improvement Fund, EMS Reserve Fund, Register of Deeds Technology Fee Fund, Treasurer Technology Fee Fund, and Clerk Technology Fee Fund.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2019.

At December 31, 2019, the County's carrying amount of deposits was \$16,379,451 and the bank balance was \$16,810,613. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$830,975 was covered by federal depository insurance and \$15,979,638 was

STAFFORD COUNTY, KANSAS
Notes to Financial Statement
For the Year Ended December 31, 2019

collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2019.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Stafford County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2019 were as follows:

From	To	Regulatory Authority	Amount
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	\$ 84,476
Fire District No. 1 - General Fund	Fire District No. 1 – Special Fund	K.S.A. 19-3612c	30,000
General Fund	Equipment Reserve Fund	K.S.A. 19-119	107,000
Appraiser's Cost Fund	Appraisal Equipment Reserve Fund	K.S.A. 19-119	10,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	12,000
Solid Waste Fund	Equipment Reserve Fund	K.S.A. 19-119	20,000

NOTE 5 – LITIGATION

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

NOTE 6 – RISK MANAGEMENT

Stafford County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 95 participating members.

The County pays an annual premium to KCAMP for its property and liability insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 to \$3,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

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

STAFFORD COUNTY, KANSAS
Notes to Financial Statement
For the Year Ended December 31, 2019

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

NOTE 7 – GRANTS AND SHARED REVENUES

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

NOTE 8 – SELF-INSURED HEALTH CARE COVERAGE

During the year ended December 31, 2019, employees of the County were covered by the County's medical self-insured plan (the "Plan"). Claims were paid by a third party administrator acting on behalf of the County. The plan was authorized by Kansas law and was documented by contractual agreement. The contract is renewable annually and administrative fees and stop-loss premiums are included in the contractual provisions. The County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Benefit Management, LLC, a commercial insurer licensed to do business in Kansas in accordance with the Kansas insurance code. Stop-loss coverage was in effect for individual claims exceeding \$45,000 for a specific deductible with the exception of three individuals who have stop loss coverage ranging from \$70,000 to \$150,000, \$50,000 for an aggregating specific deductible, and for aggregate loss, which is based on a factor determined by Benefit Management, LLC. The aggregate stop-loss provision for the year ended 2019 was \$726,467. Latest financial statements for Benefit Management, LLC, available for the year ended December 31, 2019, are filed with the State of Kansas Insurance Commissioner, Topeka, Kansas and are public records.

Self-Insurance Liability	Beginning of Fiscal Year Balance	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End	Assets Available To Pay Claims At Year End
2018	\$ 19,997	770,495	700,247	90,245	1,394,719
2019	90,245	321,176	400,554	10,867	1,763,214

NOTE 9 – DEFERRED COMPENSATION PLAN

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

STAFFORD COUNTY, KANSAS
Notes to Financial Statement
For the Year Ended December 31, 2019

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

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

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$209,580 for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,619,177. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

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

STAFFORD COUNTY, KANSAS
Notes to Financial Statement
For the Year Ended December 31, 2019

the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2019.

NOTE 12 – COMPENSATED ABSENCES

Vacation

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

Sick Leave

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

NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Stafford County, Kansas** to place a final cover on its landfill site when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is \$201,529. The County expects the landfill to continue to operate indefinitely.

The County had a municipal solid waste landfill that was closed on April 8, 1994. State and Federal laws and regulations require the County to perform certain maintenances and monitoring functions at the landfill site for 30 years after closure. The County did not recognize any monitoring costs for 2019. The future post-closure care cost is undetermined at this time.

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

NOTE 14 – SUBSEQUENT EVENTS

Subsequent to year end, the United States experienced a nationwide pandemic from the novel coronavirus known as COVID-19. As a result of the spread of COVID-19, economic uncertainties have arisen which are likely to negatively impact the entire United States economy. As of the date of this financial statement, management is unable to reasonably determine the effects of this virus on the operations of the County. Management has evaluated subsequent events through June 24, 2020, which is the date the financial statement was available to be issued.

STAFFORD COUNTY, KANSAS
Notes to Financial Statement
For the Year Ended December 31, 2019

NOTE 15 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Stafford County, Kansas did not publish the fourth quarter financial statement by the last business day of January, which is a violation of K.S.A. 19-520.

The County treasurer did not transfer the remaining balance of the special motor vehicle fund to the general fund prior to June 1st, which is a violation of K.S.A. 8-145.

NOTE 16 – LONG TERM DEBT

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

Lease Obligations

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

STAFFORD COUNTY, KANSAS
Notes to Financial Statement
For the Year Ended December 31, 2019

Changes in long-term liabilities for the County for the year ended December 31, 2019, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Lease									
Ambulance	2.79%	12/1/2017	\$ 206,817	12/1/2021	\$ 85,202	-	27,623	57,579	2,377

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

Principal	2020	2021	Total
Ambulance	\$ 28,394	29,185	57,579
Interest			
Ambulance	1,606	815	2,421
Total Principal and Interest	\$ 30,000	30,000	60,000

STAFFORD COUNTY, KANSAS

Regulatory-Required Supplementary Information

STAFFORD COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds					
General Fund	\$ 3,662,203	-	3,662,203	3,307,355	(354,848)
Special Purpose Funds					
Ambulance Fund	308,825	-	308,825	308,771	(54)
Appraiser's Cost Fund	180,610	-	180,610	171,173	(9,437)
Fire District No. 1 - General Fund	237,872	-	237,872	214,569	(23,303)
Health Fund	267,000	-	267,000	261,519	(5,481)
Noxious Weed Fund	102,000	-	102,000	89,870	(12,130)
Noxious Weed Capital Outlay Fund	72,186	-	72,186	9,093	(63,093)
Road and Bridge Fund	2,347,300	-	2,347,300	2,131,284	(216,016)
Local Alcoholic Liquor Fund	22,074	-	22,074	-	(22,074)
Emergency 911 Fund	107,977	-	107,977	16,529	(91,448)
Service for the Elderly Fund	92,789	-	92,789	86,375	(6,414)
Stafford County Hospital Fund	486,736	-	486,736	479,940	(6,796)
Business Fund					
Solid Waste Fund	138,398	-	138,398	108,862	(29,536)

STAFFORD COUNTY, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

			Current Year		Variance
	Prior				Over
	Year				
	Actual		Actual	Budget	(Under)
Receipts					
Taxes and Shared Revenues					
Ad Valorem Property Tax	\$ 2,703,617		2,751,206	2,820,605	(69,399)
Neighborhood Revitalization Rebate	(81,698)		(81,671)	(74,515)	(7,156)
Delinquent Tax	39,306		62,758	-	62,758
Motor Vehicle Tax	114,667		137,842	125,393	12,449
Recreational Vehicle Tax	2,276		3,002	3,103	(101)
16/20 M Vehicle Tax	30,375		25,608	34,133	(8,525)
Commercial Vehicle Tax	10,868		16,285	13,146	3,139
Mineral Production Tax	40,409		24,232	15,306	8,926
Sales Tax	276,907		278,826	250,000	28,826
Licenses and Fees	92,665		86,190	65,000	21,190
Farm Lease	6,269		7,269	6,269	1,000
Miscellaneous	4,024		4,659	-	4,659
Reimbursed Expenses	7,349		27,565	-	27,565
Interest Income	92,478		105,335	37,000	68,335
State Aid	4,961		150	-	150
Transfers In	122,798		84,476	-	84,476
Total Receipts	3,467,271		3,533,732	3,295,440	238,292
Expenditures					
County Commissioners	55,874		55,547	57,250	(1,703)
County Clerk	138,983		124,042	155,100	(31,058)
County Treasurer	192,056		186,144	191,050	(4,906)
County Attorney	78,508		78,012	89,600	(11,588)
Register of Deeds	102,708		101,484	105,129	(3,645)
Sheriff	596,239		554,984	736,000	(181,016)
Unified Courts	70,704		51,090	57,000	(5,910)
Courthouse General	326,840		293,214	383,500	(90,286)
Courthouse Janitorial	35,564		36,626	48,000	(11,374)
Information Technology	64,204		58,368	74,000	(15,632)
Emergency Preparedness	20,108		25,684	40,950	(15,266)
Fair and Fair Buildings	10,000		10,000	10,000	-
Mental Health	19,096		19,096	19,096	-
Intellectual Disability	40,000		40,000	40,000	-
Extension Council	149,873		149,873	149,873	-
Soil Conservation District	25,000		25,000	25,000	-
Stafford County Country Club	10,000		10,000	10,000	-
Juvenile Detention	2,100		5,820	8,000	(2,180)
Historical Society	26,000		26,000	26,000	-
Environmental Planning	6,113		4,569	7,595	(3,026)

STAFFORD COUNTY, KANSAS
General Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued)				
Employee Benefits	\$ 1,204,665	1,257,013	1,337,000	(79,987)
Economic Development	86,375	87,789	87,789	-
Transfers Out	93,000	107,000	4,271	102,729
Total Expenditures	<u>3,354,010</u>	<u>3,307,355</u>	<u>3,662,203</u>	<u>(354,848)</u>
Receipts Over (Under) Expenditures	113,261	226,377		
Unencumbered Cash - Beginning	744,586	858,258		
Prior Year Cancelled Encumbrances	<u>411</u>	<u>-</u>		
Unencumbered Cash - Ending	\$ <u>858,258</u>	<u>1,084,635</u>		

STAFFORD COUNTY, KANSAS
Ambulance Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 135,171	158,144	162,107	(3,963)
Neighborhood Revitalization Rebate	(4,085)	(4,690)	(4,289)	(401)
Delinquent Tax	1,674	3,058	-	3,058
Motor Vehicle Tax	3,790	6,330	6,268	62
Recreational Vehicle Tax	78	143	155	(12)
16/20 M Vehicle Tax	838	924	1,706	(782)
Commercial Vehicle Tax	386	793	657	136
State Grant	20,000	7,900	-	7,900
Ambulance Run Fees	133,597	116,365	135,000	(18,635)
Reimbursed Expenses	76	15	-	15
Total Receipts	<u>291,525</u>	<u>288,982</u>	<u>301,604</u>	<u>(12,622)</u>
Expenditures				
Personal Services	209,357	215,335	200,625	14,710
Contractual	38,007	33,079	43,450	(10,371)
Commodities	25,608	30,328	34,750	(4,422)
Capital Outlay	-	30,029	30,000	29
Total Expenditures	<u>272,972</u>	<u>308,771</u>	<u>308,825</u>	<u>(54)</u>
Receipts Over (Under) Expenditures	18,553	(19,789)		
Unencumbered Cash - Beginning	<u>8,726</u>	<u>27,279</u>		
Unencumbered Cash - Ending	<u>\$ 27,279</u>	<u>7,490</u>		

STAFFORD COUNTY, KANSAS

Appraiser's Cost Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 147,738	161,232	165,318	(4,086)
Neighborhood Revitalization Rebate	(4,464)	(4,782)	(4,374)	(408)
Delinquent Tax	2,522	3,676	-	3,676
Motor Vehicle Tax	8,297	8,098	6,852	1,246
Recreational Vehicle Tax	171	177	169	8
16/20 M Vehicle Tax	1,751	2,059	1,865	194
Commercial Vehicle Tax	857	929	718	211
Fees	2,498	2,134	3,500	(1,366)
Total Receipts	159,370	173,523	174,048	(525)
Expenditures				
Personal Services	146,915	150,449	147,400	3,049
Contractual	11,305	8,774	11,960	(3,186)
Commodities	1,627	550	1,850	(1,300)
Capital Outlay	-	1,400	10,400	(9,000)
Transfers Out	-	10,000	9,000	1,000
Total Expenditures	159,847	171,173	180,610	(9,437)
Receipts Over (Under) Expenditures	(477)	2,350		
Unencumbered Cash - Beginning	9,137	8,660		
Unencumbered Cash - Ending	\$ 8,660	11,010		

STAFFORD COUNTY, KANSAS
Fire District No.1 - General Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

			Current Year	
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 179,523	182,704	186,765	(4,061)
Delinquent Tax	1,617	2,892	-	2,892
Motor Vehicle Tax	2,608	4,531	4,759	(228)
Recreational Vehicle Tax	63	127	107	20
16/20 M Vehicle Tax	1,358	1,150	1,113	37
Commercial Vehicle Tax	329	800	710	90
Miscellaneous	18,031	1,300	-	1,300
Reimbursed Expenses	1,846	2,034	-	2,034
Total Receipts	<u>205,375</u>	<u>195,538</u>	<u>193,454</u>	<u>2,084</u>
Expenditures				
Personal Services	62,549	65,069	60,000	5,069
Contractual	46,555	56,127	55,300	827
Commodities	78,760	62,271	94,300	(32,029)
Capital Outlay	-	1,102	-	1,102
Transfers Out	15,000	30,000	28,272	1,728
Total Expenditures	<u>202,864</u>	<u>214,569</u>	<u>237,872</u>	<u>(23,303)</u>
Receipts Over (Under) Expenditures	2,511	(19,031)		
Unencumbered Cash - Beginning	<u>67,422</u>	<u>69,933</u>		
Unencumbered Cash - Ending	\$ <u>69,933</u>	\$ <u>50,902</u>		

STAFFORD COUNTY, KANSAS
Fire District No. 1 - Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 15,000	30,000
Expenditures		
Capital Outlay	143,388	-
Receipts Over (Under) Expenditures	(128,388)	30,000
Unencumbered Cash - Beginning	389,189	260,801
Unencumbered Cash - Ending	\$ 260,801	290,801

STAFFORD COUNTY, KANSAS

Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 91,871	93,307	95,682	(2,375)
Neighborhood Revitalization Rebate	(2,776)	(2,767)	(2,532)	(235)
Delinquent Tax	1,433	2,149	-	2,149
Motor Vehicle Tax	4,612	5,089	4,259	830
Recreational Vehicle Tax	100	111	105	6
16/20 M Vehicle Tax	542	1,327	1,159	168
Commercial Vehicle Tax	538	581	447	134
Federal and State Aid	77,850	75,169	45,000	30,169
Collections	96,082	122,774	35,000	87,774
Total Receipts	270,252	297,740	179,120	118,620
Expenditures				
Personal Services	130,456	123,469	145,000	(21,531)
Contractual	34,256	37,657	34,800	2,857
Commodities	72,012	100,029	86,950	13,079
Capital Outlay	125	120	-	120
Miscellaneous	-	244	250	(6)
Transfers Out	20,000	-	-	-
Total Expenditures	256,849	261,519	267,000	(5,481)
Receipts Over (Under) Expenditures	13,403	36,221		
Unencumbered Cash - Beginning	176,283	189,686		
Unencumbered Cash - Ending	\$ 189,686	225,907		

STAFFORD COUNTY, KANSAS
Health Capital Outlay Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 20,000	-
Expenditures		
Capital Outlay	-	39,773
Receipts Over (Under) Expenditures	20,000	(39,773)
Unencumbered Cash - Beginning	221,742	241,742
Unencumbered Cash - Ending	\$ 241,742	201,969

STAFFORD COUNTY, KANSAS

Noxious Weed Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 76,161	82,503	84,586	(2,083)
Neighborhood Revitalization Rebate	(2,302)	(2,447)	(2,238)	(209)
Delinquent Tax	1,286	1,882	-	1,882
Motor Vehicle Tax	4,137	4,066	3,534	532
Recreational Vehicle Tax	84	89	87	2
16/20 M Vehicle Tax	1,019	965	962	3
Commercial Vehicle Tax	406	473	371	102
Collections	12,073	11,367	9,000	2,367
Sale of Assets	18,105	1,000	-	1,000
Total Receipts	110,969	99,898	96,302	3,596
Expenditures				
Personal Services	59,290	59,288	58,800	488
Contractual	6,715	5,843	7,700	(1,857)
Commodities	13,168	12,739	26,500	(13,761)
Cash Reserve	-	-	9,000	(9,000)
Transfers Out	10,000	12,000	-	12,000
Total Expenditures	89,173	89,870	102,000	(12,130)
Receipts Over (Under) Expenditures	21,796	10,028		
Unencumbered Cash - Beginning	9,079	30,875		
Unencumbered Cash - Ending	\$ 30,875	40,903		

STAFFORD COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 10,000	12,000	-	12,000
Expenditures				
Capital Outlay	77,106	9,093	72,186	(63,093)
Receipts Over (Under) Expenditures	(67,106)	2,907		
Unencumbered Cash - Beginning	82,186	15,080		
Unencumbered Cash - Ending	\$ 15,080	17,987		

STAFFORD COUNTY, KANSAS

Road and Bridge Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 1,220,251	1,270,326	1,302,347	(32,021)
Neighborhood Revitalization Rebate	(36,875)	(37,673)	(34,458)	(3,215)
Delinquent Tax	28,281	34,244	-	34,244
Motor Vehicle Tax	103,857	77,841	56,969	20,872
Recreational Vehicle Tax	2,165	1,643	1,028	615
16/20 M Vehicle Tax	19,623	26,743	15,407	11,336
Commercial Vehicle Tax	11,054	8,263	5,934	2,329
Intergovernmental	458,135	293,129	364,507	(71,378)
Federal Aid	500	-	-	-
State Aid	69,163	77,587	-	77,587
Sale of Assets	340	-	-	-
Collections	282,330	311,474	120,000	191,474
Wildlife	-	-	8,903	(8,903)
Miscellaneous	-	-	200,000	(200,000)
Reimbursements	48,343	40	-	40
Total Receipts	<u>2,207,167</u>	<u>2,063,617</u>	<u>2,040,637</u>	<u>22,980</u>
Expenditures				
Personal Services	619,610	613,084	630,000	(16,916)
Contractual	270,895	221,942	229,300	(7,358)
Commodities	1,298,558	1,296,258	1,288,000	8,258
Miscellaneous	-	-	200,000	(200,000)
Transfers Out	250,000	-	-	-
Total Expenditures	<u>2,439,063</u>	<u>2,131,284</u>	<u>2,347,300</u>	<u>(216,016)</u>
Receipts Over (Under) Expenditures	(231,896)	(67,667)		
Unencumbered Cash - Beginning	<u>661,516</u>	<u>429,620</u>		
Unencumbered Cash - Ending	<u>\$ 429,620</u>	<u>361,953</u>		

STAFFORD COUNTY, KANSAS
Special Highway Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 70,000	-
Expenditures		
Commodities	-	142,384
Receipts Over (Under) Expenditures	70,000	(142,384)
Unencumbered Cash - Beginning	345,361	415,361
Unencumbered Cash - Ending	<u>\$ 415,361</u>	<u>272,977</u>

STAFFORD COUNTY, KANSAS
Special Machinery Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 180,000	-
Expenditures		
Capital Outlay	254,898	207,103
Receipts Over (Under) Expenditures	(74,898)	(207,103)
Unencumbered Cash - Beginning	426,439	351,541
Unencumbered Cash - Ending	\$ 351,541	144,438

STAFFORD COUNTY, KANSAS
Local Alcoholic Liquor Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Intergovernmental	\$ 2,807	4,593	<u>2,000</u>	<u>2,593</u>
Expenditures				
Commodities	-	-	<u>22,074</u>	<u>(22,074)</u>
Receipts Over (Under) Expenditures	2,807	4,593		
Unencumbered Cash - Beginning	<u>21,074</u>	<u>23,881</u>		
Unencumbered Cash - Ending	\$ <u>23,881</u>	<u>28,474</u>		

STAFFORD COUNTY, KANSAS
Appraisal Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ -	10,000
Expenditures	-	-
Receipts Over (Under) Expenditures	-	10,000
Unencumbered Cash - Beginning	421	421
Unencumbered Cash - Ending	\$ 421	10,421

STAFFORD COUNTY, KANSAS
Emergency 911 Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Reimbursements and Collections	\$ 49,978	52,824	53,000	(176)
Expenditures				
Contractual	35,151	16,529	65,000	(48,471)
Commodities	-	-	1,000	(1,000)
Capital Outlay	-	-	41,977	(41,977)
Total Expenditures	35,151	16,529	107,977	(91,448)
Receipts Over (Under) Expenditures	14,827	36,295		
Unencumbered Cash - Beginning	72,977	87,804		
Unencumbered Cash - Ending	\$ 87,804	124,099		

STAFFORD COUNTY, KANSAS
Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 143,000	127,000
Expenditures		
Capital Outlay	20,918	9,900
Receipts Over (Under) Expenditures	122,082	117,100
Unencumbered Cash - Beginning	270,000	392,082
Unencumbered Cash - Ending	\$ 392,082	509,182

STAFFORD COUNTY, KANSAS
Dare Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	\$ -	500
Expenditures		
Commodities	930	881
Receipts Over (Under) Expenditures	(930)	(381)
Unencumbered Cash - Beginning	1,311	381
Unencumbered Cash - Ending	\$ 381	-

STAFFORD COUNTY, KANSAS
Service for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 81,850	82,588	84,709	(2,121)
Neighborhood Revitalization Rebate	(2,473)	(2,449)	(2,241)	(208)
Delinquent Tax	1,338	1,947	-	1,947
Motor Vehicle Tax	4,159	4,321	3,796	525
Recreational Vehicle Tax	85	95	94	1
16/20 M Vehicle Tax	969	993	1,033	(40)
Commercial Vehicle Tax	418	506	398	108
Miscellaneous	-	-	5,000	(5,000)
Total Receipts	<u>86,346</u>	<u>88,001</u>	<u>92,789</u>	<u>(4,788)</u>
Expenditures				
Appropriations	85,535	86,375	87,789	(1,414)
Miscellaneous	-	-	5,000	(5,000)
Total Expenditures	<u>85,535</u>	<u>86,375</u>	<u>92,789</u>	<u>(6,414)</u>
Receipts Over (Under) Expenditures	811	1,626		
Unencumbered Cash - Beginning	<u>-</u>	<u>811</u>		
Unencumbered Cash - Ending	<u>\$ 811</u>	<u>2,437</u>		

STAFFORD COUNTY, KANSAS
Public Health Emergency Preparedness Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 8,951	9,265
Expenditures		
Personal Services	1,199	1,200
Contractual	681	647
Commodities	5,937	708
Total Expenditures	7,817	2,555
Receipts Over (Under) Expenditures	1,134	6,710
Unencumbered Cash - Beginning	30,470	31,604
Unencumbered Cash - Ending	\$ 31,604	38,314

STAFFORD COUNTY, KANSAS
Risk Management Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Insurance Proceeds	\$ 2,870	77,907
Expenditures		
Contractual	3,234	13,958
Capital Outlay	2,315	71,500
Total Expenditures	5,549	85,458
Receipts Over (Under) Expenditures	(2,679)	(7,551)
Unencumbered Cash - Beginning	170,024	167,345
Unencumbered Cash - Ending	\$ 167,345	159,794

STAFFORD COUNTY, KANSAS
Special Capital Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 1,302,518	-
Expenditures		
Contractual Services	7,500	-
Capital Outlay	-	138,000
Total Expenditures	7,500	138,000
Receipts Over (Under) Expenditures	1,295,018	(138,000)
Unencumbered Cash - Beginning	91,155	1,386,173
Unencumbered Cash - Ending	\$ 1,386,173	1,248,173

STAFFORD COUNTY, KANSAS
EMS Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Contractual	4,829	-
Capital Outlay	91,521	29,342
Total Expenditures	96,350	29,342
Receipts Over (Under) Expenditures	(96,350)	(29,342)
Unencumbered Cash - Beginning	168,316	77,546
Prior Year Cancelled Encumbrances	5,580	-
Unencumbered Cash - Ending	\$ 77,546	48,204

STAFFORD COUNTY, KANSAS
Stafford County Hospital Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 448,304	448,448	459,753	(11,305)
Neighborhood Revitalization Rebate	(13,547)	(13,300)	(12,164)	(1,136)
Delinquent Tax	8,040	11,056	-	11,056
Motor Vehicle Tax	26,241	24,509	20,793	3,716
Recreational Vehicle Tax	532	535	514	21
16/20 M Vehicle Tax	6,297	6,190	5,660	530
Commercial Vehicle Tax	2,601	2,817	2,180	637
Miscellaneous	-	-	10,000	(10,000)
Total Receipts	<u>478,468</u>	<u>480,255</u>	<u>486,736</u>	<u>(6,481)</u>
Expenditures				
Appropriations	473,532	479,940	476,736	3,204
Miscellaneous	-	-	10,000	(10,000)
Total Expenditures	<u>473,532</u>	<u>479,940</u>	<u>486,736</u>	<u>(6,796)</u>
Receipts Over (Under) Expenditures	4,936	315		
Unencumbered Cash - Beginning	-	4,936		
Unencumbered Cash - Ending	\$ <u>4,936</u>	<u>5,251</u>		

STAFFORD COUNTY, KANSAS
Register of Deeds Technology Fee Fund
Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 7,880	8,310
Interest Income	15	16
Total Receipts	<u>7,895</u>	<u>8,326</u>
Expenditures		
Commodities	377	602
Contractual	263	2,898
Capital Outlay	<u>7,184</u>	<u>7,264</u>
Total Expenditures	<u>7,824</u>	<u>10,764</u>
Receipts Over (Under) Expenditures	71	(2,438)
Unencumbered Cash - Beginning	<u>8,188</u>	<u>8,259</u>
Unencumbered Cash - Ending	<u>\$ 8,259</u>	<u>5,821</u>

STAFFORD COUNTY, KANSAS
Treasurer Technology Fee Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 1,970	2,078
Expenditures		
Capital Outlay	1,080	5,125
Receipts Over (Under) Expenditures	890	(3,047)
Unencumbered Cash - Beginning	7,689	8,579
Unencumbered Cash - Ending	\$ 8,579	5,532

STAFFORD COUNTY, KANSAS
Clerk Technology Fee Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 1,969	2,078
Expenditures		
Capital Outlay	520	2,500
Receipts Over (Under) Expenditures	1,449	(422)
Unencumbered Cash - Beginning	7,690	9,139
Unencumbered Cash - Ending	\$ 9,139	8,717

STAFFORD COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 99,000	34,984	35,847	(863)
Neighborhood Revitalization	(2,992)	(1,038)	(948)	(90)
Delinquent Tax	921	1,421	-	1,421
Motor Vehicle Tax	807	3,875	4,591	(716)
Recreational Vehicle Tax	11	92	113	(21)
16/20 M Vehicle Tax	643	-	1,250	(1,250)
Commercial Vehicle Tax	16	540	481	59
Collections	23,096	21,251	40,000	(18,749)
Total Receipts	121,502	61,125	81,334	(20,209)
Expenditures				
Personal Services	62,509	63,498	72,850	(9,352)
Contractual	21,433	19,897	49,998	(30,101)
Commodities	6,512	5,467	15,550	(10,083)
Transfers Out	50,000	20,000	-	20,000
Total Expenditures	140,454	108,862	138,398	(29,536)
Receipts Over (Under) Expenditures	(18,952)	(47,737)		
Unencumbered Cash - Beginning	87,199	68,247		
Unencumbered Cash - Ending	\$ 68,247	20,510		

STAFFORD COUNTY, KANSAS
Insurance Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 701,826	711,376
Reimbursed Expenses	71,454	4,582
Total Receipts	773,280	715,958
Expenditures		
Contractual	704,032	358,330
Receipts Over (Under) Expenditures	69,248	357,628
Unencumbered Cash - Beginning	1,325,471	1,394,719
Unencumbered Cash - Ending	\$ 1,394,719	1,752,347

STAFFORD COUNTY, KANSAS
Special Law Enforcement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Vin Fees	\$ 3,200	3,800
Expenditures		
Dare	1,920	2,580
Receipts Over (Under) Expenditures	1,280	1,220
Unencumbered Cash - Beginning	6,813	8,093
Unencumbered Cash - Ending	\$ 8,093	9,313

STAFFORD COUNTY, KANSAS
Prosecutors Assistance and Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	\$ 775	950
Expenditures		
Miscellaneous	178	646
Receipts Over (Under) Expenditures	597	304
Unencumbered Cash - Beginning	3,007	3,604
Unencumbered Cash - Ending	\$ 3,604	3,908

STAFFORD COUNTY, KANSAS
Special Motor Vehicle Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	\$ 429	500
Fees	127,349	143,715
Total Receipts	127,778	144,215
Expenditures		
Personal Services	16,766	15,629
Contractual	4,168	3,073
Commodities	7,157	4,537
Capital Outlay	15,333	5,431
Transfers Out	122,798	84,476
Total Expenditures	166,222	113,146
Receipts Over (Under) Expenditures	(38,444)	31,069
Unencumbered Cash - Beginning	122,798	84,354
Unencumbered Cash - Ending	\$ 84,354	115,423

STAFFORD COUNTY, KANSAS
Stafford County Oil and Gas Depletion Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Transfers Out	1,302,518	-
Receipts Over (Under) Expenditures	(1,302,518)	-
Unencumbered Cash - Beginning	1,302,518	-
Unencumbered Cash - Ending	\$ -	-

STAFFORD COUNTY, KANSAS
Distributable Funds, State Funds and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Ad Valorem Tax	\$ 8,279,916	13,417,706	12,865,529	8,832,093
Delinquent Real Estate Tax	77,871	205,904	233,349	50,426
Delinquent Personal Property Tax	19,643	92,898	93,504	19,037
Motor Vehicle Tax	183,779	745,251	749,895	179,135
16/20M Heavy Truck Tax	88,367	143,372	140,592	91,147
Commercial Motor Vehicle IRP Fee Fund	-	6,526,700	6,526,700	-
Wildlife	-	41,836	41,836	-
Severance Tax	-	16,569	-	16,569
City and County Highway Gas Tax	-	124,245	-	124,245
Total Distributable Funds	8,649,576	21,314,481	20,651,405	9,312,652
State Funds				
State Educational Building	-	93,562	93,562	-
State Motor Vehicle	-	471,434	471,434	-
State Institutional Building	-	46,781	46,781	-
Total State Funds	-	611,777	611,777	-
Subdivision Funds				
Cities	-	1,015,977	1,015,977	-
Townships	11,280	1,804,584	1,815,864	-
School Districts	9,845	4,564,189	4,574,034	-
Groundwater Management Districts	-	148,235	148,235	-
Cemetery District	98	215,706	215,731	73
Regional Library	-	98,225	98,225	-
Total Subdivision Funds	21,223	7,846,916	7,868,066	73
Total	\$ 8,670,799	29,773,174	29,131,248	9,312,725

STAFFORD COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Fee Offices				
County Clerk	\$ 575	5,929	5,905	599
District Court	47,777	495,307	483,876	59,208
Sheriff	3,855	4,255	5,453	2,657
Mortgage Registration Heritage Trust	1,106	4,155	4,124	1,137
Stafford County Fireman's Auxiliary Fund	7,700	-	-	7,700
Sheriff Special Alcohol Program Fund	1,205	-	-	1,205
Sheriff Home Arrest Fund	1,230	-	-	1,230
Drug and Sex Offender Registration Fee Fund	2,881	1,320	650	3,551
Sales Tax	14,488	712,888	704,542	22,834
Stray Livestock Fund	1,394	-	-	1,394
Driver Licenses	-	13,318	13,318	-
Concealed Weapons	5,433	292	-	5,725
County Attorney Forfeiture	52	-	-	52
County Attorney Diversion	13,116	9,550	8,193	14,473
County Attorney Insufficient Checks	210	-	-	210
Total	\$ 101,022	1,247,014	1,226,061	121,975