STEVENS COUNTY, KANSAS
MUNICIPALITY

REGULATORY BASIS
FINANCIAL STATEMENT

For the Year Ended
December 31, 2022

STEVENS COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis Financial Statement

For the Year Ended December 31, 2022

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STEVENS COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis Financial Statement

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LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Stevens County Courthouse
Hugoton, Kansas 67951

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Stevens County, Kansas, (the County), a municipality, as of and for the year ended December 31, 2022, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2022, 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 (KMAAG)* described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2022, or changes in net position or cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), and the *KMAAG*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *KMAAG*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Kansas' regulatory basis of accounting and budget laws. 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 financial reporting provisions of the *KMAAG* 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 *KMAAG* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

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

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

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

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 (financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures, and the regulatory basis schedule of receipts and disbursements - agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented under the provisions of the *KMAAG*. In addition, the other supplemental information (Schedules 4 and 5 as listed in the table of contents), are presented for purposes of additional analysis and are not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and the *KMAAG*. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America and the *KMAAG*, the financial statement of the County as of and for the year ended December 31, 2021, (not presented herein), and have issued our report thereon dated June 30, 2022, which contained an unmodified opinion on the financial statement. The 2021 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2022, (Schedules 2 and 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such 2021 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 2021 financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statement or to the 2021 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and the *KMAAG*. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 23, 2023

FINANCIAL

SECTION

STEVENS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Unencumbered Cash (Deficit) Balance 01-01-22	Prior Year Canceled Encumbrances	Receipts and Transfers	Expenditures and Transfers	Unencumbered Cash (Deficit) Balance 12-31-22	Add Payables and Encumbrances	Cash (Deficit) Balance 12-31-22
General	$ 2,586,529	$ 3,500	$ 2,923,889	$ 3,399,937	$ 2,113,981	$ 46,939	$ 2,160,920
Special Purpose Funds							
Airport Maintenance	260,169	-	81,622	220,532	121,259	11,562	132,821
Airport Operating	8,791	-	66,529	3,140	72,180	-	72,180
Airport Grants	(171,167)	-	174,225	25,754	(22,696)	-	(22,696)
Alcohol and Drug	93,298	-	13,755	1,487	105,566	-	105,566
Emergency Services	98,257	-	380,472	354,998	123,731	3,561	127,292
Ambulance Bequest	6,535	-	4,355	3,168	7,722	-	7,722
American Rescue Plan Act	292,555	-	532,728	118,901	706,382	-	706,382
Building	2,065,343	-	94,587	39,019	2,120,911	389	2,121,300
Community Health	(24,111)	-	586,491	640,975	(78,595)	8,416	(70,179)
County Clerk's Technology	13,303	-	2,848	-	16,151	-	16,151
County Treasurer's Technology	17,788	-	2,848	-	20,636	-	20,636
E911	277,565	-	56,719	20,025	314,259	-	314,259
Equipment	650,132	-	1,009,564	173,595	1,486,101	-	1,486,101
Fair Maintenance	3,028	-	71,791	72,169	2,650	-	2,650
Fire	7,821	-	197,093	198,851	6,063	5,310	11,373
Fire Bequest	28,569	-	402,669	386,412	44,826	-	44,826
Hospital Maintenance	49,614	-	999,419	1,000,000	49,033	-	49,033
KFAA - Kansas Addiction Act	-	-	1,008	-	1,008	-	1,008
Library Maintenance	9,446	-	236,508	235,990	9,964	-	9,964
Library Employee Benefits	2,198	-	62,126	63,038	1,286	-	1,286
Local Assistance and Tribal Consistency	-	-	50,000	-	50,000	-	50,000
Noxious Weed	144,706	-	156,534	170,992	130,248	323	130,571
Noxious Weed Equipment	109,203	-	-	-	109,203	-	109,203
Oil & Gas Valuation Depletion Trust	3,453,634	-	-	-	3,453,634	-	3,453,634
Prosecutors' Training	3,712	-	105	55	3,762	-	3,762
Register of Deeds' Technology	102,801	-	11,394	20,236	93,959	-	93,959
Road and Bridge	191,441	-	2,528,598	2,494,278	225,761	78,822	304,583
Road Machinery and Equipment	792,680	-	54,493	357,225	489,948	-	489,948
Services for the Elderly	5,608	-	141,878	141,593	5,893	-	5,893
Sheriff	513,943	-	1,404,266	1,581,931	336,278	14,895	351,173
Special Highway Improvement	1,319,993	-	64,288	210,246	1,174,035	-	1,174,035
Special Law Enforcement Trust	55,171	-	10,748	11,340	54,579	-	54,579
WeKanDo	7,062	-	-	-	7,062	-	7,062
Wellness Center Bequest	21,284	-	29,770	41,538	9,516	-	9,516
Motor Vehicle Operating	43,377	-	13,567	18,092	38,852	-	38,852
Total Special Purpose Funds	10,453,749	-	9,442,998	8,605,580	11,291,167	123,278	11,414,445
Bond and Interest Funds							
Bond and Interest - Home for the Aged	74,455	-	426,925	430,982	70,398	-	70,398
Total Reporting Entity (excluding Agency Funds) (memorandum only)	$ 13,114,733	$ 3,500	$ 12,793,812	$ 12,436,499	$ 13,475,546	$ 170,217	$ 13,645,763

Composition of Cash		
Demand and money market deposits:		
Citizens State Bank	$ 29,067,270	
Plus deposits in transit	45,560	
Less outstanding checks	(168,203)	
Total demand and money market deposits		$ 28,944,627
Change funds		2,458
Total cash and investments		28,947,085
Agency Funds per Schedule 3		(15,301,322)
Total (excluding Agency Funds)		$ 13,645,763

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

1. Summary of significant accounting policies

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

A. Financial reporting entity

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

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

The Stevens County Hospital provides medical and long-term care facilities and services for the residents of the County. It has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the 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 the County. It has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the 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. The County has no equity interest nor does the County materially contribute to the continued existence of Cimarron Basin Community Corrections. Cimarron Basin Community Corrections has a December 31st year end.

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

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

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

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

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

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

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types

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

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

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

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

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

Business funds – funds financed in whole or in part by fees charged to users of the goods or services (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, 2022, the special assessment taxes levied are a lien on the property.

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

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

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

2. Stewardship, compliance and accountability

A. Budgetary information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

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. There was, however, a qualifying budget adjustment made to the Community Health fund for $44,735 due to expenditures made under a grant awarded to the County.

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 Emergency Services fund and Community Health fund exceeded their legal budget by $5,108 and $50,256, respectively.

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

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

Airport Operating
Airport Grants
Ambulance Bequest
American Rescue Plan Act
County Clerk's Technology
County Treasurer's Technology
E911
Equipment

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

Fire Bequest
KFAA - Kansas Addiction Act
Local Assistance and Tribal Consistency
Noxious Weed Equipment
Oil & Gas Valuation Depletion Trust
Prosecutors' Training
Register of Deeds' Technology
Road Machinery and Equipment
Special Highway Improvement
Special Law Enforcement Trust
Wellness Center Bequest
Motor Vehicle Operating

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

B. 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, 2022. 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, 2022:

Airport Grants	$	22,696
Community Health		78,595
Insurance Clearing		40,917
Judicial District		3,068
Payroll Clearing		19,334

3. Detailed notes on all funds

A. Deposits and investments

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

Cash on hand	$	2,458
Carrying amount of deposits		28,944,627
Total cash	$	28,947,085

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, 2022.

At December 31, 2022, the County's carrying amount of deposits was $28,944,627 and the bank balance was $29,067,270. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $626,662 was covered by federal depository insurance and $28,440,608 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	$ 626,662
Pledged securities at market value	29,361,363
Total coverage	$ 29,988,025
Funds on deposit	$ 29,067,270
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, 2022.

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, 2022, were as follows:

Issue	Date of Issue	Maximum Interest Rate	Amount of Issue	Date of Final Maturity	Balance January 1, 2022	Additions	Reductions/ Payments	Balance December 31, 2022	Interest Paid
Finance leases payable:									
Pioneer Manor	08-22-16	3.15%	$ 4,309,820	08-22-26	$ 1,962,803	$ -	$ 368,295	$ 1,594,508	$ 62,687
Total long-term debt					$ 1,962,803	$ -	$ 368,295	$ 1,594,508	$ 62,687

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

	Year				
	2023	2024	2025	2026	Total
Principal:					
Finance leases payable	$ 380,057	$ 392,089	$ 404,718	$ 417,644	$ 1,594,508
Interest:					
Finance leases payable	50,925	38,893	26,264	13,338	129,420
Total principal and interest	$ 430,982	$ 430,982	$ 430,982	$ 430,982	$ 1,723,928

Legal debt margin

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

C. Capital projects in process

Capital project authorizations with approved change orders compared to expenditures to date from inception are as follows at December 31, 2022:

	Project Authorization	Expenditures to Date	Committed
Airport - ALP update	$ 229,641	$ 219,071	$ 10,570
Airport - runway update	47,500	47,500	-
Airport - runway update	218,114	218,114	-

3. Detailed notes on all funds (continued)

D. Interfund transfers

Interfund operating transfers are as follows:

From	To	Statutory Authority	Amount
General	Equipment	19-119	$ 1,000,000
Fire	Equipment	19-119	9,564
Road and Bridge	Road Machinery and Equipment	68-141g	53,593
Total			$ 1,063,157

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 105 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 $1,135,243 reported as landfill closure and post-closure care liability at December 31, 2022, represents the cumulative amount reported to date based on the use of 43.21% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $1,492,116 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 2022. The County estimates approximately 189 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, 2022.

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

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

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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $252,777 for the year ended December 31, 2022.

Net pension liability: At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $2,718,730. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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.

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, 2022, totaled $36,232. 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, 2022, totaled $102,000. Future minimum payment requirements are $102,000 per year through June 30, 2023.

Contingencies

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the County at December 31, 2022.

G. Subsequent events

Subsequent to December 31, 2022, the County agreed to equipment purchases totaling up to $270,883.

Regulatory Required Supplemental Information

STEVENS COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2022

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General					
General	$ 3,461,924	$ -	$ 3,461,924	$ 3,399,937	$ (61,987)
Special Purpose Funds					
Airport Maintenance	474,669	-	474,669	220,532	(254,137)
Alcohol and Drug	84,333	-	84,333	1,487	(82,846)
Emergency Services	349,890	-	349,890	354,998	5,108
Building	1,804,232	-	1,804,232	39,019	(1,765,213)
Community Health	545,984	44,735	590,719	640,975	50,256
Fair Maintenance	72,169	-	72,169	72,169	-
Fire	198,851	-	198,851	198,851	-
Hospital Maintenance	1,000,000	-	1,000,000	1,000,000	-
Library Maintenance	235,990	-	235,990	235,990	-
Library Employee Benefits	63,038	-	63,038	63,038	-
Noxious Weed	172,660	-	172,660	170,992	(1,668)
Road and Bridge	2,494,278	-	2,494,278	2,494,278	-
Services for the Elderly	141,593	-	141,593	141,593	-
Sheriff	1,703,276	-	1,703,276	1,581,931	(121,345)
WeKanDo	7,562	-	7,562	-	(7,562)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 1,679,929	$ 2,349,353	$ 2,117,304	$ 232,049
Intergovernmental receipts	65,288	123,662	8,055	115,607
Licenses and fees	140,997	129,569	48,000	81,569
Charges for services	167,937	175,528	163,125	12,403
Use of money and property	46,074	52,735	46,000	6,735
Other	56,661	93,042	45,000	48,042
Transfers in	175,589	-	-	-
Total receipts	2,332,475	2,923,889	$ 2,427,484	$ 496,405
Expenditures:				
General government:				
Courthouse general	373,168	414,628	$ 463,536	$ (48,908)
County Commission	140,337	137,951	143,330	(5,379)
County Clerk	161,538	177,390	154,930	22,460
County Treasurer	232,572	253,618	201,505	52,113
Register of Deeds	146,779	151,273	144,615	6,658
Appraiser	299,318	304,318	307,320	(3,002)
Planning and zoning	4,523	2,270	2,270	-
Election	10,029	38,796	30,117	8,679
Data processing	63,636	39,883	61,582	(21,699)
Other contractual services	69,717	69,717	69,717	-
GIS	65,346	67,295	69,925	(2,630)
Employee benefits	73,251	18,730	811,324	(792,594)
Other	-	-	300,000	(300,000)
Public safety:				
County Attorney	199,753	199,312	180,984	18,328
District Court	33,936	40,978	66,299	(25,321)
Community service	4,041	4,615	-	4,615
Juvenile detention	-	-	5,034	(5,034)
Culture and recreation:				
4-H building	3,505	3,123	6,375	(3,252)
Other contractual services	56,907	65,257	59,457	5,800
Health and sanitation:				
Wellness center	88,378	95,537	78,125	17,412
Solid waste	228,952	215,160	197,603	17,557
Rodent control	3,825	-	3,825	(3,825)
Other contractual services	112,151	100,086	104,051	(3,965)
Transfers out	-	1,000,000	-	1,000,000
Total expenditures	2,371,662	3,399,937	$ 3,461,924	$ (61,987)
Receipts under expenditures	(39,187)	(476,048)		
Unencumbered cash, beginning	2,623,716	2,586,529		
Adjustment to unencumbered cash for prior year canceled encumbrances	2,000	3,500		
Unencumbered cash, ending	$ 2,586,529	$ 2,113,981		

Special Purpose Funds

Fund Descriptions

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

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

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

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

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

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

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

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

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

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

Community Health:
This fund is used to account for monies used to operate the Stevens County Community Health Department, including operation of the general clinic and providing matching funds for health grants, as well as grant funds received for health services provided by the Stevens County Community Health Department.

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

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

(continued)

Special Purpose Funds

(continued)

E911:

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

Equipment:

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

Fair Maintenance:

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

Fire:

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

Fire Bequest:

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

Hospital Maintenance:

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

KFAA - Kansas Addiction Act:

This fund is used to account for monies received for the prevention, treatment and recovery activities related to opioid use.

Library Maintenance:

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

Library Employee Benefits:

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

Local Assistance and Tribal Consistency:

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

Noxious Weed:

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

Noxious Weed Equipment:

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

Oil & Gas Valuation Depletion Trust:

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

(continued)

Special Purpose Funds

(continued)

Prosecutors' Training:

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

Register of Deeds' Technology:

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

Road and Bridge:

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

Road Machinery and Equipment:

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

Services for the Elderly:

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

Sheriff:

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

Special Highway Improvement:

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

Special Law Enforcement Trust:

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

WeKanDo:

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

Wellness Center Bequest:

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

Motor Vehicle Operating:

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

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

STEVENS COUNTY, KANSAS
Airport Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 58,542	$ 57,832	$ 59,961	$ (2,129)
Motor vehicle	5,617	5,707	5,184	523
Delinquent property	1,285	1,487	-	1,487
Rents and royalties	14,801	16,566	20,000	(3,434)
Use of money and property	-	-	3,500	(3,500)
Other	620	30	5,100	(5,070)
Transfers in	43,203	-	36,061	(36,061)
Total receipts	124,068	81,622	$ 129,806	$ (48,184)
Expenditures:				
General government:				
Personnel	73,044	74,443	$ 75,000	$ (557)
Contractual	138,611	55,440	61,500	(6,060)
Commodities	78,231	72,674	21,000	51,674
Capital outlay	12,582	17,975	317,169	(299,194)
Total expenditures	302,468	220,532	$ 474,669	$ (254,137)
Receipts under expenditures	(178,400)	(138,910)		
Unencumbered cash, beginning	438,569	260,169		
Unencumbered cash, ending	$ 260,169	$ 121,259		

STEVENS COUNTY, KANSAS
Airport Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 1,740	$ -
Other	72,092	66,529
Total receipts	73,832	66,529
Expenditures:		
General government:		
Contractual services	-	2,876
Commodities	-	264
Transfers out	101,102	-
Total expenditures	101,102	3,140
Receipts over (under) expenditures	(27,270)	63,389
Unencumbered cash, beginning	36,061	8,791
Unencumbered cash, ending	$ 8,791	$ 72,180

STEVENS COUNTY, KANSAS
Airport Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 18,454	$ 174,225
Transfers in	57,899	-
Total receipts	76,353	174,225
Expenditures:		
General government:		
Capital outlay	198,639	25,754
Total expenditures	198,639	25,754
Receipts over (under) expenditures	(122,286)	148,471
Unencumbered cash (deficit), beginning	(48,881)	(171,167)
Unencumbered cash (deficit), ending	$ (171,167)	$ (22,696)

STEVENS COUNTY, KANSAS
Alcohol and Drug Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 12,662	$ 13,755	$ 3,555	$ 10,200
Total receipts	12,662	13,755	$ 3,555	$ 10,200
Expenditures:				
Health:				
Contractual	2,550	1,487	$ 84,333	$ (82,846)
Total expenditures	2,550	1,487	$ 84,333	$ (82,846)
Receipts over expenditures	10,112	12,268		
Unencumbered cash, beginning	83,186	93,298		
Unencumbered cash, ending	$ 93,298	$ 105,566		

STEVENS COUNTY, KANSAS
Emergency Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 225,841	$ 201,539	$ 208,813	$ (7,274)
Motor vehicle	12,315	19,128	19,998	(870)
Delinquent property	2,672	4,275	-	4,275
Ambulance services	154,779	155,530	94,000	61,530
Total receipts	395,607	380,472	$ 322,811	$ 57,661
Expenditures:				
Public safety:				
Personnel	251,834	290,971	$ 287,160	$ 3,811
Contractual	25,925	39,631	31,875	7,756
Commodities	24,024	23,301	26,605	(3,304)
Emergency preparedness:				
Contractual	675	1,095	850	245
Commodities	-	-	2,550	(2,550)
Capital outlay	-	-	850	(850)
Transfers out	47,000	-	-	-
Total expenditures	349,458	354,998	$ 349,890	$ 5,108
Receipts over expenditures	46,149	25,474		
Unencumbered cash, beginning	49,108	98,257		
Adjustment to unencumbered cash for prior year canceled encumbrances	3,000	-		
Unencumbered cash, ending	$ 98,257	$ 123,731		

STEVENS COUNTY, KANSAS
Ambulance Bequest Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 2,285	$ 4,355
Total receipts	2,285	4,355
Expenditures:		
Public safety:		
Commodities	436	3,168
Total expenditures	436	3,168
Receipts over expenditures	1,849	1,187
Unencumbered cash, beginning	4,686	6,535
Unencumbered cash, ending	$ 6,535	$ 7,722

STEVENS COUNTY, KANSAS
American Rescue Plan Act Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 532,699	$ 532,728
Total receipts	532,699	532,728
Expenditures:		
General government:		
Contractual	240,144	118,901
Total expenditures	240,144	118,901
Receipts over expenditures	292,555	413,827
Unencumbered cash, beginning	-	292,555
Unencumbered cash, ending	$ 292,555	$ 706,382

STEVENS COUNTY, KANSAS
Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 86,602	$ 83,563	$ 86,644	$ (3,081)
Motor vehicle	9,037	8,783	7,673	1,110
Delinquent property	1,950	2,241	-	2,241
Total receipts	97,589	94,587	$ 94,317	$ 270
Expenditures:				
General government:				
Contractual	69,336	39,019	$ 185,800	$ (146,781)
Capital outlay	321,152	-	1,618,432	(1,618,432)
Total expenditures	390,488	39,019	$ 1,804,232	$ (1,765,213)
Receipts over (under) expenditures	(292,899)	55,568		
Unencumbered cash, beginning	2,358,242	2,065,343		
Unencumbered cash, ending	$ 2,065,343	$ 2,120,911		

STEVENS COUNTY, KANSAS
Community Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 167,575	$ 168,205	$ 174,385	$ (6,180)
Motor vehicle	19,401	17,315	14,835	2,480
Delinquent property	3,999	4,621	-	4,621
Intergovernmental receipts	221,546	263,990	263,990	-
Services	109,893	132,360	117,184	15,176
School nurse	-	-	27,000	(27,000)
Total receipts	522,414	586,491	$ 597,394	$ (10,903)
Expenditures:				
Health and sanitation:				
Personnel services	381,625	351,906	$ 426,100	$ (74,194)
Contractual services	119,277	201,379	71,935	129,444
Commodities	83,040	87,690	88,684	(994)
Capital outlay	-	-	4,000	(4,000)
Total expenditures	583,942	640,975	$ 590,719	$ 50,256
Receipts under expenditures	(61,528)	(54,484)		
Unencumbered cash (deficit), beginning	37,417	(24,111)		
Unencumbered cash (deficit), ending	$ (24,111)	$ (78,595)		

STEVENS COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 2,678	$ 2,848
Total receipts	2,678	2,848
Expenditures:		
General government:		
Personnel	-	-
Total expenditures	-	-
Receipts over expenditures	2,678	2,848
Unencumbered cash, beginning	10,625	13,303
Unencumbered cash, ending	$ 13,303	$ 16,151

STEVENS COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 2,678	$ 2,848
Total receipts	2,678	2,848
Expenditures:		
General government:		
Personnel	-	-
Total expenditures	-	-
Receipts over expenditures	2,678	2,848
Unencumbered cash, beginning	15,110	17,788
Unencumbered cash, ending	$ 17,788	$ 20,636

STEVENS COUNTY, KANSAS
E911 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 15,133	$ -
Other	44,845	56,719
Total receipts	59,978	56,719
Expenditures:		
General government:		
Contractual	20,834	20,025
Total expenditures	20,834	20,025
Receipts over expenditures	39,144	36,694
Unencumbered cash, beginning	238,421	277,565
Unencumbered cash, ending	$ 277,565	$ 314,259

STEVENS COUNTY, KANSAS
Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 10,080	$ -
Transfers in	109,000	1,009,564
Total receipts	119,080	1,009,564
Expenditures:		
General government:		
Capital outlay	132,803	173,595
Total expenditures	132,803	173,595
Receipts over (under) expenditures	(13,723)	835,969
Unencumbered cash, beginning	663,855	650,132
Unencumbered cash, ending	$ 650,132	$ 1,486,101

STEVENS COUNTY, KANSAS
Fair Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 67,807	$ 63,681	$ 66,033	$ (2,352)
Motor vehicle	6,061	6,455	6,006	449
Delinquent property	1,329	1,655	-	1,655
Total receipts	75,197	71,791	$ 72,039	$ (248)
Expenditures:				
Culture and recreation:				
Contractual	72,169	72,169	$ 72,169	$ -
Total expenditures	72,169	72,169	$ 72,169	$ -
Receipts over (under) expenditures	3,028	(378)		
Unencumbered cash, beginning	-	3,028		
Unencumbered cash, ending	$ 3,028	$ 2,650		

STEVENS COUNTY, KANSAS
Fire Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 187,746	$ 175,439	$ 181,827	$ (6,388)
Motor vehicle	14,925	17,571	16,625	946
Delinquent property	3,033	4,083	-	4,083
Reimbursement	80	-	-	-
Total receipts	205,784	197,093	$ 198,452	$ (1,359)
Expenditures:				
Public safety:				
Personnel	74,525	92,316	$ 117,600	$ (25,284)
Contractual	28,468	58,021	45,975	12,046
Commodities	32,970	38,655	35,276	3,379
Capital outlay	-	295	-	295
Transfers out	62,000	9,564	-	9,564
Total expenditures	197,963	198,851	$ 198,851	$ -
Receipts over (under) expenditures	7,821	(1,758)		
Unencumbered cash, beginning	-	7,821		
Unencumbered cash, ending	$ 7,821	$ 6,063		

STEVENS COUNTY, KANSAS
Fire Bequest Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 1,075	$ 402,669
Total receipts	1,075	402,669
Expenditures:		
Public safety:		
Commodities	10,906	386,412
Total expenditures	10,906	386,412
Receipts over (under) expenditures	(9,831)	16,257
Unencumbered cash, beginning	38,400	28,569
Unencumbered cash, ending	$ 28,569	$ 44,826

STEVENS COUNTY, KANSAS
Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,021,540	$ 872,114	$ 904,113	$ (31,999)
Motor vehicle	102,469	100,511	90,447	10,064
Delinquent property	22,539	26,794	-	26,794
Total receipts	1,146,548	999,419	$ 994,560	$ 4,859
Expenditures:				
Health and sanitation:				
Contractual	1,096,934	1,000,000	$ 1,000,000	$ -
Total expenditures	1,096,934	1,000,000	$ 1,000,000	$ -
Receipts over (under) expenditures	49,614	(581)		
Unencumbered cash, beginning	-	49,614		
Unencumbered cash, ending	$ 49,614	$ 49,033		

STEVENS COUNTY, KANSAS
KFAA - Kansas Addiction Act Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ 1,008
Total receipts	-	1,008
Expenditures:		
General government:		
Personnel	-	-
Total expenditures	-	-
Receipts over expenditures	-	1,008
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	$ 1,008

STEVENS COUNTY, KANSAS
Library Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 216,504	$ 208,908	$ 216,611	$ (7,703)
Motor vehicle	22,591	21,957	19,182	2,775
Delinquent property	4,860	5,643	-	5,643
Total receipts	243,955	236,508	$ 235,793	$ 715
Expenditures:				
Culture and recreation:				
Contractual	234,509	235,990	$ 235,990	$ -
Total expenditures	234,509	235,990	$ 235,990	$ -
Receipts over expenditures	9,446	518		
Unencumbered cash, beginning	-	9,446		
Unencumbered cash, ending	$ 9,446	$ 9,964		

STEVENS COUNTY, KANSAS
Library Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 60,358	$ 55,501	$ 57,531	$ (2,030)
Motor vehicle	3,979	5,363	5,344	19
Delinquent property	899	1,262	-	1,262
Total receipts	65,236	62,126	$ 62,875	$ (749)
Expenditures:				
Culture and recreation:				
Contractual	63,038	63,038	$ 63,038	$ -
Total expenditures	63,038	63,038	$ 63,038	$ -
Receipts over (under) expenditures	2,198	(912)		
Unencumbered cash, beginning	-	2,198		
Unencumbered cash, ending	$ 2,198	$ 1,286		

STEVENS COUNTY, KANSAS
Local Assistance and Tribal Consistency Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ 50,000
Total receipts	-	50,000
Expenditures:		
General government:		
Personnel	-	-
Total expenditures	-	-
Receipts over expenditures	-	50,000
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	$ 50,000

STEVENS COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 185,667	$ 134,700	$ 139,658	$ (4,958)
Motor vehicle	14,837	17,231	16,438	793
Delinquent property	3,000	4,056	-	4,056
Charges for services	26,694	547	-	547
Total receipts	230,198	156,534	$ 156,096	$ 438
Expenditures:				
Public works:				
Personnel	60,826	131,532	$ 111,375	$ 20,157
Contractual	5,856	3,663	6,970	(3,307)
Commodities	44,085	35,797	54,315	(18,518)
Transfers out	30,000	-	-	-
Total expenditures	140,767	170,992	$ 172,660	$ (1,668)
Receipts over (under) expenditures	89,431	(14,458)		
Unencumbered cash, beginning	14,627	144,706		
Adjustment to unencumbered cash for prior year canceled encumbrances	40,648	-		
Unencumbered cash, ending	$ 144,706	$ 130,248		

STEVENS COUNTY, KANSAS
Noxious Weed Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 30,000	$ -
Total receipts	30,000	-
Expenditures:		
Public works:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	30,000	-
Unencumbered cash, beginning	79,203	109,203
Unencumbered cash, ending	$ 109,203	$ 109,203

STEVENS COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ -
Total receipts	-	-
Expenditures:		
General government:		
Contractual	-	-
Total expenditures	-	-
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 142	$ 105
Total receipts	142	105
Expenditures:		
Public safety:		
Contractual	64	55
Total expenditures	64	55
Receipts over expenditures	78	50
Unencumbered cash, beginning	3,634	3,712
Unencumbered cash, ending	$ 3,712	$ 3,762

STEVENS COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 10,710	$ 11,394
Total receipts	10,710	11,394
Expenditures:		
General government:		
Personnel	466	-
Contractual	3,375	6,544
Capital outlay	-	13,692
Total expenditures	3,841	20,236
Receipts over (under) expenditures	6,869	(8,842)
Unencumbered cash, beginning	95,932	102,801
Unencumbered cash, ending	$ 102,801	$ 93,959

STEVENS COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 2,162,366	$ 1,851,118	$ 1,918,692	$ (67,574)
Motor vehicle	170,680	200,892	191,463	9,429
Delinquent property	37,236	48,533	-	48,533
Intergovernmental receipts	397,727	367,692	336,182	31,510
Other	10,262	60,363	-	60,363
Total receipts	2,778,271	2,528,598	$ 2,446,337	$ 82,261
Expenditures:				
Public works:				
Maintenance:				
Personnel	1,107,330	1,160,552	$ 1,313,581	$ (153,029)
Contractual	57,911	61,871	48,000	13,871
Commodities	409,027	416,918	362,222	54,696
Construction:				
Personnel	-	5,433	-	5,433
Commodities	447,412	505,179	524,100	(18,921)
Administrative:				
Personnel	256,052	187,497	163,925	23,572
Contractual	86,733	99,425	78,370	21,055
Commodities	1,773	3,210	1,275	1,935
Capital outlay	196	600	2,805	(2,205)
Transfers out	220,396	53,593	-	53,593
Total expenditures	2,586,830	2,494,278	$ 2,494,278	$ -
Receipts over expenditures	191,441	34,320		
Unencumbered cash, beginning	-	191,441		
Unencumbered cash, ending	$ 191,441	$ 225,761		

STEVENS COUNTY, KANSAS
Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 220,396	$ 53,593
Sale of assets	-	900
Total receipts	220,396	54,493
Expenditures:		
Public works:		
Capital outlay	132,911	357,225
Total expenditures	132,911	357,225
Receipts over (under) expenditures	87,485	(302,732)
Unencumbered cash, beginning	705,195	792,680
Unencumbered cash, ending	$ 792,680	$ 489,948

STEVENS COUNTY, KANSAS
Services for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 129,902	$ 125,344	$ 129,966	$ (4,622)
Motor vehicle	13,612	13,171	11,509	1,662
Delinquent property	2,870	3,363	-	3,363
Total receipts	146,384	141,878	$ 141,475	$ 403
Expenditures:				
Health and sanitation:				
Appropriations	140,776	141,593	$ 141,593	$ -
Total expenditures	140,776	141,593	$ 141,593	$ -
Receipts over expenditures	5,608	285		
Unencumbered cash, beginning	-	5,608		
Unencumbered cash, ending	$ 5,608	$ 5,893		

STEVENS COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,534,003	$ 1,170,131	$ 1,212,902	$ (42,771)
Motor vehicle	113,172	141,307	135,823	5,484
Delinquent property	23,430	32,288	-	32,288
Jail board	10,537	12,328	10,000	2,328
Law enforcement	42,397	48,212	45,000	3,212
Total receipts	1,723,539	1,404,266	$ 1,403,725	$ 541
Expenditures:				
Public safety:				
Personnel	1,254,912	1,260,219	$ 1,484,811	$ (224,592)
Contractual	192,961	151,687	109,617	42,070
Commodities	57,945	63,224	79,959	(16,735)
Capital outlay	37,663	106,801	28,889	77,912
Total expenditures	1,543,481	1,581,931	$ 1,703,276	$ (121,345)
Receipts over (under) expenditures	180,058	(177,665)		
Unencumbered cash, beginning	333,885	513,943		
Unencumbered cash, ending	$ 513,943	$ 336,278		

STEVENS COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 63,082	$ 64,288
Total receipts	63,082	64,288
Expenditures:		
Public works:		
Contractual	-	142,720
Commodities	102,164	67,526
Total expenditures	102,164	210,246
Receipts under expenditures	(39,082)	(145,958)
Unencumbered cash, beginning	1,359,075	1,319,993
Unencumbered cash, ending	$ 1,319,993	$ 1,174,035

STEVENS COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 12,058	$ 10,748
Total receipts	12,058	10,748
Expenditures:		
Public safety:		
Commodities	6,770	11,340
Total expenditures	6,770	11,340
Receipts over (under) expenditures	5,288	(592)
Unencumbered cash, beginning	49,883	55,171
Unencumbered cash, ending	$ 55,171	$ 54,579

STEVENS COUNTY, KANSAS
WeKanDo Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

STEVENS COUNTY, KANSAS
Wellness Center Bequest Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ 29,770
Donations	35,000	-
Total receipts	35,000	29,770
Expenditures:		
Health and sanitation:		
Commodities	17,098	-
Capital outlay	-	41,538
Total expenditures	17,098	41,538
Receipts over (under) expenditures	17,902	(11,768)
Unencumbered cash, beginning	3,382	21,284
Unencumbered cash, ending	$ 21,284	$ 9,516

STEVENS COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 16,558	$ 13,567
Total receipts	16,558	13,567
Expenditures:		
General government:		
Commodities	15,483	18,092
Total expenditures	15,483	18,092
Receipts over (under) expenditures	1,075	(4,525)
Unencumbered cash, beginning	42,302	43,377
Unencumbered cash, ending	$ 43,377	$ 38,852

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 430,128	$ 379,554	$ 393,352	$ (13,798)
Motor vehicle	29,450	38,287	38,088	199
Delinquent property	6,644	9,084	-	9,084
Total receipts	466,222	426,925	$ 431,440	$ (4,515)
Expenditures:				
Health and sanitation:				
Principal	356,897	368,295	$ 430,982	$ (62,687)
Interest	74,085	62,687	-	62,687
Cash basis reserve	-	-	60,000	(60,000)
Total expenditures	430,982	430,982	$ 490,982	$ (60,000)
Receipts over (under) expenditures	35,240	(4,057)		
Unencumbered cash, beginning	39,215	74,455		
Unencumbered cash, ending	$ 74,455	$ 70,398		

Agency Funds

Fund Descriptions

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

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

District Court:

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

Law Library:

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

Register of Deeds:

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

Sheriff:

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

Sheriff Special Investigations:

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

County Treasurer – Fish and Game Licenses:

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

County Treasurer – Heritage Trust:

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

County Treasurer – Judicial District:

This fund is used to account for monies used for the operation of the 26th Judicial District.

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.

(continued)

Agency Funds

(continued)

County Treasurer – Tax Collections:

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

County Treasurer – Tax Distributions:

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

STEVENS COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Agency Funds	Balance (Deficit) 01-01-22	Receipts	Disburse-ments	Balance (Deficit) 12-31-22
District Court	$ 343,975	$ 182,331	$ 490,172	$ 36,134
Law Library	3,337	1,962	2,872	2,427
Register of Deeds	63	122,464	122,486	41
Sheriff	840	34,475	35,315	-
Sheriff Special Investigations	800	-	300	500
County Treasurer:				
Fish and Game Licenses	-	225	225	-
Heritage Trust	1,122	5,697	5,858	961
Insufficient Check Clearing	(2,952)	254,701	86,910	164,839
Insurance Clearing	(123,128)	230,673	148,462	(40,917)
Judical District	(1,314)	25,590	27,344	(3,068)
Payroll Clearing	(9,742)	422,515	432,107	(19,334)
Tax Collections	10,882,772	21,667,778	17,390,811	15,159,739
Tax Distributions	22,704	8,227,814	8,250,518	-
Total	$ 11,118,477	$ 31,176,225	$ 26,993,380	$ 15,301,322

Other Supplemental Information

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 836,897	$ 1,725,194	$ 1,784,189	$ (58,995)
Motor vehicle	191,142	114,355	73,115	41,240
Delinquent property	42,435	39,191	-	39,191
Interest on taxes	62,565	79,979	10,000	69,979
Local sales taxes	546,890	390,634	250,000	140,634
Total taxes	1,679,929	2,349,353	2,117,304	232,049
Intergovernmental receipts:				
Federal and state grants	179	-	-	-
Alcohol liquor tax	-	-	3,555	(3,555)
Mineral production tax	65,109	123,662	4,500	119,162
Total intergovernmental receipts	65,288	123,662	8,055	115,607
Licenses and fees:				
Motor vehicle license fees	32,674	33,678	20,000	13,678
Officers' fees	108,323	95,891	28,000	67,891
Total licenses and fees	140,997	129,569	48,000	81,569
Charges for services:				
Wellness center	97,958	107,122	78,125	28,997
Landfill	53,305	58,002	80,000	(21,998)
Other	16,674	10,404	5,000	5,404
Total charges for services	167,937	175,528	163,125	12,403
Use of money and property:				
Interest on investments	32,492	28,317	37,000	(8,683)
Rents and royalties	13,582	24,418	9,000	15,418
Total use of money and property	46,074	52,735	46,000	6,735
Other:				
Other	56,661	93,042	45,000	48,042
Transfers in	175,589	-	-	-
Total receipts	**$ 2,332,475**	**$ 2,923,889**	**$ 2,427,484**	**$ 496,405**

(continued)

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures:				
General government:				
Courthouse general:				
Personnel services	$ 78,951	$ 140,642	$ 83,334	$ 57,308
Contractual services	271,094	257,420	259,802	(2,382)
Commodities	23,099	15,266	30,400	(15,134)
Capital outlay	24	1,300	90,000	(88,700)
Total courthouse general	373,168	414,628	463,536	(48,908)
County Commission:				
Personnel services	139,640	137,155	142,208	(5,053)
Contractual services	697	796	1,122	(326)
Total County Commission	140,337	137,951	143,330	(5,379)
County Clerk:				
Personnel services	149,439	152,799	146,735	6,064
Contractual services	8,825	19,837	5,695	14,142
Commodities	3,274	4,754	2,500	2,254
Total County Clerk	161,538	177,390	154,930	22,460
County Treasurer:				
Personnel services	204,034	213,366	171,175	42,191
Contractual services	23,806	32,977	25,330	7,647
Commodities	4,732	7,275	5,000	2,275
Total County Treasurer	232,572	253,618	201,505	52,113
Register of Deeds:				
Personnel services	138,008	141,457	137,879	3,578
Contractual services	2,851	3,394	2,316	1,078
Commodities	5,920	6,182	4,420	1,762
Capital outlay	-	240	-	240
Total Register of Deeds	146,779	151,273	144,615	6,658
Appraiser:				
Personnel services	154,288	155,688	154,070	1,618
Contractual services	142,709	147,036	148,500	(1,464)
Commodities	2,321	1,594	3,750	(2,156)
Capital outlay	-	-	1,000	(1,000)
Total Appraiser	299,318	304,318	307,320	(3,002)

(continued)

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued):				
General government (continued):				
Planning and zoning:				
Personnel services	$ 864	$ -	$ -	$ -
Contractual services	3,276	236	2,100	(1,864)
Commodities	383	-	170	(170)
Capital outlay	-	2,034	-	2,034
Total planning and zoning	4,523	2,270	2,270	-
Election:				
Personnel services	174	589	1,175	(586)
Contractual services	9,296	30,386	17,892	12,494
Commodities	559	7,708	2,550	5,158
Capital outlay	-	113	8,500	(8,387)
Total election	10,029	38,796	30,117	8,679
Data processing:				
Contractual services	63,636	22,210	61,582	(39,372)
Commodities	-	17,673	-	17,673
Total data processing	63,636	39,883	61,582	(21,699)
Other contractual services:				
Soil conservation	27,217	27,217	27,217	-
Economic development	29,750	29,750	29,750	-
Chamber	12,750	12,750	12,750	-
Total other contractual services	69,717	69,717	69,717	-
GIS:				
Personnel services	62,794	64,732	62,815	1,917
Contractual services	1,490	1,440	5,695	(4,255)
Commodities	562	773	1,050	(277)
Capital outlay	500	350	365	(15)
Total GIS	65,346	67,295	69,925	(2,630)
Employee benefits:				
Contingencies	-	-	700,434	(700,434)
Retiree health insurance	73,251	18,730	110,890	(92,160)
Total employee benefits	73,251	18,730	811,324	(792,594)

(continued)

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued):				
General government (continued):				
Other				
Personnel services	$ -	$ -	$ 300,000	$ (300,000)
Total general government	**1,640,214**	**1,675,869**	**2,760,171**	**(1,084,302)**
Public safety:				
County Attorney:				
Personnel services	114,460	112,983	116,075	(3,092)
Contractual services	85,293	86,204	64,909	21,295
Capital outlay	-	125	-	125
Total County Attorney	199,753	199,312	180,984	18,328
District Court:				
Contractual services	28,893	27,298	53,299	(26,001)
Commodities	3,048	3,541	4,500	(959)
Capital outlay	1,995	10,139	8,500	1,639
Total District Court	33,936	40,978	66,299	(25,321)
Community service:				
Contractual services	4,041	4,615	-	4,615
Juvenile detention:				
Contractual services	-	-	5,034	(5,034)
Total public safety	**237,730**	**244,905**	**252,317**	**(7,412)**
Culture and recreation:				
4-H building:				
Contractual services	3,505	3,123	5,525	(2,402)
Commodities	-	-	850	(850)
Total 4-H building	3,505	3,123	6,375	(3,252)
Other contractual services:				
Historical society	56,907	56,907	56,907	-
City on a Hill	-	850	2,550	(1,700)
Theater	-	7,500	-	7,500
Total other contractual services	56,907	65,257	59,457	5,800
Total culture and recreation	**60,412**	**68,380**	**65,832**	**2,548**

(continued)

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued):				
Health and sanitation:				
Wellness center:				
Personnel services	$ 68,684	$ 67,735	$ 60,485	$ 7,250
Contractual services	14,009	18,844	13,005	5,839
Commodities	5,685	7,555	2,635	4,920
Capital outlay	-	1,403	2,000	(597)
Total wellness center	88,378	95,537	78,125	17,412
Solid waste:				
Personnel services	90,552	71,780	123,653	(51,873)
Contractual services	97,277	71,096	41,735	29,361
Commodities	34,318	72,284	30,940	41,344
Capital outlay	6,805	-	1,275	(1,275)
Total solid waste	228,952	215,160	197,603	17,557
Rodent control:				
Commodities	3,825	-	3,825	(3,825)
Other contractual services:				
Coroner	25,100	13,035	17,000	(3,965)
Developmentally disabled	46,951	46,951	46,951	-
Mental health	37,975	37,975	37,975	-
Western KS Child Advocacy	2,125	2,125	2,125	-
Total other contractual services	112,151	100,086	104,051	(3,965)
Total health and sanitation	**433,306**	**410,783**	**383,604**	**27,179**
Transfers out	**-**	**1,000,000**	**-**	**1,000,000**
Total expenditures	**$ 2,371,662**	**$ 3,399,937**	**$ 3,461,924**	**$ (61,987)**

SCHEDULE 5

STEVENS COUNTY, KANSAS
Reconciliation of 2021 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2022

2021 Tax Roll as Adjusted:	
County Clerk's abstract of taxes levied	$ 15,038,360
Supplemental tax roll	1,539
2021 taxes abated	(46,335)
2021 tax roll as adjusted	$ 14,993,564
2021 Tax Roll Accounted For:	
2021 current tax distributions	$ 14,457,435
Delinquent taxes	536,129
2021 total tax roll	$ 14,993,564