STAFFORD COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2023

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INDEPENDENT AUDITORS' REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Stafford County, Kansas**, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' 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 adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed 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 *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated June 21, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

June 26, 2024

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 1,553,570	-	4,201,582	3,685,877	**2,069,275**	12,103	**2,081,378**
Special Purpose Funds							
Ambulance Fund	194,279	-	405,626	461,593	**138,312**	-	**138,312**
Appraiser's Cost Fund	18,059	-	173,290	175,969	**15,380**	25	**15,405**
Fire District No. 1 - General Fund	38,970	-	292,545	289,031	**42,484**	4,949	**47,433**
Fire District No. 1 - Special Fund	251,629	-	62,570	42,648	**271,551**	-	**271,551**
Health Fund	170,774	-	256,855	304,671	**122,958**	182	**123,140**
Health Capital Outlay Fund	271,969	-	20,000	-	**291,969**	-	**291,969**
Noxious Weed Fund	16,575	-	102,119	97,886	**20,808**	-	**20,808**
Noxious Weed Capital Outlay Fund	38,497	-	15,000	-	**53,497**	-	**53,497**
Road and Bridge Fund	200,557	-	2,888,892	2,962,031	**127,418**	1,298	**128,716**
Special Highway Improvement Fund	182,305	-	-	44,443	**137,862**	-	**137,862**
Special Machinery Fund	280,445	57,240	383,000	420,000	**300,685**	-	**300,685**
Local Alcoholic Liquor Fund	34,960	-	3,202	10,000	**28,162**	-	**28,162**
Appraisal Equipment Reserve Fund	16,626	-	2,000	-	**18,626**	-	**18,626**
Emergency 911 Fund	145,126	-	60,006	77,330	**127,802**	-	**127,802**
Equipment Reserve Fund	540,453	-	58,000	17,100	**581,353**	-	**581,353**
Dare Fund	530	-	-	-	**530**	-	**530**
Service for the Elderly Fund	-	-	98,992	98,992	**-**	-	**-**
Public Health Emergency Preparedness Grant Fund	64,679	-	10,298	3,648	**71,329**	-	**71,329**
Risk Management Reserve Fund	155,504	-	52,776	75,365	**132,915**	-	**132,915**
Special Capital Improvement Fund	1,179,353	-	40,000	-	**1,219,353**	-	**1,219,353**
EMS Reserve Fund	27,924	-	-	-	**27,924**	-	**27,924**
Stafford County Hospital Fund	-	-	471,780	471,780	**-**	-	**-**
Register of Deeds Technology Fee Fund	11,671	-	7,437	10,784	**8,324**	106	**8,430**
Treasurer Technology Fee Fund	8,529	-	1,853	-	**10,382**	-	**10,382**
Clerk Technology Fee Fund	7,764	-	1,853	-	**9,617**	-	**9,617**
COVID-19 Grant Fund	763,218	-	-	632,327	**130,891**	-	**130,891**
COVID-19 Grant - Health Department Fund	32,740	7,248	25,839	15,662	**50,165**	-	**50,165**
LATCF Grant Fund	-	-	100,000	-	**100,000**	-	**100,000**
Business Funds							
Solid Waste Fund	145,707	-	151,032	162,207	**134,532**	-	**134,532**
Insurance Reserve Fund	1,530,236	-	680,349	552,874	**1,657,711**	181,162	**1,838,873**

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

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Trust Funds							
Special Law Enforcement Fund	$ 13,356	-	3,300	635	**16,021**	-	**16,021**
Prosecutors Assistance and Training Fund	5,060	-	919	552	**5,427**	-	**5,427**
Special Motor Vehicle Fund	120,607	-	134,195	164,987	**89,815**	-	**89,815**
Total Primary Government (Excluding Distributable and Agency Funds)	$ **8,021,672**	**64,488**	**10,705,310**	**10,778,392**	**8,013,078**	**199,825**	**8,212,903**

Composition of Cash		
Checking Accounts	$	**16,262,302**
Cash on Hand		**500**
Kansas Municipal Investment Pool		**300,000**
Certificates of Deposit		**2,576,682**
Total Cash		**19,139,484**
Distributable Funds per Schedule 3-1		**(10,652,059)**
Agency Funds per Schedule 3-2		**(274,522)**
Total Primary Government (Excluding Distributable and Agency Funds)	$	**8,212,903**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

County Hospital

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

Extension Council

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

Port Authority

Stafford County Port Authority Board operates the County's Port Authority. The authority can buy, sell, or lease real property. Audited financial statements can be obtained by contacting the authority.

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2023.

Regulatory Basis Fund Types

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

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

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

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

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

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

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

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

NOTE 2 – BUDGETARY INFORMATION

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

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

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 this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public

hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There was a budget amendment for this year for the Ambulance Fund.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Fire District No.1 – Special Fund, Health Capital Outlay Fund, Special Highway Improvement Fund, Special Machinery Fund, Appraisal Equipment Reserve Fund, Equipment Reserve Fund, Dare Fund, Public Health Emergency Preparedness Grant Fund, Risk Management Reserve Fund, Special Capital Improvement Fund, EMS Reserve Fund, Register of Deeds Technology Fee Fund, Treasurer Technology Fee Fund, Clerk Technology Fee Fund, COVID-19 Grant Fund, COVID-19 Grant – Health Department Fund and LATCF Grant Fund.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

As of December 31, 2023, the County had the following investments and maturities.

Investment Type		Fair Value	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	$	300,000	300,000	N/A

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. The County's allocation of investments as of December 31, 2023, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2023.

At December 31, 2023, the County's carrying amount of deposits was $18,839,484 and the bank balance was $16,875,756. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $850,699 was covered by federal depository insurance and $16,025,057 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2023, the City had invested $300,000 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Stafford County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2023 were as follows:

From	To	Regulatory Authority		Amount
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	$	121,530
Fire District No. 1 - General Fund	Fire District No. 1 – Special Fund	K.S.A. 19-3612c		60,000
General Fund	Equipment Reserve Fund	K.S.A. 19-119		58,000
Appraiser's Cost Fund	Appraisal Equipment Reserve Fund	K.S.A. 19-119		2,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g		383,000
Health Fund	Health Capital Outlay Fund	K.S.A. 65-204		20,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 12-110d		15,000
Solid Waste Fund	Special Capital Improvement Fund	K.S.A. 19-120		40,000

NOTE 5 – LITIGATION

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

NOTE 6 – RISK MANAGEMENT

Stafford County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 111 participating members.

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

The County has been unable to obtain worker compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 94 participating members.

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that the KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $850,000 to $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

NOTE 7 – GRANTS AND SHARED REVENUES

Stafford County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money

received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – SELF-INSURED HEALTH CARE COVERAGE

During the year ended December 31, 2023, employees of the County were covered by the County's medical self-insured plan (the "Plan"). Claims were paid by a third party administrator acting on behalf of the County. The plan was authorized by Kansas law and was documented by contractual agreement. The contract is renewable annually and administrative fees and stop-loss insurance premiums are included in the contractual provisions. The County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Benefit Management, LLC, a commercial insurer licensed to do business in Kansas in accordance with the Kansas insurance code. Stop-loss coverage was in effect for individual claims exceeding $45,000 for a specific deductible, $50,000 for an aggregating specific deductible, and for aggregate loss, which is based on a factor determined by Benefit Management, LLC. The aggregate stop-loss provision for the year ended 2023 was $289,429.

Self-Insurance Liability		Beginning of Fiscal Year Balance	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End	Assets Available To Pay Claims At Year End
2022	$	118,641	943,864	893,802	168,703	1,862,604
2023		168,703	819,908	807,449	181,162	1,838,874

NOTE 9 – DEFERRED COMPENSATION PLAN

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

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective

January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $220,462 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $2,203,073. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Stafford County, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

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

NOTE 12 – COMPENSATED ABSENCES

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

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

NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Stafford County, Kansas** to place a final cover on its landfill site when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is $121,159. The County expects the landfill to continue to operate indefinitely.

The County had a municipal solid waste landfill that was closed on April 8, 1994. State and Federal laws and regulations require the County to perform certain maintenances and monitoring functions at the landfill site for 30 years after closure. The County did not recognize any monitoring costs for 2023. The future post-closure care cost is undetermined at this time.

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

NOTE 14 – LONG TERM DEBT

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

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

Changes in long-term liabilities for the County for the year ended December 31, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Finance Lease									
Ambulance	4.79%	7/7/2022	$ 274,222	7/1/2029	$ 274,222	-	33,896	**240,326**	13,135

Current maturities of long-term debt and interest through maturity are as follows:

	YEAR						
	2024	2025	2026	2027	2028	2029	**Total**
Principal							
Finance Lease	$ 35,519	37,221	39,004	40,872	42,829	44,881	**240,326**
Interest							
Finance Lease	11,512	9,810	8,027	6,159	4,201	2,150	**41,859**
Total Principal and Interest	$ 47,031	47,031	47,031	47,031	47,030	47,031	**282,185**

STAFFORD COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

STAFFORD COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	$ 3,720,561	-	3,720,561	**3,685,877**	(34,684)
Special Purpose Funds					
Ambulance Fund	474,031	-	474,031	**461,593**	(12,438)
Appraiser's Cost Fund	181,050	-	181,050	**175,969**	(5,081)
Fire District No. 1 - General Fund	299,100	-	299,100	**289,031**	(10,069)
Health Fund	306,505	-	306,505	**304,671**	(1,834)
Noxious Weed Fund	103,000	-	103,000	**97,886**	(5,114)
Noxious Weed Capital Outlay Fund	38,497	-	38,497	**-**	(38,497)
Road and Bridge Fund	2,936,700	115,623	3,052,323	**2,962,031**	(90,292)
Local Alcoholic Liquor Fund	41,599	-	41,599	**10,000**	(31,599)
Emergency 911 Fund	201,567	-	201,567	**77,330**	(124,237)
Service for the Elderly Fund	103,203	-	103,203	**98,992**	(4,211)
Stafford County Hospital Fund	477,000	-	477,000	**471,780**	(5,220)
Business Fund					
Solid Waste Fund	190,316	-	190,316	**162,207**	(28,109)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 2,505,061	**2,535,968**	2,626,350	(90,382)
Neighborhood Revitalization Rebate	(21,473)	**(19,605)**	(37,787)	18,182
Delinquent Tax	17,615	**62,010**	-	62,010
Motor Vehicle Tax	144,137	**145,142**	103,032	42,110
Recreational Vehicle Tax	4,318	**3,951**	3,153	798
16/20 M Vehicle Tax	38,328	**37,196**	30,722	6,474
Commercial Vehicle Tax	12,190	**12,701**	11,481	1,220
Mineral Production Tax	49,355	**35,320**	-	35,320
Sales Tax	362,333	**373,161**	250,000	123,161
Licenses and Fees	100,749	**71,918**	75,000	(3,082)
Farm Lease	6,579	**6,579**	6,269	310
Miscellaneous	4,926	**4,108**	-	4,108
Reimbursed Expenses	1,028	**584,464**	-	584,464
Interest Income	125,283	**219,358**	10,000	209,358
State Aid	6,621	**7,781**	-	7,781
Transfers In	115,160	**121,530**	-	121,530
Total Receipts	3,472,210	**4,201,582**	3,078,220	1,123,362
Expenditures				
County Commission	60,802	**57,294**	60,030	(2,736)
County Clerk	148,230	**132,640**	153,000	(20,360)
County Treasurer	186,707	**216,155**	199,900	16,255
County Attorney/Counselor	81,174	**82,614**	90,600	(7,986)
Register of Deeds	110,989	**96,470**	101,500	(5,030)
Sheriff	599,006	**591,195**	736,000	(144,805)
District Court	50,952	**44,084**	57,978	(13,894)
Courthouse General	392,147	**755,630**	488,500	267,130
Courthouse Janitorial	38,367	**39,398**	43,000	(3,602)
Information Technology	103,403	**88,138**	110,000	(21,862)
Emergency Preparedness	12,220	**19,965**	38,750	(18,785)
Fair and Fair Buildings	20,000	**20,000**	20,000	-
Mental Health	7,000	**7,000**	7,000	-
Intellectual Disability	45,000	**45,000**	45,000	-
Soil Conservation District	25,000	**25,000**	25,000	-
Golf Course	15,000	**15,000**	15,000	-
Juvenile Detention	8,884	**1,800**	8,000	(6,200)
Historical Society	28,000	**28,000**	28,000	-
Environmental Planning	6,712	**5,663**	7,600	(1,937)

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
Employee Benefits	$ 1,236,923	**1,218,761**	1,387,500	(168,739)
Ambulance	-	**39,867**	-	39,867
Economic Development	87,556	**98,203**	98,203	-
Transfers Out	123,000	**58,000**	-	58,000
Total Expenditures	3,387,072	**3,685,877**	3,720,561	(34,684)
Receipts Over (Under) Expenditures	85,138	**515,705**		
Unencumbered Cash - Beginning	1,468,432	**1,553,570**		
Unencumbered Cash - Ending	$ 1,553,570	**2,069,275**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 280,100	**221,396**	229,269	(7,873)
Neighborhood Revitalization Rebate	(2,404)	**(1,712)**	(3,299)	1,587
Delinquent Tax	1,628	**6,257**	-	6,257
Motor Vehicle Tax	13,344	**15,766**	11,460	4,306
Recreational Vehicle Tax	423	**440**	430	10
16/20 M Vehicle Tax	2,072	**4,103**	3,440	663
Commercial Vehicle Tax	1,345	**1,421**	1,289	132
Reimbursed Expense	13	**30,600**	30,802	(202)
State Grant	17,016	**5,400**	5,400	-
Ambulance Run Fees	128,518	**121,955**	115,000	6,955
Total Receipts	442,055	**405,626**	393,791	11,835
Expenditures				
Personal Services	228,586	**327,145**	340,000	(12,855)
Contractual	32,858	**28,276**	29,000	(724)
Commodities	33,284	**29,141**	28,000	1,141
Capital Outlay	30,068	**77,031**	77,031	-
Transfers Out	10,000	**-**	-	-
Total Expenditures	334,796	**461,593**	474,031	(12,438)
Receipts Over (Under) Expenditures	107,259	**(55,967)**		
Unencumbered Cash - Beginning	87,020	**194,279**		
Unencumbered Cash - Ending	$ 194,279	**138,312**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 160,194	**153,676**	159,177	(5,501)
Neighborhood Revitalization Rebate	(1,374)	**(1,188)**	(3,299)	2,111
Delinquent Tax	1,086	**3,852**	-	3,852
Motor Vehicle Tax	8,547	**8,906**	6,548	2,358
Recreational Vehicle Tax	262	**249**	246	3
16/20 M Vehicle Tax	2,346	**2,255**	1,965	290
Commercial Vehicle Tax	739	**811**	735	76
Fees	2,672	**4,729**	3,000	1,729
Total Receipts	174,472	**173,290**	168,372	4,918
Expenditures				
Personal Services	146,055	**155,121**	155,190	(69)
Contractual	18,167	**17,665**	19,450	(1,785)
Commodities	3,625	**1,154**	2,300	(1,146)
Capital Outlay	-	**29**	4,110	(4,081)
Transfers Out	10,000	**2,000**	-	2,000
Total Expenditures	177,847	**175,969**	181,050	(5,081)
Receipts Over (Under) Expenditures	(3,375)	**(2,679)**		
Unencumbered Cash - Beginning	21,434	**18,059**		
Unencumbered Cash - Ending	$ 18,059	**15,380**		

STAFFORD COUNTY, KANSAS
Fire District No. 1 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 222,509	**273,504**	280,175	(6,671)
Delinquent Tax	1,457	**5,166**	-	5,166
Motor Vehicle Tax	6,153	**7,015**	5,461	1,554
Recreational Vehicle Tax	269	**265**	296	(31)
16/20 M Vehicle Tax	3,214	**3,035**	2,999	36
Commercial Vehicle Tax	696	**813**	804	9
Reimbursed Expenses	3,191	**2,747**	-	2,747
Total Receipts	237,489	**292,545**	289,735	2,810
Expenditures				
Personal Services	63,461	**62,418**	80,000	(17,582)
Contractual	42,177	**80,144**	84,100	(3,956)
Commodities	46,002	**61,828**	100,000	(38,172)
Capital Outlay	6,988	**24,641**	30,000	(5,359)
Transfers Out	70,000	**60,000**	5,000	55,000
Total Expenditures	228,628	**289,031**	299,100	(10,069)
Receipts Over (Under) Expenditures	8,861	**3,514**		
Unencumbered Cash - Beginning	30,109	**38,970**		
Unencumbered Cash - Ending	$ 38,970	**42,484**		

STAFFORD COUNTY, KANSAS
Fire District No. 1 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Reimbursed Expenses	$ 64,913	**-**
Fire Contract Fees	-	**1,770**
Donations	3,500	**800**
Transfers In	70,000	**60,000**
Total Receipts	138,413	**62,570**
Expenditures		
Capital Outlay	38,385	**42,648**
Receipts Over (Under) Expenditures	100,028	**19,922**
Unencumbered Cash - Beginning	151,601	**251,629**
Unencumbered Cash - Ending	$ 251,629	**271,551**

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 95,671	**95,455**	98,862	(3,407)
Neighborhood Revitalization Rebate	(820)	**(738)**	(1,422)	684
Delinquent Tax	645	**2,323**	-	2,323
Motor Vehicle Tax	5,115	**5,354**	3,912	1,442
Recreational Vehicle Tax	158	**150**	147	3
16/20 M Vehicle Tax	1,327	**1,378**	1,174	204
Commercial Vehicle Tax	452	**485**	439	46
Federal and State Aid	70,101	**62,049**	45,000	17,049
Miscellaneous	356	**278**	-	278
Collections	76,872	**90,121**	72,500	17,621
Total Receipts	249,877	**256,855**	220,612	36,243
Expenditures				
Personal Services	133,164	**141,992**	141,000	992
Contractual	32,364	**30,596**	43,900	(13,304)
Commodities	76,195	**112,083**	101,100	10,983
Capital Outlay	322	**-**	505	(505)
Miscellaneous	902	**-**	-	-
Transfers Out	20,000	**20,000**	20,000	-
Total Expenditures	262,947	**304,671**	306,505	(1,834)
Receipts Over (Under) Expenditures	(13,070)	**(47,816)**		
Unencumbered Cash - Beginning	183,844	**170,774**		
Unencumbered Cash - Ending	$ 170,774	**122,958**		

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	20,000	**20,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		20,000	**20,000**
Unencumbered Cash - Beginning		251,969	**271,969**
Unencumbered Cash - Ending	$	271,969	**291,969**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 73,142	**82,062**	85,018	(2,956)
Neighborhood Revitalization Rebate	(627)	**(634)**	(1,223)	589
Delinquent Tax	499	**1,816**	-	1,816
Motor Vehicle Tax	3,829	**4,125**	2,991	1,134
Recreational Vehicle Tax	119	**115**	112	3
16/20 M Vehicle Tax	860	**1,080**	898	182
Commercial Vehicle Tax	354	**371**	336	35
Collections	16,407	**13,184**	9,000	4,184
Total Receipts	94,583	**102,119**	97,132	4,987
Expenditures				
Personal Services	63,294	**60,314**	63,100	(2,786)
Contractual	6,959	**4,630**	8,200	(3,570)
Commodities	22,384	**17,942**	31,700	(13,758)
Transfers Out	-	**15,000**	-	15,000
Total Expenditures	92,637	**97,886**	103,000	(5,114)
Receipts Over (Under) Expenditures	1,946	**4,233**		
Unencumbered Cash - Beginning	14,629	**16,575**		
Unencumbered Cash - Ending	$ 16,575	**20,808**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ -	**15,000**	-	15,000
Expenditures				
Capital Outlay	-	**-**	38,497	(38,497)
Receipts Over (Under) Expenditures	-	**15,000**		
Unencumbered Cash - Beginning	38,497	**38,497**		
Unencumbered Cash - Ending	$ 38,497	**53,497**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 1,607,202	**1,849,934**	1,915,893	(65,959)
Neighborhood Revitalization Rebate	(13,793)	**(14,301)**	(27,565)	13,264
Delinquent Tax	10,069	**39,262**	-	39,262
Motor Vehicle Tax	79,095	**89,011**	65,744	23,267
Recreational Vehicle Tax	2,460	**2,486**	2,465	21
16/20 M Vehicle Tax	17,813	**22,298**	19,734	2,564
Commercial Vehicle Tax	7,307	**8,133**	7,376	757
Intergovernmental	531,168	**393,159**	357,321	35,838
State Aid	82,241	**115,623**	-	115,623
Collections	168,003	**291,163**	200,000	91,163
Miscellaneous	-	**-**	200,000	(200,000)
Reimbursements	151,327	**92,124**	-	92,124
Total Receipts	2,642,892	**2,888,892**	2,740,968	147,924
Expenditures				
Personal Services	650,009	**619,555**	701,500	(81,945)
Contractual	244,547	**279,263**	238,200	41,063
Commodities	1,420,907	**1,642,901**	1,597,000	45,901
Capital Outlay	-	**37,312**	-	37,312
Miscellaneous	-	**-**	200,000	(200,000)
Transfers Out	350,000	**383,000**	200,000	183,000
(a) Adjustment for Qualifying Budget Credits	-	**-**	115,623	(115,623)
Total Expenditures	2,665,463	**2,962,031**	3,052,323	(90,292)
Receipts Over (Under) Expenditures	(22,571)	**(73,139)**		
Unencumbered Cash - Beginning	223,128	**200,557**		
Unencumbered Cash - Ending	$ 200,557	**127,418**		

(a) Adjustment for Qualifying Budget Credits

State Aid Over Amount Budgeted	$ 115,623

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	125,000	**-**
Expenditures			
Commodities		144,235	**44,443**
Receipts Over (Under) Expenditures		(19,235)	**(44,443)**
Unencumbered Cash - Beginning		201,540	**182,305**
Unencumbered Cash - Ending	$	182,305	**137,862**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	225,000	**383,000**
Expenditures			
Capital Outlay		251,243	**420,000**
Receipts Over (Under) Expenditures		(26,243)	**(37,000)**
Unencumbered Cash - Beginning		306,688	**280,445**
Prior Year Cancelled Encumbrance		-	**57,240**
Unencumbered Cash - Ending	$	280,445	**300,685**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Intergovernmental	$ 4,360	**3,202**	3,000	202
Expenditures				
Commodities	4,999	**10,000**	41,599	(31,599)
Receipts Over (Under) Expenditures	(639)	**(6,798)**		
Unencumbered Cash - Beginning	35,599	**34,960**		
Unencumbered Cash - Ending	$ 34,960	**28,162**		

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	10,000	**2,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		10,000	**2,000**
Unencumbered Cash - Beginning		6,626	**16,626**
Unencumbered Cash - Ending	$	16,626	**18,626**

STAFFORD COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursements and Collections	$ 59,990	**60,006**	60,000	6
Expenditures				
Contractual	53,052	**53,830**	80,000	(26,170)
Commodities	14,226	**4,058**	1,000	3,058
Capital Outlay	10,153	**19,442**	120,567	(101,125)
Total Expenditures	77,431	**77,330**	201,567	(124,237)
Receipts Over (Under) Expenditures	(17,441)	**(17,324)**		
Unencumbered Cash - Beginning	162,567	**145,126**		
Unencumbered Cash - Ending	$ 145,126	**127,802**		

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Reimbursed Expenses - Grant Proceeds	$ 1,500	**-**
Transfers In	123,000	**58,000**
Total Receipts	124,500	**58,000**
Expenditures		
Capital Outlay	82,379	**17,100**
Receipts Over (Under) Expenditures	42,121	**40,900**
Unencumbered Cash - Beginning	498,332	**540,453**
Unencumbered Cash - Ending	$ 540,453	**581,353**

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

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		530	**530**
Unencumbered Cash - Ending	$	530	**530**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 81,848	**91,466**	94,714	(3,248)
Neighborhood Revitalization Rebate	(702)	**(707)**	(1,363)	656
Delinquent Tax	551	**2,020**	-	2,020
Motor Vehicle Tax	4,268	**4,534**	3,347	1,187
Recreational Vehicle Tax	131	**127**	125	2
16/20 M Vehicle Tax	1,140	**1,138**	1,005	133
Commercial Vehicle Tax	373	**414**	375	39
Miscellaneous	-	**-**	5,000	(5,000)
Total Receipts	87,609	**98,992**	103,203	(4,211)
Expenditures				
Appropriations	87,609	**98,992**	98,203	789
Miscellaneous	-	**-**	5,000	(5,000)
Total Expenditures	87,609	**98,992**	103,203	(4,211)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

STAFFORD COUNTY, KANSAS
Public Health Emergency Preparedness Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Miscellaneous	$ 54	**-**
Federal Aid	10,181	**10,298**
Total Receipts	10,235	**10,298**
Expenditures		
Personal Services	1,200	**1,200**
Contractual	1,052	**594**
Commodities	1,582	**1,854**
Total Expenditures	3,834	**3,648**
Receipts Over (Under) Expenditures	6,401	**6,650**
Unencumbered Cash - Beginning	58,278	**64,679**
Unencumbered Cash - Ending	$ 64,679	**71,329**

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Insurance Proceeds	$ 25,557	**52,776**
Expenditures		
Contractual	30,380	**7,642**
Capital Outlay	-	**67,723**
Total Expenditures	30,380	**75,365**
Receipts Over (Under) Expenditures	(4,823)	**(22,589)**
Unencumbered Cash - Beginning	160,327	**155,504**
Unencumbered Cash - Ending	$ 155,504	**132,915**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	10,000	**40,000**
Expenditures			
Capital Outlay		35,000	**-**
Receipts Over (Under) Expenditures		(25,000)	**40,000**
Unencumbered Cash - Beginning		1,204,353	**1,179,353**
Unencumbered Cash - Ending	$	1,179,353	**1,219,353**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	10,000	**-**
Expenditures			
Capital Outlay		15,874	**-**
Receipts Over (Under) Expenditures		(5,874)	**-**
Unencumbered Cash - Beginning		33,798	**27,924**
Unencumbered Cash - Ending	$	27,924	**27,924**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 448,507	**431,019**	446,372	(15,353)
Neighborhood Revitalization Rebate	(3,849)	**(3,332)**	(6,422)	3,090
Delinquent Tax	2,975	**10,598**	-	10,598
Motor Vehicle Tax	22,540	**24,560**	18,345	6,215
Recreational Vehicle Tax	693	**686**	688	(2)
16/20 M Vehicle Tax	6,091	**5,984**	5,507	477
Commercial Vehicle Tax	1,961	**2,265**	2,058	207
Miscellaneous	-	**-**	10,000	(10,000)
Total Receipts	478,918	**471,780**	476,548	(4,768)
Expenditures				
Appropriations	479,370	**471,780**	477,000	(5,220)
Receipts Over (Under) Expenditures	(452)	**-**		
Unencumbered Cash - Beginning	452	**-**		
Unencumbered Cash - Ending	$ -	**-**		

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 9,272	**7,412**
Interest Income	24	**25**
Total Receipts	9,296	**7,437**
Expenditures		
Commodities	1,076	**-**
Contractual	9,027	**8,969**
Capital Outlay	1,618	**1,815**
Total Expenditures	11,721	**10,784**
Receipts Over (Under) Expenditures	(2,425)	**(3,347)**
Unencumbered Cash - Beginning	14,096	**11,671**
Unencumbered Cash - Ending	$ 11,671	**8,324**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	2,318	**1,853**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		2,318	**1,853**
Unencumbered Cash - Beginning		6,211	**8,529**
Unencumbered Cash - Ending	$	8,529	**10,382**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	2,317	**1,853**
Expenditures			
Capital Outlay		6,185	**-**
Receipts Over (Under) Expenditures		(3,868)	**1,853**
Unencumbered Cash - Beginning		11,632	**7,764**
Unencumbered Cash - Ending	$	7,764	**9,617**

STAFFORD COUNTY, KANSAS
COVID-19 Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	403,627	**-**
Expenditures			
Grant Disbursements		28,000	**632,327**
Receipts Over (Under) Expenditures		375,627	**(632,327)**
Unencumbered Cash - Beginning		387,591	**763,218**
Unencumbered Cash - Ending	$	763,218	**130,891**

STAFFORD COUNTY, KANSAS
COVID-19 Grant - Health Department Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	59,590	**25,839**
Expenditures			
Grant Disbursements		45,652	**15,662**
Receipts Over (Under) Expenditures		13,938	**10,177**
Unencumbered Cash - Beginning		18,802	**32,740**
Prior Year Cancelled Encumbrance		-	**7,248**
Unencumbered Cash - Ending	$	32,740	**50,165**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	-	**100,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**100,000**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**100,000**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 169,738	**78,355**	81,193	(2,838)
Neighborhood Revitalization	(1,463)	**(606)**	(1,168)	562
Delinquent Tax	764	**2,858**	-	2,858
Motor Vehicle Tax	4,008	**7,732**	6,974	758
Recreational Vehicle Tax	119	**216**	262	(46)
16/20 M Vehicle Tax	1,561	**889**	2,093	(1,204)
Commercial Vehicle Tax	292	**839**	782	57
Collections	54,346	**60,749**	20,000	40,749
Total Receipts	229,365	**151,032**	110,136	40,896
Expenditures				
Personal Services	65,935	**62,886**	72,216	(9,330)
Contractual	49,713	**52,440**	79,050	(26,610)
Commodities	11,154	**6,881**	14,050	(7,169)
Capital Outlay	-	**-**	25,000	(25,000)
Transfers Out	10,000	**40,000**	-	40,000
Total Expenditures	136,802	**162,207**	190,316	(28,109)
Receipts Over (Under) Expenditures	92,563	**(11,175)**		
Unencumbered Cash - Beginning	53,144	**145,707**		
Unencumbered Cash - Ending	$ 145,707	**134,532**		

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Collections	$ 640,783	**584,708**
Reimbursed Expenses	-	**95,641**
Total Receipts	640,783	**680,349**
Expenditures		
Contractual	854,510	**552,874**
Receipts Over (Under) Expenditures	(213,727)	**127,475**
Unencumbered Cash - Beginning	1,743,963	**1,530,236**
Unencumbered Cash - Ending	$ 1,530,236	**1,657,711**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Vin Fees	$	3,580	**3,300**
Expenditures			
Dare		5,772	**635**
Receipts Over (Under) Expenditures		(2,192)	**2,665**
Unencumbered Cash - Beginning		15,548	**13,356**
Unencumbered Cash - Ending	$	13,356	**16,021**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Miscellaneous	$	912	**919**
Expenditures			
Miscellaneous		554	**552**
Receipts Over (Under) Expenditures		358	**367**
Unencumbered Cash - Beginning		4,702	**5,060**
Unencumbered Cash - Ending	$	5,060	**5,427**

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Miscellaneous	$ 302	**216**
Fees	153,457	**133,979**
Total Receipts	153,759	**134,195**
Expenditures		
Personal Services	13,740	**24,127**
Contractual	7,969	**9,509**
Commodities	10,215	**7,929**
Capital Outlay	-	**1,892**
Transfers Out	115,160	**121,530**
Total Expenditures	147,084	**164,987**
Receipts Over (Under) Expenditures	6,675	**(30,792)**
Unencumbered Cash - Beginning	113,932	**120,607**
Unencumbered Cash - Ending	$ 120,607	**89,815**

STAFFORD COUNTY, KANSAS
Distributable Funds, State Funds and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Ad Valorem Tax	$ 9,899,757	14,544,779	14,223,839	**10,220,697**
Delinquent Real Estate Tax	58,514	181,623	158,988	**81,149**
Delinquent Personal Property Tax	121,578	78,497	192,284	**7,791**
Motor Vehicle Tax	217,699	531,112	544,331	**204,480**
16/20M Heavy Truck Tax	111,860	169,658	163,106	**118,412**
Commercial Motor Vehicle IRP Fee Fund	-	5,700,923	5,700,923	**-**
Wildlife	-	37,824	37,824	**-**
Severance Tax	-	70,640	70,640	**-**
City and County Highway Gas Tax	-	430,577	430,577	**-**
Total Distributable Funds	10,409,408	21,745,633	21,522,512	**10,632,529**
State Funds				
State Educational Building	-	104,160	104,160	**-**
State Motor Vehicle	-	504,232	504,232	**-**
State Institutional Building	-	52,080	52,080	**-**
Total State Funds	-	660,472	660,472	**-**
Subdivision Funds				
Cities	-	1,238,851	1,238,851	**-**
Townships	11,850	1,884,563	1,884,566	**11,847**
School Districts	13,863	5,042,971	5,049,217	**7,617**
Groundwater Management Districts	-	276,243	276,243	**-**
Cemetery District	23	221,476	221,433	**66**
21 Central Extension District	-	236,301	236,301	**-**
Regional Library	-	107,998	107,998	**-**
Total Subdivision Funds	25,736	9,008,403	9,014,609	**19,530**
Total	$ 10,435,144	31,414,508	31,197,593	**10,652,059**

Schedule 3-2

STAFFORD COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Fee Offices				
County Clerk	$ 373	1,660	1,561	**472**
District Court	95,754	40,451	35,515	**100,690**
Sheriff	1,063	3,094	2,956	**1,201**
Mortgage Registration Heritage Trust	1,043	3,706	3,826	**923**
Stafford County Fireman's Auxiliary Fund	6,831	-	300	**6,531**
Sheriff Special Alcohol Program Fund	1,205	-	-	**1,205**
Sheriff Home Arrest Fund	23,495	25	1,466	**22,054**
Drug and Sex Offender Registration Fee Fund	5,709	1,820	146	**7,383**
Sales Tax	153,564	1,431,843	1,479,924	**105,483**
Stray Livestock Fund	2,194	-	800	**1,394**
Driver Licenses	-	12,218	12,218	**-**
Concealed Weapons	6,570	130	-	**6,700**
County Attorney Forfeiture	52	-	-	**52**
County Attorney Diversion	15,400	10,960	6,181	**20,179**
County Attorney Insufficient Checks	255	-	-	**255**
Total	$ 313,508	1,505,907	1,544,893	**274,522**