

STEVENS COUNTY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended
December 31, 2020

STEVENS COUNTY, KANSAS
Regulatory Basis Financial Statement
For the Year Ended December 31, 2020

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FINANCIAL
SECTION



INDEPENDENT AUDITORS' REPORT

The County Commissioners
Stevens County Courthouse
Hugoton, Kansas 67951

We have audited the accompanying regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Stevens County, Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statement, which collectively comprise Stevens County's basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statement

Stevens County's 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 of the financial statement to meet the financial reporting requirements of the State of Kansas; 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 Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Stevens County, Kansas, on the basis of the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the regulatory basis of accounting per the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Stevens County, Kansas, as of December 31, 2020, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Stevens County, Kansas, as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* described in Note 1 of the financial statement.

Other Matters

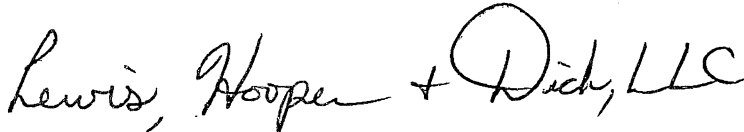
Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures - actual and budget, and the schedule of receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. In addition, the other supplemental information (Schedules 4 through 7 as listed in the table of contents) which includes the Schedule of Expenditures of Federal Awards, as required by the audit requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 of the financial statement.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Stevens County, Kansas, as of and for the year ended December 31, 2019, (not presented herein), and have issued our report thereon dated June 25, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2020, (Schedules 2 and 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 12, 2021, on our consideration of Stevens County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of the report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Stevens County's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Lewis, Hooper & Dick, LLC". The signature is written in dark ink and is positioned above the printed name of the firm.

LEWIS, HOOPER & DICK, LLC

July 12, 2021

STEVENS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

	Unencumbered Cash (Deficit) Balance 01-01-20	Prior Year Canceled Encumbrances	Receipts and Transfers	Expenditures and Transfers	Unencumbered Cash (Deficit) Balance 12-31-20	Add Payables and Encumbrances	Cash (Deficit) Balance 12-31-20
<u>General</u>							
General	\$ 2,163,888	\$ 11,240	\$ 3,641,878	\$ 3,193,290	\$ 2,623,716	\$ 37,809	\$ 2,661,525
<u>Special Purpose Funds</u>							
Agricultural Extension Council	3,704	-	-	3,704	-	-	-
Airport Maintenance	(1,935)	-	566,979	126,475	438,569	8,969	447,538
Airport Operating	485,724	-	81,386	531,049	36,061	4,060	40,121
Airport Grants	(54,446)	-	173,813	168,248	(48,881)	31,970	(16,911)
Alcohol and Drug	82,574	-	7,162	6,550	83,186	-	83,186
Emergency Services	118,694	3,900	307,510	380,996	49,108	6,866	55,974
Ambulance Bequest	4,249	-	5,125	4,688	4,686	4,600	9,286
Building	2,149,668	-	562,618	354,044	2,358,242	-	2,358,242
CARES Funding - SPARK	-	-	1,150,594	935,432	215,162	-	215,162
Community Health	69,964	9,180	510,266	551,993	37,417	5,320	42,737
County Clerk's Technology	7,432	-	3,193	-	10,625	-	10,625
County Treasurer's Technology	11,917	-	3,193	-	15,110	-	15,110
COVID-19 Grant	-	-	5,570	5,570	-	-	-
Employee Benefits	50,320	-	5,269	20,000	35,589	-	35,589
E911	201,582	-	59,948	23,109	238,421	-	238,421
Equipment	676,563	-	243,095	255,803	663,855	-	663,855
Fair Maintenance	2,498	-	81,941	84,439	-	-	-
Fire	925	-	209,705	210,630	-	2,697	2,697
Fire Bequest	35,981	-	5,677	3,258	38,400	-	38,400
Hospital Maintenance	51,095	-	1,384,859	1,435,954	-	-	-
Library Maintenance	2,495	-	319,183	321,678	-	-	-
Library Employee Benefits	4,779	-	55,240	60,019	-	-	-
Noxious Weed	17,332	-	220,895	223,600	14,627	40,784	55,411
Noxious Weed Equipment	79,668	-	-	465	79,203	-	79,203
Oil & Gas Valuation Depletion Trust	3,453,634	-	-	-	3,453,634	-	3,453,634
Prosecutors' Training	3,527	-	264	157	3,634	-	3,634
Register of Deeds' Technology	93,890	-	12,774	10,732	95,932	-	95,932
Road and Bridge	90,882	-	2,735,276	2,826,158	-	13,332	13,332
Road Machinery and Equipment	346,498	-	358,697	-	705,195	-	705,195
Services for the Elderly	791	-	191,400	192,191	-	-	-
Sheriff	221,466	2,929	1,658,487	1,548,997	333,885	13,271	347,156
Special Highway Improvement	1,412,084	-	229,507	282,516	1,359,075	81,654	1,440,729
Special Law Enforcement Trust	45,532	-	10,575	6,224	49,883	-	49,883
WeKanDo	148,062	-	-	500	147,562	-	147,562
Wellness Center Bequest	3,382	-	-	-	3,382	-	3,382
Motor Vehicle Operating	35,034	-	25,091	17,823	42,302	-	42,302
Total Special Purpose Funds	9,855,565	16,009	11,185,292	10,593,002	10,463,864	213,523	10,677,387
<u>Bond and Interest Funds</u>							
Bond and Interest - Home for the Aged	72,836	-	397,361	430,982	39,215	-	39,215
Total (excluding Agency Funds) (memorandum only)	\$ 12,092,289	\$ 27,249	\$ 15,224,531	\$ 14,217,274	\$ 13,126,795	\$ 251,332	\$ 13,378,127
<u>Composition of Cash</u>							
Demand and money market deposits:							
Citizens State Bank						\$ 14,501,544	
Plus deposits in transit						88,998	
Less outstanding checks						(289,742)	
Total demand and money market deposits							\$ 14,300,800
Change funds							2,514
Time deposits:							
Citizens State Bank						10,319,709	
Total time deposits							10,319,709
Total cash and investments							24,623,023
Agency Funds per Schedule 3							(11,244,896)
Total (excluding Agency Funds)							\$ 13,378,127

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

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

1. Summary of significant accounting policies

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

A. Financial reporting entity

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

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

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

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

Cimarron Basin Community Corrections is a jointly governed organization between ten counties in southwest Kansas created under an interlocal agreement. Cimarron Basin Community Corrections is governed by a board appointed by the participating parties. Cimarron Basin Community Corrections was established to account for monies received as grants from federal and state sources to operate a program of the Kansas Department of Corrections which assists in managing the population in the State's prisons. The primary source of funding for Cimarron Basin Community Corrections is from grants with additional support from the participating parties. Stevens County has no equity interest nor does the County materially contribute to the continued existence of Cimarron Basin Community Corrections. Cimarron Basin Community Corrections has a December 31st year end.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

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

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

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

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

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

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

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.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

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, 2020, 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.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

2. Stewardship, compliance and accountability

A. Budgetary information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments during the year; however, there were qualifying budget adjustments made to the Emergency Services fund for \$25,996 and the Community Health fund for \$64,453 due to additional grant awards received as a result of the coronavirus pandemic.

The legal level of budgetary control is the fund level. The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of adopted budget of expenditures of individual funds. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval. The Airport Maintenance fund exceeded its legal budget by \$46,475.

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
CARES Funding – SPARK
County Clerk's Technology
County Treasurer's Technology
COVID-19 Grant
E911
Equipment
Fire Bequest
Noxious Weed Equipment

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

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, 2020. Funds with deficit unencumbered cash balances are discussed in Note 2, item C. Funds which exceeded their budget authority are discussed in Note 2, item A.

C. Deficit unencumbered cash

The following funds and accounts had deficit unencumbered cash balances as of December 31, 2020:

Airport Grants	\$	48,881
Insufficient Check Clearing		304

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	\$	2,514
Carrying amount of deposits		<u>24,620,509</u>
Total cash	<u>\$</u>	<u>24,623,023</u>

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.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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, 2020.

At December 31, 2020, the County's carrying amount of deposits was \$24,620,509 and the bank balance was \$24,821,253. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$586,671 was covered by federal depository insurance and \$24,234,582 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	\$ 586,671
Pledged securities at market value	24,377,909
Total coverage	<u>\$ 24,964,580</u>
Funds on deposit	<u>\$ 24,821,253</u>
Funds at risk	<u>\$ -</u>

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, 2020.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

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, 2020, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance January 1, 2020	Additions	Reductions/ Payments	Balance December 31, 2020	Interest Paid
Capital leases payable:									
Pioneer Manor	08-22-16	3.15%	\$ 4,309,820	08-22-26	\$ 2,665,325	\$ -	\$ 345,625	\$ 2,319,700	\$ 85,357
Hospital heating/air system	03-01-16	2.45%	1,498,456	01-02-21	619,119	-	305,773	313,346	15,379
Total long-term debt					<u>\$ 3,284,444</u>	<u>\$ -</u>	<u>\$ 651,398</u>	<u>\$ 2,633,046</u>	<u>\$ 100,736</u>

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

	Year						
	2021	2022	2023	2024	2025	2026	Total
Principal:							
Capital leases payable	<u>\$ 670,244</u>	<u>\$ 368,295</u>	<u>\$ 380,057</u>	<u>\$ 392,089</u>	<u>\$ 404,717</u>	<u>\$ 417,644</u>	<u>\$ 2,633,046</u>
Interest:							
Capital leases payable	<u>81,890</u>	<u>62,687</u>	<u>50,925</u>	<u>38,893</u>	<u>26,264</u>	<u>13,338</u>	<u>273,997</u>
Total principal and interest	<u>\$ 752,134</u>	<u>\$ 430,982</u>	<u>\$ 430,982</u>	<u>\$ 430,982</u>	<u>\$ 430,981</u>	<u>\$ 430,982</u>	<u>\$ 2,907,043</u>

Legal debt margin

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

C. Capital projects in process

Capital project authorizations with approved change orders compared to disbursements and accounts payable to date from inception are as follows at December 31, 2020:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Airport - ALP update	<u>\$ 229,641</u>	<u>\$ 117,528</u>	<u>\$ 112,113</u>
Airport - runway update	<u>25,000</u>	<u>18,750</u>	<u>6,250</u>
Airport - runway update	<u>210,000</u>	<u>-</u>	<u>210,000</u>

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

3. Detailed notes on all funds (continued)

D. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	
General	Building	19-120	\$ 435,000
General	Equipment	19-119	110,000
Agricultural Extension Council	General	79-2958	3,704
Airport Operating	Airport Maintenance	19-120	486,692
Emergency Services	Equipment	19-119	40,763
Employee Benefits	General	79-2958	20,000
Fire	Equipment	19-119	92,332
Road and Bridge	Road Machinery and Equipment	68-141g	358,697
Road and Bridge	Special Highway Improvement	68-590	165,990
Total			<u>\$ 1,713,178</u>

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 98 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.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

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 \$1,034,254 reported as landfill closure and post-closure care liability at December 31, 2020, represents the cumulative amount reported to date based on the use of 41.19 % of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$1,476,795 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 2020. The County estimates approximately 209 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, 2020.

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.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

4. Other information (continued)

E. Defined benefit pension plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from Stevens County, Kansas, were \$248,489 for the year ended December 31, 2020.

Net pension liability: At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,690,232. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the *Kansas Municipal Audit and Accounting Guide* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

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, 2020, totaled \$36,000. Future minimum payment requirements are \$3,000 per month through December 31, 2023.

The County entered into a five year agreement for appraisal services effective July 1, 2019. Payments under this agreement for the year ended December 31, 2020, totaled \$102,000. Future minimum payment requirements are \$102,000 per year through June 30, 2023.

Litigation

The County is named as a potential party in a lawsuit. This lawsuit is in the discovery stage and the effect, if any, on the County is not determinable at this time; in the opinion of management, the ultimate outcome of this lawsuit will not have a material adverse effect on the County.

G. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020 the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal years 2020 or 2021.

H. CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$1,150,594 during 2020. The County was encouraged to share the CRF with cities, school districts and local businesses within the County. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. In addition to the first round distribution, the County's emergency management department received \$25,996 to help enhance EOC connectivity, communications, and/or mitigation protective measures in response to COVID-19; and the County Clerk's election department received \$5,570 to establish ballot drop-boxes to mitigate COVID-19-related risks associated with in-person voting. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

I. Subsequent events

Subsequent to year end, the County entered into an agreement for the purchase of equipment totaling \$284,554.

Regulatory Required Supplemental Information

STEVENS COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2020

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General</u>					
General	\$ 4,094,881	\$ -	\$ 4,094,881	\$ 3,193,290	\$ (901,591)
<u>Special Purpose Funds</u>					
Agricultural Extension Council	15,470	-	15,470	3,704	(11,766)
Airport Maintenance	80,000	-	80,000	126,475	46,475
Alcohol and Drug	83,030	-	83,030	6,550	(76,480)
Emergency Services	355,000	25,996	380,996	380,996	-
Building	2,564,948	-	2,564,948	354,044	(2,210,904)
Community Health	617,374	64,453	681,827	551,993	(129,834)
Employee Benefits	20,000	-	20,000	20,000	-
Fair Maintenance	88,700	-	88,700	84,439	(4,261)
Fire	220,500	-	220,500	210,630	(9,870)
Hospital Maintenance	1,500,000	-	1,500,000	1,435,954	(64,046)
Library Maintenance	344,794	-	344,794	321,678	(23,116)
Library Employee Benefits	62,430	-	62,430	60,019	(2,411)
Noxious Weed	223,600	-	223,600	223,600	-
Road and Bridge	2,927,623	-	2,927,623	2,826,158	(101,465)
Services for the Elderly	205,205	-	205,205	192,191	(13,014)
Sheriff	1,851,758	-	1,851,758	1,548,997	(302,761)
WeKanDo	144,043	-	144,043	500	(143,543)
<u>Bond and Interest Funds</u>					
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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
Receipts:				
Taxes	\$ 3,414,328	\$ 3,181,080	\$ 3,106,301	\$ 74,779
Intergovernmental receipts	83,793	24,409	8,364	16,045
Licenses and fees	109,437	125,028	48,000	77,028
Charges for services	151,892	129,886	180,900	(51,014)
Use of money and property	299,572	130,332	46,000	84,332
Other	21,781	27,439	45,000	(17,561)
Transfers in	321,453	23,704	35,470	(11,766)
Total receipts	4,402,256	3,641,878	\$ 3,470,035	\$ 171,843
Expenditures:				
General government:				
Courthouse general	526,100	369,798	\$ 527,900	\$ (158,102)
County Commission	140,629	143,490	140,470	3,020
County Clerk	170,269	176,957	175,350	1,607
County Treasurer	262,144	290,182	267,800	22,382
Register of Deeds	134,986	144,222	143,577	645
Appraiser	352,430	330,879	348,230	(17,351)
Planning and zoning	21,544	22,588	29,800	(7,212)
Election	11,465	26,657	44,700	(18,043)
Data processing	52,127	122,595	72,450	50,145
Other contractual services	82,020	82,020	82,020	-
GIS	62,254	65,831	70,911	(5,080)
Employee benefits	-	-	568,024	(568,024)
Other	-	120,923	300,000	(179,077)
Public safety:				
County Attorney	214,709	222,119	190,414	31,705
District Court	71,720	36,518	78,000	(41,482)
Community service	4,046	5,845	-	5,845
Juvenile detention	-	-	5,922	(5,922)
Culture and recreation:				
4-H Building	4,538	3,893	7,500	(3,607)
Other contractual services	65,000	74,450	69,950	4,500
Health and sanitation:				
Wellness center	89,745	72,914	95,900	(22,986)
Solid waste	227,678	226,186	214,050	12,136
Rodent control	-	3,960	4,500	(540)
Other contractual services	119,522	106,263	122,413	(16,150)
Transfers out	677,800	545,000	535,000	10,000
Total expenditures	3,290,726	3,193,290	\$ 4,094,881	\$ (901,591)
Receipts over expenditures	1,111,530	448,588		
Unencumbered cash, beginning	1,015,865	2,163,888		
Adjustment to unencumbered cash for prior year canceled encumbrances	36,493	11,240		
Unencumbered cash, ending	\$ 2,163,888	\$ 2,623,716		

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:

Agricultural Extension Council:

This fund is used to account for monies for the purpose of instruction in agriculture, marketing, home economics, 4-H club and youth work, community and resource development, and economic development initiatives for the citizens of Stevens County through practical demonstrations, meetings, publications and other means.

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.

Building:

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

CARES Funding – SPARK:

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

Community Health:

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

County Clerk's Technology:

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

Special Purpose Funds

(continued)

County Treasurer's Technology:

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

COVID-19 Grant:

This fund is used to account for grant funds received to help cover local expenditures incurred due to the public health emergency caused by the COVID-19 outbreak.

Employee Benefits:

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

E911:

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

Equipment:

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

Fair Maintenance:

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

Fire:

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

Fire Bequest:

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

Hospital Maintenance:

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

Library Maintenance:

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

Library Employee Benefits:

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

Noxious Weed:

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

Noxious Weed Equipment:

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

Oil & Gas Valuation Depletion Trust:

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

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, CARES Funding – SPARK, County Clerk's Technology, County Treasurer's Technology, COVID-19 Grant, E911, Equipment, Fire Bequest, 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
 Agricultural Extension Council Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 131,871	\$ -	\$ -	\$ -
Motor vehicle	10,268	-	10,264	(10,264)
Delinquent property	1,565	-	-	-
Total receipts	143,704	-	\$ 10,264	\$ (10,264)
Expenditures:				
Other public service:				
Contractual	140,000	-	\$ -	\$ -
Transfers out	-	3,704	15,470	(11,766)
Total expenditures	140,000	3,704	\$ 15,470	\$ (11,766)
Receipts over (under) expenditures	3,704	(3,704)		
Unencumbered cash, beginning	-	3,704		
Unencumbered cash, ending	\$ 3,704	\$ -		

STEVENS COUNTY, KANSAS
 Airport Maintenance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 75,719	\$ 69,838	\$ 77,073	\$ (7,235)
Motor vehicle	5,608	5,480	5,896	(416)
Delinquent property	1,000	1,239	-	1,239
Rents and royalties	124	3,730	-	3,730
Transfers in	-	486,692	-	486,692
Total receipts	<u>82,451</u>	<u>566,979</u>	<u>\$ 82,969</u>	<u>\$ 484,010</u>
Expenditures:				
General government:				
Personnel	69,560	73,326	\$ 71,960	\$ 1,366
Contractual	5,385	28,800	8,040	20,760
Commodities	-	15,847	-	15,847
Capital outlay	-	8,502	-	8,502
Total expenditures	<u>74,945</u>	<u>126,475</u>	<u>\$ 80,000</u>	<u>\$ 46,475</u>
Receipts over expenditures	7,506	440,504		
Unencumbered deficit, beginning	<u>(9,441)</u>	<u>(1,935)</u>		
Unencumbered cash (deficit), ending	<u>\$ (1,935)</u>	<u>\$ 438,569</u>		

STEVENS COUNTY, KANSAS
 Airport Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year	Actual
Receipts:		
Intergovernmental receipts	\$ 32,009	\$ -
Use of money and property	37,640	18,094
Other	18,009	63,292
	<u>87,658</u>	<u>81,386</u>
Total receipts		
Expenditures:		
General government:		
Contractual services	11,767	28,242
Commodities	104,374	15,428
Capital outlay	473	687
Transfers out	-	486,692
	<u>116,614</u>	<u>531,049</u>
Total expenditures		
Receipts under expenditures	(28,956)	(449,663)
Unencumbered cash, beginning	514,680	485,724
Unencumbered cash, ending	<u>\$ 485,724</u>	<u>\$ 36,061</u>

STEVENS COUNTY, KANSAS
 Airport Grants Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year	Actual
Receipts:		
Intergovernmental receipts	\$ 136,400	\$ 173,813
Total receipts	<u>136,400</u>	<u>173,813</u>
Expenditures:		
General government:		
Capital outlay	<u>90,202</u>	<u>168,248</u>
Total expenditures	<u>90,202</u>	<u>168,248</u>
Receipts over expenditures	46,198	5,565
Unencumbered deficit, beginning	<u>(100,644)</u>	<u>(54,446)</u>
Unencumbered deficit, ending	<u><u>\$ (54,446)</u></u>	<u><u>\$ (48,881)</u></u>

STEVENS COUNTY, KANSAS
 Alcohol and Drug Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental receipts	<u>\$ 7,356</u>	<u>\$ 7,162</u>	<u>\$ 3,864</u>	<u>\$ 3,298</u>
Total receipts	<u>7,356</u>	<u>7,162</u>	<u>\$ 3,864</u>	<u>\$ 3,298</u>
Expenditures:				
Health:				
Contractual	<u>2,763</u>	<u>6,550</u>	<u>\$ 83,030</u>	<u>\$ (76,480)</u>
Total expenditures	<u>2,763</u>	<u>6,550</u>	<u>\$ 83,030</u>	<u>\$ (76,480)</u>
Receipts over expenditures	4,593	612		
Unencumbered cash, beginning	<u>77,981</u>	<u>82,574</u>		
Unencumbered cash, ending	<u>\$ 82,574</u>	<u>\$ 83,186</u>		

STEVENS COUNTY, KANSAS
Emergency Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 175,242	\$ 148,614	\$ 164,009	\$ (15,395)
Motor vehicle	14,945	14,120	13,633	487
Delinquent property	1,899	2,747	-	2,747
Intergovernmental receipts	-	25,996	25,996	-
Ambulance services	127,914	116,033	94,000	22,033
Other	30	-	-	-
Total receipts	320,030	307,510	\$ 297,638	\$ 9,872
Expenditures:				
Public safety:				
Personnel	229,394	258,023	\$ 281,200	\$ (23,177)
Contractual	21,417	28,463	37,500	(9,037)
Commodities	15,687	20,934	31,300	(10,366)
Capital outlay	22,514	32,426	25,996	6,430
Emergency preparedness:				
Contractual	1,096	387	1,000	(613)
Commodities	546	-	3,000	(3,000)
Capital outlay	-	-	1,000	(1,000)
Transfers out	41,946	40,763	-	40,763
Total expenditures	332,600	380,996	\$ 380,996	\$ -
Receipts under expenditures	(12,570)	(73,486)		
Unencumbered cash, beginning	131,264	118,694		
Adjustment to unencumbered cash for prior year canceled encumbrances	-	3,900		
Unencumbered cash, ending	\$ 118,694	\$ 49,108		

STEVENS COUNTY, KANSAS
 Ambulance Bequest Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year	Actual
Receipts:		
Donations	\$ 23,450	\$ 5,125
Total receipts	<u>23,450</u>	<u>5,125</u>
Expenditures:		
Public safety:		
Commodities	<u>20,340</u>	<u>4,688</u>
Total expenditures	<u>20,340</u>	<u>4,688</u>
Receipts over expenditures	3,110	437
Unencumbered cash, beginning	<u>1,139</u>	<u>4,249</u>
Unencumbered cash, ending	<u><u>\$ 4,249</u></u>	<u><u>\$ 4,686</u></u>

STEVENS COUNTY, KANSAS
 Building Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 111,190	\$ 117,571	\$ 129,678	\$ (12,107)
Motor vehicle	8,613	8,343	8,780	(437)
Delinquent property	1,138	1,704	-	1,704
Other	179	-	-	-
Transfers in	647,800	435,000	435,000	-
Total receipts	<u>768,920</u>	<u>562,618</u>	<u>\$ 573,458</u>	<u>\$ (10,840)</u>
Expenditures:				
General government:				
Contractual	75,776	24,017	\$ 185,591	\$ (161,574)
Capital outlay	<u>321,152</u>	<u>330,027</u>	<u>2,379,357</u>	<u>(2,049,330)</u>
Total expenditures	<u>396,928</u>	<u>354,044</u>	<u>\$ 2,564,948</u>	<u>\$ (2,210,904)</u>
Receipts over expenditures	371,992	208,574		
Unencumbered cash, beginning	<u>1,777,676</u>	<u>2,149,668</u>		
Unencumbered cash, ending	<u>\$ 2,149,668</u>	<u>\$ 2,358,242</u>		

STEVENS COUNTY, KANSAS
 CARES Funding - SPARK Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

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

STEVENS COUNTY, KANSAS
 Community Health Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 262,180	\$ 240,907	\$ 265,768	\$ (24,861)
Motor vehicle	16,260	18,547	20,400	(1,853)
Delinquent property	2,529	3,754	-	3,754
Intergovernmental receipts	181,604	132,152	157,453	(25,301)
Services	157,136	93,906	170,000	(76,094)
School nurse	34,500	21,000	27,000	(6,000)
Total receipts	<u>654,209</u>	<u>510,266</u>	<u>\$ 640,621</u>	<u>\$ (130,355)</u>
Expenditures:				
Health and sanitation:				
Personnel services	391,708	366,385	\$ 440,166	\$ (73,781)
Contractual services	155,133	124,416	130,353	(5,937)
Commodities	93,526	61,192	105,075	(43,883)
Capital outlay	10,200	-	6,233	(6,233)
Total expenditures	<u>650,567</u>	<u>551,993</u>	<u>\$ 681,827</u>	<u>\$ (129,834)</u>
Receipts over (under) expenditures	3,642	(41,727)		
Unencumbered cash, beginning	66,087	69,964		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>235</u>	<u>9,180</u>		
Unencumbered cash, ending	<u>\$ 69,964</u>	<u>\$ 37,417</u>		

STEVENS COUNTY, KANSAS
 County Clerk's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ 2,271	\$ 3,193
Total receipts	<u>2,271</u>	<u>3,193</u>
Expenditures:		
General government:		
Contractual	<u>180</u>	<u>-</u>
Total expenditures	<u>180</u>	<u>-</u>
Receipts over expenditures	2,091	3,193
Unencumbered cash, beginning	<u>5,341</u>	<u>7,432</u>
Unencumbered cash, ending	<u><u>\$ 7,432</u></u>	<u><u>\$ 10,625</u></u>

STEVENS COUNTY, KANSAS
 County Treasurer's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ 2,271	\$ 3,193
Total receipts	<u>2,271</u>	<u>3,193</u>
Expenditures:		
General government:		
Personnel	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	2,271	3,193
Unencumbered cash, beginning	<u>9,646</u>	<u>11,917</u>
Unencumbered cash, ending	<u><u>\$ 11,917</u></u>	<u><u>\$ 15,110</u></u>

STEVENS COUNTY, KANSAS
 COVID-19 Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year	Actual
Receipts:		
Intergovernmental receipts	\$ -	\$ 5,570
Total receipts	-	5,570
Expenditures:		
General government:		
Contractual	-	5,570
Total expenditures	-	5,570
Receipts over expenditures	-	-
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	\$ -	\$ -

STEVENS COUNTY, KANSAS
 Employee Benefits Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
Receipts:				
Taxes:				
Motor vehicle	\$ 34,800	\$ -	\$ -	\$ -
Delinquent property	8,372	5,269	20,000	(14,731)
Other	8,097	-	-	-
Total receipts	51,269	5,269	\$ 20,000	\$ (14,731)
Expenditures:				
General government:				
Social security	2,814	-	\$ -	\$ -
Retirement	20,892	-	-	-
Workers' compensation	45,858	-	-	-
Health insurance	48,266	-	-	-
Transfers out	321,453	20,000	20,000	-
Total expenditures	439,283	20,000	\$ 20,000	\$ -
Receipts under expenditures	(388,014)	(14,731)		
Unencumbered cash, beginning	438,334	50,320		
Unencumbered cash, ending	\$ 50,320	\$ 35,589		

STEVENS COUNTY, KANSAS
 E911 Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ -	\$ 3,400
Other	53,516	56,548
Total receipts	53,516	59,948
Expenditures:		
General government:		
Contractual	11,568	23,109
Total expenditures	11,568	23,109
Receipts over expenditures	41,948	36,839
Unencumbered cash, beginning	159,634	201,582
Unencumbered cash, ending	\$ 201,582	\$ 238,421

STEVENS COUNTY, KANSAS
 Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year	Actual
Receipts:		
Other	\$ 3,807	\$ -
Transfers in	<u>132,499</u>	<u>243,095</u>
Total receipts	<u>136,306</u>	<u>243,095</u>
Expenditures:		
General government:		
Capital outlay	<u>90,559</u>	<u>255,803</u>
Total expenditures	<u>90,559</u>	<u>255,803</u>
Receipts over (under) expenditures	45,747	(12,708)
Unencumbered cash, beginning	<u>630,816</u>	<u>676,563</u>
Unencumbered cash, ending	<u><u>\$ 676,563</u></u>	<u><u>\$ 663,855</u></u>

STEVENS COUNTY, KANSAS
 Fair Maintenance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 83,614	\$ 74,424	\$ 82,053	\$ (7,629)
Motor vehicle	6,555	6,163	6,507	(344)
Delinquent property	1,029	1,354	-	1,354
Total receipts	91,198	81,941	\$ 88,560	\$ (6,619)
Expenditures:				
Culture and recreation:				
Contractual	88,700	84,439	\$ 88,700	\$ (4,261)
Total expenditures	88,700	84,439	\$ 88,700	\$ (4,261)
Receipts over (under) expenditures	2,498	(2,498)		
Unencumbered cash, beginning	-	2,498		
Unencumbered cash, ending	\$ 2,498	\$ -		

STEVENS COUNTY, KANSAS
 Fire Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 185,241	\$ 193,405	\$ 213,375	\$ (19,970)
Motor vehicle	13,217	13,530	14,418	(888)
Delinquent property	1,716	2,689	-	2,689
Reimbursement	44	81	-	81
Total receipts	<u>200,218</u>	<u>209,705</u>	<u>\$ 227,793</u>	<u>\$ (18,088)</u>
Expenditures:				
Public safety:				
Personnel	72,367	68,926	\$ 117,000	\$ (48,074)
Contractual	23,209	30,347	62,000	(31,653)
Commodities	24,305	18,945	41,500	(22,555)
Capital outlay	19,777	80	-	80
Transfers out	<u>60,553</u>	<u>92,332</u>	<u>-</u>	<u>92,332</u>
Total expenditures	<u>200,211</u>	<u>210,630</u>	<u>\$ 220,500</u>	<u>\$ (9,870)</u>
Receipts over (under) expenditures	7	(925)		
Unencumbered cash, beginning	<u>918</u>	<u>925</u>		
Unencumbered cash, ending	<u>\$ 925</u>	<u>\$ -</u>		

STEVENS COUNTY, KANSAS
 Fire Bequest Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year	Actual
Receipts:		
Donations	\$ 2,000	\$ 5,677
Total receipts	<u>2,000</u>	<u>5,677</u>
Expenditures:		
Public safety:		
Commodities	<u>1,170</u>	<u>3,258</u>
Total expenditures	<u>1,170</u>	<u>3,258</u>
Receipts over expenditures	830	2,419
Unencumbered cash, beginning	<u>35,151</u>	<u>35,981</u>
Unencumbered cash, ending	<u><u>\$ 35,981</u></u>	<u><u>\$ 38,400</u></u>

STEVENS COUNTY, KANSAS
 Hospital Maintenance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 1,415,101	\$ 1,257,568	\$ 1,387,527	\$ (129,959)
Motor vehicle	112,637	104,102	110,084	(5,982)
Delinquent property	17,850	23,189	-	23,189
Total receipts	<u>1,545,588</u>	<u>1,384,859</u>	<u>\$ 1,497,611</u>	<u>\$ (112,752)</u>
Expenditures:				
Health and sanitation:				
Contractual	<u>1,494,493</u>	<u>1,435,954</u>	<u>\$ 1,500,000</u>	<u>\$ (64,046)</u>
Total expenditures	<u>1,494,493</u>	<u>1,435,954</u>	<u>\$ 1,500,000</u>	<u>\$ (64,046)</u>
Receipts over (under) expenditures	51,095	(51,095)		
Unencumbered cash, beginning	<u>-</u>	<u>51,095</u>		
Unencumbered cash, ending	<u>\$ 51,095</u>	<u>\$ -</u>		

STEVENS COUNTY, KANSAS
 Library Maintenance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 277,976	\$ 293,928	\$ 324,197	\$ (30,269)
Motor vehicle	21,533	20,858	21,951	(1,093)
Delinquent property	3,226	4,397	-	4,397
Total receipts	<u>302,735</u>	<u>319,183</u>	<u>\$ 346,148</u>	<u>\$ (26,965)</u>
Expenditures:				
Culture and recreation:				
Contractual	<u>300,240</u>	<u>321,678</u>	<u>\$ 344,794</u>	<u>\$ (23,116)</u>
Total expenditures	<u>300,240</u>	<u>321,678</u>	<u>\$ 344,794</u>	<u>\$ (23,116)</u>
Receipts over (under) expenditures	2,495	(2,495)		
Unencumbered cash, beginning	<u>-</u>	<u>2,495</u>		
Unencumbered cash, ending	<u>\$ 2,495</u>	<u>\$ -</u>		

STEVENS COUNTY, KANSAS
 Library Employee Benefits Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 52,149	\$ 50,203	\$ 55,424	\$ (5,221)
Motor vehicle	5,041	4,101	4,058	43
Delinquent property	777	936	-	936
Total receipts	<u>57,967</u>	<u>55,240</u>	<u>\$ 59,482</u>	<u>\$ (4,242)</u>
Expenditures:				
Culture and recreation:				
Contractual	<u>56,213</u>	<u>60,019</u>	<u>\$ 62,430</u>	<u>\$ (2,411)</u>
Total expenditures	<u>56,213</u>	<u>60,019</u>	<u>\$ 62,430</u>	<u>\$ (2,411)</u>
Receipts over (under) expenditures	1,754	(4,779)		
Unencumbered cash, beginning	<u>3,025</u>	<u>4,779</u>		
Unencumbered cash, ending	<u>\$ 4,779</u>	<u>\$ -</u>		

STEVENS COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 198,580	\$ 185,177	\$ 204,305	\$ (19,128)
Motor vehicle	11,555	13,909	15,453	(1,544)
Delinquent property	1,713	2,725	-	2,725
Charges for services	9,904	19,084	-	19,084
Total receipts	<u>221,752</u>	<u>220,895</u>	<u>\$ 219,758</u>	<u>\$ 1,137</u>
Expenditures:				
Public works:				
Personnel	138,782	126,817	\$ 151,500	\$ (24,683)
Contractual	5,961	6,908	8,200	(1,292)
Commodities	74,974	89,875	63,900	25,975
Total expenditures	<u>219,717</u>	<u>223,600</u>	<u>\$ 223,600</u>	<u>\$ -</u>
Receipts over (under) expenditures	2,035	(2,705)		
Unencumbered cash, beginning	<u>15,297</u>	<u>17,332</u>		
Unencumbered cash, ending	<u>\$ 17,332</u>	<u>\$ 14,627</u>		

STEVENS COUNTY, KANSAS
 Noxious Weed Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year	Actual
Receipts:		
Transfers in	\$ -	\$ -
Total receipts	-	-
Expenditures:		
Public works:		
Capital outlay	-	465
Total expenditures	-	465
Receipts over (under) expenditures	-	(465)
Unencumbered cash, beginning	79,668	79,668
Unencumbered cash, ending	<u>\$ 79,668</u>	<u>\$ 79,203</u>

STEVENS COUNTY, KANSAS
 Oil & Gas Valuation Depletion Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year	Actual
Receipts:		
Reimbursement	\$ 155	\$ -
Total receipts	<u>155</u>	<u>-</u>
Expenditures:		
General government:		
Contractual	<u>165</u>	<u>-</u>
Total expenditures	<u>165</u>	<u>-</u>
Receipts over (under) expenditures	(10)	-
Unencumbered cash, beginning	<u>3,453,644</u>	<u>3,453,634</u>
Unencumbered cash, ending	<u>\$ 3,453,634</u>	<u>\$ 3,453,634</u>

STEVENS COUNTY, KANSAS
 Prosecutors' Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ 333	\$ 264
Total receipts	333	264
Expenditures:		
Public safety:		
Contractual	180	157
Total expenditures	180	157
Receipts over expenditures	153	107
Unencumbered cash, beginning	3,374	3,527
Unencumbered cash, ending	\$ 3,527	\$ 3,634

STEVENS COUNTY, KANSAS
 Register of Deeds' Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ 9,084	\$ 12,774
Total receipts	9,084	12,774
Expenditures:		
General government:		
Personnel	-	1,771
Contractual	6,091	6,215
Capital outlay	-	2,746
Total expenditures	6,091	10,732
Receipts over expenditures	2,993	2,042
Unencumbered cash, beginning	90,897	93,890
Unencumbered cash, ending	<u>\$ 93,890</u>	<u>\$ 95,932</u>

STEVENS COUNTY, KANSAS
 Road and Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 2,212,808	\$ 2,165,444	\$ 2,389,339	\$ (223,895)
Motor vehicle	173,345	167,532	172,132	(4,600)
Delinquent property	26,431	35,359	-	35,359
Intergovernmental receipts	379,755	352,471	379,586	(27,115)
Other	48,109	14,470	-	14,470
Total receipts	<u>2,840,448</u>	<u>2,735,276</u>	<u>\$ 2,941,057</u>	<u>\$ (205,781)</u>
Expenditures:				
Public works:				
Maintenance:				
Personnel	1,155,376	1,253,916	\$ 1,433,523	\$ (179,607)
Contractual	65,466	48,874	57,500	(8,626)
Commodities	512,995	393,624	541,000	(147,376)
Construction:				
Commodities	659,246	253,948	637,100	(383,152)
Administrative:				
Personnel	294,647	264,441	161,500	102,941
Contractual	89,455	85,097	92,200	(7,103)
Commodities	1,505	1,521	1,500	21
Capital outlay	2,820	50	3,300	(3,250)
Transfers out	13,944	524,687	-	524,687
Total expenditures	<u>2,795,454</u>	<u>2,826,158</u>	<u>\$ 2,927,623</u>	<u>\$ (101,465)</u>
Receipts over (under) expenditures	44,994	(90,882)		
Unencumbered cash, beginning	<u>45,888</u>	<u>90,882</u>		
Unencumbered cash, ending	<u>\$ 90,882</u>	<u>\$ -</u>		

STEVENS COUNTY, KANSAS
 Road Machinery and Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year	Actual
Receipts:		
Transfers in	\$ 13,944	\$ 358,697
Total receipts	13,944	358,697
Expenditures:		
Public works:		
Capital outlay	294,597	-
Total expenditures	294,597	-
Receipts over (under) expenditures	(280,653)	358,697
Unencumbered cash, beginning	627,151	346,498
Unencumbered cash, ending	\$ 346,498	\$ 705,195

STEVENS COUNTY, KANSAS
 Services for the Elderly Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 169,232	\$ 176,239	\$ 194,517	\$ (18,278)
Motor vehicle	11,623	12,644	13,171	(527)
Delinquent property	1,751	2,517	-	2,517
Total receipts	182,606	191,400	\$ 207,688	\$ (16,288)
Expenditures:				
Health and sanitation:				
Appropriations	181,815	192,191	\$ 205,205	\$ (13,014)
Total expenditures	181,815	192,191	\$ 205,205	\$ (13,014)
Receipts over (under) expenditures	791	(791)		
Unencumbered cash, beginning	-	791		
Unencumbered cash, ending	\$ 791	\$ -		

STEVENS COUNTY, KANSAS
 Sheriff Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 1,365,651	\$ 1,485,623	\$ 1,639,229	\$ (153,606)
Motor vehicle	106,158	104,189	106,233	(2,044)
Delinquent property	13,655	20,557	-	20,557
Jail board	12,305	9,059	10,000	(941)
Law enforcement	47,395	39,059	75,000	(35,941)
Total receipts	<u>1,545,164</u>	<u>1,658,487</u>	<u>\$ 1,830,462</u>	<u>\$ (171,975)</u>
Expenditures:				
Public safety:				
Personnel	1,261,858	1,309,979	\$ 1,535,917	\$ (225,938)
Contractual	101,219	107,600	128,961	(21,361)
Commodities	85,632	64,334	152,893	(88,559)
Capital outlay	36,921	67,084	33,987	33,097
Total expenditures	<u>1,485,630</u>	<u>1,548,997</u>	<u>\$ 1,851,758</u>	<u>\$ (302,761)</u>
Receipts over expenditures	59,534	109,490		
Unencumbered cash, beginning	157,312	221,466		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>4,620</u>	<u>2,929</u>		
Unencumbered cash, ending	<u>\$ 221,466</u>	<u>\$ 333,885</u>		

STEVENS COUNTY, KANSAS
 Special Highway Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year	Actual
Receipts:		
Intergovernmental receipts	\$ 73,431	\$ 63,517
Transfers in	-	165,990
Total receipts	<u>73,431</u>	<u>229,507</u>
Expenditures:		
Public works:		
Contractual	-	5,281
Commodities	188,136	277,235
Total expenditures	<u>188,136</u>	<u>282,516</u>
Receipts under expenditures	(114,705)	(53,009)
Unencumbered cash, beginning	<u>1,526,789</u>	<u>1,412,084</u>
Unencumbered cash, ending	<u><u>\$ 1,412,084</u></u>	<u><u>\$ 1,359,075</u></u>

STEVENS COUNTY, KANSAS
 Special Law Enforcement Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ 11,585	\$ 10,575
Total receipts	<u>11,585</u>	<u>10,575</u>
Expenditures:		
Public safety:		
Commodities	<u>16,650</u>	<u>6,224</u>
Total expenditures	<u>16,650</u>	<u>6,224</u>
Receipts over (under) expenditures	(5,065)	4,351
Unencumbered cash, beginning	<u>50,597</u>	<u>45,532</u>
Unencumbered cash, ending	<u><u>\$ 45,532</u></u>	<u><u>\$ 49,883</u></u>

STEVENS COUNTY, KANSAS
 WeKanDo Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Transfers in	\$ -	\$ -	\$ -	\$ -
Total receipts	-	-	-	-
Expenditures:				
General government:				
Economic development	400	500	\$ 144,043	\$ (143,543)
Total expenditures	400	500	\$ 144,043	\$ (143,543)
Receipts under expenditures	(400)	(500)		
Unencumbered cash, beginning	148,462	148,062		
Unencumbered cash, ending	\$ 148,062	\$ 147,562		

STEVENS COUNTY, KANSAS
 Wellness Center Bequest Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year	Actual
Receipts:		
Donations	\$ 13,000	\$ -
Total receipts	13,000	-
Expenditures:		
Health and sanitation:		
Commodities	13,557	-
Total expenditures	13,557	-
Receipts under expenditures	(557)	-
Unencumbered cash, beginning	3,939	3,382
Unencumbered cash, ending	<u>\$ 3,382</u>	<u>\$ 3,382</u>

STEVENS COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ 21,824	\$ 25,091
Total receipts	<u>21,824</u>	<u>25,091</u>
Expenditures:		
General government:		
Commodities	<u>28,285</u>	<u>17,823</u>
Total expenditures	<u>28,285</u>	<u>17,823</u>
Receipts over (under) expenditures	(6,461)	7,268
Unencumbered cash, beginning	<u>41,495</u>	<u>35,034</u>
Unencumbered cash, ending	<u><u>\$ 35,034</u></u>	<u><u>\$ 42,302</u></u>

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, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 408,174	\$ 360,716	\$ 397,975	\$ (37,259)
Motor vehicle	30,868	29,899	31,753	(1,854)
Delinquent property	5,517	6,746	-	6,746
Total receipts	<u>444,559</u>	<u>397,361</u>	<u>\$ 429,728</u>	<u>\$ (32,367)</u>
Expenditures:				
Health and sanitation:				
Principal	335,154	345,625	\$ 430,982	\$ (85,357)
Interest	95,828	85,357	-	85,357
Cash basis reserve	-	-	60,000	(60,000)
Total expenditures	<u>430,982</u>	<u>430,982</u>	<u>\$ 490,982</u>	<u>\$ (60,000)</u>
Receipts over (under) expenditures	13,577	(33,621)		
Unencumbered cash, beginning	<u>59,259</u>	<u>72,836</u>		
Unencumbered cash, ending	<u>\$ 72,836</u>	<u>\$ 39,215</u>		

Agency Funds

Fund Description

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

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

District Court:

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

Law Library:

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

Register of Deeds:

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

Sheriff:

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

Sheriff Special Investigations:

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

County Treasurer – Fish and Game Licenses:

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

County Treasurer – Heritage Trust:

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

County Treasurer – Insufficient Check Clearing:

This fund is used to account for returned checks received back as a result of insufficient funds.

County Treasurer – Insurance Clearing:

This fund is used to account for the premiums for insurance policies purchased on behalf of the County and its related municipal entities which are then reimbursed by the appropriate departments and related municipal entities. In addition, insurance claims and their related expenditures are also accounted for through this fund.

County Treasurer – Payroll Clearing:

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

County Treasurer – Tax Collections:

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

County Treasurer – Tax Distributions:

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

STEVENS COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

Agency Funds	Balance (Deficit) 01-01-20	Receipts	Disburse- ments	Balance (Deficit) 12-31-20
District Court	\$ 27,685	\$ 95,906	\$ 98,091	\$ 25,500
Law Library	5,066	2,289	2,992	4,363
Register of Deeds	425	113,627	114,052	-
Sheriff	-	40,631	40,631	-
Sheriff Special Investigations	1,550	-	550	1,000
County Treasurer:				
Fish and Game Licenses	-	402	402	-
Heritage Trust	-	6,387	5,164	1,223
Insufficient Check Clearing	(962)	7,349,442	7,348,784	(304)
Insurance Clearing	14,861	153,660	138,410	30,111
Payroll Clearing	605	40,006	39,323	1,288
Tax Collections	14,199,542	18,144,547	21,166,400	11,177,689
Tax Distributions	8,032	9,991,063	9,995,069	4,026
Total	<u>\$ 14,256,804</u>	<u>\$ 35,937,960</u>	<u>\$ 38,949,868</u>	<u>\$ 11,244,896</u>

Other Supplemental Information

STEVENS COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 2,526,027	\$ 2,407,654	\$ 2,649,813	\$ (242,159)
Motor vehicle	158,388	187,757	196,488	(8,731)
Delinquent property	24,262	41,932	-	41,932
Interest on taxes	35,240	58,900	10,000	48,900
Local sales taxes	670,411	484,837	250,000	234,837
Total taxes	3,414,328	3,181,080	3,106,301	74,779
Intergovernmental receipts:				
Federal and state grants	-	625	-	625
Alcohol liquor tax	-	-	3,864	(3,864)
Mineral production tax	83,793	23,784	4,500	19,284
Total intergovernmental receipts	83,793	24,409	8,364	16,045
Licenses and fees:				
Motor vehicle license fees	28,020	23,834	20,000	3,834
Officers' fees	81,417	101,194	28,000	73,194
Total licenses and fees	109,437	125,028	48,000	77,028
Charges for services:				
Wellness center	69,434	54,586	95,900	(41,314)
Landfill	57,612	59,908	80,000	(20,092)
Other	24,846	15,392	5,000	10,392
Total charges for services	151,892	129,886	180,900	(51,014)
Use of money and property:				
Interest on investments	286,219	122,639	37,000	85,639
Rents and royalties	13,353	7,693	9,000	(1,307)
Total use of money and property	299,572	130,332	46,000	84,332
Other:				
Other	21,781	27,439	45,000	(17,561)
Transfers in	321,453	23,704	35,470	(11,766)
Total receipts	\$ 4,402,256	\$ 3,641,878	\$ 3,470,035	\$ 171,843

(continued)

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Expenditures:				
General government:				
Courthouse general:				
Personnel services	\$ 79,223	\$ 77,084	\$ 87,250	\$ (10,166)
Contractual services	353,135	265,288	305,650	(40,362)
Commodities	28,395	26,969	45,000	(18,031)
Capital outlay	65,347	457	90,000	(89,543)
Total courthouse general	526,100	369,798	527,900	(158,102)
County Commission:				
Personnel services	137,678	143,165	139,150	4,015
Contractual services	2,788	325	1,320	(995)
Capital outlay	163	-	-	-
Total County Commission	140,629	143,490	140,470	3,020
County Clerk:				
Personnel services	161,296	167,370	165,350	2,020
Contractual services	6,329	6,740	6,700	40
Commodities	2,644	2,847	3,300	(453)
Total County Clerk	170,269	176,957	175,350	1,607
County Treasurer:				
Personnel services	230,391	254,984	231,500	23,484
Contractual services	25,364	30,946	29,800	1,146
Commodities	6,389	4,252	6,500	(2,248)
Total County Treasurer	262,144	290,182	267,800	22,382
Register of Deeds:				
Personnel services	128,785	135,749	135,652	97
Contractual services	2,427	3,543	2,725	818
Commodities	3,474	4,930	5,200	(270)
Capital outlay	300	-	-	-
Total Register of Deeds	134,986	144,222	143,577	645
Appraiser:				
Personnel services	188,004	190,913	174,990	15,923
Contractual services	161,641	136,787	168,740	(31,953)
Commodities	2,370	3,179	3,000	179
Capital outlay	415	-	1,500	(1,500)
Total Appraiser	352,430	330,879	348,230	(17,351)

(continued)

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Expenditures (continued):				
General government (continued):				
Planning and zoning:				
Personnel services	\$ 21,470	\$ 22,137	\$ 27,200	\$ (5,063)
Contractual services	11	401	2,400	(1,999)
Commodities	63	50	200	(150)
Total planning and zoning	21,544	22,588	29,800	(7,212)
Election:				
Personnel services	206	1,068	10,650	(9,582)
Contractual services	9,311	17,589	21,050	(3,461)
Commodities	1,948	8,000	3,000	5,000
Capital outlay	-	-	10,000	(10,000)
Total election	11,465	26,657	44,700	(18,043)
Data processing:				
Contractual services	52,127	121,947	72,450	49,497
Commodities	-	648	-	648
Total data processing	52,127	122,595	72,450	50,145
Other contractual services:				
Soil conservation	32,020	32,020	32,020	-
Economic development	35,000	35,000	35,000	-
Chamber	15,000	15,000	15,000	-
Total other contractual services	82,020	82,020	82,020	-
GIS:				
Personnel services	59,772	62,177	62,011	166
Contractual services	1,333	610	6,700	(6,090)
Commodities	739	2,869	1,700	1,169
Capital outlay	410	175	500	(325)
Total GIS	62,254	65,831	70,911	(5,080)
Employee benefits:				
Contingencies	-	-	472,015	(472,015)
Retiree health insurance	-	-	96,009	(96,009)
Total employee benefits	-	-	568,024	(568,024)
Other				
Personnel services	-	120,923	300,000	(179,077)
Total general government	1,815,968	1,896,142	2,771,232	(875,090)

(continued)

STEVENS COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
Expenditures (continued):				
Public safety:				
County Attorney:				
Personnel services	\$ 113,407	\$ 116,620	\$ 114,050	\$ 2,570
Contractual services	101,302	105,499	76,364	29,135
Total County Attorney	214,709	222,119	190,414	31,705
District Court:				
Contractual services	42,612	33,272	28,350	4,922
Commodities	6,355	3,246	38,400	(35,154)
Capital outlay	22,753	-	11,250	(11,250)
Total District Court	71,720	36,518	78,000	(41,482)
Community service:				
Contractual services	4,046	5,845	-	5,845
Juvenile detention:				
Contractual services	-	-	5,922	(5,922)
Total public safety	290,475	264,482	274,336	(9,854)
Culture and recreation:				
4-H building:				
Contractual services	4,403	3,893	6,500	(2,607)
Commodities	135	-	1,000	(1,000)
Total 4-H building	4,538	3,893	7,500	(3,607)
Other contractual services:				
Historical society	65,000	66,950	66,950	-
City on a Hill	-	-	3,000	(3,000)
Theater	-	7,500	-	7,500
Total other contractual services	65,000	74,450	69,950	4,500
Total culture and recreation	69,538	78,343	77,450	893
Health and sanitation:				
Wellness center:				
Personnel services	55,841	58,236	73,500	(15,264)
Contractual services	12,819	12,888	15,300	(2,412)
Commodities	5,228	1,614	3,100	(1,486)
Capital outlay	15,857	176	4,000	(3,824)
Total wellness center	89,745	72,914	95,900	(22,986)

(continued)

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued):				
Health and sanitation (continued):				
Solid waste:				
Personnel services	\$ 113,831	\$ 109,280	\$ 127,050	\$ (17,770)
Contractual services	92,250	95,368	49,100	46,268
Commodities	21,597	21,538	36,400	(14,862)
Capital outlay	-	-	1,500	(1,500)
Total solid waste	227,678	226,186	214,050	12,136
Rodent control:				
Commodities	-	3,960	4,500	(540)
Other contractual services:				
Coroner	17,109	3,850	20,000	(16,150)
Developmentally disabled	55,237	55,237	55,237	-
Mental health	44,676	44,676	44,676	-
Western KS Child Advocacy	2,500	2,500	2,500	-
Total other contractual services	119,522	106,263	122,413	(16,150)
Total health and sanitation	436,945	409,323	436,863	(27,540)
Transfers out	677,800	545,000	535,000	10,000
Total expenditures	\$ 3,290,726	\$ 3,193,290	\$ 4,094,881	\$ (901,591)

STEVENS COUNTY, KANSAS
Reconciliation of 2019 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2020

2019 Tax Roll as Adjusted:	
County Clerk's abstract of taxes levied	\$ 20,238,011
Supplemental tax roll	21,167
2019 taxes abated	<u>(1,507,484)</u>
2019 tax roll as adjusted	<u>\$ 18,751,694</u>
2019 Tax Roll Accounted For:	
2019 current tax distributions	\$ 18,345,520
Delinquent taxes	<u>406,174</u>
2019 total tax roll	<u>\$ 18,751,694</u>

STEVENS COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended December 31, 2020

Federal Agency / Program	Federal CFDA Number	Additional Identification	Grant Number	Passed through to Subrecipients	Disbursements/Expenditures	
U.S. DEPARTMENT OF AGRICULTURE						
Passed through Kansas Department of Health and Environment:						
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	ATL	202020W100343	\$ -	\$ 21,662	
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	BFPC	202121W500343	-	5,265	\$ 26,927
TOTAL U.S. DEPARTMENT OF AGRICULTURE						26,927
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Passed through Kansas Department of Health and Environment:						
Public Health Emergency Preparedness	93.069	2021	NU90TP922049-02	-		5,376
Hospital Preparedness Program (HHP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	2020	NU90TP921936-01-04	-		5,376
COVID-19 Consolidated Health Centers - Migrant Health Centers	93.224	2020	H8CCS34800-01	-		11,540
Immunization Cooperative Agreements	93.268	2020	NH23IP000748-05	-	455	
Immunization Cooperative Agreements	93.268	2021	NNH23IP922627-01	-	791	1,246
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323		NU50-CK000549-01	-		50,183
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		NU90TP22130-01	-		2,730
Maternal and Child Health Services Block Grant to the States	93.994	2020	B04MC32543-01	-	1,892	
Maternal and Child Health Services Block Grant to the States	93.994	2020	B04MC31488-01	-	226	
Maternal and Child Health Services Block Grant to the States	93.994	2021	B04MC32543-02	-	2,763	4,881
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						81,332
U.S. DEPARTMENT OF TRANSPORTATION						
Direct:						
Airport Improvement Program	20.106		3-20-0034-012-2019	-		105,775
TOTAL U.S. DEPARTMENT OF TREASURY						105,775
U.S. DEPARTMENT OF TREASURY						
Passed through Kansas Division of Emergency Management:						
COVID-19 Coronavirus Relief Fund	21.019			-		25,996
Passed through Kansas Office of Recovery:						
COVID-19 Coronavirus Relief Fund	21.019			770,396	935,432	
COVID-19 Coronavirus Relief Fund	21.019			-	5,570	941,002
TOTAL U.S. DEPARTMENT OF TREASURY						966,998
TOTAL FEDERAL GRANTS						\$ 1,181,032

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

STEVENS COUNTY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
December 31, 2020

1. General

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity programs of Stevens County, Kansas, under programs of the federal government for the year ended December 31, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

2. Basis of accounting

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

3. De minimis cost rate

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

SINGLE AUDIT
SECTION



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

The County Commissioners
Stevens County, Kansas
Hugoton, Kansas 67951

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, issued by the State of Kansas, the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Stevens County, Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statement which collectively comprise the County's basic financial statement as listed in the table of contents, and have issued our report thereon dated July 12, 2021. The County prepares its financial statement on a regulatory basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

We noted certain matters that we have reported to management of Stevens County in a separate letter dated July 12, 2021.

Stevens County's Response to Findings

Stevens County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Stevens County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of this Report

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


LEWIS, HOOPER & DICK, LLC

July 12, 2021



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

The County Commissioners
Stevens County, Kansas
Hugoton, Kansas 67951

Report on Compliance for Each Major Federal Program

We have audited Stevens County, Kansas, compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020. Stevens County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Stevens County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit and Accounting Guide*, issued by the State of Kansas; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Stevens County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Stevens County's compliance.

Opinion on Each Major Federal Program

In our opinion, Stevens County, Kansas, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

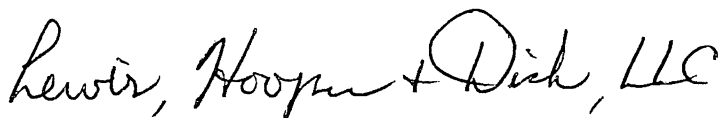
Report on Internal Control over Compliance

Management of Stevens County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Stevens County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Stevens County's internal control over compliance.

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

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

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



LEWIS, HOOPER & DICK, LLC

July 12, 2021

STEVENS COUNTY, KANSAS
Schedule of Findings and Questioned Costs
December 31, 2020

I. SUMMARY OF AUDITORS' RESULTS

A. Financial Statements

- Type of auditors' report issued:

Adverse (GAAP Basis)
Unmodified (Regulatory Basis)

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

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

B. Federal Awards

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

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

- Type of auditors' report issued on compliance for major programs: Unmodified
- Are there any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? No
- Identification of major programs:

CFDA	Program	Expenditures
21.019	COVID-19 Coronavirus Relief Fund	\$ 25,996
21.019	COVID-19 Coronavirus Relief Fund	935,432
21.019	COVID-19 Coronavirus Relief Fund	5,570

- Dollar threshold used to distinguish between type A and B programs: \$750,000
- Auditee qualified as low-risk auditee? No

II. FINANCIAL STATEMENT FINDINGS

None noted

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None noted

OFFICE OF
COUNTY CLERK OF STEVENS COUNTY

200 E 6th

HUGOTON, KS 67951

Phone: (620) 544-2541

Corrective Action Plan
and Summary Schedule of Prior Audit Findings
Relating to the Federal Award Programs
December 31, 2020

July 12, 2021

Stevens County, Kansas, respectfully submits the following corrective action plan for the year ended December 31, 2020.

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

Audit period: January 1, 2020, through December 31, 2020

The findings from the December 31, 2020, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditors' Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

None.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

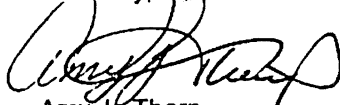
None.

IV. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None.

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

Sincerely,



Amy Jo Tharp
County Clerk