

# STEVENS COUNTY, KANSAS

## REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended  
December 31, 2019

STEVENS COUNTY, KANSAS  
Regulatory Basis Financial Statement  
For the Year Ended December 31, 2019

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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, 2019, 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 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 and the *Kansas Municipal Audit and Accounting Guide*. 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 financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* of the State of Kansas, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Kansas.



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, 2019, or changes in financial position and cash flows thereof for the year then ended.

#### Opinion on Regulatory Basis of Accounting

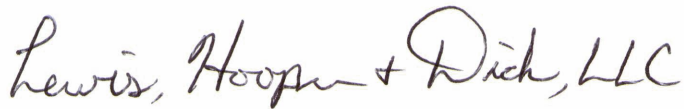
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Stevens County, Kansas, as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial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

#### 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*. The other supplemental information (Schedules 4 and 5 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 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.

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, 2018, (not presented herein), and have issued our report thereon dated June 7, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2018, (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 2018 comparative information is the responsibility of management and

was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note 1.

A handwritten signature in dark ink that reads "Lewis, Hooper & Dick, LLC". The signature is written in a cursive, flowing style.

LEWIS, HOOPER & DICK, LLC

June 25, 2020



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

	Unencumbered Cash (Deficit) Balance 01-01-19	Prior Year Canceled Encumbrances	Receipts and Transfers	Expenditures and Transfers	Unencumbered Cash (Deficit) Balance 12-31-19	Add Payables and Encumbrances	Cash (Deficit) Balance 12-31-19
Fund							
General	\$ 1,015,865	\$ 36,493	\$ 4,402,256	\$ 3,290,726	\$ 2,163,888	\$ 92,365	\$ 2,256,253
Special Purpose Funds							
Agricultural Extension Council	-	-	143,704	140,000	3,704	-	3,704
Airport Maintenance	(9,441)	-	82,451	74,945	(1,935)	-	(1,935)
Airport Operating	514,680	-	87,658	116,614	485,724	3,302	489,026
Airport Grants	(100,644)	-	136,400	90,202	(54,446)	-	(54,446)
Alcohol and Drug	77,981	-	7,356	2,763	82,574	-	82,574
Emergency Services	131,264	-	320,030	332,600	118,694	20,274	138,968
Ambulance Bequest	1,139	-	23,450	20,340	4,249	-	4,249
Building	1,777,676	-	768,920	396,928	2,149,668	250	2,149,918
Community Health	66,087	235	654,209	635,263	85,268	15,800	101,068
Community Health Grant	-	-	-	15,304	(15,304)	-	(15,304)
County Clerk's Technology	5,341	-	2,271	180	7,432	-	7,432
County Treasurer's Technology	9,646	-	2,271	-	11,917	-	11,917
Employee Benefits	438,334	-	51,269	439,283	50,320	-	50,320
E911	159,634	-	53,516	11,568	201,582	-	201,582
Equipment	630,816	-	136,306	90,559	676,563	-	676,563
Fair Maintenance	-	-	91,198	88,700	2,498	-	2,498
Fire	918	-	200,218	200,211	925	22,925	23,850
Fire Bequest	35,151	-	2,000	1,170	35,981	-	35,981
Hospital Maintenance	-	-	1,545,588	1,494,493	51,095	-	51,095
Library Maintenance	-	-	302,735	300,240	2,495	-	2,495
Library Employee Benefits	3,025	-	57,967	56,213	4,779	-	4,779
Noxious Weed	15,297	-	221,752	219,717	17,332	344	17,676
Noxious Weed Equipment	79,668	-	-	-	79,668	-	79,668
Oil & Gas Valuation Depletion Trust	3,453,644	-	155	165	3,453,634	-	3,453,634
Prosecutors' Training	3,374	-	333	180	3,527	-	3,527
Register of Deeds' Technology	90,897	-	9,084	6,091	93,890	-	93,890
Road and Bridge	45,888	-	2,840,448	2,795,454	90,882	29,689	120,571
Road Machinery and Equipment	627,151	-	13,944	294,597	346,498	239,450	585,948
Services for the Elderly	-	-	182,606	181,815	791	-	791
Sheriff	157,312	4,620	1,545,164	1,485,630	221,466	27,090	248,556
Special Highway Improvement	1,526,789	-	73,431	188,136	1,412,084	-	1,412,084
Special Law Enforcement Trust	50,597	-	11,585	16,650	45,532	-	45,532
WeKanDo	148,462	-	-	400	148,062	-	148,062
Wellness Center Bequest	3,939	-	13,000	13,557	3,382	-	3,382
Motor Vehicle Operating	41,495	-	21,824	28,285	35,034	-	35,034
Total Special Purpose Funds	9,986,120	4,855	9,602,843	9,738,253	9,855,565	359,124	10,214,689
Bond and Interest Funds							
Bond and Interest - Home for the Aged	59,259	-	444,559	430,982	72,836	-	72,836
Total (excluding Agency Funds) (memorandum only)	\$ 11,061,244	\$ 41,348	\$ 14,449,658	\$ 13,459,961	\$ 12,092,289	\$ 451,489	\$ 12,543,778
Composition of Cash							
Demand and money market deposits:							
Citizens State Bank							\$ 16,048,473
Plus deposits in transit							56,024
Less outstanding checks							(77,067)
Total demand and money market deposits							\$ 16,027,430
Change funds							3,064
Time deposits:							
Citizens State Bank							10,770,088
Total time deposits							10,770,088
Total cash and investments							26,800,582
Agency Funds per Schedule 3							(14,256,804)
Total (excluding Agency Funds)							\$ 12,543,778

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, 2019

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 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 Extension Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council is governed by an elected executive board. The County levies taxes for the support of the Council. Separate financial statements have been issued for the Stevens County Extension Council and may be obtained at the Extension Council's office. Stevens County Extension Council has a December 31st year end.

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



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

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

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.

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, 2019

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 – 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 – funds used to report assets held by the municipal reporting entity in a purely custodial 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, 2019

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, 2019, 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, 2019

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 for the year ended December 31, 2019. A qualified budget adjustment outside the legal budget for the Community Health fund exists for grants.

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 Noxious Weed fund exceeded its legal budget by \$217.

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
- Community Health Grant
- County Clerk's Technology
- County Treasurer's Technology
- E911
- Equipment
- Fire Bequest
- Noxious Weed Equipment
- Oil & Gas Valuation Depletion Trust
- Prosecutors' Training

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

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

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, 2019. 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 account had deficit unencumbered cash balances as of December 31, 2019:

Airport Maintenance	\$ 1,935
Airport Grants	54,446
Community Health Grant	15,304
Insufficient Check Clearing	962

3. Detailed notes on all funds

A. Deposits and investments

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

Cash on hand	\$ 3,064
Carrying amount of deposits	<u>26,797,518</u>
Total cash	<u><u>\$ 26,800,582</u></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, 2019

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, 2019.

At December 31, 2019, the County's carrying amount of deposits was \$26,797,518 and the bank balance was \$26,818,561. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$843,349 was covered by federal depository insurance and \$25,975,212 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	\$ 843,349
Pledged securities at market value	26,247,394
Total coverage	<u>\$ 27,090,743</u>
Funds on deposit	<u>\$ 26,818,561</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, 2019.

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

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, 2019, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance January 1, 2019	Additions	Reductions/ Payments	Balance December 31, 2019	Interest Paid
Capital leases payable:									
Pioneer Manor	08-22-16	3.15%	\$ 4,309,820	08-22-26	\$ 3,000,479	\$ -	\$ 335,154	\$ 2,665,325	\$ 95,828
Hospital heating/air system	03-01-16	2.45%	1,498,456	01-02-21	917,481	-	298,362	619,119	22,791
Total long-term debt					\$ 3,917,960	\$ -	\$ 633,516	\$ 3,284,444	\$ 118,619

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

	Year						
	2020	2021	2022	2023	2024	2025-2026	Total
Principal:							
Capital leases payable	\$ 651,398	\$ 670,244	\$ 368,295	\$ 380,057	\$ 392,089	\$ 822,361	\$ 3,284,444
Interest:							
Capital leases payable	100,736	81,890	62,687	50,925	38,893	39,603	374,734
Total principal and interest	\$ 752,134	\$ 752,134	\$ 430,982	\$ 430,982	\$ 430,982	\$ 861,964	\$ 3,659,178

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. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	
General	Building	19-120	\$ 647,800
General	Equipment	19-119	30,000
Emergency Services	Equipment	19-119	41,946
Employee Benefits	General	79-2958	321,453
Fire	Equipment	19-119	60,553
Road and Bridge	Road Machinery and Equipment	68-141g	13,944
Total			<u>\$ 1,115,696</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 95 participating members.



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

4. Other information (continued)

A. Risk management (continued)

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 77 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.

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 \$985,239 reported as landfill closure and post-closure care liability at December 31, 2019, represents the cumulative amount reported to date based on the use of 40.35% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$1,456,719 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 2019. The County estimates approximately 170 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

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.



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

4. Other information (continued)

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.

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 publically 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](http://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 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from Stevens County, Kansas, were \$257,204 for the year ended December 31, 2019.

Net pension liability: At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,151,380. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer 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.

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

4. Other information (continued)

E. Defined benefit pension plan (continued)

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](http://www.kpers.org) or can be obtained as described above.

F. 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, 2019, 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, 2019, totaled \$51,000. Future minimum payment requirements are \$102,000 per year through June 30, 2023.

G. Subsequent events

Subsequent to year end, the County entered into an agreement for the purchase of equipment totaling \$217,579. Subsequent to the levying of taxes to fund the 2020 budget a significant tax abatement occurred within the County resulting in a \$9,817,893 drop in valuation; this abatement is expected to impact tax revenues by \$770,017.

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the County is located. It is unknown how long these conditions will last and what the complete financial impact will be to the County.

## Regulatory Required Supplemental Information



STEVENS COUNTY, KANSAS  
Summary of Expenditures - Actual and Budget  
(Budgeted Funds Only)  
Regulatory Basis  
For the Year Ended December 31, 2019

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General</u>					
General	\$ 4,095,802	\$ -	\$ 4,095,802	\$ 3,290,726	\$ (805,076)
<u>Special Purpose Funds</u>					
Agricultural Extension Council	140,000	-	140,000	140,000	-
Airport Maintenance	80,000	-	80,000	74,945	(5,055)
Alcohol and Drug	78,378	-	78,378	2,763	(75,615)
Emergency Services	332,600	-	332,600	332,600	-
Building	1,803,539	-	1,803,539	396,928	(1,406,611)
Community Health	590,327	60,000	650,327	635,263	(15,064)
Employee Benefits	439,283	-	439,283	439,283	-
Fair Maintenance	88,700	-	88,700	88,700	-
Fire	203,400	-	203,400	200,211	(3,189)
Hospital Maintenance	1,500,000	-	1,500,000	1,494,493	(5,507)
Library Maintenance	300,240	-	300,240	300,240	-
Library Employee Benefits	56,213	-	56,213	56,213	-
Noxious Weed	219,500	-	219,500	219,717	217
Road and Bridge	2,795,454	-	2,795,454	2,795,454	-
Services for the Elderly	181,815	-	181,815	181,815	-
Sheriff	1,672,452	-	1,672,452	1,485,630	(186,822)
WeKanDo	136,419	-	136,419	400	(136,019)
<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

### Public safety

- \*County Attorney
- \*District Court
- \*Emergency preparedness
- \*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, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
Receipts:				
Taxes	\$ 3,458,084	\$ 3,414,328	\$ 2,952,620	\$ 461,708
Intergovernmental revenue	82,999	83,793	8,063	75,730
Licenses and fees	154,913	109,437	48,000	61,437
Charges for services	173,069	151,892	186,030	(34,138)
Use of money and property	170,428	299,572	46,000	253,572
Other	45,876	21,781	45,000	(23,219)
Transfers in	482,386	321,453	439,283	(117,830)
Total receipts	4,567,755	4,402,256	\$ 3,724,996	\$ 677,260
Expenditures:				
General government:				
Courthouse general	397,882	526,100	\$ 498,550	\$ 27,550
County Commission	149,741	140,629	97,558	43,071
County Clerk	171,694	170,269	167,900	2,369
County Treasurer	251,916	262,144	259,500	2,644
Register of Deeds	137,446	134,986	141,177	(6,191)
Appraiser	338,378	352,430	342,592	9,838
Planning and zoning	22,412	21,544	28,017	(6,473)
Election	35,314	11,465	47,500	(36,035)
Data processing	61,177	52,127	72,450	(20,323)
Other contractual services	72,020	82,020	82,020	-
GIS	61,312	62,254	67,400	(5,146)
Employee benefits	-	-	568,024	(568,024)
Other	-	-	307,725	(307,725)
Public safety:				
County Attorney	197,959	214,709	190,414	24,295
District Court	73,526	71,720	78,000	(6,280)
Emergency preparedness	2,563	-	-	-
Community service	4,016	4,046	-	4,046
Juvenile detention	-	-	5,922	(5,922)
Culture and recreation:				
4-H Building	4,765	4,538	7,500	(2,962)
Other contractual services	65,000	65,000	68,000	(3,000)
Health and sanitation:				
Wellness center	83,446	89,745	89,530	215
Solid waste	176,459	227,678	206,100	21,578
Rodent control	5,048	-	3,600	(3,600)
Other contractual services	129,059	119,522	116,413	3,109
Transfers out	1,725,625	677,800	649,910	27,890
Total expenditures	4,166,758	3,290,726	\$ 4,095,802	\$ (805,076)
Receipts over expenditures	400,997	1,111,530		
Unencumbered cash, beginning	601,104	1,015,865		
Adjustment to unencumbered cash for prior year canceled encumbrances	13,764	36,493		
Unencumbered cash, ending	\$ 1,015,865	\$ 2,163,888		

# 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.

### 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.

### Community Health Grant:

This fund is used to account for 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.

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.

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.

## Special Purpose Funds

(continued)

### 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, Community Health Grant, County Clerk's Technology, County Treasurer's Technology, 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, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 124,967	\$ 131,871	\$ 134,904	\$ (3,033)
Motor vehicle	10,657	10,268	10,302	(34)
Delinquent property	1,385	1,565	-	1,565
Total receipts	137,009	143,704	\$ 145,206	\$ (1,502)
Expenditures:				
Other public service:				
Contractual	137,009	140,000	\$ 140,000	\$ -
Total expenditures	137,009	140,000	\$ 140,000	\$ -
Receipts over expenditures	-	3,704		
Unencumbered cash, beginning	-	-		
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, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 66,801	\$ 75,719	\$ 77,486	\$ (1,767)
Motor vehicle	7,059	5,608	5,504	104
Delinquent property	1,094	1,000	-	1,000
Rents and royalties	493	124	-	124
Total receipts	<u>75,447</u>	<u>82,451</u>	<u>\$ 82,990</u>	<u>\$ (539)</u>
Expenditures:				
General government:				
Personnel	61,316	69,560	\$ 80,000	\$ (10,440)
Contractual	<u>28,061</u>	<u>5,385</u>	<u>-</u>	<u>5,385</u>
Total expenditures	<u>89,377</u>	<u>74,945</u>	<u>\$ 80,000</u>	<u>\$ (5,055)</u>
Receipts over (under) expenditures	(13,930)	7,506		
Unencumbered cash (deficit), beginning	<u>4,489</u>	<u>(9,441)</u>		
Unencumbered deficit, ending	<u>\$ (9,441)</u>	<u>\$ (1,935)</u>		



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

	Prior Year	Actual
Receipts:		
Intergovernmental revenue	\$ 33,329	\$ 32,009
Use of money and property	28,650	37,640
Other	65,674	18,009
Total receipts	<u>127,653</u>	<u>87,658</u>
Expenditures:		
General government:		
Contractual services	68,607	11,767
Commodities	139,021	104,374
Capital outlay	1,553	473
Total expenditures	<u>209,181</u>	<u>116,614</u>
Receipts under expenditures	(81,528)	(28,956)
Unencumbered cash, beginning of year	596,208	514,680
Unencumbered cash, end of year	<u>\$ 514,680</u>	<u>\$ 485,724</u>

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

	Prior Year	Actual
Receipts:		
Intergovernmental revenue	\$ 66,537	\$ 136,400
Total receipts	<u>66,537</u>	<u>136,400</u>
Expenditures:		
General government:		
Capital outlay	<u>167,181</u>	<u>90,202</u>
Total expenditures	<u>167,181</u>	<u>90,202</u>
Receipts over (under) expenditures	(100,644)	46,198
Unencumbered cash (deficit), beginning	<u>-</u>	<u>(100,644)</u>
Unencumbered deficit, ending	<u>\$ (100,644)</u>	<u>\$ (54,446)</u>

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

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Intergovernmental revenue	\$ 7,259	\$ 7,356	\$ 3,563	\$ 3,793
Total receipts	7,259	7,356	\$ 3,563	\$ 3,793
Expenditures:				
Health:				
Contractual	2,850	2,763	\$ 78,378	\$ (75,615)
Total expenditures	2,850	2,763	\$ 78,378	\$ (75,615)
Receipts over expenditures	4,409	4,593		
Unencumbered cash, beginning	73,572	77,981		
Unencumbered cash, ending	\$ 77,981	\$ 82,574		

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

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 216,325	\$ 175,242	\$ 179,186	\$ (3,944)
Motor vehicle	7,774	14,945	17,826	(2,881)
Delinquent property	845	1,899	-	1,899
Ambulance services	183,806	127,914	94,000	33,914
Other	-	30	-	30
Total receipts	<u>408,750</u>	<u>320,030</u>	<u>\$ 291,012</u>	<u>\$ 29,018</u>
Expenditures:				
Public safety:				
Personnel	230,973	229,394	\$ 241,000	\$ (11,606)
Contractual	15,906	21,417	37,100	(15,683)
Commodities	25,080	15,687	29,500	(13,813)
Capital outlay	-	22,514	20,000	2,514
Emergency preparedness:				
Contractual	-	1,096	2,500	(1,404)
Commodities	-	546	1,500	(954)
Capital outlay	-	-	1,000	(1,000)
Transfers out	53,000	41,946	-	41,946
Total expenditures	<u>324,959</u>	<u>332,600</u>	<u>\$ 332,600</u>	<u>\$ -</u>
Receipts over (under) expenditures	83,791	(12,570)		
Unencumbered cash, beginning	<u>47,473</u>	<u>131,264</u>		
Unencumbered cash, ending	<u>\$ 131,264</u>	<u>\$ 118,694</u>		

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

	Prior Year	Actual
Receipts:		
Donations	\$ -	\$ 23,450
Total receipts	-	23,450
Expenditures:		
Public safety:		
Commodities	-	20,340
Total expenditures	-	20,340
Receipts over expenditures	-	3,110
Unencumbered cash, beginning	1,139	1,139
Unencumbered cash, ending	\$ 1,139	\$ 4,249

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

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 110,798	\$ 111,190	\$ 115,411	\$ (4,221)
Motor vehicle	6,294	8,613	9,137	(524)
Delinquent property	789	1,138	-	1,138
Other	-	179	-	179
Transfers in	1,514,833	647,800	649,910	(2,110)
Total receipts	<u>1,632,714</u>	<u>768,920</u>	<u>\$ 774,458</u>	<u>\$ (5,538)</u>
Expenditures:				
General government:				
Contractual	45,626	75,776	\$ 185,591	\$ (109,815)
Capital outlay	339,394	321,152	1,617,948	(1,296,796)
Total expenditures	<u>385,020</u>	<u>396,928</u>	<u>\$ 1,803,539</u>	<u>\$ (1,406,611)</u>
Receipts over expenditures	1,247,694	371,992		
Unencumbered cash, beginning	<u>529,982</u>	<u>1,777,676</u>		
Unencumbered cash, ending	<u>\$ 1,777,676</u>	<u>\$ 2,149,668</u>		

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

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 212,962	\$ 262,180	\$ 268,133	\$ (5,953)
Motor vehicle	15,705	16,260	17,551	(1,291)
Delinquent property	2,123	2,529	-	2,529
Services	172,352	157,136	170,000	(12,864)
School nurse	34,500	34,500	27,000	7,500
Intergovernmental revenue	135,608	181,604	153,000	28,604
Total receipts	<u>573,250</u>	<u>654,209</u>	<u>\$ 635,684</u>	<u>\$ 18,525</u>
Expenditures:				
Health and sanitation:				
Personnel services	380,405	391,708	\$ 421,927	\$ (30,219)
Contractual services	125,039	139,829	130,475	9,354
Commodities	83,759	93,526	97,925	(4,399)
Capital outlay	16,474	10,200	-	10,200
Total expenditures	<u>605,677</u>	<u>635,263</u>	<u>\$ 650,327</u>	<u>\$ (15,064)</u>
Receipts over (under) expenditures	(32,427)	18,946		
Unencumbered cash, beginning	97,892	66,087		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>622</u>	<u>235</u>		
Unencumbered cash, ending	<u>\$ 66,087</u>	<u>\$ 85,268</u>		

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

	Prior Year	Actual
Receipts:		
Intergovernmental revenue	\$ -	\$ -
Total receipts	-	-
Expenditures:		
General government:		
Contractual	-	15,304
Total expenditures	-	15,304
Receipts under expenditures	-	(15,304)
Unencumbered cash, beginning	-	-
Unencumbered deficit, ending	\$ -	\$ (15,304)



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

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ 2,230	\$ 2,271
Total receipts	<u>2,230</u>	<u>2,271</u>
Expenditures:		
General government:		
Contractual	196	180
Capital outlay	<u>2,437</u>	<u>-</u>
Total expenditures	<u>2,633</u>	<u>180</u>
Receipts over (under) expenditures	(403)	2,091
Unencumbered cash, beginning of year	<u>5,744</u>	<u>5,341</u>
Unencumbered cash, end of year	<u><u>\$ 5,341</u></u>	<u><u>\$ 7,432</u></u>

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

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ 2,230	\$ 2,271
Total receipts	<u>2,230</u>	<u>2,271</u>
Expenditures:		
General government:		
Personnel	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	2,230	2,271
Unencumbered cash, beginning of year	<u>7,416</u>	<u>9,646</u>
Unencumbered cash, end of year	<u><u>\$ 9,646</u></u>	<u><u>\$ 11,917</u></u>

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

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 270	\$ -	\$ -	\$ -
Motor vehicle	115,704	34,800	-	34,800
Delinquent property	14,439	8,372	-	8,372
Other	6,971	8,097	-	8,097
Total receipts	137,384	51,269	\$ -	\$ 51,269
Expenditures:				
General government:				
Social security	17,975	2,814	\$ -	\$ 2,814
Retirement	4,656	20,892	-	20,892
Workers' compensation	72,445	45,858	-	45,858
Unemployment	18,879	-	-	-
Health insurance	64,897	48,266	-	48,266
Transfers out	482,386	321,453	439,283	(117,830)
Total expenditures	661,238	439,283	\$ 439,283	\$ -
Receipts under expenditures	(523,854)	(388,014)		
Unencumbered cash, beginning	962,188	438,334		
Unencumbered cash, ending	\$ 438,334	\$ 50,320		

STEVENS COUNTY, KANSAS  
 E911 Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ 6,196	\$ -
Other	<u>46,929</u>	<u>53,516</u>
Total receipts	<u>53,125</u>	<u>53,516</u>
Expenditures:		
General government:		
Contractual	<u>36,137</u>	<u>11,568</u>
Total expenditures	<u>36,137</u>	<u>11,568</u>
Receipts over expenditures	16,988	41,948
Unencumbered cash, beginning	<u>142,646</u>	<u>159,634</u>
Unencumbered cash, ending	<u>\$ 159,634</u>	<u>\$ 201,582</u>

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

	Prior Year	Actual
Receipts:		
Other	\$ -	\$ 3,807
Transfers in	284,792	132,499
Total receipts	284,792	136,306
Expenditures:		
General government:		
Capital outlay	62,414	90,559
Total expenditures	62,414	90,559
Receipts over expenditures	222,378	45,747
Unencumbered cash, beginning	408,438	630,816
Unencumbered cash, ending	\$ 630,816	\$ 676,563

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

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 78,545	\$ 83,614	\$ 85,529	\$ (1,915)
Motor vehicle	7,173	6,555	6,472	83
Delinquent property	964	1,029	-	1,029
Total receipts	86,682	91,198	\$ 92,001	\$ (803)
Expenditures:				
Culture and recreation:				
Contractual	86,682	88,700	\$ 88,700	\$ -
Total expenditures	86,682	88,700	\$ 88,700	\$ -
Receipts over expenditures	-	2,498		
Unencumbered cash, beginning	-	-		
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, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 168,743	\$ 185,241	\$ 189,506	\$ (4,265)
Motor vehicle	9,826	13,217	13,902	(685)
Delinquent property	1,069	1,716	-	1,716
Reimbursement	10,068	44	-	44
Total receipts	189,706	200,218	<u>\$ 203,408</u>	<u>\$ (3,190)</u>
Expenditures:				
Public safety:				
Personnel	90,238	72,367	\$ 100,000	\$ (27,633)
Contractual	47,627	23,209	49,400	(26,191)
Commodities	33,488	24,305	34,000	(9,695)
Capital outlay	3,500	19,777	20,000	(223)
Transfers out	21,000	60,553	-	60,553
Total expenditures	195,853	200,211	<u>\$ 203,400</u>	<u>\$ (3,189)</u>
Receipts over (under) expenditures	(6,147)	7		
Unencumbered cash, beginning	7,065	918		
Unencumbered cash, ending	<u>\$ 918</u>	<u>\$ 925</u>		

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

	Prior Year	Actual
Receipts:		
Donations	\$ 1,000	\$ 2,000
Total receipts	<u>1,000</u>	<u>2,000</u>
Expenditures:		
Public safety:		
Commodities	<u>3,893</u>	<u>1,170</u>
Total expenditures	<u>3,893</u>	<u>1,170</u>
Receipts over (under) expenditures	(2,893)	830
Unencumbered cash, beginning	<u>38,044</u>	<u>35,151</u>
Unencumbered cash, ending	<u>\$ 35,151</u>	<u>\$ 35,981</u>

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

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 1,320,691	\$ 1,415,101	\$ 1,446,956	\$ (31,855)
Motor vehicle	128,634	112,637	108,882	3,755
Delinquent property	17,220	17,850	-	17,850
Total receipts	<u>1,466,545</u>	<u>1,545,588</u>	<u>\$ 1,555,838</u>	<u>\$ (10,250)</u>
Expenditures:				
Health and sanitation:				
Contractual	<u>1,466,545</u>	<u>1,494,493</u>	<u>\$ 1,500,000</u>	<u>\$ (5,507)</u>
Total expenditures	<u>1,466,545</u>	<u>1,494,493</u>	<u>\$ 1,500,000</u>	<u>\$ (5,507)</u>
Receipts over expenditures	-	51,095		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ 51,095</u>		

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

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 276,996	\$ 277,976	\$ 288,530	\$ (10,554)
Motor vehicle	19,700	21,533	22,844	(1,311)
Delinquent property	2,647	3,226	-	3,226
Total receipts	299,343	302,735	\$ 311,374	\$ (8,639)
Expenditures:				
Culture and recreation:				
Contractual	299,617	300,240	\$ 300,240	\$ -
Total expenditures	299,617	300,240	\$ 300,240	\$ -
Receipts over (under) expenditures	(274)	2,495		
Unencumbered cash, beginning	274	-		
Unencumbered cash, ending	\$ -	\$ 2,495		



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

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 60,043	\$ 52,149	\$ 53,326	\$ (1,177)
Motor vehicle	5,348	5,041	4,945	96
Delinquent property	708	777	-	777
Total receipts	66,099	57,967	\$ 58,271	\$ (304)
Expenditures:				
Culture and recreation:				
Contractual	63,074	56,213	\$ 56,213	\$ -
Total expenditures	63,074	56,213	\$ 56,213	\$ -
Receipts over expenditures	3,025	1,754		
Unencumbered cash, beginning	-	3,025		
Unencumbered cash, ending	\$ 3,025	\$ 4,779		

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

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 155,352	\$ 198,580	\$ 203,114	\$ (4,534)
Motor vehicle	9,717	11,555	12,801	(1,246)
Delinquent property	1,272	1,713	-	1,713
Charges for services	14,837	9,904	-	9,904
Total receipts	181,178	221,752	\$ 215,915	\$ 5,837
Expenditures:				
Public works:				
Personnel	143,340	138,782	\$ 148,000	\$ (9,218)
Contractual	4,032	5,961	7,500	(1,539)
Commodities	59,229	74,974	64,000	10,974
Total expenditures	206,601	219,717	\$ 219,500	\$ 217
Receipts over (under) expenditures	(25,423)	2,035		
Unencumbered cash, beginning	40,720	15,297		
Unencumbered cash, ending	\$ 15,297	\$ 17,332		

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

	Prior Year	Actual
Receipts:		
Transfer from Noxious Weed	\$ -	\$ -
Total receipts	-	-
Expenditures:		
Public works:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning	79,668	79,668
Unencumbered cash, ending	<u>\$ 79,668</u>	<u>\$ 79,668</u>



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

	Prior Year	Actual
Receipts:		
Reimbursement	\$ 143,463	\$ 155
Total receipts	<u>143,463</u>	<u>155</u>
Expenditures:		
General government:		
Contractual	329,236	165
Total expenditures	<u>329,236</u>	<u>165</u>
Receipts under expenditures	(185,773)	(10)
Unencumbered cash, beginning of year	<u>3,639,417</u>	<u>3,453,644</u>
Unencumbered cash, end of year	<u><u>\$ 3,453,644</u></u>	<u><u>\$ 3,453,634</u></u>

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

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ 475	\$ 333
Total receipts	475	333
Expenditures:		
Public safety:		
Contractual	236	180
Total expenditures	236	180
Receipts over expenditures	239	153
Unencumbered cash, beginning of year	3,135	3,374
Unencumbered cash, end of year	\$ 3,374	\$ 3,527

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

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ 8,919	\$ 9,084
Total receipts	<u>8,919</u>	<u>9,084</u>
Expenditures:		
General government:		
Contractual	<u>3,000</u>	<u>6,091</u>
Total expenditures	<u>3,000</u>	<u>6,091</u>
Receipts over expenditures	5,919	2,993
Unencumbered cash, beginning of year	<u>84,978</u>	<u>90,897</u>
Unencumbered cash, end of year	<u><u>\$ 90,897</u></u>	<u><u>\$ 93,890</u></u>



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

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 2,269,338	\$ 2,212,808	\$ 2,262,502	\$ (49,694)
Motor vehicle	159,094	173,345	187,052	(13,707)
Delinquent property	21,752	26,431	-	26,431
Intergovernmental revenue	379,499	379,755	391,831	(12,076)
Other	40,165	48,109	-	48,109
Total receipts	<u>2,869,848</u>	<u>2,840,448</u>	<u>\$ 2,841,385</u>	<u>\$ (937)</u>
Expenditures:				
Public works:				
Maintenance:				
Personnel	1,095,427	1,155,376	\$ 1,311,654	\$ (156,278)
Contractual	58,031	65,466	53,000	12,466
Commodities	500,938	512,995	558,000	(45,005)
Construction:				
Commodities	671,122	659,246	649,100	10,146
Administrative:				
Personnel	281,339	294,647	156,400	138,247
Contractual	55,238	89,455	62,300	27,155
Commodities	920	1,505	1,500	5
Capital outlay	2,604	2,820	3,500	(680)
Transfers out	200,000	13,944	-	13,944
Total expenditures	<u>2,865,619</u>	<u>2,795,454</u>	<u>\$ 2,795,454</u>	<u>\$ -</u>
Receipts over expenditures	4,229	44,994		
Unencumbered cash, beginning	41,248	45,888		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>411</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ 45,888</u>	<u>\$ 90,882</u>		

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

	Prior Year	Actual
Receipts:		
Transfer from Road and Bridge	\$ 200,000	\$ 13,944
Total receipts	200,000	13,944
Expenditures:		
Public works:		
Capital outlay	-	294,597
Total expenditures	-	294,597
Receipts over (under) expenditures	200,000	(280,653)
Unencumbered cash, beginning of year	427,151	627,151
Unencumbered cash, end of year	\$ 627,151	\$ 346,498

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

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 166,341	\$ 169,232	\$ 173,119	\$ (3,887)
Motor vehicle	8,937	11,623	13,706	(2,083)
Delinquent property	1,264	1,751	-	1,751
Total receipts	<u>176,542</u>	<u>182,606</u>	<u>\$ 186,825</u>	<u>\$ (4,219)</u>
Expenditures:				
Health and sanitation:				
Appropriations	<u>177,735</u>	<u>181,815</u>	<u>\$ 181,815</u>	<u>\$ -</u>
Total expenditures	<u>177,735</u>	<u>181,815</u>	<u>\$ 181,815</u>	<u>\$ -</u>
Receipts over (under) expenditures	(1,193)	791		
Unencumbered cash, beginning	<u>1,193</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ 791</u>		

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

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 1,434,751	\$ 1,365,651	\$ 1,396,328	\$ (30,677)
Motor vehicle	68,533	106,158	118,253	(12,095)
Delinquent property	7,452	13,655	-	13,655
Jail board	18,540	12,305	10,000	2,305
Law enforcement	42,341	47,395	75,000	(27,605)
Total receipts	<u>1,571,617</u>	<u>1,545,164</u>	<u>\$ 1,599,581</u>	<u>\$ (54,417)</u>
Expenditures:				
Public safety:				
Personnel	1,248,797	1,261,858	\$ 1,365,811	\$ (103,953)
Contractual	94,471	101,219	125,205	(23,986)
Commodities	78,375	85,632	148,439	(62,807)
Capital outlay	55,126	36,921	32,997	3,924
Total expenditures	<u>1,476,769</u>	<u>1,485,630</u>	<u>\$ 1,672,452</u>	<u>\$ (186,822)</u>
Receipts over expenditures	94,848	59,534		
Unencumbered cash, beginning	62,464	157,312		
Adjustment to unencumbered cash for prior year canceled encumbrances	-	4,620		
Unencumbered cash, ending	<u>\$ 157,312</u>	<u>\$ 221,466</u>		



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

	Prior Year	Actual
Receipts:		
Intergovernmental revenue	\$ 65,651	\$ 73,431
Total receipts	<u>65,651</u>	<u>73,431</u>
Expenditures:		
Public works:		
Commodities	<u>29,121</u>	<u>188,136</u>
Total expenditures	<u>29,121</u>	<u>188,136</u>
Receipts over (under) expenditures	36,530	(114,705)
Unencumbered cash, beginning of year	<u>1,490,259</u>	<u>1,526,789</u>
Unencumbered cash, end of year	<u>\$ 1,526,789</u>	<u>\$ 1,412,084</u>

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

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ 11,755	\$ 11,585
Total receipts	<u>11,755</u>	<u>11,585</u>
Expenditures:		
Public safety:		
Commodities	<u>-</u>	<u>16,650</u>
Total expenditures	<u>-</u>	<u>16,650</u>
Receipts over (under) expenditures	11,755	(5,065)
Unencumbered cash, beginning of year	<u>38,842</u>	<u>50,597</u>
Unencumbered cash, end of year	<u><u>\$ 50,597</u></u>	<u><u>\$ 45,532</u></u>

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

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	\$ -	\$ -	\$ -	\$ -
Total receipts	-	-	-	-
Expenditures:				
General government:				
Economic development	4,400	400	\$ 136,419	\$ (136,019)
Total expenditures	4,400	400	\$ 136,419	\$ (136,019)
Receipts under expenditures	(4,400)	(400)		
Unencumbered cash, beginning of year	152,862	148,462		
Unencumbered cash, end of year	\$ 148,462	\$ 148,062		

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

	Prior Year	Actual
Receipts:		
Donations	\$ 11,200	\$ 13,000
Total receipts	<u>11,200</u>	<u>13,000</u>
Expenditures:		
Health and sanitation:		
Commodities	<u>11,190</u>	<u>13,557</u>
Total expenditures	<u>11,190</u>	<u>13,557</u>
Receipts over (under) expenditures	10	(557)
Unencumbered cash, beginning	<u>3,929</u>	<u>3,939</u>
Unencumbered cash, ending	<u><u>\$ 3,939</u></u>	<u><u>\$ 3,382</u></u>



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

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ 21,009	\$ 21,824
Total receipts	<u>21,009</u>	<u>21,824</u>
Expenditures:		
General government:		
Commodities	<u>20,344</u>	<u>28,285</u>
Total expenditures	<u>20,344</u>	<u>28,285</u>
Receipts over (under) expenditures	665	(6,461)
Unencumbered cash, beginning of year	<u>40,830</u>	<u>41,495</u>
Unencumbered cash, end of year	<u>\$ 41,495</u>	<u>\$ 35,034</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, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 375,454	\$ 408,174	\$ 417,359	\$ (9,185)
Motor vehicle	39,589	30,868	30,948	(80)
Delinquent property	5,911	5,517	-	5,517
Total receipts	<u>420,954</u>	<u>444,559</u>	<u>\$ 448,307</u>	<u>\$ (3,748)</u>
Expenditures:				
Health and sanitation:				
Principal	324,781	335,154	\$ 430,982	\$ (95,828)
Interest	106,200	95,828	-	95,828
Cash basis reserve	-	-	60,000	(60,000)
Total expenditures	<u>430,981</u>	<u>430,982</u>	<u>\$ 490,982</u>	<u>\$ (60,000)</u>
Receipts over (under) expenditures	(10,027)	13,577		
Unencumbered cash, beginning	<u>69,286</u>	<u>59,259</u>		
Unencumbered cash, ending	<u>\$ 59,259</u>	<u>\$ 72,836</u>		

# Agency Funds

## Fund Description

The Agency Funds are used to account for assets held by the County as an agent 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, 2019

Agency Funds	Balance (Deficit) 01-01-19	Receipts	Disburse- ments	Balance (Deficit) 12-31-19
District Court	\$ 26,934	\$ 137,447	\$ 136,696	\$ 27,685
Law Library	5,703	3,301	3,938	5,066
Register of Deeds	-	85,717	85,292	425
Sheriff	-	42,012	42,012	-
Sheriff Special Investigations	1,550	-	-	1,550
County Treasurer:				
Fish and Game Licenses	-	821	821	-
Heritage Trust	1,019	4,542	5,561	-
Insufficient Check Clearing	14,933	21,300	37,195	(962)
Insurance Clearing	14,896	184,276	184,311	14,861
Payroll Clearing	(22,322)	437,423	414,496	605
Tax Collections	13,624,059	22,000,474	21,424,991	14,199,542
Tax Distributions	15,515	10,008,075	10,015,558	8,032
	<u>\$ 13,682,287</u>	<u>\$ 32,925,388</u>	<u>\$ 32,350,871</u>	<u>\$ 14,256,804</u>
Total	<u>\$ 13,682,287</u>	<u>\$ 32,925,388</u>	<u>\$ 32,350,871</u>	<u>\$ 14,256,804</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, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
<b>Receipts:</b>				
Taxes:				
Ad valorem property	\$ 2,441,557	\$ 2,526,027	\$ 2,582,684	\$ (56,657)
Motor vehicle	104,736	158,388	201,186	(42,798)
Delinquent property	16,309	24,262	-	24,262
Interest on taxes	32,067	35,240	10,000	25,240
Local sales taxes	863,415	670,411	158,750	511,661
Total taxes	3,458,084	3,414,328	2,952,620	461,708
Intergovernmental revenue:				
Alcohol liquor tax	-	-	3,563	(3,563)
Mineral production tax	82,999	83,793	4,500	79,293
Total intergovernmental revenue	82,999	83,793	8,063	75,730
Licenses and fees:				
Mortgage registration fees	33,240	-	-	-
Motor vehicle license fees	29,894	28,020	20,000	8,020
Officers' fees	91,779	81,417	28,000	53,417
Total licenses and fees	154,913	109,437	48,000	61,437
Charges for services:				
Wellness center	81,325	69,434	89,530	(20,096)
Landfill	60,469	57,612	80,000	(22,388)
Other	31,275	24,846	16,500	8,346
Total charges for services	173,069	151,892	186,030	(34,138)
Use of money and property:				
Interest on investments	155,353	286,219	37,000	249,219
Rents and royalties	15,075	13,353	9,000	4,353
Total use of money and property	170,428	299,572	46,000	253,572
Other:				
Other	45,876	21,781	45,000	(23,219)
Transfers in	482,386	321,453	439,283	(117,830)
<b>Total receipts</b>	<b>\$ 4,567,755</b>	<b>\$ 4,402,256</b>	<b>\$ 3,724,996</b>	<b>\$ 677,260</b>
<b>Expenditures:</b>				
<b>General government:</b>				
Courthouse general:				
Personnel services	\$ 73,182	\$ 79,223	\$ 58,500	\$ 20,723
Contractual services	292,059	353,135	305,050	48,085
Commodities	30,012	28,395	45,000	(16,605)
Capital outlay	2,629	65,347	90,000	(24,653)
Total courthouse general	397,882	526,100	498,550	27,550

(continued)

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

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (continued):</b>				
<b>General government (continued):</b>				
County Commission:				
Personnel services	\$ 148,428	\$ 137,678	\$ 96,238	\$ 41,440
Contractual services	983	2,788	1,320	1,468
Capital outlay	330	163	-	163
Total County Commission	149,741	140,629	97,558	43,071
County Clerk:				
Personnel services	148,306	161,296	157,650	3,646
Contractual services	5,110	6,329	5,450	879
Commodities	3,278	2,644	4,800	(2,156)
Capital outlay	15,000	-	-	-
Total County Clerk	171,694	170,269	167,900	2,369
County Treasurer:				
Personnel services	218,605	230,391	223,000	7,391
Contractual services	26,998	25,364	31,150	(5,786)
Commodities	6,313	6,389	5,350	1,039
Total County Treasurer	251,916	262,144	259,500	2,644
Register of Deeds:				
Personnel services	127,735	128,785	133,252	(4,467)
Contractual services	6,515	2,427	1,875	552
Commodities	3,196	3,474	6,050	(2,576)
Capital outlay	-	300	-	300
Total Register of Deeds	137,446	134,986	141,177	(6,191)
Appraiser:				
Personnel services	168,802	188,004	169,352	18,652
Contractual services	163,350	161,641	168,740	(7,099)
Commodities	5,326	2,370	3,000	(630)
Capital outlay	900	415	1,500	(1,085)
Total Appraiser	338,378	352,430	342,592	9,838
Planning and zoning:				
Personnel services	20,928	21,470	25,617	(4,147)
Contractual services	984	11	2,300	(2,289)
Commodities	361	63	100	(37)
Capital outlay	139	-	-	-
Total planning and zoning	22,412	21,544	28,017	(6,473)
Election:				
Personnel services	11,338	206	9,500	(9,294)
Contractual services	19,066	9,311	25,800	(16,489)
Commodities	4,910	1,948	2,200	(252)
Capital outlay	-	-	10,000	(10,000)
Total election	35,314	11,465	47,500	(36,035)

(continued)



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

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
<b>Expenditures (continued):</b>				
<b>General government (continued):</b>				
Data processing:				
Contractual services	\$ 61,177	\$ 52,127	\$ 72,450	\$ (20,323)
Other contractual services:				
Soil conservation	32,020	32,020	32,020	-
Economic development	25,000	35,000	35,000	-
Chamber	15,000	15,000	15,000	-
Total other contractual services	72,020	82,020	82,020	-
GIS:				
Personnel services	58,020	59,772	58,500	1,272
Contractual services	1,830	1,333	6,700	(5,367)
Commodities	1,064	739	1,700	(961)
Capital outlay	398	410	500	(90)
Total GIS	61,312	62,254	67,400	(5,146)
Employee benefits:				
Contingencies	-	-	472,015	(472,015)
Retiree health insurance	-	-	96,009	(96,009)
Total employee benefits	-	-	568,024	(568,024)
Other				
Personnel services	-	-	302,725	(302,725)
Capital outlay - community health	-	-	5,000	(5,000)
Total other contractual services	-	-	307,725	(307,725)
<b>Total general government</b>	<b>1,699,292</b>	<b>1,815,968</b>	<b>2,680,413</b>	<b>(864,445)</b>
<b>Public safety:</b>				
County Attorney:				
Personnel services	111,557	113,407	114,050	(643)
Contractual services	86,402	101,302	76,364	24,938
Total County Attorney	197,959	214,709	190,414	24,295
District Court:				
Contractual services	26,683	42,612	78,000	(35,388)
Commodities	5,036	6,355	-	6,355
Capital outlay	41,807	22,753	-	22,753
Total District Court	73,526	71,720	78,000	(6,280)
Emergency preparedness:				
Contractual services	1,954	-	-	-
Commodities	609	-	-	-
Total emergency preparedness	2,563	-	-	-

(continued)

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

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
<b>Expenditures (continued):</b>				
<b>Public safety (continued):</b>				
Community service:				
Contractual services	\$ 4,016	\$ 4,046	\$ -	\$ 4,046
Juvenile detention:				
Contractual services	-	-	5,922	(5,922)
<b>Total public safety</b>	<b>278,064</b>	<b>290,475</b>	<b>274,336</b>	<b>16,139</b>
<b>Culture and recreation:</b>				
4-H building:				
Contractual services	4,765	4,403	6,500	(2,097)
Commodities	-	135	1,000	(865)
<b>Total 4-H building</b>	<b>4,765</b>	<b>4,538</b>	<b>7,500</b>	<b>(2,962)</b>
Other contractual services:				
Historical society	65,000	65,000	65,000	-
City on a Hill	-	-	3,000	(3,000)
<b>Total other contractual services</b>	<b>65,000</b>	<b>65,000</b>	<b>68,000</b>	<b>(3,000)</b>
<b>Total culture and recreation</b>	<b>69,765</b>	<b>69,538</b>	<b>75,500</b>	<b>(5,962)</b>
<b>Health and sanitation:</b>				
Wellness center:				
Personnel services	54,424	55,841	69,000	(13,159)
Contractual services	16,360	12,819	13,930	(1,111)
Commodities	3,267	5,228	3,100	2,128
Capital outlay	9,395	15,857	3,500	12,357
<b>Total wellness center</b>	<b>83,446</b>	<b>89,745</b>	<b>89,530</b>	<b>215</b>
Solid waste:				
Personnel services	110,712	113,831	126,000	(12,169)
Contractual services	37,127	92,250	48,500	43,750
Commodities	28,620	21,597	30,100	(8,503)
Capital outlay	-	-	1,500	(1,500)
<b>Total solid waste</b>	<b>176,459</b>	<b>227,678</b>	<b>206,100</b>	<b>21,578</b>
Rodent control:				
Commodities	5,048	-	3,600	(3,600)
Other contractual services:				
Coroner	26,646	17,109	14,000	3,109
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	-
<b>Total other contractual services</b>	<b>129,059</b>	<b>119,522</b>	<b>116,413</b>	<b>3,109</b>
<b>Total health and sanitation</b>	<b>394,012</b>	<b>436,945</b>	<b>415,643</b>	<b>21,302</b>

(continued)

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

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (continued):</b>				
Transfers out	1,725,625	677,800	649,910	27,890
<b>Total transfers out</b>	<b>1,725,625</b>	<b>677,800</b>	<b>649,910</b>	<b>27,890</b>
<b>Total expenditures</b>	<b>\$ 4,166,758</b>	<b>\$ 3,290,726</b>	<b>\$ 4,095,802</b>	<b>\$ (805,076)</b>

STEVENS COUNTY, KANSAS  
 Reconciliation of 2018 Tax Roll  
 Regulatory Basis  
 For the Year Ended December 31, 2019

2018 Tax Roll as Adjusted:	
County Clerk's abstract of taxes levied	\$ 19,242,586
Supplemental tax roll	5,701
2018 taxes abated	<u>(62,276)</u>
2018 tax roll as adjusted	<u><u>\$ 19,186,011</u></u>
2018 Tax Roll Accounted For:	
2018 current tax distributions	\$ 18,771,438
Delinquent taxes	<u>414,573</u>
2018 total tax roll	<u><u>\$ 19,186,011</u></u>