STANTON COUNTY, KANSAS
Johnson, Kansas

FINANCIAL STATEMENTS
For the year ended December 31, 2023

STANTON COUNTY, KANSAS

FINANCIAL STATEMENTS
For the year ended December 31, 2023

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STANTON COUNTY, KANSAS

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STANTON COUNTY, KANSAS

FINANCIAL SECTION

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Stanton County, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by Stanton County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Stanton County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

Supplementary Information

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

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

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

July 3, 2024

STANTON COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
For the year ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	$1,739,649	$5,166,517	$4,311,876	$2,594,290	$177,263	$2,771,553
Special Purpose Funds:						
Road and Bridge	1,029,636	839,978	1,333,740	535,874	20,822	556,696
Airport Maintenance	56,212	75,972	111,128	21,056	275	21,331
Library Employees' Benefits	4,571	43,684	42,850	5,405	-	5,405
Golf Course Maintenance	22,312	112,839	108,115	27,036	26,139	53,175
Long Term Care Unit	27,756	385,648	365,000	48,404	-	48,404
Park Maintenance	14,447	42,241	47,145	9,543	357	9,900
4-H Club	4,788	16,499	14,284	7,003	972	7,975
Employees' Benefits	277,235	1,133,246	1,106,467	304,014	-	304,014
Extension Service	6,829	130,012	126,582	10,259	-	10,259
Mental Health	443	10,390	10,000	833	-	833
Noxious Weed	60,959	27,300	28,139	60,120	10,200	70,320
Library Maintenance	7,576	198,658	188,500	17,734	-	17,734
Rural Fire	21,722	96,766	103,058	15,430	4,161	19,591
Hospital Maintenance	25,629	121,378	135,000	12,007	13,622	25,629
Developmental Disabled	470	10,391	10,000	861	-	861
Register of Deeds Technology	20,334	3,071	2,237	21,168	-	21,168
County Treasurer Technology	2,485	765	-	3,250	-	3,250
County Clerk Technology	3,125	766	-	3,891	-	3,891
Diversion Fund	19,246	8,010	7,988	19,268	-	19,268
911 Fund	55,458	59,990	18,883	96,565	-	96,565

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

STANTON COUNTY, KANSAS

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
For the year ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued):						
Road Machinery	150,749	33,877	41,234	143,392	-	143,392
Special Highway Improvement	1,030,570	-	100,000	930,570	-	930,570
Rural Fire Equipment	7,830	-	-	7,830	-	7,830
Ambulance Equipment	100,000	-	48,015	51,985	-	51,985
Noxious Weed Equipment	29,981	-	-	29,981	-	29,981
County Equipment	332,091	23,705	25,850	329,946	-	329,946
Capital Improvement	594,396	200,000	315,771	478,625	16,235	494,860
Special Law Enforcement	7,474	-	-	7,474	-	7,474
Museum Grants and Donations	10,146	45	44	10,147	-	10,147
Living Center Donations	1,689	-	-	1,689	-	1,689
EMS Donation Fund	3,556	-	502	3,054	-	3,054
Cooper Clark Foundation	318	-	-	318	-	318
Opioid Settlement	-	8,705	-	8,705	-	8,705
ARPA Fund	189,642	-	189,642	-	-	-
Debt Service Funds:						
Bond and Interest	64,867	957,941	948,650	74,158	-	74,158
Principal and Interest	-	601	601	-	-	-
Fiduciary Type Funds – Expendable Trust Funds:						
Senior Citizens Special Bequest	170	-	170	-	-	-
Treasurer's Special Auto	-	21,253	21,253	-	1,250	1,250
Prosecutor's Training Assistance	6,053	300	149	6,204	-	6,204
Law Library	198	1,560	1,625	133	-	133
Total Reporting Entity (Excluding Agency Funds)	$5,930,612	$9,732,108	$9,764,498	$5,898,222	$271,296	$6,169,518

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

STANTON COUNTY, KANSAS

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the year ended December 31, 2023

Composition of Cash:		
County Treasurer:		
Cash on hand	$ 200	
Cash in checking – Johnson State Bank	2,627,943	
Cash in CD – Johnson State Bank	4,192,574	
Cash in money market – Johnson State Bank	4,002,253	
CDARS – Dream First Bank	3,042,271	
Clerk of the District Court:		
Cash in checking – Johnson State Bank	3,200	
Sheriff:		
Cash in checking – Johnson State Bank	105	
Law Library:		
Cash in checking – Johnson State Bank	133	
Total Cash		$13,868,679
Agency Funds per Schedule 3		(7,699,161)
Total Reporting Entity (Excluding Agency Funds)		$ 6,169,518

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Stanton County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Stanton County (the municipality). The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the County audit. The Law Library is housed in County offices, but is operated independent of the County's governing body. Even though the Law Library is considered to be an entity independent of the County, its financial information is presented as a part of the municipality's financial statements because it is clearly an immaterial item. All related municipal entities of the County are not included in this financial statement.

A related municipal entity is defined as an entity legally separate from the County, which has a significant dependence on, or relationships with, the County.

Related Municipal Entities not Presented:

Extension Council – Stanton County Extension Service provides services in such areas as agriculture, home economics and 4-H to all persons in the County. The Council is an elected executive board. The County annually provides significant operating subsidies to the Council.

Library Board – The Stanton County Library Board operates the County's public library. All board members are appointed by the County Commissioners.

Hospital – The Stanton County Hospital Board operates the County's hospital. The board members are elected to four year terms. The County annually levies a tax for the hospital. The year end for the hospital is June 30.

Clinic Board – The Stanton County Commissioners appoint all members of the Clinic Board. The Clinic Board manages property that is rented to physicians.

Note 1: Summary of Significant Accounting Policies (Continued)

Related Organizations

The County Commissioners are responsible for appointing the members of the following advisory boards, but the County's accountability does not extend beyond making the appointments:

4-H Building Board
Park Board
Airport Board
Golf Course Board
Senior Center Board

Joint Ventures – Joint ventures are not included in this financial statement. The following organizations are considered to be joint ventures:

Southwest Developmental Services, Inc. – Southwest Developmental Services, Inc. provides services to the developmentally disabled. Stanton County makes no board appointments.

Area Mental Health Center – The Area Mental Health Center provides mental health services for several counties. The Stanton County Commissioners appoint two members to the board of directors.

Southwest Area Agency on Aging – The Stanton County Commissioners appoint three members to the board of directors of the Southwest Area Agency on Aging, which provides services for the elderly for several southwest Kansas counties.

Fund Descriptions

In governmental accounting, 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.

Note 1: Summary of Significant Accounting Policies (Continued)

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of Stanton County for the year of 2023:

Governmental Funds:

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 regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

Fiduciary Funds:

Trust Funds – used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds – used to report assets held by the municipal reporting entity in a purely custodial capacity.

General Fixed Assets

Stanton County commenced accounting for general fixed assets as of January 1, 1982. Investment in general fixed assets, January 1, 1982, represents the original fixed assets recorded on that date, further reduced by the amount of original fixed assets disposed of since January 1, 1982.

Note 1: Summary of Significant Accounting Policies (Continued)

Reimbursed Expense

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

The municipality 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 municipality to use the regulatory basis of accounting.

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, revenue bonds, finance leases, temporary notes and compensated absences are not presented in the financial statements.

Other Accounting Policies

Cash and Time Deposits

These liquid assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate. Deposits are carried at cost.

In accordance with K.S.A. 9-1402, K.S.A. 12-1675, Stanton County, Kansas deposited and/or invested all funds with the Johnson State Bank and the Dream First Bank, both in Johnson, Kansas.

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Special Assessments

Projects financed in part by special assessments are financed through general obligation bonds of the County and are retired from the Bond and Interest Fund. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as revenue in the Bond and Interest Fund.

Temporary Notes

Upon authorization for the issuance of general obligation bonds for certain improvements, Kansas law permits the temporary financing of such improvements by the issuance of temporary notes. Temporary notes issued may not exceed the aggregate amount of bonds authorized, are interest bearing and have a maturity date not later than four years from the date of issuance of such temporary notes. Temporary notes outstanding are retired from the proceeds of the sale of general obligation bonds.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds.

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable

All unmatured general obligation long-term liabilities of the County are accounted for in a permanent set of records.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information and Tax Cycle

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory 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 this year.

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information and Tax Cycle (Continued)

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

County Equipment	Special Law Enforcement
Road Machinery	Museum Grants and Donations
Special Highway Improvement	Senior Citizens Special Bequest
Rural Fire Equipment	Treasurer's Special Auto
Ambulance Equipment	Law Library
Noxious Weed Equipment	Sheriff Donations
Capital Improvement	Living Center Donations

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

All budgets must be filed with the County Clerk by August 25th. The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payments.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is credited to Stanton County General Fund.

Taxes levied to finance the budget are made available to Stanton County, Kansas after the first of the year and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed annually.

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

1. Contrary to the provisions of KSA 10-1117 and 79-2934, the required budget and encumbrance records were not maintained by the County Clerk.
2. Contrary to the provisions of KSA 79-3104, mortgage registration fees were not remitted daily to the County Treasurer by the Register of Deeds.
3. Contrary to the provisions of KSA 79-2801, the County Commissioners did not instruct the County Attorney to proceed with a tax foreclosure sale.
4. Contrary to the provisions of KSA 10-815, warrants/checks outstanding for two years or more are not cancelled and restored to the fund originally charged.
5. Contrary to the provisions of KSA 9-1401 and 9-1405, deposits were not adequately secured.

Fund Balances – Designated for Subsequent Year's Budget

Actual cash carryover was not sufficient for the following funds:

	2023 Unencumbered Cash Balance	2024 Budgeted Unencumbered Cash Carryover
Register of Deeds Technology	$ 21,168	$ 24,000
County Clerk Technology	3,891	4,000
Diversion	19,268	20,000
911	96,565	115,000

Note 3: Deposits and Investments

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

Note 3: Deposits and Investments (Continued)

K.S.A. 12-1675 limits Stanton 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. Stanton County has no investment policy that would further limit its investment choices.

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

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Stanton County's deposits may not be returned to it. State statutes require Stanton 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%. Stanton County has no "peak periods".

At December 31, 2023, Stanton County's carrying amount of deposits was $13,868,479 and the bank balance was $13,933,923. Of the bank balance, $3,542,271 was covered by federal depository insurance and $9,811,809 was collateralized with securities held by the pledging financial institutions' agents in Stanton County's name.

Custodial Credit Risk – Investments – For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, Stanton 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.

Note 4: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Treasurer's Special Auto	General Fund	KSA 8-145	$ 4,932
Principal and Interest	Bond and Interest	KSA 10-117	601
General Fund	Capital Improvement	KSA 19-120	200,000

Note 5: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

Stanton County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 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 the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from Stanton County were $212,405 for the year ended December 31, 2023.

Note 5: Defined Benefit Pension Plan (Continued)

Net Pension Liability

At December 31, 2023, Stanton County's proportionate share of the collective net pension liability reported by KPERS was $2,371,262. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. Stanton County's proportion of the net pension liability was based on the ratio of Stanton County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 6: Other Long-Term Obligations from Operations

Compensated Absences

Sick and Vacation Leave

All full-time regular employees are to accrue vacation leave after completing one full year of service on the basis of one day for each month of service. Vacation leave is non-accumulative. Any unused vacation leave is to be compensated at year end on the basis of the employees' authorized salary.

All full-time regular employees are to accrue sick leave one day for each month of service. Employees are able to carryover 60 days. At year end, employees are paid $25.00 per day for sick days over 60. There is no compensation for unused sick days upon end of employment.

Note 6: Other Long-Term Obligations from Operations (Continued)

Deferred Compensation

Stanton County offers it employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation assets, which are funded currently with third party investment companies, are not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County, subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The following is a summary of activity for the year ended December 31, 2023:

Beginning account value	$ 970,578
Contributions	14,554
Withdrawals	(171,843)
Change in investment value	68,791
Ending account balance	$ 882,080

Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), Stanton County, Kansas 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.

Note 6: Other Long-Term Obligations from Operations (Continued)

Death and Disability Other Post Employment Benefits

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

Note 7: Contingent Liabilities

Stanton County participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives for audits of these programs for or including the year ending December 31, 2023. Accordingly, the County's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

Note 8: Closure and Postclosure Care Cost

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. Although closure and postclosure costs will be paid only near or after the date that the landfill stops accepting waste, the County estimates closure and postclosure costs to be $1,877,899. This amount is based on what it would cost to perform all closure and postclosure care in 2023. Actual cost may be higher due to inflation, changes in technology or changes in regulations. About 10.6% of the total municipal solid waste landfill site space has been used to date. The remaining life of the landfill is estimated at 100 years. The County is not required to currently accumulate funds to pay the future costs of closure and postclosure, and has not done so. These future costs will be met when due by the allocation of general tax revenues, the issue of debt, or both.

Note 9: Subsequent Events

Stanton County's management has evaluated events and transactions through July 3, 2024, the date which the financial statement was available to be issued.

Note 10: Long-Term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds:										
Series 2016	3-4%	09/01/16	$7,255,000	09/01/29	$5,820,000	-	$750,000	$ (750,000)	$5,070,000	$198,650
Finance Leases:										
2022 Track Loader	3.00%	06/06/22	200,553	12/15/27	200,553	-	34,742	(34,742)	165,811	10,404
John Deere Motorgrader	3.75%	07/20/22	267,177	07/20/27	267,177	-	50,186	(50,186)	216,991	9,251
John Deere Motorgrader	3.00%	05/08/18	186,010	05/10/23	40,039	-	40,039	(40,039)	-	1,527
2020 Cat Grader	3.35%	07/01/20	186,969	07/01/25	115,856	-	37,353	(37,353)	78,503	3,881
Fire Brush Truck	3.00%	11/20/19	181,315	07/01/24	83,632	-	41,185	(41,185)	42,447	2,233
Kenworth Oil Truck	2.86%	06/17/19	219,500	06/17/24	79,025	-	38,955	(38,955)	40,070	2,312
Total Contractual Indebtedness					$6,606,282	-	$992,460	$ (992,460)	$5,613,822	$228,258

Note 10: Long-Term Debt (Continued)

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

	2024	2025	2026	2027	2028	2029-2033	Total
Principal:							
General obligation bonds	$ 775,000	$ 800,000	$ 830,000	$ 865,000	$885,000	$915,000	$5,070,000
Finance leases	211,725	133,841	97,363	100,893	-	-	543,822
Total principal	$ 986,725	$ 933,841	$ 927,363	$ 965,893	$885,000	$915,000	$5,613,822
Interest:							
General obligation bonds	$ 176,150	$ 145,150	$ 113,150	$ 79,950	$ 54,000	$ 27,450	$ 595,850
Finance leases	18,726	11,978	7,220	3,675	-	-	41,599
Total interest	$ 194,876	$ 157,128	$ 120,370	$ 83,625	$ 54,000	$ 27,450	$ 637,449
Total Principal and Interest	$1,181,601	$1,090,969	$1,047,733	$1,049,518	$939,000	$942,450	$6,251,271

STANTON COUNTY, KANSAS

REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION

STANTON COUNTY, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2023

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$5,339,570	$4,311,876	$ (1,027,694)
Special Purpose Funds:			
Road and Bridge	1,369,117	1,333,740	(35,377)
Airport Maintenance	111,150	111,128	(22)
Library Employees' Benefits	42,850	42,850	-
Golf Course Maintenance	110,000	108,115	(1,885)
Long Term Care	365,000	365,000	-
Park Maintenance	51,625	47,145	(4,480)
4-H Club	15,700	14,284	(1,416)
Employees' Benefits	1,165,000	1,106,467	(58,533)
Extension Service	126,582	126,582	-
Mental Health	10,000	10,000	-
Noxious Weed	59,250	28,139	(31,111)
Library Maintenance	188,500	188,500	-
Rural Fire	103,168	103,058	(110)
Hospital Maintenance	135,000	135,000	-
Developmental Disabled	10,000	10,000	-
Register of Deeds Technology	28,000	2,237	(25,763)
County Treasurer Technology	5,000	-	(5,000)
County Clerk Technology	4,500	-	(4,500)
Diversion	25,000	7,988	(17,012)
911	260,000	18,883	(241,117)
Prosecutor's Training Assistance	7,000	149	(6,851)
Debt Service Funds:			
Bond and Interest	950,000	948,650	(1,350)

STANTON COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023

STANTON COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$3,472,512	$3,519,123	$ (46,611)	$2,457,177
Delinquent tax	61,655	17,006	44,649	48,257
Motor vehicle tax	269,974	208,441	61,533	216,570
Interest on delinquent taxes	33,962	20,000	13,962	79,393
Local sales tax	285,125	165,000	120,125	211,758
Intergovernmental:				
Law enforcement	82,683	75,000	7,683	90,200
Mineral tax	33,550	10,000	23,550	70,744
Licenses, Permits, and Fees:				
V.I.N.'s	3,120	2,500	620	2,840
Officers' fees	30,099	25,000	5,099	36,508
Use of Money and Property:				
Interest	305,019	15,000	290,019	30,300
Rents	21,950	20,000	1,950	25,400
Memorial Living Center	327,838	270,000	57,838	360,888
Charges for Services:				
Sheriff	2,025	2,500	(475)	6,902
Senior Citizens	125,965	70,000	55,965	96,386
Landfill	14,545	5,000	9,545	19,340
Emergency Medical Services	87,840	75,000	12,840	66,630
Transfers In:				
Treasurer's Special Auto	4,932	5,000	(68)	6,852
Other:				
Reimbursements	2,201	-	2,201	1,838
Miscellaneous	1,522	-	1,522	2,415
Total Receipts	$5,166,517	$4,504,570	$661,947	$3,830,398

STANTON COUNTY, KANSAS

Schedule 2-1
(Continued)

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Expenditures (Schedule 4)				
General Government:				
County Commissioners	$ 3,400	$ 9,000	$ (5,600)	$ 5,348
County Clerk	10,503	11,600	(1,097)	10,456
County Treasurer	20,342	22,900	(2,558)	14,912
County Attorney	9,061	8,100	961	13,354
Register of Deeds	5,679	10,804	(5,125)	5,132
Clerk of District Court	28,564	45,480	(16,916)	23,938
Appraiser Cost	121,848	116,300	5,548	110,825
Election	11,087	19,600	(8,513)	19,142
Courthouse General	262,632	731,250	(468,618)	245,370
Professional Building	11,779	14,000	(2,221)	10,248
Western Cartographers	15	-	15	1,693
Public Safety:				
Sheriff	238,440	250,680	(12,240)	145,100
Juvenile Detention	9,071	10,000	(929)	10,301
Ambulance	69,500	61,000	8,500	61,563
Health Care:				
Family Practice Clinic	94,173	101,500	(7,327)	98,397
Environmental:				
Solid Waste Disposal	114,711	174,300	(59,589)	108,597
Soil Conservation	20,000	20,000	-	20,000
Emergency Management	14,587	25,000	(10,413)	13,558
Social Services:				
Services for the elderly	189,254	145,325	43,929	171,576
Memorial Living Center	132,018	106,829	25,189	135,840
Chamber of Commerce	-	16,000	(16,000)	-

STANTON COUNTY, KANSAS

Schedule 2-1
(Continued)

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Expenditures (Schedule 4) (Continued)				
Cultural and Recreation:				
Historical records	29,992	39,902	(9,910)	28,130
Airport	1,635	-	1,635	-
4-H Building	-	-	-	132
Payroll:				
Personal services	2,713,585	2,900,000	(186,415)	2,456,566
Operating transfers	200,000	500,000	(300,000)	-
Total Expenditures	$4,311,876	$5,339,570	$ (1,027,694)	$3,710,178
Receipts Over (Under) Expenditures	$ 854,641			$ 120,220
Unencumbered Cash, Beginning	1,739,649			1,619,429
Unencumbered Cash, Ending	$2,594,290			$1,739,649

STANTON COUNTY, KANSAS

Schedule 2-2

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 479,566	$ 483,803	$ (4,237)	$1,067,626
Delinquent tax	23,864	4,689	19,175	21,207
Motor vehicle tax	116,702	90,311	26,391	96,762
Intergovernmental:				
Special Highway Improvement Fund	219,630	200,000	19,630	223,895
Other:				
Miscellaneous	216	-	216	-
Total Receipts	$ 839,978	$ 778,803	$ 61,175	$1,409,490
Expenditures				
Contractual services	$ 425,584	$ 421,600	$ 3,984	$ 378,581
Commodities	765,672	725,200	40,472	881,716
Capital outlay	214	222,317	(222,103)	76,635
Finance leases	142,270	-	142,270	122,383
Total Expenditures	$1,333,740	$1,369,117	$ (35,377)	$1,459,315
Receipts Over (Under) Expenditures	$ (493,762)			$ (49,825)
Unencumbered Cash, Beginning	1,029,636			1,079,461
Unencumbered Cash, Ending	$ 535,874			$1,029,636

STANTON COUNTY, KANSAS

Schedule 2-3

AIRPORT MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 47,585	$ 48,122	$ (537)	$ 33,393
Delinquent tax	1,101	686	415	1,316
Motor vehicle tax	3,696	2,814	882	6,250
Use of Money and Property:				
Hangar rent	14,902	15,000	(98)	14,617
House lot rent	4,800	-	4,800	4,800
Land lease	3,888	-	3,888	3,888
Total Receipts	$ 75,972	$ 66,622	$ 9,350	$ 64,264
Expenditures				
Contractual services	$102,052	$100,900	$ 1,152	$ 97,486
Commodities	9,076	10,250	(1,174)	7,837
Total Expenditures	$111,128	$111,150	$ (22)	$105,323
Receipts Over (Under) Expenditures	$ (35,156)			$ (41,059)
Unencumbered Cash, Beginning	56,212			97,271
Unencumbered Cash, Ending	$ 21,056			$ 56,212

STANTON COUNTY, KANSAS

Schedule 2-4

LIBRARY EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 37,896	$ 38,344	$ (448)	$ 43,535
Delinquent tax	1,019	309	710	846
Motor vehicle tax	4,769	3,691	1,078	3,686
Total Receipts	$ 43,684	$ 42,344	$ 1,340	$ 48,067
Expenditures				
Appropriations	42,850	$ 42,850	-	45,478
Receipts Over (Under) Expenditures	$ 834			$ 2,589
Unencumbered Cash, Beginning	4,571			1,982
Unencumbered Cash, Ending	$ 5,405			$ 4,571

STANTON COUNTY, KANSAS

Schedule 2-5

GOLF COURSE MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 79,156	$ 80,094	$ (938)	$ 83,158
Delinquent tax	1,953	464	1,489	1,754
Motor vehicle tax	9,105	7,036	2,069	8,248
Other:				
Memberships and green fees	22,625	15,000	7,625	21,425
Total Receipts	$112,839	$102,594	$ 10,245	$114,585
Expenditures				
Contractual services	$ 39,614	$ 35,000	$ 4,614	$ 37,204
Commodities	43,528	40,000	3,528	67,277
Capital outlay	24,973	35,000	(10,027)	17,000
Total Expenditures	$108,115	$110,000	$ (1,885)	$121,481
Receipts Over (Under) Expenditures	$ 4,724			$ (6,896)
Unencumbered Cash, Beginning	22,312			29,208
Unencumbered Cash, Ending	$ 27,036			$ 22,312

STANTON COUNTY, KANSAS

Schedule 2-6

LONG TERM CARE UNIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem tax	$278,727	$281,207	$ (2,480)	$842,930
Delinquent tax	14,529	-	14,529	13,593
Motor vehicle tax	92,392	71,471	20,921	79,233
Total Receipts	$385,648	$352,678	$ 32,970	$935,756
Expenditures				
Appropriations	365,000	$365,000	-	908,000
Receipts Over (Under) Expenditures	$ 20,648			$ 27,756
Unencumbered Cash, Beginning	27,756			-
Unencumbered Cash, Ending	$ 48,404			$ 27,756

STANTON COUNTY, KANSAS

Schedule 2-7

PARK MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 36,451	$ 36,861	$ (410)	$ 44,311
Delinquent tax	949	247	702	733
Motor vehicle tax	4,841	3,753	1,088	3,355
Total Receipts	$ 42,241	$ 40,861	$ 1,380	$ 48,399
Expenditures				
Contractual services	$ 32,618	$ 41,950	$ (9,332)	$ 38,882
Commodities	14,527	6,675	7,852	11,827
Capital outlay	-	3,000	(3,000)	-
Total Expenditures	$ 47,145	$ 51,625	$ (4,480)	$ 50,709
Receipts Over (Under) Expenditures	$ (4,904)			$ (2,310)
Unencumbered Cash, Beginning	14,447			16,757
Unencumbered Cash, Ending	$ 9,543			$ 14,447

STANTON COUNTY, KANSAS

Schedule 2-8

4-H CLUB FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 10,965	$ 11,097	$ (132)	$ 8,391
Delinquent tax	203	92	111	191
Motor vehicle tax	921	708	213	951
Other:				
Building rent	3,660	1,500	2,160	2,700
Miscellaneous	750	-	750	680
Total Receipts	$ 16,499	$ 13,397	$ 3,102	$ 12,913
Expenditures				
Contractual services	$ 11,820	$ 11,700	$ 120	$ 11,241
Commodities	2,464	4,000	(1,536)	3,859
Total Expenditures	$ 14,284	$ 15,700	$ (1,416)	$ 15,100
Receipts Over (Under) Expenditures	$ 2,215			$ (2,187)
Unencumbered Cash, Beginning	4,788			6,975
Unencumbered Cash, Ending	$ 7,003			$ 4,788

STANTON COUNTY, KANSAS

Schedule 2-9

EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$1,007,350	$1,020,397	$ (13,047)	$ 945,322
Delinquent tax	22,200	4,830	17,370	18,978
Motor vehicle tax	103,696	80,170	23,526	90,449
Total Receipts	$1,133,246	$1,105,397	$ 27,849	$1,054,749
Expenditures				
Social Security	$ 199,514	$ 195,000	$ 4,514	$ 181,450
Retirement	236,475	235,000	1,475	210,725
Workmen's compensation	30,629	50,000	(19,371)	35,873
Unemployment tax	1,136	10,000	(8,864)	-
Health insurance	638,713	675,000	(36,287)	550,999
Total Expenditures	$1,106,467	$1,165,000	$ (58,533)	$ 979,047
Receipts Over (Under) Expenditures	$ 26,779			$ 75,702
Unencumbered Cash, Beginning	277,235			201,533
Unencumbered Cash, Ending	$ 304,014			$ 277,235

STANTON COUNTY, KANSAS

Schedule 2-10

EXTENSION SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$114,520	$115,911	$ (1,391)	$115,257
Delinquent tax	2,842	736	2,106	2,615
Motor vehicle tax	12,650	9,764	2,886	12,096
Total Receipts	$130,012	$126,411	$ 3,601	$129,968
Expenditures				
Appropriations	126,582	$126,582	-	128,482
Receipts Over (Under) Expenditures	$ 3,430			$ 1,486
Unencumbered Cash, Beginning	6,829			5,343
Unencumbered Cash, Ending	$ 10,259			$ 6,829

STANTON COUNTY, KANSAS

Schedule 2-11

MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 9,175	$ 9,284	$ (109)	$ 9,062
Delinquent tax	221	32	189	190
Motor vehicle tax	994	768	226	870
Total Receipts	$ 10,390	$ 10,084	$ 306	$ 10,122
Expenditures				
Appropriations	10,000	$ 10,000	-	10,000
Receipts Over (Under) Expenditures	$ 390			$ 122
Unencumbered Cash, Beginning	443			321
Unencumbered Cash, Ending	$ 833			$ 443

STANTON COUNTY, KANSAS

Schedule 2-12

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 12,149	$ 12,250	$ (101)	$ 24,215
Delinquent tax	622	203	419	723
Motor vehicle tax	2,667	2,047	620	3,420
Charges for Services:				
Treatment of noxious weed	11,862	20,000	(8,138)	30,573
Total Receipts	$ 27,300	$ 34,500	$ (7,200)	$ 58,931
Expenditures				
Contractual services	$ 10,988	$ 9,750	$ 1,238	$ 10,272
Commodities	17,151	49,500	(32,349)	44,608
Total Expenditures	$ 28,139	$ 59,250	$ (31,111)	$ 54,880
Receipts Over (Under) Expenditures	$ (839)			$ 4,051
Unencumbered Cash, Beginning	60,959			56,908
Unencumbered Cash, Ending	$ 60,120			$ 60,959

STANTON COUNTY, KANSAS

Schedule 2-13

LIBRARY MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$173,922	$176,008	$ (2,086)	$184,336
Delinquent tax	4,515	392	4,123	4,204
Motor vehicle tax	20,221	15,608	4,613	19,374
Total Receipts	$198,658	$192,008	$ 6,650	$207,914
Expenditures				
Appropriations	188,500	$188,500	-	208,000
Receipts Over (Under) Expenditures	$ 10,158			$ (86)
Unencumbered Cash, Beginning	7,576			7,662
Unencumbered Cash, Ending	$ 17,734			$ 7,576

STANTON COUNTY, KANSAS

Schedule 2-14

RURAL FIRE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 84,803	$ 85,862	$ (1,059)	$ 90,853
Delinquent tax	1,998	-	1,998	1,750
Motor vehicle tax	9,965	7,705	2,260	8,745
Total Receipts	$ 96,766	$ 93,567	$ 3,199	$101,348
Expenditures				
Contractual services	$ 39,902	$ 36,300	$ 3,602	$ 39,146
Commodities	19,738	20,450	(712)	16,070
Capital outlay	-	3,000	(3,000)	-
Finance leases	43,418	43,418	-	43,418
Total Expenditures	$103,058	$103,168	$ (110)	$ 98,634
Receipts Over (Under) Expenditures	$ (6,292)			$ 2,714
Unencumbered Cash, Beginning	21,722			19,008
Unencumbered Cash, Ending	$ 15,430			$ 21,722

STANTON COUNTY, KANSAS

Schedule 2-15

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$108,505	$109,868	$ (1,363)	$ 76,039
Delinquent tax	4,515	1,199	3,316	4,150
Motor vehicle tax	8,358	6,433	1,925	7,796
Total Receipts	$121,378	$117,500	$ 3,878	$ 87,985
Expenditures				
Appropriations	135,000	$135,000	-	87,985
Receipts Over (Under) Expenditures	$ (13,622)			$ -
Unencumbered Cash, Beginning	25,629			25,629
Unencumbered Cash, Ending	$ 12,007			$ 25,629

STANTON COUNTY, KANSAS

Schedule 2-16

DEVELOPMENTAL DISABLED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 9,175	$ 9,284	$ (109)	$ 9,062
Delinquent tax	222	32	190	191
Motor vehicle tax	994	768	226	882
Total Receipts	$ 10,391	$ 10,084	$ 307	$ 10,135
Expenditures				
Appropriations	10,000	$ 10,000	-	10,000
Receipts Over (Under) Expenditures	$ 391			$ 135
Unencumbered Cash, Beginning	470			335
Unencumbered Cash, Ending	$ 861			$ 470

STANTON COUNTY, KANSAS

Schedule 2-17

REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Fees	$ 3,050	$ 4,000	$ (950)	$ 4,160
Interest	21	-	21	26
Total Receipts	$ 3,071	$ 4,000	$ (929)	$ 4,186
Expenditures				
Contractual services	$ 1,371	$ 4,000	$ (2,629)	$ -
Commodities	866	4,000	(3,134)	2,425
Capital outlay	-	20,000	(20,000)	1,200
Total Expenditures	$ 2,237	$ 28,000	$ (25,763)	$ 3,625
Receipts Over (Under) Expenditures	$ 834			$ 561
Unencumbered Cash, Beginning	20,334			19,773
Unencumbered Cash, Ending	$ 21,168			$ 20,334

STANTON COUNTY, KANSAS

Schedule 2-18

COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Fees	$ 762	$ 1,000	$ (238)	$ 1,040
Interest	3	-	3	4
Total Receipts	$ 765	$ 1,000	$ (235)	$ 1,044
Expenditures				
Contractual services	-	$ 1,000	$ (1,000)	$ 776
Commodities	-	1,000	(1,000)	943
Capital outlay	-	3,000	(3,000)	-
Total Expenditures	-	$ 5,000	$ (5,000)	$ 1,719
Receipts Over (Under) Expenditures	$ 765			$ (675)
Unencumbered Cash, Beginning	2,485			3,160
Unencumbered Cash, Ending	$ 3,250			$ 2,485

STANTON COUNTY, KANSAS

Schedule 2-19

COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Fees	$ 763	$ 1,000	$ (237)	$ 1,040
Interest	3	-	3	4
Total Receipts	$ 766	$ 1,000	$ (234)	$ 1,044
Expenditures				
Contractual services	-	$ 1,500	$ (1,500)	$ 615
Commodities	-	1,500	(1,500)	-
Capital outlay	-	1,500	(1,500)	-
Total Expenditures	-	$ 4,500	$ (4,500)	$ 615
Receipts Over (Under) Expenditures	$ 766			$ 429
Unencumbered Cash, Beginning	3,125			2,696
Unencumbered Cash, Ending	$ 3,891			$ 3,125

STANTON COUNTY, KANSAS

Schedule 2-20

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$854,302	$865,284	$ (10,982)	$774,745
Delinquent tax	18,111	4,329	13,782	15,171
Motor vehicle tax	84,927	65,671	19,256	73,158
Operating transfers	601	-	601	646
Depletion fund	-	-	-	100,000
Total Receipts	$957,941	$935,284	$ 22,657	$963,720
Expenditures				
Principal	$750,000	$750,000	$ -	$725,000
Interest	198,650	198,650	-	220,400
Miscellaneous	-	1,350	(1,350)	-
Total Expenditures	$948,650	$950,000	$ (1,350)	$945,400
Receipts Over (Under) Expenditures	$ 9,291			$ 18,320
Unencumbered Cash, Beginning	64,867			46,547
Unencumbered Cash, Ending	$ 74,158			$ 64,867

STANTON COUNTY, KANSAS

Schedule 2-21

DIVERSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Diversion fees	$ 8,010	$ 5,000	$ 3,010	$ 945
Expenditures				
Contractual service	$ -	$ 2,500	$ (2,500)	-
Commodities	500	2,500	(2,000)	-
Capital outlay	7,488	20,000	(12,512)	-
Total Expenditures	$ 7,988	$ 25,000	$ (17,012)	-
Receipts Over (Under) Expenditures	$ 22			$ 945
Unencumbered Cash, Beginning	19,246			18,301
Unencumbered Cash, Ending	$ 19,268			$ 19,246

STANTON COUNTY, KANSAS

Schedule 2-22

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Fees	$ 59,990	$ 65,000	$ (5,010)	$ 59,960
Expenditures				
Contractual services	$ 15,453	$ 25,000	$ (9,547)	$ 40,072
Commodities	3,430	25,000	(21,570)	6,266
Capital outlay	-	210,000	(210,000)	91,865
Total Expenditures	$ 18,883	$260,000	$ (241,117)	$138,203
Receipts Over (Under) Expenditures	$ 41,107			$ (78,243)
Unencumbered Cash, Beginning	55,458			133,701
Unencumbered Cash, Ending	$ 96,565			$ 55,458

STANTON COUNTY, KANSAS

Schedule 2-23

PROSECUTOR'S TRAINING ASSISTANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Docket fees	$ 300	$ 800	$ (500)	$ 107
Expenditures				
Contractual services	149	$ 7,000	$ (6,851)	39
Receipts Over (Under) Expenditures	$ 151			$ 68
Unencumbered Cash, Beginning	6,053			5,985
Unencumbered Cash, Ending	$ 6,204			$ 6,053

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023

STANTON COUNTY, KANSAS

Schedule 2-24

PRINCIPAL AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Taxes and Shared Receipts:		
Delinquent tax	$ 593	$ 645
Motor vehicle tax	8	1
Total Receipts	$ 601	$ 646
Expenditures		
Operating transfer	601	646
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

STANTON COUNTY, KANSAS

Schedule 2-25

ROAD MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Sale of equipment	$ 33,877	$102,905
Expenditures		
Capital outlay	41,234	58,000
Receipts Over (Under) Expenditures	$ (7,357)	$ 44,905
Unencumbered Cash, Beginning	150,749	105,844
Unencumbered Cash, Ending	$143,392	$150,749

STANTON COUNTY, KANSAS

Schedule 2-26

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts	$ -	-
Expenditures		
Commodities	100,000	-
Receipts Over (Under) Expenditures	$ (100,000)	$ -
Unencumbered Cash, Beginning	1,030,570	1,030,570
Unencumbered Cash, Ending	$ 930,570	$1,030,570

STANTON COUNTY, KANSAS

Schedule 2-27

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts	-	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	7.830	7,830
Unencumbered Cash, Ending	$ 7,830	$ 7,830

STANTON COUNTY, KANSAS

Schedule 2-28

AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts	$ -	-
Expenditures		
Capital outlay	48,015	-
Receipts Over (Under) Expenditures	$ (48,015)	$ -
Unencumbered Cash, Beginning	100,000	100,000
Unencumbered Cash, Ending	$ 51,985	$100,000

STANTON COUNTY, KANSAS

Schedule 2-29

NOXIOUS WEED EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts	-	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	29,981	29,981
Unencumbered Cash, Ending	$ 29,981	$ 29,981

STANTON COUNTY, KANSAS

Schedule 2-30

COUNTY EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Miscellaneous	$ 23,705	$ -
Expenditures		
Capital outlay	25,850	8,226
Receipts Over (Under) Expenditures	$ (2,145)	$ (8,226)
Unencumbered Cash, Beginning	332,091	340,317
Unencumbered Cash, Ending	$329,946	$332,091

STANTON COUNTY, KANSAS

Schedule 2-31

CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Operating Transfers:		
General Fund	$ 200,000	$ -
Expenditures		
Capital outlay	315,771	36,570
Receipts Over (Under) Expenditures	$ (115,771)	$ (36,570)
Unencumbered Cash, Beginning	594,396	630,966
Unencumbered Cash, Ending	$ 478,625	$594,396

STANTON COUNTY, KANSAS

Schedule 2-32

SPECIAL LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts	-	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	7,474	7,474
Unencumbered Cash, Ending	$ 7,474	$ 7,474

STANTON COUNTY, KANSAS

Schedule 2-33

SENIOR CITIZENS SPECIAL BEQUEST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts	$ -	$ -
Expenditures		
Commodities	170	469
Receipts Over (Under) Expenditures	$ (170)	$ (469)
Unencumbered Cash, Beginning	170	639
Unencumbered Cash, Ending	-	$ 170

STANTON COUNTY, KANSAS

Schedule 2-34

MUSEUM GRANTS AND DONATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Donations	$ 45	$ 302
Expenditures		
Commodities	44	-
Receipts Over (Under) Expenditures	$ 1	$ 302
Unencumbered Cash, Beginning	10,146	9,844
Unencumbered Cash, Ending	$ 10,147	$ 10,146

STANTON COUNTY, KANSAS

Schedule 2-35

EMS DONATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Donations	-	$ 4,465
Expenditures		
Contractual services	$ -	$ 909
Commodities	502	-
Total Expenditures	$ 502	$ 909
Receipts Over (Under) Expenditures	$ (502)	$ 3,556
Unencumbered Cash, Beginning	3,556	-
Unencumbered Cash, Ending	$ 3,054	$ 3,556

STANTON COUNTY, KANSAS

Schedule 2-36

TREASURER'S SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Motor vehicle licenses	$ 21,253	$ 20,819
Expenditures		
Personal services	$ 11,184	$ 7,500
Contractual services	1,631	3,089
Commodities	3,506	3,378
Operating transfers	4,932	6,852
Total Expenditures	$ 21,253	$ 20,819
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

STANTON COUNTY, KANSAS

Schedule 2-37

LAW LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Docket fees	$ 1,560	$ 702
Expenditures		
Commodities	1,625	591
Receipts Over (Under) Expenditures	$ (65)	$ 111
Unencumbered Cash, Beginning	198	87
Unencumbered Cash, Ending	$ 133	$ 198

STANTON COUNTY, KANSAS

Schedule 2-38

LIVING CENTER DONATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts	-	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	1,689	1,689
Unencumbered Cash, Ending	$ 1,689	$ 1,689

STANTON COUNTY, KANSAS

Schedule 2-39

COOPER CLARK FOUNDATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Donations	-	$ 34,692
Expenditures		
Contractual services	-	34,374
Receipts Over (Under) Expenditures	$ -	$ 318
Unencumbered Cash, Beginning	318	-
Unencumbered Cash, Ending	$ 318	$ 318

STANTON COUNTY, KANSAS

Schedule 2-40

OPIOID SETTLEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Settlements	$ 8,705	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ 8,705	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ 8,705	-

STANTON COUNTY, KANSAS

Schedule 2-41

ARPA FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
State of Kansas	$ -	$194,821
Expenditures		
Appropriations	189,642	200,000
Receipts Over (Under) Expenditures	$ (189,642)	$ (5,179)
Unencumbered Cash, Beginning	189,642	194,821
Unencumbered Cash, Ending	-	$189,642

STANTON COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the year ended December 31, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current tax	$7,825,773	$ 9,009,082	$ 9,732,487	$7,102,368
Delinquent real estate tax	145,422	20,128	164,425	1,125
Delinquent personal property tax	12,928	55,492	56,593	11,827
16/20 Vehicle tax	9,197	12,972	13,430	8,739
Motor vehicle tax	266,548	926,692	917,636	275,604
CMV tax	2,959	58,445	59,724	1,680
Total Distributable Funds	$8,262,827	$10,082,811	$10,944,295	$7,401,343
State Funds:				
State Educational Building	-	$ 59,466	$ 59,466	$ -
State Institutional Building	-	29,733	29,733	-
State motor vehicle tax	-	236,956	236,939	17
Compensating and isolated sales tax	-	360,918	360,918	-
Game licenses and stamp	-	585	301	284
Drivers licenses fees	-	5,649	5,649	-
Total State Funds	-	$ 693,307	$ 693,006	$ 301

STANTON COUNTY, KANSAS

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the year ended December 31, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cities	$ -	$ 510,893	$ 510,893	$ -
Schools	1	2,475,878	2,475,414	465
Groundwater Management	-	74,885	74,885	-
Cemetery Districts	-	81,019	81,019	-
Total Subdivision Funds	$ 1	$ 3,142,675	$ 3,142,211	$ 465
Other Agency Funds:				
Payroll Clearing Fund	$ 42	$ 4,655	$ 4,600	$ 97
Clerk of the District Court	3,601	38,839	38,844	3,596
Oil and gas depletion	293,359	-	-	293,359
Total Other Agency Funds	$ 297,002	$ 43,494	$ 43,444	$ 297,052
Grand Total	$8,559,830	$13,962,287	$14,822,956	$7,699,161

STANTON COUNTY, KANSAS

SUPPLEMENTARY INFORMATION

STANTON COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
County Commissioners				
Contractual services	$ 2,800	$ 8,500	$ (5,700)	$ 5,325
Commodities	600	500	100	23
Total	$ 3,400	$ 9,000	$ (5,600)	$ 5,348
County Clerk				
Contractual services	$ 8,010	$ 8,300	$ (290)	$ 8,933
Commodities	2,493	3,300	(807)	1,523
Total	$ 10,503	$ 11,600	$ (1,097)	$ 10,456
County Treasurer				
Contractual services	$ 16,274	$ 17,900	$ (1,626)	$ 9,922
Commodities	4,068	5,000	(932)	4,990
Total	$ 20,342	$ 22,900	$ (2,558)	$ 14,912
County Attorney				
Contractual services	$ 9,061	$ 6,600	$ 2,461	$ 13,131
Commodities	-	1,500	(1,500)	223
Total	$ 9,061	$ 8,100	$ 961	$ 13,354
Register of Deeds				
Contractual services	$ 5,340	$ 7,804	$ (2,464)	$ 4,803
Commodities	339	1,500	(1,161)	329
Capital outlay	-	1,500	(1,500)	-
Total	$ 5,679	$ 10,804	$ (5,125)	$ 5,132
Clerk of District Court				
Contractual services	$ 24,376	$ 38,980	$ (14,604)	$ 19,615
Commodities	2,050	2,500	(450)	4,323
Capital outlay	2,138	4,000	(1,862)	-
Total	$ 28,564	$ 45,480	$ (16,916)	$ 23,938

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Appraiser Cost				
Contractual services	$120,095	$108,300	$ 11,795	$108,512
Commodities	1,753	4,500	(2,747)	2,313
Capital outlay	-	3,500	(3,500)	-
Total	$121,848	$116,300	$ 5,548	$110,825
Election				
Contractual services	$ 9,416	$ 15,100	$ (5,684)	$ 17,561
Commodities	1,671	4,500	(2,829)	1,581
Total	$ 11,087	$ 19,600	$ (8,513)	$ 19,142
Courthouse General				
Contractual services	$249,539	$262,500	$ (12,961)	$226,938
Commodities	13,093	24,000	(10,907)	15,432
Capital outlay	-	444,750	(444,750)	3,000
Total	$262,632	$731,250	$ (468,618)	$245,370
Professional Building				
Contractual services	$ 11,779	$ 13,000	$ (1,221)	$ 10,248
Commodities	-	1,000	(1,000)	-
Total	$ 11,779	$ 14,000	$ (2,221)	$ 10,248
Western Cartographers				
Contractual services	$ 15	-	$ 15	$ 1,693
Sheriff				
Contractual services	$121,642	$125,680	$ (4,038)	$ 86,086
Commodities	52,313	80,000	(27,687)	49,837
Capital outlay	64,485	45,000	19,485	9,177
Total	$238,440	$250,680	$ (12,240)	$145,100
Juvenile Detention				
Contractual services	$ 9,071	$ 10,000	$ (929)	$ 10,301

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Ambulance				
Contractual services	$ 38,201	$ 37,500	$ 701	$ 32,063
Commodities	31,299	21,500	9,799	29,500
Capital outlay	-	2,000	(2,000)	-
Total	$ 69,500	$ 61,000	$ 8,500	$ 61,563
Family Practice Clinic				
Contractual services	$ 94,173	$100,000	$ (5,827)	$ 98,397
Commodities	-	1,500	(1,500)	-
Total	$ 94,173	$101,500	$ (7,327)	$ 98,397
Solid Waste Disposal				
Contractual services	$ 19,195	$ 60,000	$ (40,805)	$ 52,783
Commodities	49,314	60,000	(10,686)	55,814
Capital outlay	46,202	54,300	(8,098)	-
Total	$114,711	$174,300	$ (59,589)	$108,597
Soil Conservation				
Contractual services	$ 20,000	$ 20,000	-	$ 20,000
Emergency Management				
Contractual services	$ 13,879	$ 10,000	$ 3,879	$ 11,874
Commodities	708	10,000	(9,292)	1,684
Capital outlay	-	5,000	(5,000)	-
Total	$ 14,587	$ 25,000	$ (10,413)	$ 13,558
Services for the Elderly				
Contractual services	$ 69,301	$ 50,475	$ 18,826	$ 62,351
Commodities	119,953	94,850	25,103	109,225
Total	$189,254	$145,325	$ 43,929	$171,576

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Memorial Living Center				
Contractual services	$ 66,835	$ 64,800	$ 2,035	$ 67,346
Commodities	65,183	42,029	23,154	68,494
Total	$ 132,018	$ 106,829	$ 25,189	$ 135,840
Chamber of Commerce				
Appropriation	-	$ 16,000	$ (16,000)	-
Historical Records				
Contractual services	$ 22,244	$ 24,102	$ (1,858)	$ 18,328
Commodities	7,748	15,800	(8,052)	9,802
Total	$ 29,992	$ 39,902	$ (9,910)	$ 28,130
Airport				
Contractual services	$ 1,635	-	$ 1,635	-
4-H Building				
Personal services	-	-	-	$ 132
Payroll Department				
Personal services	$2,713,585	$2,900,000	$ (186,415)	$2,456,566
Transfers				
County Equipment	$ -	$ 250,000	$ (250,000)	-
Capital Improvement	200,000	250,000	(50,000)	-
Total	$ 200,000	$ 500,000	$ (300,000)	-
Totals	$4,311,876	$5,339,570	$ (1,027,694)	$3,710,178