# STAFFORD COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2025

**STAFFORD COUNTY, KANSAS**
Financial Statement With Independent Auditors' Report
For the Year Ended December 31, 2025

## TABLE OF CONTENTS


Independent Auditors' Report ..... 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis ..... 4

Notes to Financial Statement ..... 6

**Regulatory–Required Supplementary Information**

Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis ..... 15

Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis
Individually presented by fund

**Regulatory Basis Fund Types**

**General Fund**

2-1 General Fund ..... 16

**Special Purpose Funds**

2-2 Ambulance Fund ..... 18
2-3 Appraiser's Cost Fund ..... 19
2-4 Fire District No. 1 - General Fund ..... 20
2-5 Fire District No. 1 - Special Fund ..... 21
2-6 Health Fund ..... 22
2-7 Health Capital Outlay Fund ..... 23
2-8 Noxious Weed Fund ..... 24
2-9 Noxious Weed Capital Outlay Fund ..... 25
2-10 Road and Bridge Fund ..... 26
2-11 Special Highway Improvement Fund ..... 27
2-12 Special Machinery Fund ..... 28
2-13 Local Alcoholic Liquor Fund ..... 29
2-14 Appraisal Equipment Reserve Fund ..... 30
2-15 Emergency 911 Fund ..... 31
2-16 Equipment Reserve Fund ..... 32
2-17 Dare Fund ..... 33
2-18 Service for the Elderly Fund ..... 34
2-19 Public Health Emergency Preparedness Grant Fund ..... 35
2-20 Risk Management Reserve Fund ..... 36
2-21 Special Capital Improvement Fund ..... 37
2-22 EMS Reserve Fund ..... 38
2-23 Stafford County Hospital Fund ..... 39
2-24 Register of Deeds Technology Fee Fund ..... 40
2-25 Treasurer Technology Fee Fund ..... 41
2-26 Clerk Technology Fee Fund ..... 42
2-27 COVID-19 Grant Fund ..... 43
2-28 COVID-19 Grant – Health Department Fund ..... 44
2-29 LATCF Grant Fund ..... 45
2-30 Fight Addiction Fund ..... 46
2-31 Economic Development Housing Grant Fund ..... 47

## TABLE OF CONTENTS (continued)

2-32 Injury Prevention Grant Fund ..... 48
2-33 Workforce Development Grant Fund ..... 49

**Business Funds**
2-34 Solid Waste Fund ..... 50
2-35 Insurance Reserve Fund ..... 51

**Trust Funds**
2-36 Special Law Enforcement Fund ..... 52
2-37 Prosecutors Assistance and Training Fund ..... 53
2-38 Special Motor Vehicle Fund ..... 54

Schedule 3 - Summary of Receipts and Disbursements – Regulatory Basis
3-1 Distributable Funds, State Funds and Subdivision Funds ..... 55
3-2 Agency Funds ..... 56

# INDEPENDENT AUDITORS' REPORT

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

## Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Stafford County, Kansas**, as of and for the year ended December 31, 2025 and the related notes to the financial statement.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2025, or changes in financial position and cash flows thereof for the year then ended.

*Unmodified Opinion on Regulatory Basis of Accounting*
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

## Basis for Adverse and Unmodified Opinions

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

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

**Responsibilities of Management for the Financial Statement**

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

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

**Auditors' Responsibilities for the Audit of the Financial Statement**

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

In performing an audit in accordance with GAAS, we:

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

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

**Supplementary Information**

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated July 23, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2025 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note 1.

Adams Brown, LLC

**ADAMSBROWN, LLC**
Certified Public Accountants
Great Bend, Kansas

July 29, 2026

**STAFFORD COUNTY, KANSAS**
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | **Ending Unencumbered Cash Balance** | Add Encumbrances and Accounts Payable | **Ending Cash Balance** |
|---|---|---|---|---|---|---|---|
| **Regulatory Basis Fund Types** | | | | | | | |
| **General Fund** | $ 2,043,291 | - | 3,676,751 | 3,850,910 | **1,869,132** | 92,360 | **1,961,492** |
| **Special Purpose Funds** | | | | | | | |
| Ambulance Fund | 122,858 | - | 655,056 | 602,078 | **175,836** | 950 | **176,786** |
| Appraiser's Cost Fund | 3,347 | - | 197,582 | 185,884 | **15,045** | 111 | **15,156** |
| Fire District No. 1 - General Fund | 23,547 | - | 348,514 | 310,966 | **61,095** | 55 | **61,150** |
| Fire District No. 1 - Special Fund | 230,376 | - | 105,700 | 5,200 | **330,876** | - | **330,876** |
| Health Fund | 117,011 | - | 418,285 | 317,035 | **218,261** | 58 | **218,319** |
| Health Capital Outlay Fund | 311,969 | - | 30,000 | - | **341,969** | - | **341,969** |
| Noxious Weed Fund | 16,701 | - | 113,595 | 111,598 | **18,698** | 19 | **18,717** |
| Noxious Weed Capital Outlay Fund | 73,497 | - | 20,000 | 5,330 | **88,167** | - | **88,167** |
| Road and Bridge Fund | 261,748 | - | 3,556,923 | 3,539,799 | **278,872** | 60,587 | **339,459** |
| Special Highway Improvement Fund | 123,958 | - | 200,000 | 38,496 | **285,462** | - | **285,462** |
| Special Machinery Fund | 342,401 | - | 584,506 | 539,034 | **387,873** | - | **387,873** |
| Local Alcoholic Liquor Fund | 20,594 | - | 2,584 | 10,000 | **13,178** | - | **13,178** |
| Appraisal Equipment Reserve Fund | 18,626 | - | 10,000 | - | **28,626** | - | **28,626** |
| Emergency 911 Fund | 143,695 | - | 69,872 | 79,008 | **134,559** | - | **134,559** |
| Equipment Reserve Fund | 544,872 | - | 93,500 | 176,161 | **462,211** | - | **462,211** |
| Dare Fund | 530 | - | - | - | **530** | - | **530** |
| Service for the Elderly Fund | - | - | 99,052 | 99,052 | **-** | - | **-** |
| Public Health Emergency Preparedness Grant Fund | 79,765 | - | 8,541 | 2,514 | **85,792** | - | **85,792** |
| Risk Management Reserve Fund | 132,724 | - | - | 59,510 | **73,214** | - | **73,214** |
| Special Capital Improvement Fund | 1,212,453 | 6,900 | - | - | **1,219,353** | - | **1,219,353** |
| EMS Reserve Fund | 24,727 | - | 25,000 | 7,210 | **42,517** | - | **42,517** |
| Stafford County Hospital Fund | - | - | 489,067 | 489,067 | **-** | - | **-** |
| Register of Deeds Technology Fee Fund | 4,064 | - | 9,184 | 11,130 | **2,118** | - | **2,118** |
| Treasurer Technology Fee Fund | 10,455 | - | 2,293 | - | **12,748** | - | **12,748** |
| Clerk Technology Fee Fund | 9,885 | - | 2,294 | 2,514 | **9,665** | - | **9,665** |
| COVID-19 Grant - Health Department Fund | 53,728 | - | - | 53,728 | **-** | - | **-** |
| Economic Development Housing Grant Fund | - | - | 300,000 | 300,000 | **-** | - | **-** |
| Injury Prevention Grant Fund | - | - | 4,220 | 3,924 | **296** | - | **296** |
| Workforce Development Grant Fund | - | - | 5,165 | 4,872 | **293** | - | **293** |
| **Business Funds** | | | | | | | |
| Solid Waste Fund | 122,323 | - | 162,029 | 184,572 | **99,780** | 4,708 | **104,488** |
| Insurance Reserve Fund | 1,827,788 | - | 621,763 | 1,306,770 | **1,142,781** | 514,733 | **1,657,514** |

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

**STAFFORD COUNTY, KANSAS**
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | **Ending Unencumbered Cash Balance** | Add Encumbrances and Accounts Payable | **Ending Cash Balance** |
|---|---|---|---|---|---|---|---|
| **Trust Funds** | | | | | | | |
| Special Law Enforcement Fund | $ 76,158 | - | 32,520 | 26,425 | **82,253** | - | **82,253** |
| Prosecutors Assistance and Training Fund | 5,894 | - | 1,093 | 462 | **6,525** | - | **6,525** |
| Special Motor Vehicle Fund | 102,095 | - | 170,489 | 162,649 | **109,935** | 88 | **110,023** |
| **Total Reporting Entity (Excluding Distributable and Agency Funds)** | $ **8,061,080** | **6,900** | **12,015,578** | **12,485,898** | **7,597,660** | **673,669** | **8,271,329** |

| | | |
|---|---|---|
| **Composition of Cash** | Checking Accounts | $ **15,124,626** |
| | Cash on Hand | **500** |
| | Certificates of Deposit | **3,963,184** |
| | Total Cash | **19,088,310** |
| | Distributable Funds per Schedule 3-1 | **(10,587,550)** |
| | Agency Funds per Schedule 3-2 | **(229,431)** |
| | **Total Reporting Entity (Excluding Distributable and Agency Funds)** | $ **8,271,329** |

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

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

### Financial Reporting Entity

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

#### County Hospital

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

#### Extension Council

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

#### Port Authority

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

### Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2025.

### Regulatory Basis Fund Types

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

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

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

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

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

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

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

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

## NOTE 2 – BUDGETARY INFORMATION

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

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

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

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no 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 revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

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

## NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

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 does not use "peak periods". All deposits were legally secured at December 31, 2025.

At December 31, 2025, the County's carrying amount of deposits was $19,088,310 and the bank balance was $18,990,724. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $825,543 was covered by federal depository insurance and $18,165,181 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2025.

## NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Stafford County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2025 were as follows:

| From | To | Regulatory Authority | | Amount |
|---|---|---|---|---|
| Special Motor Vehicle Fund | General Fund | K.S.A. 8-145 | $ | 102,095 |
| Fire District No. 1 - General Fund | Fire District No. 1 – Special Fund | K.S.A. 19-3612c | | 100,000 |
| Road and Bridge Fund | Special Highway Improvement Fund | K.S.A. 68-590 | | 200,000 |
| Road and Bridge Fund | Special Machinery Fund | K.S.A. 68-141g | | 400,000 |
| Health Fund | Health Capital Outlay Fund | K.S.A. 65-204 | | 30,000 |
| General Fund | Equipment Reserve Fund | K.S.A. 19-119 | | 73,500 |
| Ambulance Fund | EMS Reserve Fund | K.S.A. 12-110d | | 25,000 |
| Appraiser's Cost Fund | Appraisal Equipment Reserve Fund | K.S.A. 19-119 | | 10,000 |
| Solid Waste Fund | Equipment Reserve Fund | K.S.A. 19-119 | | 20,000 |
| Noxious Weed Fund | Noxious Weed Capital Outlay Fund | K.S.A. 2-1318 | | 20,000 |

## NOTE 5 – LITIGATION

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

## NOTE 6 – RISK MANAGEMENT

**Stafford County, Kansas** is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 114 participating members.

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

The County has been unable to obtain worker compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 97 participating members.

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

## NOTE 7 – GRANTS AND SHARED REVENUES

**Stafford County, Kansas** participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

## NOTE 8 – SELF-INSURED HEALTH CARE COVERAGE

During the year ended December 31, 2025, employees of the County were covered by the County's medical self-insured plan (the "Plan"). Claims were paid by a third-party administrator acting on behalf of the County. The plan was authorized by Kansas law and was documented by contractual agreement. The contract is renewable annually and administrative fees and stop-loss insurance premiums are included in the contractual provisions. The County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Fair American Insurance and Reinsurance Company, a commercial insurer licensed to do business in Kansas in accordance with the Kansas insurance code. Stop-loss coverage was in effect for individual claims exceeding $45,000 for a specific deductible, $75,000 for an aggregating specific deductible, and for aggregate loss, which is based on a factor determined by Fair American Insurance and Reinsurance Company. The aggregate stop-loss provision for the year ended 2025 was $3,864.

| Self-Insurance Liability | | Beginning of Fiscal Year Balance | Current Year Claims and Changes in Estimates | Claim Payments | Balance at Fiscal Year End | Assets Available To Pay Claims At Year End |
|---|---|---|---|---|---|---|
| 2025 | $ | 37,327 | 42,308 | 509,752 | 514,733 | 1,657,514 |

## NOTE 9 – DEFERRED COMPENSATION PLAN

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

## NOTE 10 – DEFINED BENEFIT PENSION PLAN

### General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $281,287 for the year ended December 31, 2025.

### Net Pension Liability

At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $2,146,167. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of

December 31, 2024, which was rolled forward to June 30, 2025. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

## NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

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

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

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2025.

## NOTE 12 – COMPENSATED ABSENCES

### Vacation

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

### Sick Leave

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

## NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Stafford County, Kansas** to place a final cover on its construction and demolition landfill site when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is $128,420. The County expects the construction and demolition landfill to continue to operate indefinitely.

The County had a municipal solid waste landfill that was closed on April 8, 1994. State and Federal laws and regulations require the County to perform certain maintenances and monitoring functions at the

landfill site for 30 years after closure. The County did not recognize any monitoring costs for 2025. The future post-closure care cost is undetermined at this time.

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

## NOTE 14 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded budgeted limits in the Stafford County Hospital Fund, which is in violation of K.S.A. 79-2935.

## NOTE 15 – LONG TERM DEBT

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

**Lease Obligations**
The County has entered into lease agreements for equipment. The leases contain a fiscal funding clause.

Changes in long-term liabilities for the County for the year ended December 31, 2025, were as follows:

| Issue | Interest Rates | Date of Issue | Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | **Balance End of Year** | Interest Paid |
|---|---|---|---|---|---|---|---|---|---|
| **Finance Leases** | | | | | | | | | |
| Ambulance | 4.79% | 7/7/2022 | $ 274,222 | 7/1/2029 | $ 204,807 | - | 37,221 | **167,586** | 9,810 |
| Caterpillar Financial Services | 5.49% | 12/20/2024 | 365,880 | 12/20/2026 | 182,940 | - | 182,940 | **-** | 5,093 |
| Axon Body Camera | 3.69% | 12/17/2025 | 82,968 | 3/1/2029 | - | 82,968 | - | **82,968** | - |
| **Total Contractual Indebtedness** | | | | | $ 387,747 | 82,968 | 220,161 | **250,554** | 14,903 |

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

| | YEAR | | | | |
|---|---|---|---|---|---|
| | 2026 | 2027 | 2028 | 2029 | **Total** |
| **Principal** | | | | | |
| Finance Leases | $ 71,852 | 56,977 | 59,529 | 62,196 | **250,554** |
| **Interest** | | | | | |
| Finance Leases | 11,089 | 7,414 | 5,456 | 2,789 | **26,748** |
| **Total Principal and Interest** | $ 82,941 | 64,391 | 64,985 | 64,985 | **277,302** |

**STAFFORD COUNTY, KANSAS**

Regulatory-Required Supplementary Information

**Schedule 1**

**STAFFORD COUNTY, KANSAS**
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| Funds | Certified Budget | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | **Expenditures Chargeable to Current Year** | Variance Over (Under) |
|---|---|---|---|---|---|
| **Regulatory Basis Fund Types** | | | | | |
| **General Fund** | $ 4,065,065 | - | 4,065,065 | **3,850,910** | (214,155) |
| **Special Purpose Funds** | | | | | |
| Ambulance Fund | 650,572 | - | 650,572 | **602,078** | (48,494) |
| Appraiser's Cost Fund | 202,060 | - | 202,060 | **185,884** | (16,176) |
| Fire District No. 1 - General Fund | 346,700 | - | 346,700 | **310,966** | (35,734) |
| Health Fund | 349,425 | - | 349,425 | **317,035** | (32,390) |
| Noxious Weed Fund | 118,000 | - | 118,000 | **111,598** | (6,402) |
| Noxious Weed Capital Outlay Fund | 58,497 | - | 58,497 | **5,330** | (53,167) |
| Road and Bridge Fund | 3,559,200 | - | 3,559,200 | **3,539,799** | (19,401) |
| Local Alcoholic Liquor Fund | 34,162 | - | 34,162 | **10,000** | (24,162) |
| Emergency 911 Fund | 167,802 | - | 167,802 | **79,008** | (88,794) |
| Service for the Elderly Fund | 101,576 | - | 101,576 | **99,052** | (2,524) |
| Stafford County Hospital Fund | 487,000 | - | 487,000 | **489,067** | 2,067 |
| Fight Addiction Fund | 5,000 | - | 5,000 | **-** | (5,000) |
| **Business Fund** | | | | | |
| Solid Waste Fund | 185,582 | - | 185,582 | **184,572** | (1,010) |

**STAFFORD COUNTY, KANSAS**
**General Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Variance Over (Under) |
|---|---|---|---|---|
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Property Tax | $ 2,335,272 | **2,372,757** | 2,444,619 | (71,862) |
| Neighborhood Revitalization Rebate | (16,632) | **(14,912)** | (26,421) | 11,509 |
| Delinquent Tax | 46,260 | **87,007** | - | 87,007 |
| Motor Vehicle Tax | 136,786 | **131,740** | 93,262 | 38,478 |
| Recreational Vehicle Tax | 3,455 | **3,275** | 2,449 | 826 |
| 16/20 M Vehicle Tax | 37,123 | **37,534** | 26,062 | 11,472 |
| Commercial Vehicle Tax | 13,165 | **10,869** | 8,991 | 1,878 |
| Mineral Production Tax | 29,489 | **30,880** | 31,788 | (908) |
| Sales Tax | 378,476 | **403,854** | 250,000 | 153,854 |
| Licenses and Fees | 85,456 | **93,397** | 75,000 | 18,397 |
| Farm Lease | 6,579 | **6,579** | 6,269 | 310 |
| Miscellaneous | 3,066 | **5,508** | - | 5,508 |
| Reimbursed Expenses | 175,599 | **3,299** | - | 3,299 |
| Interest Income | 457,722 | **393,757** | 10,000 | 383,757 |
| State Aid | 15,951 | **9,112** | - | 9,112 |
| Transfers In | 89,815 | **102,095** | - | 102,095 |
| **Total Receipts** | 3,797,582 | **3,676,751** | 2,922,019 | 754,732 |
| **Expenditures** | | | | |
| County Commission | 59,548 | **57,272** | 60,500 | (3,228) |
| County Clerk | 169,065 | **147,467** | 171,500 | (24,033) |
| County Treasurer | 212,049 | **221,644** | 224,500 | (2,856) |
| County Attorney/Counselor | 94,689 | **95,903** | 106,250 | (10,347) |
| Register of Deeds | 101,608 | **104,666** | 107,670 | (3,004) |
| Sheriff | 729,102 | **566,411** | 624,350 | (57,939) |
| District Court | 72,200 | **62,114** | 57,978 | 4,136 |
| Courthouse General | 678,552 | **558,212** | 503,000 | 55,212 |
| Courthouse Janitorial | 43,466 | **43,587** | 46,000 | (2,413) |
| Information Technology | 89,861 | **109,798** | 137,000 | (27,202) |
| Emergency Preparedness | 26,149 | **27,044** | 35,000 | (7,956) |
| Dispatch | - | **245,489** | 254,022 | (8,533) |
| Planning and Zoning | - | **27,413** | 19,900 | 7,513 |
| Fair and Fair Buildings | 20,000 | **20,000** | 20,000 | - |
| Mental Health | 7,000 | **7,000** | 7,000 | - |
| Intellectual Disability | 53,020 | **60,019** | 60,019 | - |
| Soil Conservation District | 25,000 | **25,000** | 25,000 | - |
| Golf Course | 15,000 | **15,000** | 15,000 | - |
| Juvenile Detention | 1,500 | **-** | 8,000 | (8,000) |
| Historical Society | 28,000 | **14,000** | 14,000 | - |
| Environmental Planning | 8,155 | **8,084** | 8,800 | (716) |

**STAFFORD COUNTY, KANSAS**
**General Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Expenditures (continued)** | | | | |
| Employee Benefits | $ 1,222,053 | **1,264,711** | 1,423,000 | (158,289) |
| Ambulance | 65,048 | **-** | - | - |
| Economic Development | 102,501 | **96,576** | 96,576 | - |
| Transfers Out | - | **73,500** | 40,000 | 33,500 |
| **Total Expenditures** | 3,823,566 | **3,850,910** | 4,065,065 | (214,155) |
| **Receipts Over (Under) Expenditures** | (25,984) | **(174,159)** | | |
| **Unencumbered Cash - Beginning** | 2,069,275 | **2,043,291** | | |
| **Unencumbered Cash - Ending** | $ 2,043,291 | **1,869,132** | | |

**STAFFORD COUNTY, KANSAS**
**Ambulance Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Property Tax | $ 232,287 | **477,348** | 491,828 | (14,480) |
| Neighborhood Revitalization Rebate | (1,654) | **(3,000)** | (5,316) | 2,316 |
| Delinquent Tax | 4,400 | **9,670** | - | 9,670 |
| Motor Vehicle Tax | 12,584 | **12,322** | 9,277 | 3,045 |
| Recreational Vehicle Tax | 323 | **316** | 243 | 73 |
| 16/20 M Vehicle Tax | 4,157 | **3,277** | 2,593 | 684 |
| Commercial Vehicle Tax | 1,170 | **1,073** | 894 | 179 |
| Reimbursed Expense | 30,235 | **-** | - | - |
| State Grant | - | **5,296** | - | 5,296 |
| Ambulance Run Fees | 156,302 | **148,754** | 100,000 | 48,754 |
| **Total Receipts** | 439,804 | **655,056** | 599,519 | 55,537 |
| **Expenditures** | | | | |
| Personal Services | 343,400 | **431,340** | 530,000 | (98,660) |
| Contractual | 32,698 | **35,182** | 33,791 | 1,391 |
| Commodities | 32,092 | **33,461** | 39,750 | (6,289) |
| Capital Outlay | 47,068 | **77,095** | 47,031 | 30,064 |
| Transfers Out | - | **25,000** | - | 25,000 |
| **Total Expenditures** | 455,258 | **602,078** | 650,572 | (48,494) |
| **Receipts Over (Under) Expenditures** | (15,454) | **52,978** | | |
| **Unencumbered Cash - Beginning** | 138,312 | **122,858** | | |
| **Unencumbered Cash - Ending** | $ 122,858 | **175,836** | | |

**STAFFORD COUNTY, KANSAS**
**Appraiser's Cost Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Property Tax | $ 165,423 | **176,467** | 181,765 | (5,298) |
| Neighborhood Revitalization Rebate | (1,178) | **(1,109)** | (1,965) | 856 |
| Delinquent Tax | 2,945 | **5,769** | - | 5,769 |
| Motor Vehicle Tax | 8,217 | **8,719** | 6,605 | 2,114 |
| Recreational Vehicle Tax | 212 | **224** | 173 | 51 |
| 16/20 M Vehicle Tax | 2,375 | **2,275** | 1,846 | 429 |
| Commercial Vehicle Tax | 801 | **763** | 637 | 126 |
| Fees | 4,270 | **4,474** | 3,000 | 1,474 |
| **Total Receipts** | 183,065 | **197,582** | 192,061 | 5,521 |
| **Expenditures** | | | | |
| Personal Services | 168,556 | **131,729** | 170,600 | (38,871) |
| Contractual | 22,964 | **41,396** | 24,500 | 16,896 |
| Commodities | 2,939 | **2,743** | 2,850 | (107) |
| Capital Outlay | 639 | **16** | 4,110 | (4,094) |
| Transfers Out | - | **10,000** | - | 10,000 |
| **Total Expenditures** | 195,098 | **185,884** | 202,060 | (16,176) |
| **Receipts Over (Under) Expenditures** | (12,033) | **11,698** | | |
| **Unencumbered Cash - Beginning** | 15,380 | **3,347** | | |
| **Unencumbered Cash - Ending** | $ 3,347 | **15,045** | | |

**STAFFORD COUNTY, KANSAS**
**Fire District No. 1 - General Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Property Tax | $ 270,652 | **322,048** | 327,359 | (5,311) |
| Delinquent Tax | 3,765 | **7,644** | - | 7,644 |
| Motor Vehicle Tax | 8,147 | **8,377** | 6,836 | 1,541 |
| Recreational Vehicle Tax | 284 | **306** | 236 | 70 |
| 16/20 M Vehicle Tax | 3,236 | **3,977** | 3,448 | 529 |
| Commercial Vehicle Tax | 1,108 | **890** | 942 | (52) |
| Miscellaneous | - | **2,500** | - | 2,500 |
| Reimbursed Expenses | 2,383 | **2,772** | - | 2,772 |
| **Total Receipts** | 289,575 | **348,514** | 338,821 | 9,693 |
| **Expenditures** | | | | |
| Personal Services | 77,572 | **68,030** | 80,000 | (11,970) |
| Contractual | 60,123 | **63,352** | 106,700 | (43,348) |
| Commodities | 97,756 | **79,584** | 115,000 | (35,416) |
| Capital Outlay | 33,061 | **-** | 40,000 | (40,000) |
| Transfers Out | 40,000 | **100,000** | 5,000 | 95,000 |
| **Total Expenditures** | 308,512 | **310,966** | 346,700 | (35,734) |
| **Receipts Over (Under) Expenditures** | (18,937) | **37,548** | | |
| **Unencumbered Cash - Beginning** | 42,484 | **23,547** | | |
| **Unencumbered Cash - Ending** | $ 23,547 | **61,095** | | |

**STAFFORD COUNTY, KANSAS**
**Fire District No. 1 - Special Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Fire Contract Fees | $ | 4,836 | **700** |
| Donations | | 6,243 | **5,000** |
| Transfers In | | 40,000 | **100,000** |
| **Total Receipts** | | 51,079 | **105,700** |
| **Expenditures** | | | |
| Capital Outlay | | 92,254 | **5,200** |
| **Receipts Over (Under) Expenditures** | | (41,175) | **100,500** |
| **Unencumbered Cash - Beginning** | | 271,551 | **230,376** |
| **Unencumbered Cash - Ending** | $ | 230,376 | **330,876** |

**STAFFORD COUNTY, KANSAS**
**Health Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Property Tax | $ 111,007 | **157,101** | 161,882 | (4,781) |
| Neighborhood Revitalization Rebate | (791) | **(987)** | (1,750) | 763 |
| Delinquent Tax | 1,838 | **3,879** | - | 3,879 |
| Motor Vehicle Tax | 5,046 | **5,743** | 4,434 | 1,309 |
| Recreational Vehicle Tax | 131 | **147** | 116 | 31 |
| 16/20 M Vehicle Tax | 1,418 | **1,413** | 1,239 | 174 |
| Commercial Vehicle Tax | 496 | **510** | 427 | 83 |
| Federal and State Aid | 80,280 | **67,530** | 60,000 | 7,530 |
| Miscellaneous | 117 | **-** | - | - |
| Reimbursed Expenses | - | **53,727** | - | 53,727 |
| Collections | 128,066 | **129,222** | 90,000 | 39,222 |
| **Total Receipts** | 327,608 | **418,285** | 316,348 | 101,937 |
| **Expenditures** | | | | |
| Personal Services | 148,115 | **147,081** | 155,000 | (7,919) |
| Contractual | 34,177 | **32,814** | 50,100 | (17,286) |
| Commodities | 127,893 | **106,600** | 123,600 | (17,000) |
| Capital Outlay | 2,962 | **-** | 725 | (725) |
| Miscellaneous | 408 | **540** | - | 540 |
| Transfers Out | 20,000 | **30,000** | 20,000 | 10,000 |
| **Total Expenditures** | 333,555 | **317,035** | 349,425 | (32,390) |
| **Receipts Over (Under) Expenditures** | (5,947) | **101,250** | | |
| **Unencumbered Cash - Beginning** | 122,958 | **117,011** | | |
| **Unencumbered Cash - Ending** | $ 117,011 | **218,261** | | |

**STAFFORD COUNTY, KANSAS**
**Health Capital Outlay Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Transfers In | $ | 20,000 | **30,000** |
| **Expenditures** | | - | **-** |
| **Receipts Over (Under) Expenditures** | | 20,000 | **30,000** |
| **Unencumbered Cash - Beginning** | | 291,969 | **311,969** |
| **Unencumbered Cash - Ending** | $ | 311,969 | **341,969** |

**STAFFORD COUNTY, KANSAS**
**Noxious Weed Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Property Tax | $ 85,822 | **92,295** | 95,119 | (2,824) |
| Neighborhood Revitalization Rebate | (611) | **(580)** | (1,028) | 448 |
| Delinquent Tax | 1,462 | **2,859** | - | 2,859 |
| Motor Vehicle Tax | 4,201 | **4,556** | 3,429 | 1,127 |
| Recreational Vehicle Tax | 109 | **117** | 90 | 27 |
| 16/20 M Vehicle Tax | 1,085 | **1,215** | 958 | 257 |
| Commercial Vehicle Tax | 423 | **397** | 331 | 66 |
| Collections | 13,019 | **12,736** | 9,000 | 3,736 |
| **Total Receipts** | 105,510 | **113,595** | 107,899 | 5,696 |
| **Expenditures** | | | | |
| Personal Services | 64,575 | **65,628** | 69,000 | (3,372) |
| Contractual | 7,090 | **10,264** | 8,950 | 1,314 |
| Commodities | 17,952 | **15,706** | 35,050 | (19,344) |
| Transfers Out | 20,000 | **20,000** | 5,000 | 15,000 |
| **Total Expenditures** | 109,617 | **111,598** | 118,000 | (6,402) |
| **Receipts Over (Under) Expenditures** | (4,107) | **1,997** | | |
| **Unencumbered Cash - Beginning** | 20,808 | **16,701** | | |
| **Unencumbered Cash - Ending** | $ 16,701 | **18,698** | | |

**STAFFORD COUNTY, KANSAS**
**Noxious Weed Capital Outlay Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Transfers In | $ 20,000 | **20,000** | 5,000 | 15,000 |
| **Expenditures** | | | | |
| Capital Outlay | - | **5,330** | 58,497 | (53,167) |
| **Receipts Over (Under) Expenditures** | 20,000 | **14,670** | | |
| **Unencumbered Cash - Beginning** | 53,497 | **73,497** | | |
| **Unencumbered Cash - Ending** | $ 73,497 | **88,167** | | |

**STAFFORD COUNTY, KANSAS**
**Road and Bridge Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Property Tax | $ 2,249,590 | **2,468,077** | 2,542,793 | (74,716) |
| Neighborhood Revitalization Rebate | (16,021) | **(15,511)** | (27,482) | 11,971 |
| Delinquent Tax | 33,747 | **68,966** | - | 68,966 |
| Motor Vehicle Tax | 94,095 | **115,182** | 89,840 | 25,342 |
| Recreational Vehicle Tax | 2,444 | **2,962** | 2,357 | 605 |
| 16/20 M Vehicle Tax | 23,846 | **27,380** | 25,106 | 2,274 |
| Commercial Vehicle Tax | 9,530 | **10,322** | 8,661 | 1,661 |
| Intergovernmental | 394,264 | **373,376** | 345,332 | 28,044 |
| State Aid | 61,240 | **59,522** | - | 59,522 |
| Collections | 128,910 | **134,355** | 200,000 | (65,645) |
| Sale of Assets | - | **104,900** | - | 104,900 |
| Miscellaneous | - | **-** | 200,000 | (200,000) |
| Reimbursements | 97,255 | **207,392** | - | 207,392 |
| **Total Receipts** | 3,078,900 | **3,556,923** | 3,386,607 | 170,316 |
| **Expenditures** | | | | |
| Personal Services | 677,532 | **725,648** | 810,000 | (84,352) |
| Contractual | 275,433 | **283,503** | 316,700 | (33,197) |
| Commodities | 1,447,137 | **1,647,208** | 1,732,500 | (85,292) |
| Capital Outlay | 244,468 | **283,440** | 300,000 | (16,560) |
| Miscellaneous | - | **-** | 210,000 | (210,000) |
| Transfers Out | 300,000 | **600,000** | 140,000 | 460,000 |
| Cash Forward | - | **-** | 50,000 | (50,000) |
| **Total Expenditures** | 2,944,570 | **3,539,799** | 3,559,200 | (19,401) |
| **Receipts Over (Under) Expenditures** | 134,330 | **17,124** | | |
| **Unencumbered Cash - Beginning** | 127,418 | **261,748** | | |
| **Unencumbered Cash - Ending** | $ 261,748 | **278,872** | | |

**STAFFORD COUNTY, KANSAS**
**Special Highway Improvement Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Transfers In | $ | 50,000 | **200,000** |
| **Expenditures** | | | |
| Commodities | | 63,904 | **38,496** |
| **Receipts Over (Under) Expenditures** | | (13,904) | **161,504** |
| **Unencumbered Cash - Beginning** | | 137,862 | **123,958** |
| **Unencumbered Cash - Ending** | $ | 123,958 | **285,462** |

**STAFFORD COUNTY, KANSAS**
**Special Machinery Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | | |
| Transfers In | $ 250,000 | **400,000** |
| Insurance Proceeds | - | **184,506** |
| **Total Receipts** | 250,000 | **584,506** |
| **Expenditures** | | |
| Capital Outlay | 208,284 | **539,034** |
| **Receipts Over (Under) Expenditures** | 41,716 | **45,472** |
| **Unencumbered Cash - Beginning** | 300,685 | **342,401** |
| **Unencumbered Cash - Ending** | $ 342,401 | **387,873** |

**STAFFORD COUNTY, KANSAS**
**Local Alcoholic Liquor Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Intergovernmental | $ 2,432 | **2,584** | 3,000 | (416) |
| **Expenditures** | | | | |
| Commodities | 10,000 | **10,000** | 34,162 | (24,162) |
| **Receipts Over (Under) Expenditures** | (7,568) | **(7,416)** | | |
| **Unencumbered Cash - Beginning** | 28,162 | **20,594** | | |
| **Unencumbered Cash - Ending** | $ 20,594 | **13,178** | | |

**STAFFORD COUNTY, KANSAS**
**Appraisal Equipment Reserve Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Transfers In | $ | - | **10,000** |
| **Expenditures** | | - | **-** |
| **Receipts Over (Under) Expenditures** | | - | **10,000** |
| **Unencumbered Cash - Beginning** | | 18,626 | **18,626** |
| **Unencumbered Cash - Ending** | $ | 18,626 | **28,626** |

**STAFFORD COUNTY, KANSAS**
**Emergency 911 Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Reimbursements and Collections | $ 65,053 | **69,872** | 60,000 | 9,872 |
| Grant Proceeds | 37,620 | **-** | - | - |
| **Total Receipts** | 102,673 | **69,872** | 60,000 | 9,872 |
| **Expenditures** | | | | |
| Contractual | 56,315 | **55,098** | 75,000 | (19,902) |
| Commodities | 2,467 | **600** | 1,000 | (400) |
| Capital Outlay | 27,998 | **23,310** | 91,802 | (68,492) |
| **Total Expenditures** | 86,780 | **79,008** | 167,802 | (88,794) |
| **Receipts Over (Under) Expenditures** | 15,893 | **(9,136)** | | |
| **Unencumbered Cash - Beginning** | 127,802 | **143,695** | | |
| **Unencumbered Cash - Ending** | $ 143,695 | **134,559** | | |

**STAFFORD COUNTY, KANSAS**
**Equipment Reserve Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | | |
| Reimbursed Expenses - Grant Proceeds | $ 7,462 | **-** |
| Transfers In | - | **93,500** |
| **Total Receipts** | 7,462 | **93,500** |
| **Expenditures** | | |
| Capital Outlay | 43,943 | **176,161** |
| **Receipts Over (Under) Expenditures** | (36,481) | **(82,661)** |
| **Unencumbered Cash - Beginning** | 581,353 | **544,872** |
| **Unencumbered Cash - Ending** | $ 544,872 | **462,211** |

**STAFFORD COUNTY, KANSAS**
**Dare Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

**STAFFORD COUNTY, KANSAS**
**Service for the Elderly Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Property Tax | $ 94,218 | **89,556** | 92,296 | (2,740) |
| Neighborhood Revitalization Rebate | (671) | **(563)** | (998) | 435 |
| Delinquent Tax | 1,629 | **3,119** | - | 3,119 |
| Motor Vehicle Tax | 4,688 | **5,021** | 3,764 | 1,257 |
| Recreational Vehicle Tax | 122 | **129** | 99 | 30 |
| 16/20 M Vehicle Tax | 1,214 | **1,354** | 1,052 | 302 |
| Commercial Vehicle Tax | 472 | **436** | 363 | 73 |
| Miscellaneous | - | **-** | 5,000 | (5,000) |
| **Total Receipts** | 101,672 | **99,052** | 101,576 | (2,524) |
| **Expenditures** | | | | |
| Appropriations | 101,672 | **99,052** | 96,576 | 2,476 |
| Miscellaneous | - | **-** | 5,000 | (5,000) |
| **Total Expenditures** | 101,672 | **99,052** | 101,576 | (2,524) |
| **Receipts Over (Under) Expenditures** | - | **-** | | |
| **Unencumbered Cash - Beginning** | - | **-** | | |
| **Unencumbered Cash - Ending** | $ - | **-** | | |

**STAFFORD COUNTY, KANSAS**
**Public Health Emergency Preparedness Grant Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | | |
| Federal Aid | $ 11,262 | **8,541** |
| **Expenditures** | | |
| Personal Services | 1,200 | **1,200** |
| Contractual | 885 | **1,117** |
| Commodities | 741 | **197** |
| **Total Expenditures** | 2,826 | **2,514** |
| **Receipts Over (Under) Expenditures** | 8,436 | **6,027** |
| **Unencumbered Cash - Beginning** | 71,329 | **79,765** |
| **Unencumbered Cash - Ending** | $ 79,765 | **85,792** |

**STAFFORD COUNTY, KANSAS**
**Risk Management Reserve Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | $ - | **-** |
| **Expenditures** | | |
| Contractual | 191 | **1,578** |
| Capital Outlay | - | **57,932** |
| **Total Expenditures** | 191 | **59,510** |
| **Receipts Over (Under) Expenditures** | (191) | **(59,510)** |
| **Unencumbered Cash - Beginning** | 132,915 | **132,724** |
| **Unencumbered Cash - Ending** | $ 132,724 | **73,214** |

**STAFFORD COUNTY, KANSAS**
**Special Capital Improvement Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | $ - | **-** |
| **Expenditures** | | |
| Contractual Services | 6,900 | **-** |
| **Receipts Over (Under) Expenditures** | (6,900) | **-** |
| **Unencumbered Cash - Beginning** | 1,219,353 | **1,212,453** |
| **Prior Year Cancelled Encumbrances** | - | **6,900** |
| **Unencumbered Cash - Ending** | $ 1,212,453 | **1,219,353** |

**STAFFORD COUNTY, KANSAS**
**EMS Reserve Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | | |
| Transfers In | $ - | **25,000** |
| **Expenditures** | | |
| Capital Outlay | 3,197 | **7,210** |
| **Receipts Over (Under) Expenditures** | (3,197) | **17,790** |
| **Unencumbered Cash - Beginning** | 27,924 | **24,727** |
| **Unencumbered Cash - Ending** | $ 24,727 | **42,517** |

**STAFFORD COUNTY, KANSAS**
**Stafford County Hospital Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Property Tax | $ 438,298 | **444,001** | 457,402 | (13,401) |
| Neighborhood Revitalization Rebate | (3,122) | **(2,790)** | (4,944) | 2,154 |
| Delinquent Tax | 8,039 | **15,411** | - | 15,411 |
| Motor Vehicle Tax | 23,037 | **23,437** | 17,504 | 5,933 |
| Recreational Vehicle Tax | 595 | **600** | 459 | 141 |
| 16/20 M Vehicle Tax | 6,653 | **6,379** | 4,892 | 1,487 |
| Commercial Vehicle Tax | 2,245 | **2,029** | 1,687 | 342 |
| Miscellaneous | - | **-** | 10,000 | (10,000) |
| **Total Receipts** | 475,745 | **489,067** | 487,000 | 2,067 |
| **Expenditures** | | | | |
| Appropriations | 475,745 | **489,067** | 487,000 | 2,067 |
| **Receipts Over (Under) Expenditures** | - | **-** | | |
| **Unencumbered Cash - Beginning** | - | **-** | | |
| **Unencumbered Cash - Ending** | $ - | **-** | | |

**STAFFORD COUNTY, KANSAS**
**Register of Deeds Technology Fee Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | | |
| Fees | $ 8,790 | **9,176** |
| Interest Income | 18 | **8** |
| **Total Receipts** | 8,808 | **9,184** |
| **Expenditures** | | |
| Contractual | 9,016 | **5,345** |
| Capital Outlay | 4,052 | **5,785** |
| **Total Expenditures** | 13,068 | **11,130** |
| **Receipts Over (Under) Expenditures** | (4,260) | **(1,946)** |
| **Unencumbered Cash - Beginning** | 8,324 | **4,064** |
| **Unencumbered Cash - Ending** | $ 4,064 | **2,118** |

**STAFFORD COUNTY, KANSAS**
**Treasurer Technology Fee Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Fees | $ | 2,198 | **2,293** |
| **Expenditures** | | | |
| Capital Outlay | | 2,125 | **-** |
| **Receipts Over (Under) Expenditures** | | 73 | **2,293** |
| **Unencumbered Cash - Beginning** | | 10,382 | **10,455** |
| **Unencumbered Cash - Ending** | $ | 10,455 | **12,748** |

**STAFFORD COUNTY, KANSAS**
**Clerk Technology Fee Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Fees | $ | 2,198 | **2,294** |
| **Expenditures** | | | |
| Capital Outlay | | 1,930 | **2,514** |
| **Receipts Over (Under) Expenditures** | | 268 | **(220)** |
| **Unencumbered Cash - Beginning** | | 9,617 | **9,885** |
| **Unencumbered Cash - Ending** | $ | 9,885 | **9,665** |

**STAFFORD COUNTY, KANSAS**
**COVID-19 Grant Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | $ - | **-** |
| **Expenditures** | | |
| Grant Disbursements | 130,891 | **-** |
| **Receipts Over (Under) Expenditures** | (130,891) | **-** |
| **Unencumbered Cash - Beginning** | 130,891 | **-** |
| **Unencumbered Cash - Ending** | $ - | **-** |

**STAFFORD COUNTY, KANSAS**
**COVID-19 Grant - Health Department Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Federal Aid | $ | 27,405 | **-** |
| **Expenditures** | | | |
| Grant Disbursements | | 23,842 | **53,728** |
| **Receipts Over (Under) Expenditures** | | 3,563 | **(53,728)** |
| **Unencumbered Cash - Beginning** | | 50,165 | **53,728** |
| **Unencumbered Cash - Ending** | $ | 53,728 | **-** |

**STAFFORD COUNTY, KANSAS**
**LATCF Grant Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | $ - | **-** |
| **Expenditures** | | |
| Appropriation | 55,000 | **-** |
| Personal Services | 42,500 | **-** |
| Administration Fees | 2,500 | **-** |
| **Total Expenditures** | 100,000 | **-** |
| **Receipts Over (Under) Expenditures** | (100,000) | **-** |
| **Unencumbered Cash - Beginning** | 100,000 | **-** |
| **Unencumbered Cash - Ending** | $ - | **-** |

**STAFFORD COUNTY, KANSAS**
**Fight Addiction Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | $ - | **-** | 5,000 | (5,000) |
| **Expenditures** | | | | |
| Contractual | - | **-** | 2,500 | (2,500) |
| Commodities | - | **-** | 2,500 | (2,500) |
| **Total Expenditures** | - | **-** | 5,000 | (5,000) |
| **Receipts Over (Under) Expenditures** | - | **-** | | |
| **Unencumbered Cash - Beginning** | - | **-** | | |
| **Unencumbered Cash - Ending** | $ - | **-** | | |

**STAFFORD COUNTY, KANSAS**
**Economic Development Housing Grant Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| State Aid | $ | 292,500 | **300,000** |
| **Expenditures** | | | |
| Contractual Services | | 292,500 | **300,000** |
| **Receipts Over (Under) Expenditures** | | - | **-** |
| **Unencumbered Cash - Beginning** | | - | **-** |
| **Unencumbered Cash - Ending** | $ | - | **-** |

**STAFFORD COUNTY, KANSAS**
**Injury Prevention Grant Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | | |
| State Aid | $ - | **4,220** |
| **Expenditures** | | |
| Contractual | - | **3,774** |
| Commodities | - | **150** |
| **Total Expenditures** | - | **3,924** |
| **Receipts Over (Under) Expenditures** | - | **296** |
| **Unencumbered Cash - Beginning** | - | **-** |
| **Unencumbered Cash - Ending** | $ - | **296** |

**STAFFORD COUNTY, KANSAS**
**Workforce Development Grant Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | | |
| State Aid | $ - | **5,165** |
| **Expenditures** | | |
| Contractual | - | **4,622** |
| Commodities | - | **250** |
| **Total Expenditures** | - | **4,872** |
| **Receipts Over (Under) Expenditures** | - | **293** |
| **Unencumbered Cash - Beginning** | - | **-** |
| **Unencumbered Cash - Ending** | $ - | **293** |

**STAFFORD COUNTY, KANSAS**
**Solid Waste Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Property Tax | $ 88,785 | **89,839** | 92,604 | (2,765) |
| Neighborhood Revitalization | (632) | **(565)** | (1,001) | 436 |
| Delinquent Tax | 1,817 | **3,459** | - | 3,459 |
| Motor Vehicle Tax | 5,529 | **4,621** | 3,548 | 1,073 |
| Recreational Vehicle Tax | 139 | **119** | 93 | 26 |
| 16/20 M Vehicle Tax | 2,530 | **1,160** | 991 | 169 |
| Commercial Vehicle Tax | 438 | **409** | 342 | 67 |
| Reimbursement | 39 | **-** | - | - |
| Collections | 67,355 | **62,987** | 20,000 | 42,987 |
| **Total Receipts** | 166,000 | **162,029** | 116,577 | 45,452 |
| **Expenditures** | | | | |
| Personal Services | 65,835 | **67,268** | 74,382 | (7,114) |
| Contractual | 103,129 | **88,733** | 67,750 | 20,983 |
| Commodities | 9,245 | **8,571** | 28,450 | (19,879) |
| Transfers Out | - | **20,000** | 15,000 | 5,000 |
| **Total Expenditures** | 178,209 | **184,572** | 185,582 | (1,010) |
| **Receipts Over (Under) Expenditures** | (12,209) | **(22,543)** | | |
| **Unencumbered Cash - Beginning** | 134,532 | **122,323** | | |
| **Unencumbered Cash - Ending** | $ 122,323 | **99,780** | | |

**STAFFORD COUNTY, KANSAS**
**Insurance Reserve Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Collections | $ | 568,827 | **547,781** |
| Reimbursed Expenses | | 33,806 | **73,982** |
| **Total Receipts** | | 602,633 | **621,763** |
| **Expenditures** | | | |
| Contractual | | 432,556 | **1,306,770** |
| **Receipts Over (Under) Expenditures** | | 170,077 | **(685,007)** |
| **Unencumbered Cash - Beginning** | | 1,657,711 | **1,827,788** |
| **Unencumbered Cash - Ending** | $ | 1,827,788 | **1,142,781** |

**STAFFORD COUNTY, KANSAS**
**Special Law Enforcement Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | | |
| Vin Fees | $ 3,400 | **3,520** |
| Sale of Property | 58,225 | **29,000** |
| **Total Receipts** | 61,625 | **32,520** |
| **Expenditures** | | |
| Dare | 1,488 | **26,425** |
| **Receipts Over (Under) Expenditures** | 60,137 | **6,095** |
| **Unencumbered Cash - Beginning** | 16,021 | **76,158** |
| **Unencumbered Cash - Ending** | $ 76,158 | **82,253** |

**STAFFORD COUNTY, KANSAS**
**Prosecutors Assistance and Training Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Miscellaneous | $ | 918 | **1,093** |
| **Expenditures** | | | |
| Miscellaneous | | 451 | **462** |
| **Receipts Over (Under) Expenditures** | | 467 | **631** |
| **Unencumbered Cash - Beginning** | | 5,427 | **5,894** |
| **Unencumbered Cash - Ending** | $ | 5,894 | **6,525** |

**STAFFORD COUNTY, KANSAS**
**Special Motor Vehicle Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | | |
| Miscellaneous | $ 497 | **600** |
| Fees | 149,707 | **169,889** |
| **Total Receipts** | 150,204 | **170,489** |
| **Expenditures** | | |
| Personal Services | 33,055 | **46,280** |
| Contractual | 8,262 | **6,537** |
| Commodities | 6,453 | **6,254** |
| Capital Outlay | 339 | **1,483** |
| Transfers Out | 89,815 | **102,095** |
| **Total Expenditures** | 137,924 | **162,649** |
| **Receipts Over (Under) Expenditures** | 12,280 | **7,840** |
| **Unencumbered Cash - Beginning** | 89,815 | **102,095** |
| **Unencumbered Cash - Ending** | $ 102,095 | **109,935** |

Schedule 3-1

**STAFFORD COUNTY, KANSAS**
**Distributable Funds, State Funds and Subdivision Funds**
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

| Funds | Beginning Cash Balance | Receipts | Disbursements | **Ending Cash Balance** |
|---|---|---|---|---|
| **Distributable Funds** | | | | |
| Ad Valorem Tax | $ 10,245,129 | 15,292,993 | 15,387,752 | **10,150,370** |
| Delinquent Real Estate Tax | 235,246 | 248,225 | 424,019 | **59,452** |
| Delinquent Personal Property Tax | 6,760 | 79,836 | 75,061 | **11,535** |
| Motor Vehicle Tax | 203,696 | 838,074 | 847,626 | **194,144** |
| 16/20M Heavy Truck Tax | 123,578 | 174,974 | 180,584 | **117,968** |
| Commercial Motor Vehicle IRP Fee Fund | - | 6,978,781 | 6,978,781 | **-** |
| Wildlife | - | 33,894 | - | **33,894** |
| Severance Tax | - | 61,754 | 61,754 | **-** |
| City and County Highway Gas Tax | - | 418,990 | 418,990 | **-** |
| **Total Distributable Funds** | 10,814,409 | 24,127,521 | 24,374,567 | **10,567,363** |
| **State Funds** | | | | |
| State Educational Building | - | 105,475 | 105,475 | **-** |
| State Motor Vehicle | - | 521,000 | 521,000 | **-** |
| State Institutional Building | - | 52,738 | 52,738 | **-** |
| **Total State Funds** | - | 679,213 | 679,213 | **-** |
| **Subdivision Funds** | | | | |
| Cities | - | 1,371,688 | 1,371,688 | **-** |
| Townships | 11,965 | 2,055,126 | 2,055,516 | **11,575** |
| School Districts | 6,625 | 5,177,642 | 5,175,674 | **8,593** |
| Groundwater Management Districts | - | 281,438 | 281,438 | **-** |
| Cemetery District | 36 | 222,634 | 222,651 | **19** |
| 21 Central Extension District | - | 257,453 | 257,453 | **-** |
| Regional Library | - | 100,786 | 100,786 | **-** |
| **Total Subdivision Funds** | 18,626 | 9,466,767 | 9,465,206 | **20,187** |
| **Total** | $ 10,833,035 | 34,273,501 | 34,518,986 | **10,587,550** |

**STAFFORD COUNTY, KANSAS**
**Agency Funds**
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

| Funds | Beginning Cash Balance | Receipts | Disbursements | **Ending Cash Balance** |
|---|---|---|---|---|
| Fee Offices | | | | |
| County Clerk | $ 501 | 3,606 | 3,473 | **634** |
| District Court | 103,755 | 47,123 | 75,335 | **75,543** |
| Sheriff | 979 | 10,283 | 10,386 | **876** |
| Mortgage Registration Heritage Trust | 1,157 | 4,588 | 4,333 | **1,412** |
| Stafford County Fireman's Auxiliary Fund | 6,031 | - | 1,000 | **5,031** |
| Sheriff Special Alcohol Program Fund | 1,205 | - | - | **1,205** |
| Sheriff Home Arrest Fund | 21,754 | 1,365 | 3,530 | **19,589** |
| Drug and Sex Offender Registration Fee Fund | 9,444 | 2,440 | 1,057 | **10,827** |
| Sales Tax | 175,731 | 1,489,151 | 1,563,864 | **101,018** |
| Stray Livestock Fund | 1,394 | - | - | **1,394** |
| Driver Licenses | - | 12,745 | 12,745 | **-** |
| Real Estate Tax Foreclosure Sale | - | 4,739 | 4,739 | **-** |
| Concealed Weapons | 7,123 | 260 | - | **7,383** |
| County Attorney Forfeiture | 52 | - | - | **52** |
| County Attorney Diversion | 20,946 | 10,369 | 28,078 | **3,237** |
| County Attorney Insufficient Checks | 1,230 | - | - | **1,230** |
| **Total** | $ 351,302 | 1,586,669 | 1,708,540 | **229,431** |