STANTON COUNTY, KANSAS
Johnson, Kansas

FINANCIAL STATEMENTS
For the year ended December 31, 2024

STANTON COUNTY, KANSAS

FINANCIAL STATEMENTS
For the year ended December 31, 2024

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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, 2024 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, 2024, 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, 2024, 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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Member of Private Practice Section

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, 2023 (not presented herein), and have issued our report thereon dated July 3, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

July 7, 2025

STANTON COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
For the year ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	$2,594,290	$ 5,309,974	$ 5,024,080	$2,880,184	$114,925	$2,995,109
Special Purpose Funds:						
Road and Bridge	535,874	1,136,662	1,482,239	190,297	9,728	200,025
Airport Maintenance	21,056	106,943	100,835	27,164	2,353	29,517
Library Employees' Benefits	5,405	39,623	42,850	2,178	-	2,178
Golf Course Maintenance	27,036	105,017	110,259	21,794	32,719	54,513
Park Maintenance	9,543	54,489	40,852	23,180	289	23,469
4-H Club	7,003	18,355	16,747	8,611	1,596	10,207
Employees' Benefits	304,014	1,033,699	1,165,000	172,713	-	172,713
Extension Service	10,259	123,167	126,582	6,844	-	6,844
Mental Health	833	9,529	10,000	362	-	362
Noxious Weed	60,120	26,186	38,774	47,532	12,991	60,523
Library Maintenance	17,734	186,785	188,500	16,019	-	16,019
Rural Fire	15,430	92,758	95,052	13,136	5,138	18,274
Hospital Maintenance	12,007	107,070	97,174	21,903	-	21,903
Developmental Disabled	861	9,529	10,000	390	-	390
Register of Deeds Technology	21,168	3,796	7,972	16,992	-	16,992
County Treasurer Technology	3,250	946	1,977	2,219	-	2,219
County Clerk Technology	3,891	947	1,672	3,166	-	3,166
Diversion Fund	19,268	5,625	-	24,893	-	24,893
911 Fund	96,565	64,979	63,603	97,941	-	97,941
Long Term Care Unit	48,404	30,603	76,860	2,147	-	2,147
Road Machinery	143,392	216,750	-	360,142	-	360,142

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, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued):						
Special Highway Improvement	930,570	-	307,250	623,320	-	623,320
Rural Fire Equipment	7,830	-	-	7,830	-	7,830
Ambulance Equipment	51,985	4,550	18,255	38,280	2,413	40,693
Noxious Weed Equipment	29,981	-	-	29,981	-	29,981
County Equipment	329,946	181,895	190,721	321,120	-	321,120
Capital Improvement	478,625	542,764	159,832	861,557	-	861,557
Special Law Enforcement	7,474	-	-	7,474	-	7,474
Museum Grants and Donations	10,147	-	-	10,147	-	10,147
EMS Donation Fund	3,054	100	59	3,095	-	3,095
Living Center Donations	1,689	2,161	-	3,850	-	3,850
Cooper Clark Foundation	318	-	-	318	-	318
Opioid Settlement	8,705	6,208	7,990	6,923	-	6,923
LEPP Sanitation	-	25,000	11,572	13,428	-	13,428
Debt Service Funds:						
Bond and Interest	74,158	931,683	951,150	54,691	-	54,691
Principal and Interest	-	153	153	-	-	-
Fiduciary Type Funds – Expendable Trust Funds:						
Prosecutor's Training Assistance	6,204	271	140	6,335	-	6,335
Senior Citizens Special Bequest	-	1,330	662	668	-	668
Treasurer's Special Auto	-	21,702	21,702	-	-	-
Law Library	133	1,513	1,634	12	-	12
Total Reporting Entity (Excluding Agency Funds)	$5,898,222	$10,402,762	$10,372,148	$5,928,836	$182,152	$6,110,988

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

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH – REGULATORY BASIS
For the year ended December 31, 2024

Composition of Cash:		
County Treasurer:		
Cash on hand	$ 200	
Cash in checking – Johnson State Bank	3,311,603	
Cash in CD – Johnson State Bank	5,703,286	
Cash in money market – Johnson State Bank	25,445	
Cash in money market – Johnson State Bank	154,397	
CDARS – Dream First Bank	3,586,458	
Clerk of the District Court:		
Cash in checking – Johnson State Bank	3,895	
Sheriff:		
Cash in checking – Johnson State Bank	105	
Law Library:		
Cash in checking – Johnson State Bank	12	
Total Cash		$12,785,401
Agency Funds per Schedule 3		(6,674,413)
Total Reporting Entity (Excluding Agency Funds)		$ 6,110,988

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2024

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 2024:

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 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. 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.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information and Tax Cycle (Continued)

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.

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

Long Term Care Unit	Special Law Enforcement
Road Machinery	Museum Grants and Donations
Special Highway Improvement	EMS Donation
Rural Fire Equipment	Living Center Donations
Ambulance Equipment	Cooper Clark Foundation
Noxious Weed Equipment	Opioid Settlement
County Equipment	ARPA
Capital Improvement	LEPP Sanitation

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.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information and Tax Cycle (Continued)

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.

Fund Balances – Designated for Subsequent Year's Budget

Actual cash carryover was not sufficient for the following funds:

	2024 Unencumbered Cash Balance	2025 Budgeted Unencumbered Cash Carryover
Library Employees' Benefits	$ 2,178	$ 2,500
Register of Deeds Technology	16,992	24,000
County Treasurer Technology	2,219	4,000
County Clerk Technology	3,166	4,500
911	97,941	150,000
Prosecutor's Training Assistance	6,335	6,500

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.

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". All deposits were legally secured at December 31, 2024.

At December 31, 2024, Stanton County's carrying amount of deposits was $12,785,201 and the bank balance was $13,005,117. Of the bank balance, $4,086,458 was covered by federal depository insurance and $8,918,659 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
General Fund	Capital Improvement	KSA 19-120	$250,000
General Fund	County Equipment	KSA 19-120	75,000
Special Highway Improvement	Capital Improvement	KSA 19-120	200,000
Principal and Interest	Bond and Interest	KSA 10-117	153
Treasurer's Special Auto	General Fund	KSA 8-145	1,166

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.

Note 5: Defined Benefit Pension Plan (Continued)

Contributions (Continued)

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 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from Stanton County were $236,070 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, Stanton County's proportionate share of the collective net pension liability reported by KPERS was $2,330,365. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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.

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

Compensated Absences (Continued)

Sick and Vacation Leave (Continued)

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.

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, 2024:

Beginning account value	$ 882,080
Contributions	16,094
Withdrawals	(34,140)
Change in investment value	66,305
Ending account balance	$ 930,339

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

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.

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, 2024.

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, 2024. 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 $1,981,951. This amount is based on what it would cost to perform all closure and postclosure care in 2024. 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 7, 2025, 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, 2024 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	$5,070,000	-	$775,000	$ (775,000)	$4,295,000	$176,150
Finance Leases:										
2022 Track Loader	3.00%	06/06/22	200,553	12/15/27	165,811	-	39,327	(39,327)	126,484	5,819
John Deere Motorgrader	3.75%	07/20/22	267,177	07/20/27	216,991	-	51,277	(51,277)	165,714	8,159
2020 Cat Grader	3.35%	07/01/20	186,969	07/01/25	78,503	-	38,604	(38,604)	39,899	2,630
Fire Brush Truck	3.00%	11/20/19	181,315	07/01/24	42,447	-	42,447	(42,447)	-	971
Kenworth Oil Truck	2.86%	06/17/19	219,500	06/17/24	40,070	-	40,070	(40,070)	-	1,148
Total Contractual Indebtedness					$5,613,822	-	$986,725	$ (986,725)	$4,627,097	$194,877

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:

	2025	2026	2027	2028	2029	Total
Principal:						
General obligation bonds	$ 800,000	$ 830,000	$ 865,000	$885,000	$915,000	$4,295,000
Finance leases	133,841	97,363	100,893	-	-	332,097
Total principal	$ 933,841	$ 927,363	$ 965,893	$885,000	$915,000	$4,627,097
Interest:						
General obligation bonds	$ 145,150	$ 113,150	$ 79,950	$ 54,000	$ 27,450	$ 419,700
Finance leases	11,978	7,220	3,675	-	-	22,873
Total interest	$ 157,128	$ 120,370	$ 83,625	$ 54,000	$ 27,450	$ 442,573
Total Principal and Interest	$1,090,969	$1,047,733	$1,049,518	$939,000	$942,450	$5,069,670

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, 2024

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$6,701,361	$5,024,080	$ (1,677,281)
Special Purpose Funds:			
Road and Bridge	1,549,200	1,482,239	(66,961)
Airport Maintenance	111,850	100,835	(11,015)
Library Employees' Benefits	42,850	42,850	-
Golf Course Maintenance	120,000	110,259	(9,741)
Park Maintenance	54,325	40,852	(13,473)
4-H Club	16,800	16,747	(53)
Employees' Benefits	1,165,000	1,165,000	-
Extension Service	126,582	126,582	-
Mental Health	10,000	10,000	-
Noxious Weed	67,150	38,774	(28,376)
Library Maintenance	188,500	188,500	-
Rural Fire	103,768	95,052	(8,716)
Hospital Maintenance	112,000	97,174	(14,826)
Developmental Disabled	10,000	10,000	-
Register of Deeds Technology	28,000	7,972	(20,028)
County Treasurer Technology	4,000	1,977	(2,023)
County Clerk Technology	5,000	1,672	(3,328)
Diversion	25,000	-	(25,000)
911	180,000	63,603	(116,397)
Prosecutor's Training Assistance	7,000	140	(6,860)
Debt Service Funds:			
Bond and Interest	951,150	951,150	-

STANTON COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024

STANTON COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$3,439,659	$3,479,267	$ (39,608)	$3,472,512
Delinquent tax	21,536	35,786	(14,250)	61,655
Motor vehicle tax	305,252	320,714	(15,462)	269,974
Interest on delinquent taxes	61,360	35,000	26,360	33,962
Local sales tax	253,399	170,000	83,399	285,125
Intergovernmental:				
Law enforcement	90,200	75,000	15,200	82,683
State aid	20,514	-	20,514	-
Federal aid	16,181	-	16,181	-
Mineral tax	8,523	-	8,523	33,550
Licenses, Permits, and Fees:				
V.I.N.'s	2,960	2,500	460	3,120
Officers' fees	33,279	30,000	3,279	30,099
Use of Money and Property:				
Interest	483,966	75,000	408,966	305,019
Rents	20,050	22,500	(2,450)	21,950
Memorial Living Center	349,120	300,000	49,120	327,838
Charges for Services:				
Sheriff	2,518	3,000	(482)	2,025
Senior Citizens	118,415	70,000	48,415	125,965
Landfill	27,913	8,000	19,913	14,545
Health/Clinic	6,319	-	6,319	-
Emergency Medical Services	45,163	60,000	(14,837)	87,840
Transfers In:				
Treasurer's Special Auto	1,166	5,000	(3,834)	4,932
Other:				
Reimbursements	2,327	-	2,327	2,201
Miscellaneous	154	-	154	1,522
Total Receipts	$5,309,974	$4,691,767	$618,207	$5,166,517

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, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Expenditures (Schedule 4)				
General Government:				
County Commissioners	$ 3,175	$ 9,000	$ (5,825)	$ 3,400
County Clerk	12,059	11,600	459	10,503
County Treasurer	24,157	24,925	(768)	20,342
County Attorney	4,511	13,100	(8,589)	9,061
Register of Deeds	7,449	10,804	(3,355)	5,679
Clerk of District Court	53,958	58,930	(4,972)	28,564
Appraiser Cost	119,336	122,500	(3,164)	121,848
Election	18,458	28,500	(10,042)	11,087
Courthouse General	295,629	1,886,500	(1,590,871)	262,632
Professional Building	15,957	14,000	1,957	11,779
Western Cartographers	299	-	299	15
Public Safety:				
Sheriff	230,546	250,680	(20,134)	238,440
Juvenile Detention	6,453	10,000	(3,547)	9,071
Ambulance	81,340	68,000	13,340	69,500
Health Care:				
Health	116,628	99,200	17,428	-
Family Practice Clinic	-	-	-	94,173
Hospital	358,587	-	358,587	-
Environmental:				
Solid Waste Disposal	145,992	170,000	(24,008)	114,711
Soil Conservation	20,000	20,000	-	20,000
Emergency Management	10,546	31,000	(20,454)	14,587
Social Services:				
Services for the elderly	201,795	168,700	33,095	189,254
Memorial Living Center	151,815	145,520	6,295	132,018
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, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Expenditures (Schedule 4) (Continued)				
Cultural and Recreation:				
Historical records	29,937	42,402	(12,465)	29,992
Park	25,836	-	25,836	-
Airport	-	-	-	1,635
Payroll:				
Personal services	2,764,617	2,900,000	(135,383)	2,713,585
Operating transfers	325,000	600,000	(275,000)	200,000
Total Expenditures	$5,024,080	$6,701,361	$ (1,677,281)	$4,311,876
Receipts Over (Under) Expenditures	$ 285,894			$ 854,641
Unencumbered Cash, Beginning	2,594,290			1,739,649
Unencumbered Cash, Ending	$2,880,184			$2,594,290

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, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 865,671	876,677	(11,006)	$ 479,566
Delinquent tax	8,342	4,346	3,996	23,864
Motor vehicle tax	43,031	40,654	2,377	116,702
Intergovernmental:				
Special Highway Improvement Fund	219,618	200,000	19,618	219,630
Other:				
Miscellaneous	-	-	-	216
Total Receipts	$1,136,662	$1,121,677	$ 14,985	$ 839,978
Expenditures				
Contractual services	$ 417,537	$ 480,200	$ (62,663)	$ 425,584
Commodities	922,814	878,000	44,814	765,672
Capital outlay	-	108,549	(108,549)	214
Finance leases	141,888	82,451	59,437	142,270
Total Expenditures	$1,482,239	$1,549,200	$ (66,961)	$1,333,740
Receipts Over (Under) Expenditures	$ (345,577)			$ (493,762)
Unencumbered Cash, Beginning	535,874			1,029,636
Unencumbered Cash, Ending	$ 190,297			$ 535,874

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, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 78,559	$ 79,512	$ (953)	$ 47,585
Delinquent tax	421	606	(185)	1,101
Motor vehicle tax	4,173	4,044	129	3,696
Use of Money and Property:				
Hangar rent	15,102	15,000	102	14,902
House lot rent	4,800	-	4,800	4,800
Land lease	3,888	-	3,888	3,888
Total Receipts	$106,943	$ 99,162	$ 7,781	$ 75,972
Expenditures				
Contractual services	$ 97,547	$102,600	$ (5,053)	$102,052
Commodities	2,810	9,250	(6,440)	9,076
Capital outlay	478	-	478	-
Total Expenditures	$100,835	$111,850	$ (11,015)	$111,128
Receipts Over (Under) Expenditures	$ 6,108			$ (35,156)
Unencumbered Cash, Beginning	21,056			56,212
Unencumbered Cash, Ending	$ 27,164			$ 21,056

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, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 35,929	$ 36,326	$ (397)	$ 37,896
Delinquent tax	347	128	219	1,019
Motor vehicle tax	3,347	3,222	125	4,769
Total Receipts	$ 39,623	$ 39,676	$ (53)	$ 43,684
Expenditures				
Appropriations	42,850	$ 42,850	-	42,850
Receipts Over (Under) Expenditures	$ (3,227)			$ 834
Unencumbered Cash, Beginning	5,405			4,571
Unencumbered Cash, Ending	$ 2,178			$ 5,405

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, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 73,300	$ 74,106	$ (806)	$ 79,156
Delinquent tax	716	770	(54)	1,953
Motor vehicle tax	6,976	6,730	246	9,105
Other:				
Memberships and green fees	24,025	20,000	4,025	22,625
Total Receipts	$105,017	$101,606	$ 3,411	$112,839
Expenditures				
Contractual services	$ 43,015	$ 40,000	$ 3,015	$ 39,614
Commodities	50,544	45,000	5,544	43,528
Capital outlay	16,700	35,000	(18,300)	24,973
Total Expenditures	$110,259	$120,000	$ (9,741)	$108,115
Receipts Over (Under) Expenditures	$ (5,242)			$ 4,724
Unencumbered Cash, Beginning	27,036			22,312
Unencumbered Cash, Ending	$ 21,794			$ 27,036

STANTON COUNTY, KANSAS

Schedule 2-6

PARK MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 47,860	$ 48,435	$ (575)	$ 36,451
Delinquent tax	319	278	41	949
Motor vehicle tax	3,220	3,097	123	4,841
Charges for Services:				
Swimming pool	1,196	-	1,196	-
Other:				
Miscellaneous	1,894	-	1,894	-
Total Receipts	$ 54,489	$ 51,810	$ 2,679	$ 42,241
Expenditures				
Contractual services	$ 32,874	$ 44,650	$ (11,776)	$ 32,618
Commodities	7,978	6,675	1,303	14,527
Capital outlay	-	3,000	(3,000)	-
Total Expenditures	$ 40,852	$ 54,325	$ (13,473)	$ 47,145
Receipts Over (Under) Expenditures	$ 13,637			$ (4,904)
Unencumbered Cash, Beginning	9,543			14,447
Unencumbered Cash, Ending	$ 23,180			$ 9,543

STANTON COUNTY, KANSAS

Schedule 2-7

4-H CLUB FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 11,287	$ 11,382	$ (95)	$ 10,965
Delinquent tax	76	68	8	203
Motor vehicle tax	962	932	30	921
Other:				
Building rent	6,030	1,800	4,230	3,660
Miscellaneous	-	-	-	750
Total Receipts	$ 18,355	$ 14,182	$ 4,173	$ 16,499
Expenditures				
Contractual services	$ 13,876	$ 12,800	$ 1,076	$ 11,820
Commodities	2,871	4,000	(1,129)	2,464
Total Expenditures	$ 16,747	$ 16,800	$ (53)	$ 14,284
Receipts Over (Under) Expenditures	$ 1,608			$ 2,215
Unencumbered Cash, Beginning	7,003			4,788
Unencumbered Cash, Ending	$ 8,611			$ 7,003

STANTON COUNTY, KANSAS

Schedule 2-8

EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 937,350	$ 948,064	$ (10,714)	$1,007,350
Delinquent tax	7,677	4,255	3,422	22,200
Motor vehicle tax	88,672	85,745	2,927	103,696
Total Receipts	$1,033,699	$1,038,064	$ (4,365)	$1,133,246
Expenditures				
Social Security	$ 203,256	$ 195,000	$ 8,256	$ 199,514
Retirement	235,727	235,000	727	236,475
Workmen's compensation	36,791	50,000	(13,209)	30,629
Unemployment tax	-	10,000	(10,000)	1,136
Health insurance	689,226	675,000	14,226	638,713
Total Expenditures	$1,165,000	$1,165,000	-	$1,106,467
Receipts Over (Under) Expenditures	$ (131,301)			$ 26,779
Unencumbered Cash, Beginning	304,014			277,235
Unencumbered Cash, Ending	$ 172,713			$ 304,014

STANTON COUNTY, KANSAS

Schedule 2-9

EXTENSION SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$112,054	$113,338	$ (1,284)	$114,520
Delinquent tax	1,022	260	762	2,842
Motor vehicle tax	10,091	9,740	351	12,650
Total Receipts	$123,167	$123,338	$ (171)	$130,012
Expenditures				
Appropriations	126,582	$126,582	-	126,582
Receipts Over (Under) Expenditures	$ (3,415)			$ 3,430
Unencumbered Cash, Beginning	10,259			6,829
Unencumbered Cash, Ending	$ 6,844			$ 10,259

STANTON COUNTY, KANSAS

Schedule 2-10

MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 8,647	$ 8,718	$ (71)	$ 9,175
Delinquent tax	74	220	(146)	221
Motor vehicle tax	808	780	28	994
Total Receipts	$ 9,529	$ 9,718	$ (189)	$ 10,390
Expenditures				
Appropriations	10,000	$ 10,000	-	10,000
Receipts Over (Under) Expenditures	$ (471)			$ 390
Unencumbered Cash, Beginning	833			443
Unencumbered Cash, Ending	$ 362			$ 833

STANTON COUNTY, KANSAS

Schedule 2-11

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 4,813	$ 4,844	$ (31)	$ 12,149
Delinquent tax	214	221	(7)	622
Motor vehicle tax	1,088	1,029	59	2,667
Charges for Services:				
Treatment of noxious weed	20,071	20,000	71	11,862
Total Receipts	$ 26,186	$ 26,094	$ 92	$ 27,300
Expenditures				
Contractual services	$ 11,833	$ 11,050	$ 783	$ 10,988
Commodities	26,941	56,100	(29,159)	17,151
Total Expenditures	$ 38,774	$ 67,150	$ (28,376)	$ 28,139
Receipts Over (Under) Expenditures	$ (12,588)			$ (839)
Unencumbered Cash, Beginning	60,120			60,959
Unencumbered Cash, Ending	$ 47,532			$ 60,120

STANTON COUNTY, KANSAS

Schedule 2-12

LIBRARY MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$169,831	$171,774	$ (1,943)	$173,922
Delinquent tax	1,618	2,710	(1,092)	4,515
Motor vehicle tax	15,336	14,790	546	20,221
Total Receipts	$186,785	$189,274	$ (2,489)	$198,658
Expenditures				
Appropriations	188,500	$188,500	-	188,500
Receipts Over (Under) Expenditures	$ (1,715)			$ 10,158
Unencumbered Cash, Beginning	17,734			7,576
Unencumbered Cash, Ending	$ 16,019			$ 17,734

STANTON COUNTY, KANSAS

Schedule 2-13

RURAL FIRE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 84,578	$ 85,537	$ (959)	$ 84,803
Delinquent tax	698	785	(87)	1,998
Motor vehicle tax	7,482	7,215	267	9,965
Total Receipts	$ 92,758	$ 93,537	$ (779)	$ 96,766
Expenditures				
Contractual services	$ 39,952	$ 36,300	$ 3,652	$ 39,902
Commodities	11,682	21,050	(9,368)	19,738
Capital outlay	-	3,000	(3,000)	-
Finance leases	43,418	43,418	-	43,418
Total Expenditures	$ 95,052	$103,768	$ (8,716)	$103,058
Receipts Over (Under) Expenditures	$ (2,294)			$ (6,292)
Unencumbered Cash, Beginning	15,430			21,722
Unencumbered Cash, Ending	$ 13,136			$ 15,430

STANTON COUNTY, KANSAS

Schedule 2-14

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 96,089	$ 96,870	$ (781)	$108,505
Delinquent tax	1,471	768	703	4,515
Motor vehicle tax	9,510	9,232	278	8,358
Total Receipts	$107,070	$106,870	$ 200	$121,378
Expenditures				
Appropriations	97,174	$112,000	$ (14,826)	135,000
Receipts Over (Under) Expenditures	$ 9,896			$ (13,622)
Unencumbered Cash, Beginning	12,007			25,629
Unencumbered Cash, Ending	$ 21,903			$ 12,007

STANTON COUNTY, KANSAS

Schedule 2-15

DEVELOPMENTAL DISABLED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 8,646	$ 8,718	$ (72)	$ 9,175
Delinquent tax	75	193	(118)	222
Motor vehicle tax	808	780	28	994
Total Receipts	$ 9,529	$ 9,691	$ (162)	$ 10,391
Expenditures				
Appropriations	10,000	$ 10,000	-	10,000
Receipts Over (Under) Expenditures	$ (471)			$ 391
Unencumbered Cash, Beginning	861			470
Unencumbered Cash, Ending	$ 390			$ 861

STANTON COUNTY, KANSAS

Schedule 2-16

REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Fees	$ 3,762	$ 4,000	$ (238)	$ 3,050
Interest	34	-	34	21
Total Receipts	$ 3,796	$ 4,000	$ (204)	$ 3,071
Expenditures				
Contractual services	$ 1,200	$ 4,000	$ (2,800)	$ 1,371
Commodities	6,772	4,000	2,772	866
Capital outlay	-	20,000	(20,000)	-
Total Expenditures	$ 7,972	$ 28,000	$ (20,028)	$ 2,237
Receipts Over (Under) Expenditures	$ (4,176)			$ 834
Unencumbered Cash, Beginning	21,168			20,334
Unencumbered Cash, Ending	$ 16,992			$ 21,168

STANTON COUNTY, KANSAS

Schedule 2-17

COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Fees	$ 941	$ 1,000	$ (59)	$ 762
Interest	5	-	5	3
Total Receipts	$ 946	$ 1,000	$ (54)	$ 765
Expenditures				
Contractual services	$ 1,977	$ 1,000	$ 977	-
Commodities	-	1,000	(1,000)	-
Capital outlay	-	2,000	(2,000)	-
Total Expenditures	$ 1,977	$ 4,000	$ (2,023)	-
Receipts Over (Under) Expenditures	$ (1,031)			$ 765
Unencumbered Cash, Beginning	3,250			2,485
Unencumbered Cash, Ending	$ 2,219			$ 3,250

STANTON COUNTY, KANSAS

Schedule 2-18

COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Fees	$ 941	$ 1,000	$ (59)	$ 763
Interest	6	-	6	3
Total Receipts	$ 947	$ 1,000	$ (53)	$ 766
Expenditures				
Contractual services	$ -	$ 1,000	$ (1,000)	-
Commodities	-	1,000	(1,000)	-
Capital outlay	1,672	3,000	(1,328)	-
Total Expenditures	$ 1,672	$ 5,000	$ (3,328)	-
Receipts Over (Under) Expenditures	$ (725)			$ 766
Unencumbered Cash, Beginning	3,891			3,125
Unencumbered Cash, Ending	$ 3,166			$ 3,891

STANTON COUNTY, KANSAS

Schedule 2-19

DIVERSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Diversion fees	$ 5,625	$ 5,000	$ 625	$ 8,010
Expenditures				
Contractual services	-	$ 2,500	$ (2,500)	$ -
Commodities	-	2,500	(2,500)	500
Capital outlay	-	20,000	(20,000)	7,488
Total Expenditures	-	$ 25,000	$ (25,000)	$ 7,988
Receipts Over (Under) Expenditures	$ 5,625			$ 22
Unencumbered Cash, Beginning	19,268			19,246
Unencumbered Cash, Ending	$ 24,893			$ 19,268

STANTON COUNTY, KANSAS

Schedule 2-20

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Fees	$ 64,979	$ 65,000	$ (21)	$ 59,990
Expenditures				
Contractual services	$ 40,142	$ 25,000	$ 15,142	$ 15,453
Commodities	1,495	25,000	(23,505)	3,430
Capital outlay	21,966	130,000	(108,034)	-
Total Expenditures	$ 63,603	$180,000	$ (116,397)	$ 18,883
Receipts Over (Under) Expenditures	$ 1,376			$ 41,107
Unencumbered Cash, Beginning	96,565			55,458
Unencumbered Cash, Ending	$ 97,941			$ 96,565

STANTON COUNTY, KANSAS

Schedule 2-21

PROSECUTOR'S TRAINING ASSISTANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Docket fees	$ 271	$ 800	$ (529)	$ 300
Expenditures				
Contractual services	140	$ 7,000	$ (6,860)	149
Receipts Over (Under) Expenditures	$ 131			$ 151
Unencumbered Cash, Beginning	6,204			6,053
Unencumbered Cash, Ending	$ 6,335			$ 6,204

STANTON COUNTY, KANSAS

Schedule 2-22

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$849,899	$859,724	$ (9,825)	$854,302
Delinquent tax	6,484	2,290	4,194	18,111
Motor vehicle tax	75,147	72,710	2,437	84,927
Operating transfers	153	-	153	601
Total Receipts	$931,683	$934,724	$ (3,041)	$957,941
Expenditures				
Principal	$775,000	$775,000	-	$750,000
Interest	176,150	176,150	-	198,650
Total Expenditures	$951,150	$951,150	-	$948,650
Receipts Over (Under) Expenditures	$ (19,467)			$ 9,291
Unencumbered Cash, Beginning	74,158			64,867
Unencumbered Cash, Ending	$ 54,691			$ 74,158

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024

STANTON COUNTY, KANSAS

Schedule 2-23

LONG TERM CARE UNIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Taxes and Shared Receipts:		
Ad valorem tax	$ 423	$278,727
Delinquent tax	4,802	14,529
Motor vehicle tax	25,378	92,392
Total Receipts	$ 30,603	$385,648
Expenditures		
Appropriations	76,860	365,000
Receipts Over (Under) Expenditures	$ (46,257)	$ 20,648
Unencumbered Cash, Beginning	48,404	27,756
Unencumbered Cash, Ending	$ 2,147	$ 48,404

STANTON COUNTY, KANSAS

Schedule 2-24

ROAD MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Sale of equipment	$216,750	$ 33,877
Expenditures		
Capital outlay	-	41,234
Receipts Over (Under) Expenditures	$216,750	$ (7,357)
Unencumbered Cash, Beginning	143,392	150,749
Unencumbered Cash, Ending	$360,142	$143,392

STANTON COUNTY, KANSAS

Schedule 2-25

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts	-	-
Expenditures		
Commodities	$ 107,250	$ 100,000
Operating transfers	200,000	-
Total Expenditures	$ 307,250	$ 100,000
Receipts Over (Under) Expenditures	$ (307,250)	$ (100,000)
Unencumbered Cash, Beginning	930,570	1,030,570
Unencumbered Cash, Ending	$ 623,320	$ 930,570

STANTON COUNTY, KANSAS

Schedule 2-26

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts	-	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	7,830	7,830
Unencumbered Cash, Ending	$ 7,830	$ 7,830

STANTON COUNTY, KANSAS

Schedule 2-27

AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Sale of equipment	$ 4,550	$ -
Expenditures		
Capital outlay	18,255	48,015
Receipts Over (Under) Expenditures	$ (13,705)	$ (48,015)
Unencumbered Cash, Beginning	51,985	100,000
Unencumbered Cash, Ending	$ 38,280	$ 51,985

STANTON COUNTY, KANSAS

Schedule 2-28

NOXIOUS WEED EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts	-	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	29,981	29,981
Unencumbered Cash, Ending	$ 29,981	$ 29,981

STANTON COUNTY, KANSAS

Schedule 2-29

COUNTY EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
State aid	$106,895	$ -
Miscellaneous	-	23,705
Operating Transfers:		
General Fund	75,000	-
Total Receipts	$181,895	$ 23,705
Expenditures		
Capital outlay	190,721	25,850
Receipts Over (Under) Expenditures	$ (8,826)	$ (2,145)
Unencumbered Cash, Beginning	329,946	332,091
Unencumbered Cash, Ending	$321,120	$329,946

STANTON COUNTY, KANSAS

Schedule 2-30

CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Airport project	$ 61,764	$ -
Miscellaneous income	31,000	-
Operating Transfers:		
General Fund	250,000	200,000
Special Highway Improvement	200,000	-
Total Receipts	$542,764	$ 200,000
Expenditures		
Capital outlay	159,832	315,771
Receipts Over (Under) Expenditures	$382,932	$ (115,771)
Unencumbered Cash, Beginning	478,625	594,396
Unencumbered Cash, Ending	$861,557	$ 478,625

STANTON COUNTY, KANSAS

Schedule 2-31

SPECIAL LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts	-	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	7,474	7,474
Unencumbered Cash, Ending	$ 7,474	$ 7,474

STANTON COUNTY, KANSAS

Schedule 2-32

MUSEUM GRANTS AND DONATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Donations	-	$ 45
Expenditures		
Commodities	-	44
Receipts Over (Under) Expenditures	$ -	$ 1
Unencumbered Cash, Beginning	10,147	10,146
Unencumbered Cash, Ending	$ 10,147	$ 10,147

STANTON COUNTY, KANSAS

Schedule 2-33

EMS DONATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Donations	$ 100	$ -
Expenditures		
Commodities	59	502
Receipts Over (Under) Expenditures	$ 41	$ (502)
Unencumbered Cash, Beginning	3,054	3,556
Unencumbered Cash, Ending	$ 3,095	$ 3,054

STANTON COUNTY, KANSAS

Schedule 2-34

LIVING CENTER DONATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Donations	$ 2,161	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ 2,161	$ -
Unencumbered Cash, Beginning	1,689	1,689
Unencumbered Cash, Ending	$ 3,850	$ 1,689

STANTON COUNTY, KANSAS

Schedule 2-35

COOPER CLARK FOUNDATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts	-	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	318	318
Unencumbered Cash, Ending	$ 318	$ 318

STANTON COUNTY, KANSAS

Schedule 2-36

OPIOID SETTLEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Settlements	$ 6,208	$ 8,705
Expenditures		
Appropriations	7,990	-
Receipts Over (Under) Expenditures	$ (1,782)	$ 8,705
Unencumbered Cash, Beginning	8,705	-
Unencumbered Cash, Ending	$ 6,923	$ 8,705

STANTON COUNTY, KANSAS

Schedule 2-37

ARPA FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts	-	$ -
Expenditures		
Appropriations	-	189,642
Receipts Over (Under) Expenditures	-	$ (189,642)
Unencumbered Cash, Beginning	-	189,642
Unencumbered Cash, Ending	-	-

STANTON COUNTY, KANSAS

Schedule 2-38

LEPP SANITATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
State of Kansas	$ 25,000	-
Expenditures		
Appropriations	11,572	-
Receipts Over (Under) Expenditures	$ 13,428	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ 13,428	-

STANTON COUNTY, KANSAS

Schedule 2-39

PRINCIPAL AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Taxes and Shared Receipts:		
Delinquent tax	$ 153	$ 593
Motor vehicle tax	-	8
Total Receipts	$ 153	$ 601
Expenditures		
Operating transfers	153	601
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

STANTON COUNTY, KANSAS

Schedule 2-40

SENIOR CITIZENS SPECIAL BEQUEST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Donations	$ 1,330	$ -
Expenditures		
Commodities	662	170
Receipts Over (Under) Expenditures	$ 668	$ (170)
Unencumbered Cash, Beginning	-	170
Unencumbered Cash, Ending	$ 668	-

STANTON COUNTY, KANSAS

Schedule 2-41

TREASURER'S SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Motor vehicle licenses	$ 21,177	$ 21,253
Other fees	525	-
Total Receipts	$ 21,702	$ 21,253
Expenditures		
Personal services	$ 15,629	$ 11,184
Contractual services	1,050	1,631
Commodities	3,857	3,506
Operating transfers	1,166	4,932
Total Expenditures	$ 21,702	$ 21,253
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

STANTON COUNTY, KANSAS

Schedule 2-42

LAW LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Docket fees	$ 1,513	$ 1,560
Expenditures		
Commodities	1,634	1,625
Receipts Over (Under) Expenditures	$ (121)	$ (65)
Unencumbered Cash, Beginning	133	198
Unencumbered Cash, Ending	$ 12	$ 133

STANTON COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the year ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current tax	$7,102,368	$ 8,875,334	$ 9,560,769	$6,416,933
Delinquent real estate tax	1,125	53,358	52,004	2,479
Delinquent personal property tax	11,827	35,362	28,880	18,309
16/20 Vehicle tax	8,739	8,553	11,730	5,562
Motor vehicle tax	275,604	735,197	786,436	224,365
CMV tax	1,680	28,970	28,497	2,153
Total Distributable Funds	$7,401,343	$ 9,736,774	$10,468,316	$6,669,801
State Funds:				
State Educational Building	$ -	$ 53,172	$ 53,172	$ -
State Institutional Building	-	26,586	26,586	-
State motor vehicle tax	17	228,591	228,591	17
Compensating and isolated sales tax	-	250,027	250,027	-
Game licenses and stamp	284	544	828	-
Drivers licenses fees	-	5,596	5,596	-
Total State Funds	$ 301	$ 564,516	$ 564,800	$ 17

STANTON COUNTY, KANSAS

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the year ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cities	$ -	$ 511,468	$ 511,468	$ -
Schools	465	2,233,761	2,233,761	465
Groundwater Management	-	72,954	73,212	(258)
Cemetery Districts	-	78,536	78,536	-
Total Subdivision Funds	$ 465	$ 2,896,719	$ 2,896,977	$ 207
Other Agency Funds:				
Payroll Clearing Fund	$ 97	$ 5,868	$ 5,868	$ 97
Clerk of the District Court	3,596	45,963	45,268	4,291
Oil and gas depletion	293,359	-	293,359	-
Total Other Agency Funds	$ 297,052	$ 51,831	$ 344,495	$ 4,388
Grand Total	$7,699,161	$13,249,840	$14,274,588	$6,674,413

STANTON COUNTY, KANSAS

SUPPLEMENTARY INFORMATION

STANTON COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
County Commissioners				
Contractual services	$ 3,145	$ 8,500	$ (5,355)	$ 2,800
Commodities	30	500	(470)	600
Total	$ 3,175	$ 9,000	$ (5,825)	$ 3,400
County Clerk				
Contractual services	$ 9,235	$ 8,300	$ 935	$ 8,010
Commodities	2,824	3,300	(476)	2,493
Total	$ 12,059	$ 11,600	$ 459	$ 10,503
County Treasurer				
Contractual services	$ 15,004	$ 17,900	$ (2,896)	$ 16,274
Commodities	9,153	7,025	2,128	4,068
Total	$ 24,157	$ 24,925	$ (768)	$ 20,342
County Attorney				
Contractual services	$ 2,950	$ 11,600	$ (8,650)	$ 9,061
Commodities	1,561	1,500	61	-
Total	$ 4,511	$ 13,100	$ (8,589)	$ 9,061
Register of Deeds				
Contractual services	$ 6,219	$ 7,804	$ (1,585)	$ 5,340
Commodities	1,230	1,500	(270)	339
Capital outlay	-	1,500	(1,500)	-
Total	$ 7,449	$ 10,804	$ (3,355)	$ 5,679
Clerk of District Court				
Contractual services	$ 43,173	$ 40,430	$ 2,743	$ 24,376
Commodities	10,222	2,500	7,722	2,050
Capital outlay	563	16,000	(15,437)	2,138
Total	$ 53,958	$ 58,930	$ (4,972)	$ 28,564

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Appraiser Cost				
Contractual services	$116,710	$ 115,500	$ 1,210	$120,095
Commodities	2,626	3,500	(874)	1,753
Capital outlay	-	3,500	(3,500)	-
Total	$119,336	$ 122,500	$ (3,164)	$121,848
Election				
Contractual services	$ 13,853	$ 24,000	$ (10,147)	$ 9,416
Commodities	4,605	4,500	105	1,671
Total	$ 18,458	$ 28,500	$ (10,042)	$ 11,087
Courthouse General				
Contractual services	$258,142	$ 267,500	$ (9,358)	$249,539
Commodities	28,162	24,000	4,162	13,093
Capital outlay	9,325	1,595,000	(1,585,675)	-
Total	$295,629	$1,886,500	$ (1,590,871)	$262,632
Professional Building				
Contractual services	$ 15,957	$ 14,000	$ 1,957	$ 11,779
Western Cartographers				
Contractual services	$ 299	-	$ 299	$ 15
Sheriff				
Contractual services	$116,632	$ 125,680	$ (9,048)	$121,642
Commodities	65,022	80,000	(14,978)	52,313
Capital outlay	48,892	45,000	3,892	64,485
Total	$230,546	$ 250,680	$ (20,134)	$238,440
Juvenile Detention				
Contractual services	$ 6,453	$ 10,000	$ (3,547)	$ 9,071

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Ambulance				
Contractual services	$ 54,754	$ 42,500	$ 12,254	$ 38,201
Commodities	26,586	21,500	5,086	31,299
Capital outlay	-	4,000	(4,000)	-
Total	$ 81,340	$ 68,000	$ 13,340	$ 69,500
Health				
Contractual services	$105,510	$ 98,000	$ 7,510	-
Commodities	11,118	1,200	9,918	-
Total	$116,628	$ 99,200	$ 17,428	-
Family Practice Clinic				
Contractual services	-	-	-	$ 94,173
Hospital				
Appropriations	$358,587	-	$358,587	-
Solid Waste Disposal				
Contractual services	$ 43,160	$ 50,000	$ (6,840)	$ 19,195
Commodities	57,686	50,000	7,686	49,314
Capital outlay	45,146	70,000	(24,854)	46,202
Total	$145,992	$170,000	$ (24,008)	$114,711
Soil Conservation				
Contractual services	$ 20,000	$ 20,000	-	$ 20,000
Emergency Management				
Contractual services	$ 9,239	$ 12,500	$ (3,261)	$ 13,879
Commodities	1,307	12,500	(11,193)	708
Capital outlay	-	6,000	(6,000)	-
Total	$ 10,546	$ 31,000	$ (20,454)	$ 14,587

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Services for the Elderly				
Contractual services	$ 76,933	$ 59,500	$ 17,433	$ 69,301
Commodities	124,862	109,200	15,662	119,953
Total	$ 201,795	$ 168,700	$ 33,095	$ 189,254
Memorial Living Center				
Contractual services	$ 77,849	$ 68,020	$ 9,829	$ 66,835
Commodities	68,816	77,500	(8,684)	65,183
Capital outlay	5,150	-	5,150	-
Total	$ 151,815	$ 145,520	$ 6,295	$ 132,018
Chamber of Commerce				
Appropriation	-	$ 16,000	$ (16,000)	-
Historical Records				
Contractual services	$ 20,834	$ 24,102	$ (3,268)	$ 22,244
Commodities	9,103	18,300	(9,197)	7,748
Total	$ 29,937	$ 42,402	$ (12,465)	$ 29,992
Park				
Contractual services	$ 25,836	-	$ 25,836	-
Airport				
Contractual services	-	-	-	$ 1,635
Payroll Department				
Personal services	$2,764,617	$2,900,000	$ (135,383)	$2,713,585
Transfers				
County Equipment	$ 75,000	$ 300,000	$ (225,000)	$ -
Capital Improvement	250,000	300,000	(50,000)	200,000
Total	$ 325,000	$ 600,000	$ (275,000)	$ 200,000
Totals	$5,024,080	$6,701,361	$ (1,677,281)	$4,311,876