STEVENS COUNTY, KANSAS
MUNICIPALITY

REGULATORY BASIS
FINANCIAL STATEMENT

For the Year Ended
December 31, 2025

STEVENS COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis Financial Statement

For the Year Ended December 31, 2025

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STEVENS COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis Financial Statement

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FINANCIAL

SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Stevens County
Hugoton, Kansas 67951

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Stevens County, Kansas (the County), a municipality, as of and for the year ended December 31, 2025, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement 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 basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *Kansas Municipal Audit and Accounting Guide's (KMAAG)* regulatory basis of accounting and budget laws as described in Note 1.

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *KMAAG*. 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 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 audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws, 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 and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's 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 and the *KMAAG* 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 and the *KMAAG*, 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 regulatory basis fund summary statement of receipts, expenditures and unencumbered cash (the financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures, and the regulatory basis schedule of receipts and disbursements - agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented under the provisions of the *KMAAG*. In addition, the other supplementary information (Schedules 4 and 5 as listed in the table of contents), is presented for purposes of

additional analysis and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with GAAS and the *KMAAG*, the 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 June 9, 2025, which contained an unmodified opinion on the financial statement. The 2024 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 for the year ended December 31, 2025, (Schedules 2 and 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the 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 financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 financial statement or to the 2024 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

July 1, 2026

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

Fund	Unencumbered Cash (Deficit) Balance 01-01-25	Receipts	Expenditures	Unencumbered Cash Balance 12-31-25	Add Payables and Encumbrances	Treasurer's Cash Balance 12-31-25
General	$ 4,920,042	$ 5,040,322	$ 4,580,850	$ 5,379,514	$ 62,945	$ 5,442,459
Special Purpose Funds						
Airport Grants	(102,442)	669,705	564,559	2,704	185,572	188,276
Airport Maintenance	440,101	82,530	273,165	249,466	1,172	250,638
Airport Operating	658	-	658	-	-	-
Alcohol and Drug	129,075	11,486	4,205	136,356	-	136,356
Ambulance Bequest	8,664	8,100	8,050	8,714	8,050	16,764
American Rescue Plan Act	54,208	-	10,093	44,115	-	44,115
Building	2,679,360	812,910	40,883	3,451,387	3,608	3,454,995
Community Health	216,051	614,554	641,527	189,078	2,701	191,779
County Clerk's Technology	15,945	2,066	8,079	9,932	-	9,932
County Treasurer's Technology	11,619	2,066	30	13,655	-	13,655
E911	381,604	70,055	21,704	429,955	-	429,955
Emergency Services	130,237	419,953	447,809	102,381	6,317	108,698
Equipment	2,661,798	678,613	341,979	2,998,432	-	2,998,432
Fair Maintenance	6,185	71,443	74,000	3,628	-	3,628
Fire	13,553	316,246	235,243	94,556	12,752	107,308
Fire Bequest	133,536	50	95,693	37,893	-	37,893
Hospital Maintenance	75,120	876,601	900,000	51,721	-	51,721
KFAA/SMART Addiction Act	20,464	4,881	-	25,345	-	25,345
Landfill Closure	1,000,000	250,000	1,000,918	249,082	918	250,000
Library Employee Benefits	3,556	65,584	66,190	2,950	-	2,950
Library Maintenance	19,373	282,301	292,311	9,363	-	9,363
Noxious Weed	58,920	191,057	206,624	43,353	267	43,620
Noxious Weed Equipment	192,310	-	-	192,310	-	192,310
Oil & Gas Valuation Depletion Trust	3,453,634	-	-	3,453,634	-	3,453,634
Prosecutors' Training	3,916	180	87	4,009	-	4,009
Register of Deeds' Technology	86,514	8,264	25,274	69,504	-	69,504
Road and Bridge	296,873	2,665,484	2,822,191	140,166	35,763	175,929
Road Machinery and Equipment	219,395	220,384	-	439,779	-	439,779
Services for the Elderly	11,717	169,399	175,437	5,679	-	5,679
Sheriff	223,415	1,767,836	1,842,962	148,289	19,211	167,500
Special Highway Improvement	1,028,549	48,950	-	1,077,499	-	1,077,499
Special Law Enforcement Trust	52,257	7,990	6,343	53,904	-	53,904
WEKANDO	7,062	-	7,062	-	-	-
Wellness Center Bequest	553	-	-	553	-	553
Motor Vehicle Operating	17,984	48,994	46,669	20,309	-	20,309
Total Special Purpose Funds	13,551,764	10,367,682	10,159,745	13,759,701	276,331	14,036,032
Total Reporting Entity (excluding Agency Funds) (memorandum only)	$ 18,471,806	$ 15,408,004	$ 14,740,595	$ 19,139,215	$ 339,276	$ 19,478,491

Composition of Cash		
Demand and money market deposits:		
Citizens State Bank	$ 12,867,277	
Plus deposits in transit	173,492	
Less outstanding checks	(379,537)	
Total demand and money market deposits		$ 12,661,232
Change funds		2,508
Time deposits:		
Citizens State Bank	14,200,000	
Dream First Bank	6,000,000	
Total time deposits		20,200,000
Total cash and investments		32,863,740
Agency Funds per Schedule 3		(13,385,249)
Total (excluding Agency Funds)		$ 19,478,491

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

1. Summary of significant accounting policies

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

A. Financial reporting entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County, a municipality, only. The organizations, functions or activities discussed below are not included in the County's financial statement but are related municipal entities of the County's reporting entity because they were established to benefit the County and/or its constituents.

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

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

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

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

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

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

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

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

The *Kansas Municipal Audit and Accounting Guide (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.

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1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by the County:

General fund - the chief operating fund; used to account for all resources except those required to be accounted for in another fund.

Special Purpose funds - used to account for the proceeds of specific tax levies and other specific receipt sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Agency funds - used to report assets held by the municipal reporting entity in a purely agency capacity (e.g., payroll clearing fund, county treasurer tax collection funds, etc.).

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits, money market deposits and time deposits. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the general fund.

E. Property taxes and special assessments

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

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1. Summary of significant accounting policies (continued)

   E. Property taxes and special assessments (continued)
   Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments received prior to the issuance of general obligation bonds are recorded as receipts in the appropriate project fund. Further, state statutes require levying additional general ad valorem property taxes in the Bond and Interest funds to finance delinquent special assessments receivable.

   Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2025, the special assessment taxes levied are a lien on the property.

   F. Interfund transactions and reimbursements
   Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

   All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

   G. Memorandum totals
   Totals on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures present for these amounts.

2. Stewardship, compliance and accountability

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

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

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been 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 municipality 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 receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments during the year.

The legal level of budgetary control is the fund level. The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of adopted budget of expenditures of individual funds. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval. The Community Health fund exceeded its legal budget by $61,724 due to excess expenditures for personnel, contractual, and commodities.

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

A legal operating budget is not required for agency funds and the following special purpose funds:

Airport Grants
Airport Operating
Ambulance Bequest
American Rescue Plan Act
County Clerk's Technology
County Treasurer's Technology
E911
Equipment
Fire Bequest
Landfill Closure
Noxious Weed Equipment
Oil & Gas Valuation Depletion Trust
Prosecutors' Training
Register of Deeds' Technology
Road Machinery and Equipment
Special Highway Improvement
Special Law Enforcement Trust
Wellness Center Bequest
Motor Vehicle Operating

2. Stewardship, compliance and accountability (continued)

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

B. Noncompliance with finance-related legal and contractual provisions
References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer and interpretation by the County Attorney and the legal representative of the County.

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2025. Funds which exceeded their budget authority are discussed in Note 2, item A. Funds with deficit unencumbered cash balances are discussed in Note 2, item C.

C. Deficit unencumbered cash
The following funds and accounts had deficit unencumbered cash balances as of December 31, 2025:

Insufficient Check Clearing	$	2,673
Judicial District		9,585

3. Detailed notes on all funds

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

Cash on hand	$	2,508
Carrying amount of deposits		32,861,232
Total cash	$	32,863,740

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

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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

Concentration of credit risk

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

Custodial credit risk - deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2025.

At December 31, 2025, the County's carrying amount of deposits was $32,861,232 and the bank balance was $33,067,277. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $6,500,180 was covered by federal depository insurance and $26,567,097 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Citizens State Bank	Dream First Bank
FDIC coverage	$ 500,180	$ 6,000,000
Pledged securities at market value	27,048,583	-
Total coverage	$ 27,548,763	$ 6,000,000
Funds on deposit	$ 27,067,277	$ 6,000,000
Funds at risk	$ -	$ -

Custodial credit risk - investments

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

3. Detailed notes on all funds (continued)

B. Long-term debt

Legal debt margin

The debt limit per K.S.A. 10-306 is three percent of the assessed value of all tangible property within the County as certified by the County Assessor to the County Clerk on August 25th each year. Per K.S.A. 10-307, certain bond issues are not subject to the bonded indebtedness limitation; these include refunding bonds, and limited obligation bonds issued for the purpose of financing the construction and remodeling of the courthouse, jail and law enforcement center to be paid from sales tax proceeds. The County does not have any long-term debt outstanding as of December 31, 2025.

C. Capital projects

Capital project authorizations with approved change orders compared with expenditures from inception are as follows at December 31, 2025:

	Project Authorization	Expenditures to Date	Committed
Airport airfield lighting rehabilitation	$ 197,950	$ 115,338	$ 82,612
Airport apron and taxi line	963,915	320,000	643,915
Airport automated weather observing system replacement	184,000	151,883	32,117
Airport pavement repairs	270,000	-	270,000
Airport lighting	96,000	-	96,000
New pit at landfill	1,280,844	1,287,446	-
Demolition of landfill transfer station	89,000	20,000	69,000

D. Interfund transfers

Interfund operating transfers are as follows:

From	To	Regulatory Authority	Amount
General	Building	19-120	$ 700,000
General	Equipment	19-119	500,000
General	Landfill Closure	19-120	250,000
Airport Operating	Airport Maintenance	3-307	658
Emergency Services	Equipment	12-110d	61,775
Fire	Equipment	19-119	90,488
Road and Bridge	Road Machinery and Equipment	68-141g	220,384
WEKANDO	General	19-119	7,062
Total			$ 1,830,367

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4. Other information

A. Risk management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability, crime and surety insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool, a public entity risk pool currently operating as a common risk management and insurance program for 116 participating members.

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

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties, 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 the Kansas Workers Risk Cooperative for Counties for its insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative of Kansas will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas Workers Risk Cooperative of Kansas management.

B. Municipal solid waste landfill

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste. The $143,864 reported as landfill closure and post-closure care liability at December 31, 2025, represents the cumulative amount reported to date based on the use of 5.98% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $2,260,785 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2025. The County estimates approximately 992 years remain prior to the closure of the landfill. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Closure and post-closure care financial assurance requirements are being met through reserve amounts in the County's annual budget.

4. Other information (continued)

C. Postemployment health care benefits

Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

Death and Disability Other Post Employment Benefits

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

D. Compensated absences

The County's policy regarding vacation leave pay permits employees to accumulate vacation leave days at a maximum rate of 1.5 days per month up to 18 days. The County's policy is to recognize the costs of vacation leave when actually paid. Upon resignation, termination or retirement, employees are entitled to payment for up to 12 days of accrued vacation earned.

The County's policy regarding sick leave pay permits employees to accumulate leave days at a maximum rate of 12 days per year up to 90 days; days accumulated above 90 days are converted to compensation time as noted in the policy manual. The County's policy is to pay sick leave upon termination based on the years of service and number of days accrued up to a maximum payment for 45 days.

E. Defined benefit pension plan

Plan description: The County 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 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.

4. Other information (continued)

E. Defined benefit pension plan (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 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 $307,764 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 $2,574,856. 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.

F. Commitments and contingencies

Commitments

The County entered into a six-year agreement for rights and access to sand and gravel resources effective January 1, 2018. This agreement was extended for another three years effective January 1, 2024. Payments under this agreement for the year ended December 31, 2025, totaled $31,200. Future minimum payment requirements are $31,200 per year through December 31, 2026.

The County entered into a five-year agreement for appraisal services effective July 1, 2019. This agreement was extended for another four years effective July 1, 2025. Payments under this agreement for the year ended December 31, 2025, totaled $76,000. Future minimum payment requirements are $76,000 per year through June 30, 2029.

Contingencies

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the County at December 31, 2025.

4. Other information (continued)

F. Commitments and contingencies (continued)

Contingencies (continued)
A tax abatement was filed by a taxpayer within the County that could result in a significant decline in the County's valuation. Subsequent to year end, this tax abatement is still in process with the Board of Tax Appeals. While specific terms and conditions are unknown at this time, it is anticipated this tax abatement will result in the County having to pay the taxpayer back for prior years' property taxes over a two or three-year period. Any amounts and re-payment terms will be negotiated and determined as the case progresses.

G. Subsequent events
Subsequent to December 31, 2025, the County approved bids for the purchase of equipment totaling $289,290.

Regulatory Required Supplementary Information

SCHEDULE 1

STEVENS COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund			
General	$ 6,308,207	$ 4,580,850	$ (1,727,357)
Special Purpose Funds			
Airport Maintenance	291,694	273,165	(18,529)
Alcohol and Drug	128,396	4,205	(124,191)
Building	4,047,969	40,883	(4,007,086)
Community Health	579,803	641,527	61,724
Emergency Services	488,012	447,809	(40,203)
Fair Maintenance	74,000	74,000	-
Fire	321,642	235,243	(86,399)
Hospital Maintenance	900,000	900,000	-
KFAA/SMART Addiction Act	28,306	-	(28,306)
Library Employee Benefits	66,190	66,190	-
Library Maintenance	292,311	292,311	-
Noxious Weed	214,776	206,624	(8,152)
Road and Bridge	2,822,191	2,822,191	-
Services for the Elderly	175,437	175,437	-
Sheriff	1,866,756	1,842,962	(23,794)
WEKANDO	7,062	7,062	-

General Fund

Fund Description
The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

The General Fund functions are reported in four categories as follows:

General government
- *Courthouse general
- *County Commission
- *County Clerk
- *County Treasurer
- *Register of Deeds
- *Appraiser
- *County Counselor
- *Planning and zoning
- *Election
- *Data processing
- *Other contractual services
- *GIS
- *Employee benefits
- *Other

Public safety
- *County Attorney
- *District Court
- *Juvenile detention

Culture and recreation
- *4-H building
- *Other contractual services

Health and sanitation
- *Wellness center
- *Solid waste
- *Rodent control
- *Other contractual services

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 5,797,395	$ 3,432,181	$ 2,668,588	$ 763,593
Intergovernmental receipts	43,045	45,427	14,908	30,519
Licenses and fees	85,863	90,408	48,000	42,408
Charges for services	237,932	256,686	230,288	26,398
Use of money and property	985,138	1,041,924	46,000	995,924
Other	185,913	166,634	45,000	121,634
Transfers in	63,993	7,062	-	7,062
Total receipts	7,399,279	5,040,322	$ 3,052,784	$ 1,987,538
Expenditures:				
General government:				
Courthouse general	527,460	485,313	$ 569,150	$ (83,837)
County Commission	146,306	205,343	159,525	45,818
County Clerk	205,083	215,136	203,945	11,191
County Treasurer	289,682	336,416	318,888	17,528
Register of Deeds	164,329	181,631	180,265	1,366
Appraiser	308,872	311,193	328,227	(17,034)
County Counselor	150	-	-	-
Planning and zoning	1,355	485	3,700	(3,215)
Election	45,913	23,105	25,850	(2,745)
Data processing	24,231	21,996	64,000	(42,004)
Other contractual services	74,000	79,000	74,000	5,000
GIS	75,669	88,688	83,307	5,381
Employee benefits	271,214	174,652	362,434	(187,782)
Other	-	-	715,719	(715,719)
Public safety:				
County Attorney	196,255	214,643	205,625	9,018
District Court	48,203	38,931	70,500	(31,569)
Juvenile detention	2,309	4,363	4,363	-
Culture and recreation:				
4-H building	3,267	3,736	6,100	(2,364)
Other contractual services	67,500	67,500	67,500	-
Health and sanitation:				
Wellness Center	113,574	118,365	135,288	(16,923)
Solid waste	367,441	442,099	258,860	183,239
Rodent control	-	5,013	4,000	1,013
Other contractual services	97,382	113,242	95,576	17,666
Transfers out	1,506,367	1,450,000	2,371,385	(921,385)
Total expenditures	4,536,562	4,580,850	$ 6,308,207	$ (1,727,357)
Receipts over expenditures	2,862,717	459,472		
Unencumbered cash, beginning	2,051,220	4,920,042		
Adjustment to unencumbered cash for prior year canceled encumbrances	6,105	-		
Unencumbered cash, ending	$ 4,920,042	$ 5,379,514		

Special Purpose Funds

Fund Descriptions

Special Purpose Funds are used to account for specific receipts that are legally restricted to expenditures for particular purposes.

The Special Purpose Funds used by Stevens County, Kansas, are:

Airport Grants:
This fund is used to account for monies to finance specific improvement projects involving the construction or reconstruction of airport facilities through grant funds.

Airport Maintenance:
This fund is used to account for monies to finance specified improvement projects and operations of airport facilities.

Airport Operating:
This fund is used to account for monies for operating the airport facilities.

Alcohol and Drug:
This fund is used to account for monies used to provide education and assistance for alcohol and drug programs.

Ambulance Bequest:
This fund is used to account for donations received for purchasing ambulance equipment for the County.

American Rescue Plan Act:
This fund is used to account for the monies received from the State of Kansas through the American Rescue Plan Act's Coronavirus State and Local Fiscal Recovery Fund grant program.

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

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

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

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

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

(continued)

Special Purpose Funds

(continued)

Emergency Services:
This fund is used to account for monies used for the operation of the Stevens County emergency services.

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

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

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

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

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

KFAA/SMART Addiction Act:
This fund is used to account for monies received for the prevention, treatment and recovery activities related to opioid use.

Landfill Closure:
This fund is used to account for the activities of the County's landfill monitoring programs and future planning for long-term solid waste management programs.

Library Employee Benefits:
This fund is used to account for monies to pay for various benefits provided to library employees.

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

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

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

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

(continued)

Special Purpose Funds

(continued)

Prosecutors' Training:

This fund is used to account for fees received by the Clerk of the Court from certain cases. The funds are to be used exclusively for the training of personnel in the County Attorney's office and costs related thereto.

Register of Deeds' Technology:

This fund is used to account for monies used to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded or stored in the office of the Register of Deeds.

Road and Bridge:

This fund is used to account for monies used in the operation of the Road and Bridge department, which is responsible for the building and maintenance of roads and bridges in the County.

Road Machinery and Equipment:

This fund is used to account for monies from the Road and Bridge fund used for purchasing construction equipment for the Road and Bridge department or building bridges within the County.

Services for the Elderly:

This fund is used to account for taxes levied to provide programs for the elderly in the County.

Sheriff:

This fund is used to account for monies used for the operation of the Stevens County Sheriff department.

Special Highway Improvement:

This fund is used to account for monies to finance specified improvement projects involving the construction or reconstruction of highways, bridges, roads, streets and related incidental facilities.

Special Law Enforcement Trust:

This fund is used to account for taxes imposed on controlled substances, and proceeds from the sale of property seized and forfeited due to certain criminal activities, and certain fees. The funds are to be used solely for law enforcement and criminal prosecution purposes.

WEKANDO:

This fund is used to account for monies used for economic development within the County.

Wellness Center Bequest:

This fund is used to account for donations received for purchasing equipment for the Wellness Center.

Motor Vehicle Operating:

This fund is used to account for monies received from the registration fees collected for the State of Kansas motor vehicle department. The monies are appropriated for the use of the County Treasurer in paying for necessary personnel and expenses incidental to the administration of duties in accordance with the provisions of law. The monies are also used for the extra compensation to the County Treasurer for the services performed in administering the motor vehicle department.

Note: The County budgets all special purpose funds except for Airport Grants, Airport Operating, Ambulance Bequest, American Rescue Plan Act, County Clerk's Technology, County Treasurer's Technology, E911, Equipment, Fire Bequest, Landfill Closure, Noxious Weed Equipment, Oil & Gas Valuation Depletion Trust, Prosecutors' Training, Register of Deeds' Technology, Road Machinery and Equipment, Special Highway Improvement, Special Law Enforcement Trust, Wellness Center Bequest and Motor Vehicle Operating funds.

STEVENS COUNTY, KANSAS
Airport Grants 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:		
Intergovernmental receipts	$ 200,268	$ 669,705
Expenditures:		
General government:		
Capital outlay	103,852	564,559
Receipts over expenditures	96,416	105,146
Unencumbered cash (deficit), beginning	(198,858)	(102,442)
Unencumbered cash (deficit), ending	$ (102,442)	$ 2,704

STEVENS COUNTY, KANSAS
Airport Maintenance 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	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 106,885	$ -	$ -	$ -
Motor vehicle	18,817	12,913	7,079	5,834
Delinquent property	4,898	6,366	-	6,366
Rents and royalties	26,549	19,434	5,000	14,434
Use of money and property	-	-	3,500	(3,500)
Fuel sales	89,926	40,666	60,000	(19,334)
Other	-	2,493	100	2,393
Transfers in	42,353	658	-	658
Total receipts	289,428	82,530	$ 75,679	$ 6,851
Expenditures:				
General government:				
Personnel	81,062	94,539	$ 87,375	$ 7,164
Contractual	42,596	119,953	83,319	36,634
Commodities	84,761	46,601	21,000	25,601
Capital outlay	8,725	12,072	100,000	(87,928)
Total expenditures	217,144	273,165	$ 291,694	$ (18,529)
Receipts over (under) expenditures	72,284	(190,635)		
Unencumbered cash, beginning	367,817	440,101		
Unencumbered cash, ending	$ 440,101	$ 249,466		

STEVENS COUNTY, KANSAS
Airport Operating 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:		
Other	$ 1	$ -
Expenditures:		
General government:		
Contractual services	20	-
Transfers out	42,353	658
Total expenditures	42,373	658
Receipts under expenditures	(42,372)	(658)
Unencumbered cash, beginning	43,030	658
Unencumbered cash, ending	$ 658	$ -

STEVENS COUNTY, KANSAS
Alcohol and Drug 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	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 14,162	$ 11,486	$ 5,204	$ 6,282
Expenditures:				
Health and sanitation:				
Contractual	5,325	4,205	$ 128,396	$ (124,191)
Receipts over expenditures	8,837	7,281		
Unencumbered cash, beginning	120,238	129,075		
Unencumbered cash, ending	$ 129,075	$ 136,356		

STEVENS COUNTY, KANSAS
Ambulance Bequest 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:		
Donations	$ 9,371	$ 50
Intergovernmental receipts	-	8,050
Total receipts	9,371	8,100
Expenditures:		
Public safety:		
Commodities	8,240	8,050
Receipts over expenditures	1,131	50
Unencumbered cash, beginning	7,533	8,664
Unencumbered cash, ending	$ 8,664	$ 8,714

STEVENS COUNTY, KANSAS
American Rescue Plan Act 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:		
Intergovernmental receipts	$ -	$ -
Expenditures:		
General government:		
Contractual	220,623	10,093
Receipts under expenditures	(220,623)	(10,093)
Unencumbered cash, beginning	274,831	54,208
Unencumbered cash, ending	$ 54,208	$ 44,115

STEVENS COUNTY, KANSAS
Building 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	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 142,717	$ 97,780	$ 100,344	$ (2,564)
Motor vehicle	9,257	9,568	9,454	114
Delinquent property	2,363	5,562	-	5,562
Other	955	-	-	-
Transfers in	500,000	700,000	1,621,385	(921,385)
Total receipts	655,292	812,910	$ 1,731,183	$ (918,273)
Expenditures:				
General government:				
Contractual	85,934	36,700	$ 185,800	$ (149,100)
Capital outlay	-	4,183	3,862,169	(3,857,986)
Total expenditures	85,934	40,883	$ 4,047,969	$ (4,007,086)
Receipts over expenditures	569,358	772,027		
Unencumbered cash, beginning	2,110,002	2,679,360		
Unencumbered cash, ending	$ 2,679,360	$ 3,451,387		

STEVENS COUNTY, KANSAS
Community 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 326,443	$ 249,317	$ 255,748	$ (6,431)
Motor vehicle	15,004	19,329	21,634	(2,305)
Delinquent property	3,699	10,810	-	10,810
Intergovernmental receipts	183,044	126,287	120,000	6,287
Services	227,308	199,990	117,184	82,806
School nurse	2,010	1,200	-	1,200
Donations	13,354	7,621	-	7,621
Total receipts	770,862	614,554	$ 514,566	$ 99,988
Expenditures:				
Health and sanitation:				
Personnel	373,992	442,994	$ 430,182	$ 12,812
Contractual	75,389	77,090	51,121	25,969
Commodities	145,516	121,443	87,500	33,943
Capital outlay	56	-	11,000	(11,000)
Total expenditures	594,953	641,527	$ 579,803	$ 61,724
Receipts over (under) expenditures	175,909	(26,973)		
Unencumbered cash, beginning	40,142	216,051		
Unencumbered cash, ending	$ 216,051	$ 189,078		

STEVENS COUNTY, KANSAS
County Clerk's Technology 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:		
Licenses and fees	$ 2,699	$ 2,066
Expenditures:		
General government:		
Contractual	3,308	1,159
Commodities	149	-
Capital outlay	1,359	6,920
Total expenditures	4,816	8,079
Receipts under expenditures	(2,117)	(6,013)
Unencumbered cash, beginning	18,062	15,945
Unencumbered cash, ending	$ 15,945	$ 9,932

STEVENS COUNTY, KANSAS
County Treasurer's Technology 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:		
Licenses and fees	$ 2,699	$ 2,066
Expenditures:		
General government:		
Capital outlay	6,396	30
Receipts over (under) expenditures	(3,697)	2,036
Unencumbered cash, beginning	15,316	11,619
Unencumbered cash, ending	$ 11,619	$ 13,655

STEVENS COUNTY, KANSAS
E911 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:		
Licenses and fees	$ 33,623	$ 20,897
Other	31,297	49,158
Total receipts	64,920	70,055
Expenditures:		
Public safety:		
Contractual	20,740	21,704
Receipts over expenditures	44,180	48,351
Unencumbered cash, beginning	337,424	381,604
Unencumbered cash, ending	$ 381,604	$ 429,955

STEVENS COUNTY, KANSAS
Emergency Services 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	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 250,434	$ 214,160	$ 219,590	$ (5,430)
Motor vehicle	17,730	16,573	16,595	(22)
Delinquent property	4,140	10,717	-	10,717
Ambulance services	159,963	178,395	144,000	34,395
Other	-	108	-	108
Total receipts	432,267	419,953	$ 380,185	$ 39,768
Expenditures:				
Public safety:				
Personnel	299,878	318,047	$ 343,012	$ (24,965)
Contractual	35,214	37,922	62,500	(24,578)
Commodities	33,066	28,446	42,500	(14,054)
Capital outlay	-	-	30,000	(30,000)
Emergency preparedness:				
Contractual	1,217	1,619	6,000	(4,381)
Commodities	-	-	1,000	(1,000)
Capital outlay	-	-	3,000	(3,000)
Transfers out	92,674	61,775	-	61,775
Total expenditures	462,049	447,809	$ 488,012	$ (40,203)
Receipts under expenditures	(29,782)	(27,856)		
Unencumbered cash, beginning	160,019	130,237		
Unencumbered cash, ending	$ 130,237	$ 102,381		

STEVENS COUNTY, KANSAS
Equipment 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:		
Other	$ -	$ 26,350
Transfers in	752,041	652,263
Total receipts	752,041	678,613
Expenditures:		
General government:		
Capital outlay	45,143	341,979
Receipts over expenditures	706,898	336,634
Unencumbered cash, beginning	1,954,900	2,661,798
Unencumbered cash, ending	$ 2,661,798	$ 2,998,432

STEVENS COUNTY, KANSAS
Fair Maintenance 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	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 67,844	$ 63,406	$ 64,917	$ (1,511)
Motor vehicle	5,497	4,667	4,494	173
Delinquent property	1,387	3,370	-	3,370
Total receipts	74,728	71,443	$ 69,411	$ 2,032
Expenditures:				
Culture and recreation:				
Contractual	73,700	74,000	$ 74,000	$ -
Receipts over (under) expenditures	1,028	(2,557)		
Unencumbered cash, beginning	5,157	6,185		
Unencumbered cash, ending	$ 6,185	$ 3,628		

STEVENS COUNTY, KANSAS
Fire 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	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 278,687	$ 288,215	$ 295,338	$ (7,123)
Motor vehicle	16,273	17,617	18,466	(849)
Delinquent property	3,866	10,414	-	10,414
Total receipts	298,826	316,246	$ 313,804	$ 2,442
Expenditures:				
Public safety:				
Personnel	86,577	88,261	$ 146,792	$ (58,531)
Contractual	34,232	35,799	76,850	(41,051)
Commodities	19,084	20,695	48,000	(27,305)
Capital outlay	-	-	50,000	(50,000)
Transfers out	153,000	90,488	-	90,488
Total expenditures	292,893	235,243	$ 321,642	$ (86,399)
Receipts over expenditures	5,933	81,003		
Unencumbered cash, beginning	7,620	13,553		
Unencumbered cash, ending	$ 13,553	$ 94,556		

STEVENS COUNTY, KANSAS
Fire Bequest 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:		
Donations	$ 104,402	$ 50
Expenditures:		
Public safety:		
Commodities	2,985	95,693
Receipts over (under) expenditures	101,417	(95,643)
Unencumbered cash, beginning	32,119	133,536
Unencumbered cash, ending	$ 133,536	$ 37,893

STEVENS COUNTY, KANSAS
Hospital Maintenance 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	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 911,957	$ 765,869	$ 785,330	$ (19,461)
Motor vehicle	74,717	62,857	60,444	2,413
Delinquent property	19,400	47,875	-	47,875
Total receipts	1,006,074	876,601	$ 845,774	$ 30,827
Expenditures:				
Health and sanitation:				
Contractual	1,000,000	900,000	$ 900,000	$ -
Receipts over (under) expenditures	6,074	(23,399)		
Unencumbered cash, beginning	69,046	75,120		
Unencumbered cash, ending	$ 75,120	$ 51,721		

STEVENS COUNTY, KANSAS
KFAA/SMART Addiction Act 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	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 10,158	$ 4,881	$ 9,000	$ (4,119)
Expenditures:				
Health and sanitation:				
Contractual	-	-	$ 28,306	$ (28,306)
Receipts over expenditures	10,158	4,881		
Unencumbered cash, beginning	10,306	20,464		
Unencumbered cash, ending	$ 20,464	$ 25,345		

STEVENS COUNTY, KANSAS
Landfill Closure 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	$ 500,000	$ 250,000
Expenditures:		
Health and sanitation:		
Capital outlay	-	1,000,918
Receipts over (under) expenditures	500,000	(750,918)
Unencumbered cash, beginning	500,000	1,000,000
Unencumbered cash, ending	$ 1,000,000	$ 249,082

STEVENS COUNTY, KANSAS
Library Employee Benefits 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	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 58,521	$ 58,716	$ 60,157	$ (1,441)
Motor vehicle	4,766	4,028	3,876	152
Delinquent property	1,134	2,840	-	2,840
Total receipts	64,421	65,584	$ 64,033	$ 1,551
Expenditures:				
Culture and recreation:				
Contractual	63,038	66,190	$ 66,190	$ -
Receipts over (under) expenditures	1,383	(606)		
Unencumbered cash, beginning	2,173	3,556		
Unencumbered cash, ending	$ 3,556	$ 2,950		

STEVENS COUNTY, KANSAS
Library Maintenance 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	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 356,576	$ 244,501	$ 250,861	$ (6,360)
Motor vehicle	23,137	23,906	23,635	271
Delinquent property	5,904	13,894	-	13,894
Total receipts	385,617	282,301	$ 274,496	$ 7,805
Expenditures:				
Culture and recreation:				
Contractual	386,769	292,311	$ 292,311	$ -
Receipts under expenditures	(1,152)	(10,010)		
Unencumbered cash, beginning	20,525	19,373		
Unencumbered cash, ending	$ 19,373	$ 9,363		

STEVENS 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 238,369	$ 155,591	$ 159,700	$ (4,109)
Motor vehicle	7,308	12,174	15,795	(3,621)
Delinquent property	1,864	7,637	-	7,637
Charges for services	19,260	15,655	-	15,655
Total receipts	266,801	191,057	$ 175,495	$ 15,562
Expenditures:				
Public works:				
Personnel	144,962	165,893	$ 146,526	$ 19,367
Contractual	12,367	13,258	19,050	(5,792)
Commodities	32,219	27,473	49,200	(21,727)
Transfers out	53,107	-	-	-
Total expenditures	242,655	206,624	$ 214,776	$ (8,152)
Receipts over (under) expenditures	24,146	(15,567)		
Unencumbered cash, beginning	34,774	58,920		
Unencumbered cash, ending	$ 58,920	$ 43,353		

STEVENS COUNTY, KANSAS
Noxious Weed Equipment 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	$ 53,107	$ -
Expenditures:		
Public works:		
Capital outlay	-	-
Receipts over expenditures	53,107	-
Unencumbered cash, beginning	139,203	192,310
Unencumbered cash, ending	$ 192,310	$ 192,310

STEVENS COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust 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:		
Intergovernmental receipts	$ -	$ -
Expenditures:		
General government:		
Contractual	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning	3,453,634	3,453,634
Unencumbered cash, ending	$ 3,453,634	$ 3,453,634

STEVENS COUNTY, KANSAS
Prosecutors' 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:		
Licenses and fees	$ 145	$ 180
Expenditures:		
Public safety:		
Contractual	74	87
Receipts over expenditures	71	93
Unencumbered cash, beginning	3,845	3,916
Unencumbered cash, ending	$ 3,916	$ 4,009

STEVENS COUNTY, KANSAS
Register of Deeds' Technology 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:		
Licenses and fees	$ 10,794	$ 8,264
Expenditures:		
General government:		
Personnel	3,458	-
Contractual	7,890	8,483
Capital outlay	5,309	16,791
Total expenditures	16,657	25,274
Receipts under expenditures	(5,863)	(17,010)
Unencumbered cash, beginning	92,377	86,514
Unencumbered cash, ending	$ 86,514	$ 69,504

STEVENS 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 2,159,830	$ 2,010,933	$ 2,061,447	$ (50,514)
Motor vehicle	165,048	146,810	143,158	3,652
Delinquent property	41,531	102,224	-	102,224
Intergovernmental receipts	356,262	360,706	349,018	11,688
Other	54,543	44,811	-	44,811
Total receipts	2,777,214	2,665,484	$ 2,553,623	$ 111,861
Expenditures:				
Public works:				
Maintenance:				
Personnel	1,188,080	1,359,531	$ 1,369,838	$ (10,307)
Contractual	57,823	59,448	51,500	7,948
Commodities	541,719	483,520	497,000	(13,480)
Construction:				
Commodities	560,790	360,339	577,100	(216,761)
Administrative:				
Personnel	197,677	230,860	214,453	16,407
Contractual	96,999	103,058	108,000	(4,942)
Commodities	3,023	3,351	1,300	2,051
Capital outlay	-	1,700	3,000	(1,300)
Transfers out	107,195	220,384	-	220,384
Total expenditures	2,753,306	2,822,191	$ 2,822,191	$ -
Receipts over (under) expenditures	23,908	(156,707)		
Unencumbered cash, beginning	272,965	296,873		
Unencumbered cash, ending	$ 296,873	$ 140,166		

STEVENS COUNTY, KANSAS
Road Machinery and Equipment 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	$ 107,195	$ 220,384
Expenditures:		
Public works:		
Capital outlay	-	-
Receipts over expenditures	107,195	220,384
Unencumbered cash, beginning	112,200	219,395
Unencumbered cash, ending	$ 219,395	$ 439,779

STEVENS COUNTY, KANSAS
Services 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 214,003	$ 146,720	$ 150,517	$ (3,797)
Motor vehicle	13,886	14,348	14,181	167
Delinquent property	3,524	8,331	-	8,331
Total receipts	231,413	169,399	$ 164,698	$ 4,701
Expenditures:				
Health and sanitation:				
Appropriations	232,034	175,437	$ 175,437	$ -
Receipts under expenditures	(621)	(6,038)		
Unencumbered cash, beginning	12,338	11,717		
Unencumbered cash, ending	$ 11,717	$ 5,679		

STEVENS COUNTY, KANSAS
Sheriff 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	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,641,010	$ 1,534,289	$ 1,572,722	$ (38,433)
Motor vehicle	107,703	107,088	108,772	(1,684)
Delinquent property	26,543	69,790	-	69,790
Jail board	11,890	7,105	10,000	(2,895)
Law enforcement	53,767	49,564	45,000	4,564
Total receipts	1,840,913	1,767,836	$ 1,736,494	$ 31,342
Expenditures:				
Public safety:				
Personnel	1,395,798	1,559,623	$ 1,584,130	$ (24,507)
Contractual	153,672	182,068	157,356	24,712
Commodities	77,211	58,588	125,270	(66,682)
Capital outlay	121,580	42,683	-	42,683
Total expenditures	1,748,261	1,842,962	$ 1,866,756	$ (23,794)
Receipts over (under) expenditures	92,652	(75,126)		
Unencumbered cash, beginning	130,763	223,415		
Unencumbered cash, ending	$ 223,415	$ 148,289		

STEVENS 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:		
Intergovernmental receipts	$ 51,023	$ 48,950
Expenditures:		
Public works:		
Commodities	62,827	-
Receipts over (under) expenditures	(11,804)	48,950
Unencumbered cash, beginning	1,040,353	1,028,549
Unencumbered cash, ending	$ 1,028,549	$ 1,077,499

STEVENS COUNTY, KANSAS
Special Law Enforcement Trust 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:		
Licenses and fees	$ 10,695	$ 7,990
Expenditures:		
Public safety:		
Commodities	10,074	6,343
Receipts over expenditures	621	1,647
Unencumbered cash, beginning	51,636	52,257
Unencumbered cash, ending	$ 52,257	$ 53,904

STEVENS COUNTY, KANSAS
WEKANDO 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	Current Year Variance Over (Under)
Receipts:				
Transfers in	$ -	$ -	$ -	$ -
Expenditures:				
Transfers out	-	7,062	$ 7,062	$ -
Receipts under expenditures	-	(7,062)		
Unencumbered cash, beginning	7,062	7,062		
Unencumbered cash, ending	$ 7,062	$ -		

STEVENS COUNTY, KANSAS
Wellness Center Bequest 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:		
Intergovernmental receipts	$ -	$ -
Expenditures:		
Health and sanitation:		
Capital outlay	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning	553	553
Unencumbered cash, ending	$ 553	$ 553

STEVENS COUNTY, KANSAS
Motor Vehicle Operating 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:		
Licenses and fees	$ 47,968	$ 48,994
Expenditures:		
General government:		
Personnel	33,014	30,252
Commodities	7,010	16,417
Transfers out	28,427	-
Total expenditures	68,451	46,669
Receipts over (under) expenditures	(20,483)	2,325
Unencumbered cash, beginning	38,467	17,984
Unencumbered cash, ending	$ 17,984	$ 20,309

Agency Funds

Fund Descriptions

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

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

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

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

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

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

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

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

County Treasurer - Heritage Trust:
This fund is used to account for the fees collected to provide assistance for preservation of historic property in Kansas.

County Treasurer - Insufficient Check Clearing:
This fund is used to account for returned checks received back as a result of insufficient funds.

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

County Treasurer - Judicial District:
This fund is used to account for monies used for the operation of the 26th Judicial District.

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

(continued)

Agency Funds

(continued)

County Treasurer - Tax Collections:

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

County Treasurer - Tax Distributions:

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

STEVENS COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Agency Funds	Balance (Deficit) 01-01-25	Receipts	Disburse-ments	Balance (Deficit) 12-31-25
District Court	$ 36,325	$ 22,764	$ 58,889	$ 200
Law Library	1,443	2,611	2,611	1,443
Register of Deeds	9,971	96,214	100,860	5,325
Sheriff	865	29,159	28,824	1,200
Sheriff Special Investigations	500	-	-	500
County Treasurer:				
Fish and Game Licenses	-	45	45	-
Heritage Trust	1,364	5,100	5,547	917
Insufficient Check Clearing	(2,461)	96,358	96,570	(2,673)
Insurance Clearing	105,386	220,368	129,425	196,329
Judical District	(7,368)	32,251	34,468	(9,585)
Payroll Clearing	(134,985)	1,036,972	672,266	229,721
Tax Collections	12,014,536	19,572,116	18,633,942	12,952,710
Tax Distributions	9,384	8,124,674	8,124,896	9,162
Total	$ 12,034,960	$ 29,238,632	$ 27,888,343	$ 13,385,249

Other Supplementary Information

STEVENS 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	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 4,779,892	$ 2,032,245	$ 2,091,757	$ (59,512)
Motor vehicle	251,919	321,431	316,831	4,600
Delinquent property	72,452	159,544	-	159,544
Interest on taxes	99,011	242,527	10,000	232,527
Local sales taxes	594,121	676,434	250,000	426,434
Total taxes	5,797,395	3,432,181	2,668,588	763,593
Intergovernmental receipts:				
Alcohol liquor tax	-	-	10,408	(10,408)
Mineral production tax	43,045	45,427	4,500	40,927
Total intergovernmental receipts	43,045	45,427	14,908	30,519
Licenses and fees:				
Motor vehicle license fees	-	6,980	20,000	(13,020)
Officers' fees	85,863	83,428	28,000	55,428
Total licenses and fees	85,863	90,408	48,000	42,408
Charges for services:				
Wellness Center	69,394	79,240	135,288	(56,048)
Landfill	158,412	171,119	90,000	81,119
Other	10,126	6,327	5,000	1,327
Total charges for services	237,932	256,686	230,288	26,398
Use of money and property:				
Interest on investments	971,833	1,029,034	37,000	992,034
Rents and royalties	13,305	12,890	9,000	3,890
Total use of money and property	985,138	1,041,924	46,000	995,924
Other:				
Other	185,913	166,634	45,000	121,634
Transfers in	63,993	7,062	-	7,062
Total receipts	**$ 7,399,279**	**$ 5,040,322**	**$ 3,052,784**	**$ 1,987,538**

(continued)

STEVENS 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	Current Year Variance Over (Under)
(continued)				
Expenditures:				
General government:				
Courthouse general:				
Personnel	$ 97,027	$ 108,306	$ 167,450	$ (59,144)
Contractual	401,018	354,335	323,200	31,135
Commodities	22,775	21,868	33,200	(11,332)
Capital outlay	6,640	804	45,300	(44,496)
Total courthouse general	527,460	485,313	569,150	(83,837)
County Commission:				
Personnel	144,752	204,413	157,850	46,563
Contractual	1,525	930	1,675	(745)
Capital outlay	29	-	-	-
Total County Commission	146,306	205,343	159,525	45,818
County Clerk:				
Personnel	172,570	203,165	191,645	11,520
Contractual	29,840	8,347	8,100	247
Commodities	2,673	3,624	3,200	424
Capital outlay	-	-	1,000	(1,000)
Total County Clerk	205,083	215,136	203,945	11,191
County Treasurer:				
Personnel	252,936	304,086	285,888	18,198
Contractual	31,948	28,169	28,000	169
Commodities	4,646	4,161	5,000	(839)
Capital outlay	152	-	-	-
Total County Treasurer	289,682	336,416	318,888	17,528
Register of Deeds:				
Personnel	155,529	172,841	167,565	5,276
Contractual	4,027	3,537	5,700	(2,163)
Commodities	4,773	5,253	7,000	(1,747)
Total Register of Deeds	164,329	181,631	180,265	1,366
Appraiser:				
Personnel	158,398	167,744	169,927	(2,183)
Contractual	147,198	142,067	152,550	(10,483)
Commodities	2,276	1,331	3,750	(2,419)
Capital outlay	1,000	51	2,000	(1,949)
Total Appraiser	308,872	311,193	328,227	(17,034)
County Counselor:				
Contractual	150	-	-	-

(continued)

STEVENS 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	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
General government (continued):				
Planning and zoning:				
Contractual	$ 1,275	$ 485	$ 3,300	$ (2,815)
Commodities	80	-	400	(400)
Total planning and zoning	1,355	485	3,700	(3,215)
Election:				
Personnel	1,121	2,354	2,850	(496)
Contractual	40,351	19,186	20,000	(814)
Commodities	4,441	1,565	3,000	(1,435)
Total election	45,913	23,105	25,850	(2,745)
Data processing:				
Contractual	24,231	21,818	64,000	(42,182)
Capital outlay	-	178	-	178
Total data processing	24,231	21,996	64,000	(42,004)
Other contractual services:				
Soil conservation	30,000	30,000	30,000	-
Economic development	-	30,000	30,000	-
Economic development tourism	-	5,000	-	5,000
Chamber	44,000	14,000	14,000	-
Total other contractual services	74,000	79,000	74,000	5,000
GIS:				
Personnel	69,063	81,161	75,707	5,454
Contractual	1,791	1,796	6,100	(4,304)
Commodities	4,638	5,509	1,000	4,509
Capital outlay	177	222	500	(278)
Total GIS	75,669	88,688	83,307	5,381
Employee benefits:				
Retiree health insurance	78,394	121,279	62,000	59,279
Contingencies	192,820	53,373	300,434	(247,061)
Total employee benefits	271,214	174,652	362,434	(187,782)

(continued)

STEVENS 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	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
General government (continued):				
Other:				
Contingency	$ -	$ -	$ 715,719	$ (715,719)
Total general government	**2,134,264**	**2,122,958**	**3,089,010**	**(966,052)**
Public safety:				
County Attorney:				
Personnel	118,920	137,671	128,719	8,952
Contractual	77,273	76,972	76,906	66
Capital outlay	62	-	-	-
Total County Attorney	196,255	214,643	205,625	9,018
District Court:				
Contractual	41,234	34,886	57,950	(23,064)
Commodities	5,312	3,993	4,500	(507)
Capital outlay	1,657	52	8,050	(7,998)
Total District Court	48,203	38,931	70,500	(31,569)
Juvenile detention:				
Contractual	2,309	4,363	4,363	-
Total public safety	**246,767**	**257,937**	**280,488**	**(22,551)**
Culture and recreation:				
4-H building:				
Contractual	3,267	3,736	4,600	(864)
Commodities	-	-	1,500	(1,500)
Total 4-H building	3,267	3,736	6,100	(2,364)
Other contractual services:				
Historical society	60,000	50,000	50,000	-
Theater	7,500	7,500	7,500	-
Cimarron Basin	-	10,000	10,000	-
Total other contractual services	67,500	67,500	67,500	-
Total culture and recreation	**70,767**	**71,236**	**73,600**	**(2,364)**

(continued)

STEVENS 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	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
Health and sanitation:				
Wellness Center:				
Personnel	$ 75,389	$ 93,636	$ 87,816	$ 5,820
Contractual	24,448	18,012	28,055	(10,043)
Commodities	5,222	6,717	9,417	(2,700)
Capital outlay	8,515	-	10,000	(10,000)
Total Wellness Center	113,574	118,365	135,288	(16,923)
Solid waste:				
Personnel	135,785	159,540	143,260	16,280
Contractual	185,457	260,426	78,850	181,576
Commodities	46,199	22,133	35,500	(13,367)
Capital outlay	-	-	1,250	(1,250)
Total solid waste	367,441	442,099	258,860	183,239
Rodent control:				
Commodities	-	5,013	4,000	1,013
Other:				
City on a Hill	-	-	1,500	(1,500)
Coroner	10,331	10,750	15,000	(4,250)
Developmentally disabled	46,951	48,742	46,951	1,791
Mental health	37,975	30,000	30,000	-
Western Kansas Child Advocacy	2,125	2,125	2,125	-
Landfill closure - capital outlay	-	21,625	-	21,625
Total other contractual services	97,382	113,242	95,576	17,666
Total health and sanitation	**578,397**	**678,719**	**493,724**	**184,995**
Transfers out	**1,506,367**	**1,450,000**	**2,371,385**	**(921,385)**
Total expenditures	**$ 4,536,562**	**$ 4,580,850**	**$ 6,308,207**	**$ (1,727,357)**

SCHEDULE 5

STEVENS COUNTY, KANSAS
Reconciliation of 2024 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2025

2024 Tax Roll as Adjusted:	
County Clerk's abstract of taxes levied	$ 15,409,857
Supplemental tax roll	8,869
2024 taxes abated	(40,007)
2024 tax roll as adjusted	$ 15,378,719
2024 Tax Roll Accounted For:	
2024 current tax distributions	$ 14,992,454
Delinquent taxes	386,265
2024 total tax roll	$ 15,378,719