STANTON COUNTY, KANSAS
Johnson, Kansas

FINANCIAL STATEMENTS
For the year ended December 31, 2025

STANTON COUNTY, KANSAS

FINANCIAL STATEMENTS
For the year ended December 31, 2025

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STANTON COUNTY, KANSAS

FINANCIAL SECTION

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Stanton County, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* 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 *Government Auditing Standards*, we:

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* The schedule of general fund departmental expenditures compared with budget estimates (Schedule 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement or the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards (Schedule 5 as listed in the table of contents), as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial

statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Stanton County, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated July 7, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 15, 2026, on our consideration of Stanton County, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Stanton County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Stanton County, Kansas' internal control over financial reporting and compliance.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered
July 15, 2026

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of County Commissioners
Stanton County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Stanton County, Kansas, as of and for the year ended December 31, 2025, and the related notes to the financial statement, which comprise Stanton County, Kansas' basic financial statement, and have issued our report thereon dated July 15, 2026, which was qualified because Stanton County, Kansas prepares its financial statement to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered Stanton County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Stanton County's internal control. Accordingly, we do not express an opinion on the effectiveness of Stanton County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Stanton County, Kansas' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Stanton County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Stanton County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Stanton County's response was not subjected to the other auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

July 15, 2026

STANTON COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
For the year ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	$2,880,184	$ 4,358,091	$ 4,554,596	$2,683,679	$209,678	$2,893,357
Special Purpose Funds:						
Road and Bridge	190,297	1,313,423	1,260,914	242,806	8,854	251,660
Airport Maintenance	27,164	109,242	103,495	32,911	1,454	34,365
Library Employees' Benefits	2,178	31,708	33,886	-	-	-
Golf Course Maintenance	21,794	89,658	83,296	28,156	18,701	46,857
Park Maintenance	23,180	50,090	52,015	21,255	8,968	30,223
4-H Club	8,611	14,225	16,800	6,036	-	6,036
Employees' Benefits	172,713	1,092,348	1,259,636	5,425	-	5,425
Extension Service	6,844	97,450	101,266	3,028	-	3,028
Mental Health	362	7,697	8,000	59	-	59
Noxious Weed	47,532	48,095	48,089	47,538	4,888	52,426
Library Maintenance	16,019	137,300	150,800	2,519	-	2,519
Rural Fire	13,136	75,609	72,421	16,324	1,225	17,549
Hospital Maintenance	21,903	662,051	660,297	23,657	-	23,657
Developmental Disabled	390	7,697	8,000	87	-	87
Register of Deeds Technology	16,992	3,377	3,616	16,753	-	16,753
County Treasurer Technology	2,219	833	2,969	83	-	83
County Clerk Technology	3,166	842	-	4,008	-	4,008
Diversion Fund	24,893	6,996	5,500	26,389	-	26,389
911 Fund	97,941	69,980	39,500	128,421	-	128,421
Long Term Care Unit	2,147	2,581	-	4,728	-	4,728
Road Machinery	360,142	-	139,563	220,579	-	220,579

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

STANTON COUNTY, KANSAS

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
For the year ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued):						
Special Highway Improvement	623,320	-	-	623,320	-	623,320
Rural Fire Equipment	7,830	600	641	7,789	-	7,789
Ambulance Equipment	38,280	2,413	-	40,693	-	40,693
Noxious Weed Equipment	29,981	-	-	29,981	-	29,981
County Equipment	321,120	-	24,196	296,924	-	296,924
Capital Improvement	861,557	4,610,012	5,238,613	232,956	-	232,956
Special Law Enforcement	7,474	-	-	7,474	-	7,474
Museum Grants and Donations	10,147	615	-	10,762	-	10,762
EMS Donation Fund	3,095	360	3,355	100	-	100
Living Center Donations	3,850	250	1,291	2,809	-	2,809
Cooper Clark Foundation	318	-	-	318	-	318
Opioid Settlement	6,923	7,652	-	14,575	-	14,575
LEPP Sanitation	13,428	-	109	13,319	-	13,319
Debt Service Funds:						
Bond and Interest	54,691	907,242	945,150	16,783	-	16,783
Principal and Interest	-	117	-	117	-	117
Fiduciary Type Funds – Expendable Trust Funds:						
Prosecutor's Training Assistance	6,335	316	154	6,497	-	6,497
Senior Citizens Special Bequest	668	1,000	457	1,211	-	1,211
Treasurer's Special Auto	-	20,796	20,398	398	-	398
Law Library	12	1,752	1,752	12	-	12
Total Reporting Entity (Excluding Agency Funds)	$5,928,836	$13,732,418	$14,840,775	$4,820,479	$253,768	$5,074,247

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

STANTON COUNTY, KANSAS

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the year ended December 31, 2025

Composition of Cash:		
County Treasurer:		
Cash on hand	$ 200	
Cash in checking – Johnson State Bank	4,787,483	
Cash in CDs – Johnson State Bank	3,510,907	
Cash in money market – Johnson State Bank	12,743	
Cash in money market – Johnson State Bank	1,149,702	
CDARS – Dream First Bank	1,978,428	
Clerk of the District Court:		
Cash in checking – Johnson State Bank	200	
Register of Deeds:		
Cash in checking – Johnson State Bank	689	
Sheriff:		
Cash in checking – Johnson State Bank	105	
Law Library:		
Cash in checking – Johnson State Bank	12	
Total Cash		$11,440,469
Agency Funds per Schedule 3		(6,366,222)
Total Reporting Entity (Excluding Agency Funds)		$ 5,074,247

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

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

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

Related Municipal Entities not Presented:

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

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Related Organizations

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

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

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

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

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

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

Fund Descriptions

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

Note 1: Summary of Significant Accounting Policies (Continued)

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of Stanton County for the year of 2025:

Governmental Funds:

General Fund – The Chief Operating Fund – used to account for all resources except those required to be accounted for in another fund.

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

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

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

Fiduciary Funds:

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

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

General Fixed Assets

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

Note 1: Summary of Significant Accounting Policies (Continued)

Reimbursed Expense

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

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

Basis of Accounting

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

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

Other Accounting Policies

Cash and Time Deposits

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

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

Vouchers Payable

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

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Special Assessments

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

Temporary Notes

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

Encumbrances

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

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

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

Bonds Payable

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

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information and Tax Cycle

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information and Tax Cycle (Continued)

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

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

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

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

All budgets must be filed with the County Clerk by October 1st. The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payments.

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

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information and Tax Cycle (Continued)

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

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

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

Fund Balances – Designated for Subsequent Year's Budget

Actual cash carryover was not sufficient for the following funds:

	2025 Unencumbered Cash Balance	2026 Budgeted Unencumbered Cash Carryover
Library Employees' Benefits	$ (394)	$ -
Register of Deeds Technology	16,753	21,000
County Treasurer Technology	83	3,000
911	128,421	160,000
Prosecutor's Training Assistance	6,497	6,500
Employee Benefits	5,424	10,000
Diversion	26,389	30,000

Note 3: Deposits and Investments

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

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

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

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

At December 31, 2025, Stanton County's carrying amount of deposits was $11,440,269 and the bank balance was $11,612,571. Of the bank balance, $2,478,428 was covered by federal depository insurance and $9,134,143 was collateralized with securities held by the pledging financial institutions' agents in Stanton County's name.

Custodial Credit Risk – Investments – For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, Stanton County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 4: Interfund Transfers

There were no operating transfers.

Note 5: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

Stanton County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.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.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from Stanton County were $258,266 for the year ended December 31, 2025.

Note 5: Defined Benefit Pension Plan (Continued)

Net Pension Liability

At December 31, 2025, Stanton County's proportionate share of the collective net pension liability reported by KPERS was $2,105,180. 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. Stanton County's proportion of the net pension liability was based on the ratio of Stanton County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 6: Other Long-Term Obligations from Operations

Compensated Absences

Paid Time Off (PTO)

Paid time off (PTO) leave is earned and credited according to a table in the employee policy handbook. Unused PTO pay can accrue at the end of each calendar year. Employees who leave in good standing and with proper notice are entitled to 1/2 of accrued PTO. One-half of accrued PTO is $63,896 as of December 31, 2025.

Deferred Compensation

Stanton County offers it employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation assets,

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

Deferred Compensation (Continued)

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

The following is a summary of activity for the year ended December 31, 2025:

Beginning account value	$ 930,339
Contributions	81,398
Withdrawals	(128,429)
Change in investment value	28,622
Ending account balance	$ 911,930

Other Post Employment Benefits

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

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

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

Death and Disability Other Post Employment Benefits

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

Note 7: Contingent Liabilities

Stanton County participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives for audits of these programs for or including the year ending December 31, 2025. Accordingly, the County's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

Note 8: Closure and Postclosure Care Cost

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure costs will be paid only near or after the date that the landfill stops accepting waste, the County estimates closure and postclosure costs to be $1,907,059. This amount is based on what it would cost to perform all closure and postclosure care in 2025. Actual cost may be higher due to inflation, changes in technology or changes in regulations. About 10.6% of the total municipal solid waste landfill site space has been used to date. The remaining life of the landfill is estimated at 100 years. The County is not required to currently accumulate funds to pay the future costs of closure and postclosure, and has not done so. These future costs will be met when due by the allocation of general tax revenues, the issue of debt, or both.

Note 9: Subsequent Events

Stanton County's management has evaluated events and transactions through July 15, 2026, the date which the financial statement was available to be issued.

Note 10: Long-Term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds:										
Series 2016	3-4%	09/01/16	$7,255,000	09/01/29	$4,295,000	-	$800,000	$ (800,000)	$3,495,000	$145,150
Finance Leases:										
2022 Track Loader	3.00%	06/06/22	200,553	12/15/27	126,484	-	40,720	(40,720)	85,764	4,427
John Deere Motorgrader	3.75%	07/20/22	267,177	07/20/27	165,714	-	53,222	(53,222)	112,492	6,214
2020 Cat Grader	3.35%	07/01/20	186,969	07/01/25	39,899	-	39,899	(39,899)	-	1,337
Total Contractual Indebtedness					$4,627,097	-	$933,841	$ (933,841)	$3,693,256	$157,128

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

	2026	2027	2028	2029	Total
Principal:					
General obligation bonds	$ 830,000	$ 865,000	$885,000	$915,000	$3,495,000
Finance leases	97,363	100,893	-	-	198,256
Total principal	$ 927,363	$ 965,893	$885,000	$915,000	$3,693,256
Interest:					
General obligation bonds	$ 113,150	$ 79,950	$ 54,000	$ 27,450	$ 274,550
Finance leases	7,220	3,675	-	-	10,895
Total interest	$ 120,370	$ 83,625	$ 54,000	$ 27,450	$ 285,445
Total Principal and Interest	$1,047,733	$1,049,518	$939,000	$942,450	$3,978,701

STANTON COUNTY, KANSAS

REGULATORY–REQUIRED
SUPPLEMENTARY INFORMATION

STANTON COUNTY, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2025

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$6,355,600	$4,554,596	$ (1,801,004)
Special Purpose Funds:			
Road and Bridge	1,398,371	1,260,914	(137,457)
Airport Maintenance	111,850	103,495	(8,355)
Library Employees' Benefits	34,280	33,886	(394)
Golf Course Maintenance	96,000	83,296	(12,704)
Park Maintenance	54,325	52,015	(2,310)
4-H Club	16,800	16,800	-
Employees' Benefits	1,245,000	1,259,636	14,636
Extension Service	101,266	101,266	-
Mental Health	8,000	8,000	-
Noxious Weed	54,432	48,089	(6,343)
Library Maintenance	150,800	150,800	-
Rural Fire	79,750	72,421	(7,329)
Hospital Maintenance	680,000	660,297	(19,703)
Developmental Disabled	8,000	8,000	-
Register of Deeds Technology	28,000	3,616	(24,384)
County Treasurer Technology	5,000	2,969	(2,031)
County Clerk Technology	5,000	-	(5,000)
Diversion	25,000	5,500	(19,500)
911	210,000	39,500	(170,500)
Prosecutor's Training Assistance	7,000	154	(6,846)
Debt Service Funds:			
Bond and Interest	950,150	945,150	(5,000)

STANTON COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025

STANTON COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$2,409,626	$2,422,005	$ (12,379)	$3,439,659
Delinquent tax	19,122	40,750	(21,628)	21,536
Motor vehicle tax	290,701	292,345	(1,644)	305,252
Interest on delinquent taxes	28,040	25,000	3,040	61,360
Local sales tax	237,236	200,000	37,236	253,399
Intergovernmental:				
Law enforcement	90,200	70,000	20,200	90,200
State aid	110,228	-	110,228	20,514
Federal aid	14,501	-	14,501	16,181
Mineral tax	10,189	20,000	(9,811)	8,523
Licenses, Permits, and Fees:				
V.I.N.'s	2,760	2,500	260	2,960
Officers' fees	37,296	20,000	17,296	33,279
Use of Money and Property:				
Interest	350,527	100,000	250,527	483,966
Rents	22,430	20,000	2,430	20,050
Memorial Living Center	425,538	300,000	125,538	349,120
Charges for Services:				
Sheriff	5,015	2,000	3,015	2,518
Senior Citizens	117,996	100,000	17,996	118,415
Landfill	14,910	10,000	4,910	27,913
Health/Clinic	96,752	195,000	(98,248)	6,319
Emergency Medical Services	65,788	65,000	788	45,163
Transfers In:				
Treasurer's Special Auto	-	5,000	(5,000)	1,166
Other:				
Reimbursements	2,124	-	2,124	2,327
Miscellaneous	7,112	-	7,112	154
Total Receipts	$4,358,091	$3,889,600	$468,491	$5,309,974

STANTON COUNTY, KANSAS

Schedule 2-1
(Continued)

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Expenditures (Schedule 4)				
General Government:				
County Commissioners	$ 5,866	$ 4,500	$ 1,366	$ 3,175
County Clerk	11,737	11,600	137	12,059
County Treasurer	24,244	24,400	(156)	24,157
County Attorney	6,865	13,100	(6,235)	4,511
Register of Deeds	7,926	9,300	(1,374)	7,449
Clerk of District Court	51,448	67,200	(15,752)	53,958
Appraiser Cost	110,625	122,500	(11,875)	119,336
Election	31,310	28,500	2,810	18,458
Courthouse General	314,339	1,673,000	(1,358,661)	295,629
Professional Building	15,396	14,000	1,396	15,957
Western Cartographers	249	-	249	299
Public Safety:				
Sheriff	212,384	201,300	11,084	230,546
Juvenile Detention	935	1,000	(65)	6,453
Ambulance	68,044	78,000	(9,956)	81,340
Health Care:				
Health	186,897	150,000	36,897	116,628
Hospital	-	-	-	358,587
Environmental:				
Solid Waste Disposal	136,243	152,000	(15,757)	145,992
Soil Conservation	18,700	18,700	-	20,000
Emergency Management	15,614	31,000	(15,386)	10,546
Social Services:				
Services for the elderly	190,900	182,700	8,200	201,795
Memorial Living Center	141,537	138,800	2,737	151,815

STANTON COUNTY, KANSAS

Schedule 2-1
(Continued)

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Expenditures (Schedule 4) (Continued)				
Cultural and Recreation:				
Historical records	29,941	34,000	(4,059)	29,937
Park	-	-	-	25,836
4-H Building	2,644	-	2,644	-
Payroll:				
Personal services	2,970,752	3,000,000	(29,248)	2,764,617
Operating transfers	-	400,000	(400,000)	325,000
Total Expenditures	$4,554,596	$6,355,600	$ (1,801,004)	$5,024,080
Receipts Over (Under) Expenditures	$ (196,505)			$ 285,894
Unencumbered Cash, Beginning	2,880,184			2,594,290
Unencumbered Cash, Ending	$2,683,679			$2,880,184

STANTON COUNTY, KANSAS

Schedule 2-2

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$1,021,693	$1,010,000	$ 11,693	$ 865,671
Delinquent tax	5,708	14,708	(9,000)	8,342
Motor vehicle tax	72,724	73,663	(939)	43,031
Intergovernmental:				
Special Highway Improvement Fund	213,298	200,000	13,298	219,618
Total Receipts	$1,313,423	$1,298,371	$ 15,052	$1,136,662
Expenditures				
Contractual services	$ 455,065	$ 455,200	$ (135)	$ 417,537
Commodities	705,179	842,500	(137,321)	922,814
Capital outlay	100,670	100,671	(1)	-
Finance leases	-	-	-	141,888
Total Expenditures	$1,260,914	$1,398,371	$ (137,457)	$1,482,239
Receipts Over (Under) Expenditures	$ 52,509			$ (345,577)
Unencumbered Cash, Beginning	190,297			535,874
Unencumbered Cash, Ending	$ 242,806			$ 190,297

STANTON COUNTY, KANSAS

Schedule 2-3

AIRPORT MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 80,471	$ 79,500	$ 971	$ 78,559
Delinquent tax	389	669	(280)	421
Motor vehicle tax	6,601	6,681	(80)	4,173
Use of Money and Property:				
Hangar rent	14,293	16,000	(1,707)	15,102
House lot rent	3,600	-	3,600	4,800
Land lease	3,888	-	3,888	3,888
Total Receipts	$109,242	$102,850	$ 6,392	$106,943
Expenditures				
Contractual services	$ 95,033	$102,600	$ (7,567)	$ 97,547
Commodities	8,462	9,250	(788)	2,810
Capital outlay	-	-	-	478
Total Expenditures	$103,495	$111,850	$ (8,355)	$100,835
Receipts Over (Under) Expenditures	$ 5,747			$ 6,108
Unencumbered Cash, Beginning	27,164			21,056
Unencumbered Cash, Ending	$ 32,911			$ 27,164

STANTON COUNTY, KANSAS

Schedule 2-4

LIBRARY EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 28,424	$ 28,000	$ 424	$ 35,929
Delinquent tax	254	728	(474)	347
Motor vehicle tax	3,030	3,052	(22)	3,347
Total Receipts	$ 31,708	$ 31,780	$ (72)	$ 39,623
Expenditures				
Appropriations	33,886	$ 34,280	$ (394)	42,850
Receipts Over (Under) Expenditures	$ (2,178)			$ (3,227)
Unencumbered Cash, Beginning	2,178			5,405
Unencumbered Cash, Ending	-			$ 2,178

STANTON COUNTY, KANSAS

Schedule 2-5

GOLF COURSE MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 61,848	$ 61,000	$ 848	$ 73,300
Delinquent tax	512	1,273	(761)	716
Motor vehicle tax	6,181	6,227	(46)	6,976
Other:				
Memberships and green fees	21,117	20,000	1,117	24,025
Total Receipts	$ 89,658	$ 88,500	$ 1,158	$105,017
Expenditures				
Contractual services	$ 26,733	$ 45,000	$ (18,267)	$ 43,015
Commodities	56,563	40,000	16,563	50,544
Capital outlay	-	11,000	(11,000)	16,700
Total Expenditures	$ 83,296	$ 96,000	$ (12,704)	$110,259
Receipts Over (Under) Expenditures	$ 6,362			$ (5,242)
Unencumbered Cash, Beginning	21,794			27,036
Unencumbered Cash, Ending	$ 28,156			$ 21,794

STANTON COUNTY, KANSAS

Schedule 2-6

PARK MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 44,582	$ 44,000	$ 582	$ 47,860
Delinquent tax	260	255	5	319
Motor vehicle tax	4,026	4,070	(44)	3,220
Charges for Services:				
Swimming pool	334	-	334	1,196
Other:				
Miscellaneous	888	-	888	1,894
Total Receipts	$ 50,090	$ 48,325	$ 1,765	$ 54,489
Expenditures				
Contractual services	$ 34,908	$ 44,650	$ (9,742)	$ 32,874
Commodities	17,107	6,675	10,432	7,978
Capital outlay	-	3,000	(3,000)	-
Total Expenditures	$ 52,015	$ 54,325	$ (2,310)	$ 40,852
Receipts Over (Under) Expenditures	$ (1,925)			$ 13,637
Unencumbered Cash, Beginning	23,180			9,543
Unencumbered Cash, Ending	$ 21,255			$ 23,180

STANTON COUNTY, KANSAS

Schedule 2-7

4-H CLUB FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 8,651	$ 8,500	$ 151	$ 11,287
Delinquent tax	63	244	(181)	76
Motor vehicle tax	951	956	(5)	962
Other:				
Building rent	2,580	2,000	580	6,030
Miscellaneous	1,980	-	1,980	-
Total Receipts	$ 14,225	$ 11,700	$ 2,525	$ 18,355
Expenditures				
Contractual services	$ 10,461	$ 12,800	$ (2,339)	$ 13,876
Commodities	6,339	4,000	2,339	2,871
Total Expenditures	$ 16,800	$ 16,800	-	$ 16,747
Receipts Over (Under) Expenditures	$ (2,575)			$ 1,608
Unencumbered Cash, Beginning	8,611			7,003
Unencumbered Cash, Ending	$ 6,036			$ 8,611

STANTON COUNTY, KANSAS

Schedule 2-8

EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$1,007,387	$ 995,000	$ 12,387	$ 937,350
Delinquent tax	5,929	5,339	590	7,677
Motor vehicle tax	79,032	79,661	(629)	88,672
Total Receipts	$1,092,348	$1,080,000	$ 12,348	$1,033,699
Expenditures				
Social Security	$ 210,401	$ 220,000	$ (9,599)	$ 203,256
Retirement	284,866	260,000	24,866	235,727
Workmen's compensation	30,171	40,000	(9,829)	36,791
Unemployment tax	2,598	5,000	(2,402)	-
Health insurance	731,600	720,000	11,600	689,226
Total Expenditures	$1,259,636	$1,245,000	$ 14,636	$1,165,000
Receipts Over (Under) Expenditures	$ (167,288)			$ (131,301)
Unencumbered Cash, Beginning	172,713			304,014
Unencumbered Cash, Ending	$ 5,425			$ 172,713

STANTON COUNTY, KANSAS

Schedule 2-9

EXTENSION SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 87,246	$ 86,000	$ 1,246	$112,054
Delinquent tax	759	743	16	1,022
Motor vehicle tax	9,445	9,523	(78)	10,091
Total Receipts	$ 97,450	$ 96,266	$ 1,184	$123,167
Expenditures				
Appropriations	101,266	$101,266	-	126,582
Receipts Over (Under) Expenditures	$ (3,816)			$ (3,415)
Unencumbered Cash, Beginning	6,844			10,259
Unencumbered Cash, Ending	$ 3,028			$ 6,844

STANTON COUNTY, KANSAS

Schedule 2-10

MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 6,912	$ 6,800	$ 112	$ 8,647
Delinquent tax	56	117	(61)	74
Motor vehicle tax	729	733	(4)	808
Total Receipts	$ 7,697	$ 7,650	$ 47	$ 9,529
Expenditures				
Appropriations	8,000	$ 8,000	-	10,000
Receipts Over (Under) Expenditures	$ (303)			$ (471)
Unencumbered Cash, Beginning	362			833
Unencumbered Cash, Ending	$ 59			$ 362

STANTON COUNTY, KANSAS

Schedule 2-11

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 23,215	$ 23,000	$ 215	$ 4,813
Delinquent tax	113	325	(212)	214
Motor vehicle tax	411	407	4	1,088
Charges for Services:				
Treatment of noxious weed	24,356	10,000	14,356	20,071
Total Receipts	$ 48,095	$ 33,732	$ 14,363	$ 26,186
Expenditures				
Contractual services	$ 10,512	$ 12,090	$ (1,578)	$ 11,833
Commodities	37,577	42,342	(4,765)	26,941
Total Expenditures	$ 48,089	$ 54,432	$ (6,343)	$ 38,774
Receipts Over (Under) Expenditures	$ 6			$ (12,588)
Unencumbered Cash, Beginning	47,532			60,120
Unencumbered Cash, Ending	$ 47,538			$ 47,532

STANTON COUNTY, KANSAS

Schedule 2-12

LIBRARY MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$121,807	$120,000	$ 1,807	$169,831
Delinquent tax	1,178	1,367	(189)	1,618
Motor vehicle tax	14,315	14,433	(118)	15,336
Total Receipts	$137,300	$135,800	$ 1,500	$186,785
Expenditures				
Appropriations	150,800	$150,800	-	188,500
Receipts Over (Under) Expenditures	$ (13,500)			$ (1,715)
Unencumbered Cash, Beginning	16,019			17,734
Unencumbered Cash, Ending	$ 2,519			$ 16,019

STANTON COUNTY, KANSAS

Schedule 2-13

RURAL FIRE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 67,957	$ 67,000	$ 957	$ 84,578
Delinquent tax	524	563	(39)	698
Motor vehicle tax	7,128	7,187	(59)	7,482
Total Receipts	$ 75,609	$ 74,750	$ 859	$ 92,758
Expenditures				
Contractual services	$ 42,536	$ 42,800	$ (264)	$ 39,952
Commodities	26,784	33,950	(7,166)	11,682
Capital outlay	3,101	3,000	101	-
Finance leases	-	-	-	43,418
Total Expenditures	$ 72,421	$ 79,750	$ (7,329)	$ 95,052
Receipts Over (Under) Expenditures	$ 3,188			$ (2,294)
Unencumbered Cash, Beginning	13,136			15,430
Unencumbered Cash, Ending	$ 16,324			$ 13,136

STANTON COUNTY, KANSAS

Schedule 2-14

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$652,788	$645,000	$ 7,788	$ 96,089
Delinquent tax	1,156	5,582	(4,426)	1,471
Motor vehicle tax	8,107	24,418	(16,311)	9,510
Total Receipts	$662,051	$675,000	$ (12,949)	$107,070
Expenditures				
Appropriations	660,297	$680,000	$ (19,703)	97,174
Receipts Over (Under) Expenditures	$ 1,754			$ 9,896
Unencumbered Cash, Beginning	21,903			12,007
Unencumbered Cash, Ending	$ 23,657			$ 21,903

STANTON COUNTY, KANSAS

Schedule 2-15

DEVELOPMENTAL DISABLED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 6,912	$ 6,800	$ 112	$ 8,646
Delinquent tax	56	117	(61)	75
Motor vehicle tax	729	733	(4)	808
Total Receipts	$ 7,697	$ 7,650	$ 47	$ 9,529
Expenditures				
Appropriations	8,000	$ 8,000	-	10,000
Receipts Over (Under) Expenditures	$ (303)			$ (471)
Unencumbered Cash, Beginning	390			861
Unencumbered Cash, Ending	$ 87			$ 390

STANTON COUNTY, KANSAS

Schedule 2-16

REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Fees	$ 3,292	$ 4,000	$ (708)	$ 3,762
Interest	85	-	85	34
Total Receipts	$ 3,377	$ 4,000	$ (623)	$ 3,796
Expenditures				
Contractual services	$ 1,400	$ 4,000	$ (2,600)	$ 1,200
Commodities	2,216	4,000	(1,784)	6,772
Capital outlay	-	20,000	(20,000)	-
Total Expenditures	$ 3,616	$ 28,000	$ (24,384)	$ 7,972
Receipts Over (Under) Expenditures	$ (239)			$ (4,176)
Unencumbered Cash, Beginning	16,992			21,168
Unencumbered Cash, Ending	$ 16,753			$ 16,992

STANTON COUNTY, KANSAS

Schedule 2-17

COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Fees	$ 823	$ 1,000	$ (177)	$ 941
Interest	10	-	10	5
Total Receipts	$ 833	$ 1,000	$ (167)	$ 946
Expenditures				
Contractual services	$ 2,969	$ 1,000	$ 1,969	$ 1,977
Commodities	-	1,000	(1,000)	-
Capital outlay	-	3,000	(3,000)	-
Total Expenditures	$ 2,969	$ 5,000	$ (2,031)	$ 1,977
Receipts Over (Under) Expenditures	$ (2,136)			$ (1,031)
Unencumbered Cash, Beginning	2,219			3,250
Unencumbered Cash, Ending	$ 83			$ 2,219

STANTON COUNTY, KANSAS

Schedule 2-18

COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Fees	$ 823	$ 500	$ 323	$ 941
Interest	19	-	19	6
Total Receipts	$ 842	$ 500	$ 342	$ 947
Expenditures				
Contractual services	-	$ 1,000	$ (1,000)	$ -
Commodities	-	1,000	(1,000)	-
Capital outlay	-	3,000	(3,000)	1,672
Total Expenditures	-	$ 5,000	$ (5,000)	$ 1,672
Receipts Over (Under) Expenditures	$ 842			$ (725)
Unencumbered Cash, Beginning	3,166			3,891
Unencumbered Cash, Ending	$ 4,008			$ 3,166

STANTON COUNTY, KANSAS

Schedule 2-19

DIVERSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Diversion fees	$ 6,996	$ 5,000	$ 1,996	$ 5,625
Expenditures				
Contractual services	$ -	$ 2,500	$ (2,500)	-
Commodities	-	2,500	(2,500)	-
Capital outlay	5,500	20,000	(14,500)	-
Total Expenditures	$ 5,500	$ 25,000	$ (19,500)	-
Receipts Over (Under) Expenditures	$ 1,496			$ 5,625
Unencumbered Cash, Beginning	24,893			19,268
Unencumbered Cash, Ending	$ 26,389			$ 24,893

STANTON COUNTY, KANSAS

Schedule 2-20

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Fees	$ 69,980	$ 60,000	$ 9,980	$ 64,979
Expenditures				
Contractual services	$ 39,500	$ 25,000	$ 14,500	$ 40,142
Commodities	-	25,000	(25,000)	1,495
Capital outlay	-	160,000	(160,000)	21,966
Total Expenditures	$ 39,500	$210,000	$ (170,500)	$ 63,603
Receipts Over (Under) Expenditures	$ 30,480			$ 1,376
Unencumbered Cash, Beginning	97,941			96,565
Unencumbered Cash, Ending	$128,421			$ 97,941

STANTON COUNTY, KANSAS

Schedule 2-21

PROSECUTOR'S TRAINING ASSISTANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Docket fees	$ 316	$ 500	$ (184)	$ 271
Expenditures				
Appropriations	$ 154	$ -	$ 154	$ -
Contractual services	-	7,000	(7,000)	140
Total Expenditures	$ 154	$ 7,000	$ (6,846)	$ 140
Receipts Over (Under) Expenditures	$ 162			$ 131
Unencumbered Cash, Beginning	6,335			6,204
Unencumbered Cash, Ending	$ 6,497			$ 6,335

STANTON COUNTY, KANSAS

Schedule 2-22

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$830,510	$820,000	$ 10,510	$849,899
Delinquent tax	5,110	7,912	(2,802)	6,484
Motor vehicle tax	71,622	72,238	(616)	75,147
Operating transfers	-	-	-	153
Total Receipts	$907,242	$900,150	$ 7,092	$931,683
Expenditures				
Principal	$800,000	$800,000	$ -	$775,000
Interest	145,150	145,150	-	176,150
Miscellaneous	-	5,000	(5,000)	-
Total Expenditures	$945,150	$950,150	$ (5,000)	$951,150
Receipts Over (Under) Expenditures	$ (37,908)			$ (19,467)
Unencumbered Cash, Beginning	54,691			74,158
Unencumbered Cash, Ending	$ 16,783			$ 54,691

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025

STANTON COUNTY, KANSAS

Schedule 2-23

LONG TERM CARE UNIT 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)

	2025	2024
Receipts		
Taxes and Shared Receipts:		
Ad valorem tax	$ 527	$ 423
Delinquent tax	1,828	4,802
Motor vehicle tax	226	25,378
Total Receipts	$ 2,581	$ 30,603
Expenditures		
Appropriations	-	76,860
Receipts Over (Under) Expenditures	$ 2,581	$ (46,257)
Unencumbered Cash, Beginning	2,147	48,404
Unencumbered Cash, Ending	$ 4,728	$ 2,147

STANTON COUNTY, KANSAS

Schedule 2-24

ROAD MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Sale of equipment	$ -	$216,750
Expenditures		
Capital outlay	139,563	-
Receipts Over (Under) Expenditures	$ (139,563)	$216,750
Unencumbered Cash, Beginning	360,142	143,392
Unencumbered Cash, Ending	$ 220,579	$360,142

STANTON COUNTY, KANSAS

Schedule 2-25

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)

	2025	2024
Receipts	-	-
Expenditures		
Commodities	-	$ 107,250
Operating transfers	-	200,000
Total Expenditures	-	$ 307,250
Receipts Over (Under) Expenditures	$ -	$ (307,250)
Unencumbered Cash, Beginning	623,320	930,570
Unencumbered Cash, Ending	$623,320	$ 623,320

STANTON COUNTY, KANSAS

Schedule 2-26

RURAL FIRE 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)

	2025	2024
Receipts		
Donation	$ 600	-
Expenditures		
Appropriations	641	-
Receipts Over (Under) Expenditures	$ (41)	$ -
Unencumbered Cash, Beginning	7,830	7,830
Unencumbered Cash, Ending	$ 7,789	$ 7,830

STANTON COUNTY, KANSAS

Schedule 2-27

AMBULANCE 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)

	2025	2024
Receipts		
Sale of equipment	$ -	$ 4,550
Reimbursements	2,413	-
Total Receipts	$ 2,413	$ 4,550
Expenditures		
Capital outlay	-	18,255
Receipts Over (Under) Expenditures	$ 2,413	$ (13,705)
Unencumbered Cash, Beginning	38,280	51,985
Unencumbered Cash, Ending	$ 40,693	$ 38,280

STANTON COUNTY, KANSAS

Schedule 2-28

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)

	2025	2024
Receipts	-	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	29,981	29,981
Unencumbered Cash, Ending	$ 29,981	$ 29,981

STANTON COUNTY, KANSAS

Schedule 2-29

COUNTY EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
State aid	-	$106,895
Operating Transfers:		
General Fund	-	75,000
Total Receipts	$ -	$181,895
Expenditures		
Capital outlay	24,196	190,721
Receipts Over (Under) Expenditures	$ (24,196)	$ (8,826)
Unencumbered Cash, Beginning	321,120	329,946
Unencumbered Cash, Ending	$296,924	$321,120

STANTON COUNTY, KANSAS

Schedule 2-30

CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Airport project	$4,599,012	$ 61,764
Miscellaneous income	11,000	31,000
Operating Transfers:		
General Fund	-	250,000
Special Highway Improvement	-	200,000
Total Receipts	$4,610,012	$542,764
Expenditures		
Capital outlay	5,238,613	159,832
Receipts Over (Under) Expenditures	$ (628,601)	$382,932
Unencumbered Cash, Beginning	861,557	478,625
Unencumbered Cash, Ending	$ 232,956	$861,557

STANTON COUNTY, KANSAS

Schedule 2-31

SPECIAL LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts	-	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	7,474	7,474
Unencumbered Cash, Ending	$ 7,474	$ 7,474

STANTON COUNTY, KANSAS

Schedule 2-32

MUSEUM GRANTS AND DONATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Donations	$ 615	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ 615	$ -
Unencumbered Cash, Beginning	10,147	10,147
Unencumbered Cash, Ending	$ 10,762	$ 10,147

STANTON COUNTY, KANSAS

Schedule 2-33

EMS DONATION 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)

	2025	2024
Receipts		
Donations	$ 360	$ 100
Expenditures		
Commodities	$ -	$ 59
Capital outlay	3,355	-
Total Expenditures	$ 3,355	$ 59
Receipts Over (Under) Expenditures	$ (2,995)	$ 41
Unencumbered Cash, Beginning	3,095	3,054
Unencumbered Cash, Ending	$ 100	$ 3,095

STANTON COUNTY, KANSAS

Schedule 2-34

LIVING CENTER DONATIONS 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)

	2025	2024
Receipts		
Donations	$ 250	$ 2,161
Expenditures		
Miscellaneous	1,291	-
Receipts Over (Under) Expenditures	$ (1,041)	$ 2,161
Unencumbered Cash, Beginning	3,850	1,689
Unencumbered Cash, Ending	$ 2,809	$ 3,850

STANTON COUNTY, KANSAS

Schedule 2-35

COOPER CLARK FOUNDATION 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)

	2025	2024
Receipts	-	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	318	318
Unencumbered Cash, Ending	$ 318	$ 318

STANTON COUNTY, KANSAS

Schedule 2-36

OPIOID SETTLEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Settlements	$ 7,652	$ 6,208
Expenditures		
Appropriations	-	7,990
Receipts Over (Under) Expenditures	$ 7,652	$ (1,782)
Unencumbered Cash, Beginning	6,923	8,705
Unencumbered Cash, Ending	$ 14,575	$ 6,923

STANTON COUNTY, KANSAS

Schedule 2-37

LEPP SANITATION 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)

	2025	2024
Receipts		
State of Kansas	-	$ 25,000
Expenditures		
Expense control	$ 109	$ -
Appropriations	-	11,572
Total Expenditures	$ 109	$ 11,572
Receipts Over (Under) Expenditures	$ (109)	$ 13,428
Unencumbered Cash, Beginning	13,428	-
Unencumbered Cash, Ending	$ 13,319	$ 13,428

STANTON COUNTY, KANSAS

Schedule 2-38

PRINCIPAL AND INTEREST 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)

	2025	2024
Receipts		
Taxes and Shared Receipts:		
Delinquent tax	$ 117	$ 153
Expenditures		
Operating transfers	-	153
Receipts Over (Under) Expenditures	$ 117	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ 117	-

STANTON COUNTY, KANSAS

Schedule 2-39

SENIOR CITIZENS SPECIAL 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)

	2025	2024
Receipts		
Donations	$ 1,000	$ 1,330
Expenditures		
Commodities	457	662
Receipts Over (Under) Expenditures	$ 543	$ 668
Unencumbered Cash, Beginning	668	-
Unencumbered Cash, Ending	$ 1,211	$ 668

STANTON COUNTY, KANSAS

Schedule 2-40

TREASURER'S SPECIAL AUTO 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)

	2025	202
Receipts		
Motor vehicle licenses	$ 20,796	$ 21,177
Other fees	-	525
Total Receipts	$ 20,796	$ 21,702
Expenditures		
Personal services	$ 15,745	$ 15,629
Contractual services	469	1,050
Commodities	4,184	3,857
Operating transfers	-	1,166
Total Expenditures	$ 20,398	$ 21,702
Receipts Over (Under) Expenditures	$ 398	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ 398	-

STANTON COUNTY, KANSAS

Schedule 2-41

LAW LIBRARY 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)

	2025	2024
Receipts		
Docket fees	$ 1,752	$ 1,513
Expenditures		
Commodities	1,752	1,634
Receipts Over (Under) Expenditures	$ -	$ (121)
Unencumbered Cash, Beginning	12	133
Unencumbered Cash, Ending	$ 12	$ 12

STANTON COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the year ended December 31, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current tax	$6,416,933	$ 8,711,086	$ 9,001,461	$6,126,558
Delinquent real estate tax	2,479	11,528	13,609	398
Delinquent personal property tax	18,309	36,619	45,590	9,338
16/20 Vehicle tax	5,562	6,437	6,749	5,250
Motor vehicle tax	224,365	740,668	743,772	221,261
CMV tax	2,153	31,285	31,408	2,030
Total Distributable Funds	$6,669,801	$ 9,537,623	$ 9,842,589	$6,364,835
State Funds:				
State Educational Building	$ -	$ 42,970	$ 42,970	$ -
State Institutional Building	-	21,485	21,485	-
State motor vehicle tax	17	233,691	233,692	16
Compensating and isolated sales tax	-	146,696	146,696	-
Game licenses and stamp	-	439	439	-
Drivers licenses fees	-	4,918	4,786	132
Total State Funds	$ 17	$ 450,199	$ 450,068	$ 148

STANTON COUNTY, KANSAS

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the year ended December 31, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cities	$ -	$ 493,877	$ 493,877	$ -
Schools	465	2,002,507	2,002,507	465
Groundwater Management	(258)	92,529	92,271	-
Cemetery Districts	-	78,477	78,477	-
Total Subdivision Funds	$ 207	$ 2,667,390	$ 2,667,132	$ 465
Other Agency Funds:				
Payroll Clearing Fund	$ 97	$ 5,268	$ 5,268	$ 97
Clerk of the District Court	4,291	27,811	31,425	677
Total Other Agency Funds	$ 4,388	$ 33,079	$ 36,693	$ 774
Grand Total	$6,674,413	$12,688,291	$12,996,482	$6,366,222

STANTON COUNTY, KANSAS

SUPPLEMENTARY INFORMATION

STANTON COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
County Commissioners				
Contractual services	$ 5,803	$ 4,000	$ 1,803	$ 3,145
Commodities	63	500	(437)	30
Total	$ 5,866	$ 4,500	$ 1,366	$ 3,175
County Clerk				
Contractual services	$ 10,152	$ 8,300	$ 1,852	$ 9,235
Commodities	1,585	3,300	(1,715)	2,824
Total	$ 11,737	$ 11,600	$ 137	$ 12,059
County Treasurer				
Contractual services	$ 21,713	$ 19,900	$ 1,813	$ 15,004
Commodities	2,531	4,500	(1,969)	9,153
Total	$ 24,244	$ 24,400	$ (156)	$ 24,157
County Attorney				
Contractual services	$ 5,421	$ 11,600	$ (6,179)	$ 2,950
Commodities	1,444	1,500	(56)	1,561
Total	$ 6,865	$ 13,100	$ (6,235)	$ 4,511
Register of Deeds				
Contractual services	$ 7,412	$ 7,800	$ (388)	$ 6,219
Commodities	514	1,500	(986)	1,230
Total	$ 7,926	$ 9,300	$ (1,374)	$ 7,449
Clerk of District Court				
Contractual services	$ 43,255	$ 49,700	$ (6,445)	$ 43,173
Commodities	1,649	2,500	(851)	10,222
Capital outlay	6,544	15,000	(8,456)	563
Total	$ 51,448	$ 67,200	$ (15,752)	$ 53,958

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Appraiser Cost				
Contractual services	$108,569	$ 115,500	$ (6,931)	$116,710
Commodities	2,056	3,500	(1,444)	2,626
Capital outlay	-	3,500	(3,500)	-
Total	$110,625	$ 122,500	$ (11,875)	$119,336
Election				
Contractual services	$ 19,198	$ 24,000	$ (4,802)	$ 13,853
Commodities	2,815	4,500	(1,685)	4,605
Capital outlay	9,297	-	9,297	-
Total	$ 31,310	$ 28,500	$ 2,810	$ 18,458
Courthouse General				
Contractual services	$295,038	$ 267,500	$ 27,538	$258,142
Commodities	19,301	24,000	(4,699)	28,162
Capital outlay	-	1,381,500	(1,381,500)	9,325
Total	$314,339	$1,673,000	$ (1,358,661)	$295,629
Professional Building				
Contractual services	$ 15,396	$ 13,000	$ 2,396	$ 15,957
Commodities	-	1,000	(1,000)	-
Total	$ 15,396	$ 14,000	$ 1,396	$ 15,957
Western Cartographers				
Contractual services	$ 249	-	$ 249	$ 299
Sheriff				
Contractual services	$149,941	$ 114,300	$ 35,641	$116,632
Commodities	58,533	71,000	(12,467)	65,022
Capital outlay	3,910	16,000	(12,090)	48,892
Total	$212,384	$ 201,300	$ 11,084	$230,546

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Juvenile Detention				
Contractual services	$ 935	$ 1,000	$ (65)	$ 6,453
Ambulance				
Contractual services	$ 39,230	$ 46,000	$ (6,770)	$ 54,754
Commodities	27,339	23,000	4,339	26,586
Capital outlay	1,475	9,000	(7,525)	-
Total	$ 68,044	$ 78,000	$ (9,956)	$ 81,340
Health				
Contractual services	$106,981	$110,000	$ (3,019)	$105,510
Commodities	79,916	40,000	39,916	11,118
Total	$186,897	$150,000	$ 36,897	$116,628
Hospital				
Appropriations	-	-	-	$358,587
Solid Waste Disposal				
Contractual services	$ 33,708	$ 44,000	$ (10,292)	$ 43,160
Commodities	48,271	49,000	(729)	57,686
Capital outlay	54,264	59,000	(4,736)	45,146
Total	$136,243	$152,000	$ (15,757)	$145,992
Soil Conservation				
Contractual services	$ 18,700	$ 18,700	-	$ 20,000
Emergency Management				
Contractual services	$ 14,064	$ 15,000	$ (936)	$ 9,239
Commodities	1,550	11,000	(9,450)	1,307
Capital outlay	-	5,000	(5,000)	-
Total	$ 15,614	$ 31,000	$ (15,386)	$ 10,546

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Services for the Elderly				
Contractual services	$ 72,497	$ 64,200	$ 8,297	$ 76,933
Commodities	117,203	118,500	(1,297)	124,862
Capital outlay	1,200	-	1,200	-
Total	$ 190,900	$ 182,700	$ 8,200	$ 201,795
Memorial Living Center				
Contractual services	$ 67,602	$ 65,600	$ 2,002	$ 77,849
Commodities	73,446	73,200	246	68,816
Capital outlay	489	-	489	5,150
Total	$ 141,537	$ 138,800	$ 2,737	$ 151,815
Historical Records				
Contractual services	$ 21,014	$ 22,700	$ (1,686)	$ 20,834
Commodities	8,927	11,300	(2,373)	9,103
Total	$ 29,941	$ 34,000	$ (4,059)	$ 29,937
4-H Building				
Personal services	$ 2,644	-	$ 2,644	-
Park				
Contractual services	-	-	-	$ 25,836
Payroll Department				
Personal services	$2,970,752	$3,000,000	$ (29,248)	$2,764,617
Transfers				
County Equipment	-	$ 200,000	$ (200,000)	$ 75,000
Capital Improvement	-	200,000	(200,000)	250,000
Total	-	$ 400,000	$ (400,000)	$ 325,000
Totals	$4,554,596	$6,355,600	$ (1,801,004)	$5,024,080

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of County Commissioners
Stanton County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Stanton County, Kansas' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Stanton County, Kansas' major federal programs for the year ended December 31, 2025. Stanton County, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Stanton County, Kansas complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with the *Kansas Municipal Audit and Accounting Guide*; auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Stanton County, Kansas and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Stanton County, Kansas' compliance with the compliance requirements referred to above.

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Members of the American Institute and of the Kansas Society of Certified Public Accountants
Member of Private Practice Section

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Stanton County, Kansas' federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Stanton County, Kansas' compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Stanton County, Kansas' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Stanton County, Kansas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Stanton County, Kansas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Stanton County, Kansas' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-001, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Stanton County, Kansas' response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Stanton County, Kansas' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

July 15, 2026

STANTON COUNTY, KANSAS

Schedule 5

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2025

Federal Grantor/Pass-Through Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed through to Subrecipients	Federal Expenditures
US Department of Agriculture passed through Kansas Department of Health and Environment:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WIC 2025	-	$ 51,040
US Department of Health and Human Services passed through Kansas Department of Health and Environment:				
Public Health Emergency Preparedness	93.069	PHEP 2025	-	7,200
Family Planning Services	93.217	FP 2025	-	4,048
Immunization Action Plan	93.268	IMM 2025	-	952
Public Health Infrastructure Grant	93.967	PHIG 2025	-	46,987
US Department of Transportation Federal Aviation Administration:				
Airport Improvement Program	20.106	N/A	-	5,009,109
Total Expenditures of Federal Awards			-	$5,119,336

See accompanying notes to schedule of expenditures of federal awards.

STANTON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2025

Note A: Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule 5) includes the federal award activity of Stanton County, Kansas under programs of the federal government for the year ended December 31, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Stanton County, Kansas, it is not intended to and does not present the aggregate cash and unencumbered cash balances and receipts and expenditures of Stanton County, Kansas.

Note B: Summary of Significant Accounting Policies

Expenditures reported on the accompanying Schedule of Expenditures of Federal Awards are reported on the regulatory basis of accounting, which are accounting practices prescribed by the State of Kansas and are described in Note 1 to Stanton County, Kansas' regulatory basis financial statement.

Note C: Indirect Cost Rate

Stanton County, Kansas has elected not to use the up to 15% de minimis indirect cost rate allowed under the Uniform Guidance.

STANTON COUNTY, KANSAS

Schedule 6

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2025

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the regulatory basis financial statement of Stanton County, Kansas.

2. One significant deficiency was disclosed during the audit of the financial statement that would be required to be reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. No material weaknesses are reported.

3. No instances of noncompliance material to the financial statement of Stanton County, Kansas, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

4. No significant deficiencies in internal control over major federal award programs disclosed during the audit is reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance. No material weaknesses are reported.

5. The auditor's report on compliance for the major federal award programs for Stanton County, Kansas expresses an unmodified opinion on all major federal programs.

6. Audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) are reported in this Schedule.

7. The programs tested as major programs were:
   Airport Improvement Program Assistance Listing #20.106

8. The threshold for determining type A and B programs was $1,000,000.

9. Stanton County, Kansas did not qualify as a low-risk auditee.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2025

B. FINDINGS – FINANCIAL STATEMENT AUDIT

Significant Deficiencies

2025-001. Encumbrance Records

Condition: Contrary to the provisions of K.S.A. 10-117 and K.S.A. 79-2934, encumbrance and unencumbered cash records were not maintained.

Criteria: Internal controls should be in place to provide reasonable assurance that proper encumbrance and unencumbered cash records are maintained.

Cause: Deficiencies in the County's accounting program prevent the County from maintaining proper encumbrance records.

Effect: Because of the failure to maintain proper encumbrance and unencumbered cash records, funds may have a negative unencumbered cash balance and not be detected.

Recommendation: Procedures should be implemented to maintain proper encumbrance and unencumbered cash records.

Views of Responsible Officials and Planned Corrective Actions: Stanton County, Kansas agrees with the finding and will attempt to implement the recommended procedures.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.