# STEVENS COUNTY, KANSAS
# MUNICIPALITY

## REGULATORY BASIS
## FINANCIAL STATEMENT

For the Year Ended
December 31, 2024

STEVENS COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis Financial Statement

For the Year Ended December 31, 2024

## TABLE OF CONTENTS


**INTRODUCTORY SECTION**

Title Page
Table of Contents i-ii

**FINANCIAL SECTION**

Independent Auditor's Report 1-3

STATEMENT 1
Summary Statement of Receipts, Expenditures and Unencumbered Cash 4

Notes to the Financial Statement 5-16

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1
Summary of Expenditures - Actual and Budget (Budgeted Funds Only) 18

SCHEDULE 2
Schedule of Receipts and Expenditures

A. General Fund 20
B. Airport Grants Fund 24
C. Airport Maintenance Fund 25
D. Airport Operating Fund 26
E. Alcohol and Drug Fund 27
F. Ambulance Bequest Fund 28
G. American Rescue Plan Act Fund 29
H. Building Fund 30
I. Community Health Fund 31
J County Clerk's Technology Fund 32
K. County Treasurer's Technology Fund 33
L. E911 Fund 34
M. Emergency Services Fund 35
N. Equipment Fund 36
O. Fair Maintenance Fund 37
P. Fire Fund 38
Q. Fire Bequest Fund 39
R. Hospital Maintenance Fund 40
S. KFAA/SMART Addiction Act Fund 41
T. Landfill Closure Fund 42
U. Library Employee Benefits Fund 43
V. Library Maintenance Fund 44
W. Local Assistance and Tribal Consistency Fund 45
X. Noxious Weed Fund 46
Y. Noxious Weed Equipment Fund 47
Z. Oil & Gas Valuation Depletion Trust Fund 48
AA. Prosecutors' Training Fund 49
AB. Register of Deeds' Technology Fund 50

STEVENS COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis Financial Statement

For the Year Ended December 31, 2024

## TABLE OF CONTENTS

(continued)


SCHEDULE 2
Schedule of Receipts and Expenditures (continued)

AC. Road and Bridge Fund 51
AD. Road Machinery and Equipment Fund 52
AE. Services for the Elderly Fund 53
AF. Sheriff Fund 54
AG. Special Highway Improvement Fund 55
AH. Special Law Enforcement Trust Fund 56
AI. WEKANDO Fund 57
AJ. Wellness Center Bequest Fund 58
AK. Motor Vehicle Operating Fund 59
AL. Bond and Interest - Home for the Aged Fund 61

SCHEDULE 3
Agency Funds - Schedule of Receipts and Disbursements 64

OTHER SUPPLEMENTARY INFORMATION

SCHEDULE 4
General Fund - Schedule of Receipts and Expenditures - Actual and Budget 66-70

SCHEDULE 5
Reconciliation of 2023 Tax Roll 71

# FINANCIAL

# SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

# INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Stevens County
Hugoton, Kansas 67951

**Report on the Audit of the Financial Statement**

***Opinions***

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Stevens County, Kansas (the County), a municipality, as of and for the year ended December 31, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *Kansas Municipal Audit and Accounting Guide's (KMAAG)* regulatory basis of accounting and budget laws as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County, as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

***Basis for Opinions***

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

***Responsibilities of Management for the Financial Statement***

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

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

In performing an audit in accordance with GAAS and the *KMAAG*, we:

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

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

***Supplementary Information***

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

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

We also previously audited, in accordance with GAAS and the *KMAAG*, the financial statement of the County as of and for the year ended December 31, 2023, (not presented herein), and have issued our report thereon dated June 20, 2024, which contained an unmodified opinion on the financial statement. The 2023 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2024, (Schedules 2 and 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 financial statement or to the 2023 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 9, 2025

# STEVENS COUNTY, KANSAS
## Summary Statement of Receipts, Expenditures and Unencumbered Cash
## Regulatory Basis
## For the Year Ended December 31, 2024

| Fund | Unencumbered Cash (Deficit) Balance 01-01-24 | Prior Year Canceled Encumbrances | Receipts | Expenditures | Unencumbered Cash (Deficit) Balance 12-31-24 | Add Payables and Encumbrances | Treasurer's Cash (Deficit) Balance 12-31-24 |
|---|---|---|---|---|---|---|---|
| General | $ 2,051,220 | $ 6,105 | $ 7,399,279 | $ 4,536,562 | $ 4,920,042 | $ 49,453 | $ 4,969,495 |
| Special Purpose Funds | | | | | | | |
| Airport Grants | (198,858) | - | 200,268 | 103,852 | (102,442) | - | (102,442) |
| Airport Maintenance | 367,817 | - | 289,428 | 217,144 | 440,101 | 1,956 | 442,057 |
| Airport Operating | 43,030 | - | 1 | 42,373 | 658 | - | 658 |
| Alcohol and Drug | 120,238 | - | 14,162 | 5,325 | 129,075 | - | 129,075 |
| Ambulance Bequest | 7,533 | - | 9,371 | 8,240 | 8,664 | - | 8,664 |
| American Rescue Plan Act | 274,831 | - | - | 220,623 | 54,208 | - | 54,208 |
| Building | 2,110,002 | - | 655,292 | 85,934 | 2,679,360 | - | 2,679,360 |
| Community Health | 40,142 | - | 770,862 | 594,953 | 216,051 | 21,825 | 237,876 |
| County Clerk's Technology | 18,062 | - | 2,699 | 4,816 | 15,945 | - | 15,945 |
| County Treasurer's Technology | 15,316 | - | 2,699 | 6,396 | 11,619 | - | 11,619 |
| E911 | 337,424 | - | 64,920 | 20,740 | 381,604 | - | 381,604 |
| Emergency Services | 160,019 | - | 432,267 | 462,049 | 130,237 | 7,188 | 137,425 |
| Equipment | 1,954,900 | - | 752,041 | 45,143 | 2,661,798 | - | 2,661,798 |
| Fair Maintenance | 5,157 | - | 74,728 | 73,700 | 6,185 | - | 6,185 |
| Fire | 7,620 | - | 298,826 | 292,893 | 13,553 | 5,556 | 19,109 |
| Fire Bequest | 32,119 | - | 104,402 | 2,985 | 133,536 | - | 133,536 |
| Hospital Maintenance | 69,046 | - | 1,006,074 | 1,000,000 | 75,120 | - | 75,120 |
| KFAA/SMART Addiction Act | 10,306 | - | 10,158 | - | 20,464 | - | 20,464 |
| Landfill Closure | 500,000 | - | 500,000 | - | 1,000,000 | - | 1,000,000 |
| Library Employee Benefits | 2,173 | - | 64,421 | 63,038 | 3,556 | - | 3,556 |
| Library Maintenance | 20,525 | - | 385,617 | 386,769 | 19,373 | - | 19,373 |
| Local Assistance and Tribal Consistency | - | - | 63 | 63 | - | - | - |
| Noxious Weed | 34,774 | - | 266,801 | 242,655 | 58,920 | 6,824 | 65,744 |
| Noxious Weed Equipment | 139,203 | - | 53,107 | - | 192,310 | - | 192,310 |
| Oil & Gas Valuation Depletion Trust | 3,453,634 | - | - | - | 3,453,634 | - | 3,453,634 |
| Prosecutors' Training | 3,845 | - | 145 | 74 | 3,916 | - | 3,916 |
| Register of Deeds' Technology | 92,377 | - | 10,794 | 16,657 | 86,514 | - | 86,514 |
| Road and Bridge | 272,965 | - | 2,777,214 | 2,753,306 | 296,873 | 32,075 | 328,948 |
| Road Machinery and Equipment | 112,200 | - | 107,195 | - | 219,395 | - | 219,395 |
| Services for the Elderly | 12,338 | - | 231,413 | 232,034 | 11,717 | - | 11,717 |
| Sheriff | 130,763 | - | 1,840,913 | 1,748,261 | 223,415 | 11,276 | 234,691 |
| Special Highway Improvement | 1,040,353 | - | 51,023 | 62,827 | 1,028,549 | - | 1,028,549 |
| Special Law Enforcement Trust | 51,636 | - | 10,695 | 10,074 | 52,257 | - | 52,257 |
| WEKANDO | 7,062 | - | - | - | 7,062 | - | 7,062 |
| Wellness Center Bequest | 553 | - | - | - | 553 | - | 553 |
| Motor Vehicle Operating | 38,467 | - | 47,968 | 68,451 | 17,984 | - | 17,984 |
| Total Special Purpose Funds | 11,287,572 | - | 11,035,567 | 8,771,375 | 13,551,764 | 86,700 | 13,638,464 |
| Bond and Interest Fund | | | | | | | |
| Bond and Interest - Home for the Aged | - | - | 35,566 | 35,566 | - | - | - |
| Total Reporting Entity (excluding Agency Funds) (memorandum only) | $ 13,338,792 | $ 6,105 | $ 18,470,412 | $ 13,343,503 | $ 18,471,806 | $ 136,153 | $ 18,607,959 |

| | | |
|---|---|---|
| Composition of Cash | | |
| Demand and money market deposits: | | |
| Citizens State Bank | $ 11,196,026 | |
| Plus deposits in transit | 53,333 | |
| Less outstanding checks | (148,949) | |
| Total demand and money market deposits | | $ 11,100,410 |
| Change funds | | 2,508 |
| Time deposits: | | |
| Citizens State Bank | 16,540,000 | |
| Dream First Bank | 3,000,001 | |
| Total time deposits | | 19,540,001 |
| Total cash and investments | | 30,642,919 |
| Agency Funds per Schedule 3 | | (12,034,960) |
| Total (excluding Agency Funds) | | $ 18,607,959 |

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

1. Summary of significant accounting policies

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

A. Financial reporting entity

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

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

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

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

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

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

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

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

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

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

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

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1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types

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

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

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

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

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

D. Cash and investments

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

E. Property taxes and special assessments

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

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

1. Summary of significant accounting policies (continued)

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

   Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2024, the special assessment taxes levied are a lien on the property.

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

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

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

2. Stewardship, compliance and accountability

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

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

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

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

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

The legal level of budgetary control is the fund level. The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of adopted budget of expenditures of individual funds. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval. The Community Health fund exceeded its legal budget by $23,383.

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

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

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

2. Stewardship, compliance and accountability (continued)

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

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

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2024. Funds which exceeded their budget authority are discussed in Note 2, item A. Funds with deficit unencumbered cash balances are discussed in Note 2, item C.

C. Deficit unencumbered cash
The following funds and accounts had deficit unencumbered cash balances as of December 31, 2024:

| | | |
|---|---|---|
| Airport Grants | $ | 102,442 |
| Insufficient Check Clearing | | 2,461 |
| Judicial District | | 7,368 |
| Payroll Clearing | | 134,985 |

3. Detailed notes on all funds

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

| | | |
|---|---|---|
| Cash on hand | $ | 2,508 |
| Carrying amount of deposits | | 30,640,411 |
| Total cash | $ | 30,642,919 |

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

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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

Concentration of credit risk

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

Custodial credit risk - deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2024.

At December 31, 2024, the County's carrying amount of deposits was $30,640,411 and the bank balance was $30,736,027. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $3,555,524 was covered by federal depository insurance and $27,180,503 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

| | Citizens State Bank | Dream First Bank |
|---|---|---|
| FDIC coverage | $ 555,523 | $ 3,000,001 |
| Pledged securities at market value | 28,836,743 | - |
| Total coverage | $ 29,392,266 | $ 3,000,001 |
| Funds on deposit | $ 27,736,026 | $ 3,000,001 |
| Funds at risk | $ - | $ - |

Custodial credit risk - investments

Custodial credit risk for an investment is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments of this type at December 31, 2024.

3. Detailed notes on all funds (continued)

B. Long-term debt

Legal debt margin

The debt limit per K.S.A. 10-306 is three percent of the assessed value of all tangible property within the County as certified by the County Assessor to the County Clerk on August 25th each year. Per K.S.A. 10-307, certain bond issues are not subject to the bonded indebtedness limitation; these include refunding bonds, and limited obligation bonds issued for the purpose of financing the construction and remodeling of the courthouse, jail and law enforcement center to be paid from sales tax proceeds. The County does not have any long-term debt outstanding as of December 31, 2024.

C. Capital projects

Capital project authorizations with approved change orders compared to expenditures to date from inception are as follows at December 31, 2024:

| | Project Authorization | Expenditures to Date | Committed |
|---|---|---|---|
| Airport airfield lighting rehabilitation | $ 197,950 | $ 105,631 | $ 92,319 |
| Airport apron and taxilane | 963,915 | 12,250 | 951,665 |
| Airport automated weather observing system replacement | 184,000 | 139,162 | 44,838 |
| Airport crack seal runway | 18,000 | - | 18,000 |
| Airport pavement repairs | 270,000 | - | 270,000 |
| New pit at landfill | 909,519 | 71,100 | 838,419 |

D. Interfund transfers

Interfund operating transfers are as follows:

| From | To | Statutory Authority | Amount |
|---|---|---|---|
| General | Building | 19-120 | $ 500,000 |
| General | Equipment | 19-119 | 506,367 |
| General | Landfill Closure | 19-120 | 500,000 |
| Airport Operating | Airport Maintenance | 3-307 | 42,353 |
| Emergency Services | Equipment | 12-110d | 92,674 |
| Fire | Equipment | 19-119 | 153,000 |
| Noxious Weed | Noxious Weed Equipment | 2-1318 | 53,107 |
| Road and Bridge | Road Machinery and Equipment | 68-141g | 107,195 |
| Motor Vehicle Operating | General | 8-145 | 28,427 |
| Bond and Interest - Home for the Aged | General | 79-2958 | 35,566 |
| Total | | | $ 2,018,689 |

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4. Other information

A. Risk management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability, crime and surety insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool, a public entity risk pool currently operating as a common risk management and insurance program for 111 participating members.

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

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

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

B. Municipal solid waste landfill

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste. The $135,635 reported as landfill closure and post-closure care liability at December 31, 2024, represents the cumulative amount reported to date based on the use of 5.89% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $2,167,961 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2024. The County estimates approximately 1,230 years remain prior to the closure of the landfill. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Closure and post-closure care financial assurance requirements are being met through reserve amounts in the County's annual budget.

4. Other information (continued)

C. Postemployment health care benefits

*Other Post Employment Benefits*

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

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

*Death and Disability Other Post Employment Benefits*

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

D. Compensated absences

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

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

E. Defined benefit pension plan

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

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

4. Other information (continued)

E. Defined benefit pension plan (continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $292,046 for the year ended December 31, 2024.

Net pension liability: At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $2,867,561. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the *KMAAG* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

F. Commitments and contingencies

Commitments

The County entered into a six-year agreement for rights and access to sand and gravel resources effective January 1, 2018. This agreement was extended for another three years effective January 1, 2024. Payments under this agreement for the year ended December 31, 2024, totaled $32,000. Future minimum payment requirements are $31,200 per year through December 31, 2026.

The County entered into a five-year agreement for appraisal services effective July 1, 2019. This agreement was extended for another four years effective July 1, 2023. Payments under this agreement for the year ended December 31, 2024, totaled $76,000. Future minimum payment requirements are $76,000 per year through June 30, 2027.

Contingencies

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the County at December 31, 2024.

4. Other information (continued)

   G. Subsequent events
   Subsequent to December 31, 2024, the County entered into agreements for equipment and services totaling $613,448.

# Regulatory Required Supplementary Information

STEVENS COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2024

| Funds | Certified Budget | Expenditures Chargeable to Current Year | Variance Over (Under) |
|---|---|---|---|
| General Fund | | | |
| General | $ 6,505,469 | $ 4,536,562 | $ (1,968,907) |
| Special Purpose Funds | | | |
| Airport Maintenance | 390,654 | 217,144 | (173,510) |
| Alcohol and Drug | 111,704 | 5,325 | (106,379) |
| Building | 3,796,840 | 85,934 | (3,710,906) |
| Community Health | 571,570 | 594,953 | 23,383 |
| Emergency Services | 476,619 | 462,049 | (14,570) |
| Fair Maintenance | 73,700 | 73,700 | - |
| Fire | 295,347 | 292,893 | (2,454) |
| Hospital Maintenance | 1,000,000 | 1,000,000 | - |
| KFAA/SMART Addiction Act | 3,008 | - | (3,008) |
| Library Employee Benefits | 63,038 | 63,038 | - |
| Library Maintenance | 386,769 | 386,769 | - |
| Noxious Weed | 242,655 | 242,655 | - |
| Road and Bridge | 2,753,306 | 2,753,306 | - |
| Services for the Elderly | 232,034 | 232,034 | - |
| Sheriff | 1,860,083 | 1,748,261 | (111,822) |
| WEKANDO | - | - | - |
| Bond and Interest Fund | | | |
| Bond and Interest - Home for the Aged | 48,852 | 35,566 | (13,286) |

# General Fund

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

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

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

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

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

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

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Taxes | $ 4,426,973 | $ 5,797,395 | $ 5,426,874 | $ 370,521 |
| Intergovernmental receipts | 167,920 | 43,045 | 13,816 | 29,229 |
| Licenses and fees | 80,018 | 85,863 | 48,000 | 37,863 |
| Charges for services | 159,749 | 237,932 | 225,782 | 12,150 |
| Use of money and property | 518,985 | 985,138 | 46,000 | 939,138 |
| Other | 56,682 | 185,913 | 45,000 | 140,913 |
| Transfers in | 29,350 | 63,993 | 48,852 | 15,141 |
| Total receipts | 5,439,677 | 7,399,279 | $ 5,854,324 | $ 1,544,955 |
| Expenditures: | | | | |
| General government: | | | | |
| Courthouse general | 434,055 | 527,460 | $ 555,908 | $ (28,448) |
| County Commission | 151,026 | 146,306 | 151,447 | (5,141) |
| County Clerk | 201,744 | 205,083 | 202,362 | 2,721 |
| County Treasurer | 304,826 | 289,682 | 291,763 | (2,081) |
| Register of Deeds | 164,402 | 164,329 | 181,132 | (16,803) |
| Appraiser | 311,166 | 308,872 | 321,988 | (13,116) |
| County Counselor | - | 150 | - | 150 |
| Planning and zoning | 1,201 | 1,355 | 2,550 | (1,195) |
| Election | 21,187 | 45,913 | 60,097 | (14,184) |
| Data processing | 103,780 | 24,231 | 64,000 | (39,769) |
| Other contractual services | 69,717 | 74,000 | 74,000 | - |
| GIS | 77,468 | 75,669 | 80,903 | (5,234) |
| Employee benefits | 67,103 | 271,214 | 811,324 | (540,110) |
| Other | 1,081,827 | - | 285,628 | (285,628) |
| Public safety: | | | | |
| County Attorney | 213,550 | 196,255 | 188,029 | 8,226 |
| District Court | 42,123 | 48,203 | 66,500 | (18,297) |
| Juvenile detention | - | 2,309 | 5,034 | (2,725) |
| Culture and recreation: | | | | |
| 4-H building | 3,697 | 3,267 | 6,375 | (3,108) |
| Other contractual services | 59,752 | 67,500 | 67,500 | - |
| Health and sanitation: | | | | |
| Community Health | 123,995 | - | - | - |
| Wellness Center | 106,370 | 113,574 | 140,782 | (27,208) |
| Solid waste | 648,025 | 367,441 | 214,711 | 152,730 |
| Rodent control | - | - | 5,000 | (5,000) |
| Other contractual services | 90,101 | 97,382 | 107,051 | (9,669) |
| Transfers out | 1,227,357 | 1,506,367 | 2,621,385 | (1,115,018) |
| Total expenditures | 5,504,472 | 4,536,562 | $ 6,505,469 | $ (1,968,907) |
| Receipts over (under) expenditures | (64,795) | 2,862,717 | | |
| Unencumbered cash, beginning | 2,113,981 | 2,051,220 | | |
| Adjustment to unencumbered cash for prior year canceled encumbrances | 2,034 | 6,105 | | |
| Unencumbered cash, ending | $ 2,051,220 | $ 4,920,042 | | |

# Special Purpose Funds

Fund Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

# Special Purpose Funds

(continued)

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

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

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

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

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

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

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

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

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

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

Local Assistance and Tribal Consistency:
This fund is used to account for grant funds received from the State of Kansas to help cover local expenditures due to the negative revenue impact caused by implementation of a Federal program.

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

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

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

(continued)

# Special Purpose Funds

(continued)

Prosecutors' Training:

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

Register of Deeds' Technology:

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

Road and Bridge:

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

Road Machinery and Equipment:

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

Services for the Elderly:

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

Sheriff:

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

Special Highway Improvement:

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

Special Law Enforcement Trust:

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

WEKANDO:

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

Wellness Center Bequest:

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

Motor Vehicle Operating:

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

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

STEVENS COUNTY, KANSAS
Airport Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Intergovernmental receipts | $ - | $ 200,268 |
| Expenditures: | | |
| General government: | | |
| Capital outlay | 176,162 | 103,852 |
| Receipts over (under) expenditures | (176,162) | 96,416 |
| Unencumbered cash (deficit), beginning | (22,696) | (198,858) |
| Unencumbered cash (deficit), ending | $ (198,858) | $ (102,442) |

STEVENS COUNTY, KANSAS
Airport Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property | $ 342,649 | $ 106,885 | $ 109,527 | $ (2,642) |
| Motor vehicle | 6,249 | 18,817 | 23,289 | (4,472) |
| Delinquent property | 2,503 | 4,898 | - | 4,898 |
| Rents and royalties | 19,926 | 26,549 | 5,000 | 21,549 |
| Use of money and property | - | - | 3,500 | (3,500) |
| Other | 3,467 | 89,926 | 60,100 | 29,826 |
| Transfers in | 107,791 | 42,353 | - | 42,353 |
| Total receipts | 482,585 | 289,428 | $ 201,416 | $ 88,012 |
| Expenditures: | | | | |
| General government: | | | | |
| Personnel | 83,665 | 81,062 | $ 86,335 | $ (5,273) |
| Contractual | 49,793 | 42,596 | 83,319 | (40,723) |
| Commodities | 84,433 | 84,761 | 21,000 | 63,761 |
| Capital outlay | 18,136 | 8,725 | 200,000 | (191,275) |
| Total expenditures | 236,027 | 217,144 | $ 390,654 | $ (173,510) |
| Receipts over expenditures | 246,558 | 72,284 | | |
| Unencumbered cash, beginning | 121,259 | 367,817 | | |
| Unencumbered cash, ending | $ 367,817 | $ 440,101 | | |

STEVENS COUNTY, KANSAS
Airport Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Other | $ 79,425 | $ 1 |
| Expenditures: | | |
| General government: | | |
| Contractual services | 784 | 20 |
| Transfers out | 107,791 | 42,353 |
| Total expenditures | 108,575 | 42,373 |
| Receipts under expenditures | (29,150) | (42,372) |
| Unencumbered cash, beginning | 72,180 | 43,030 |
| Unencumbered cash, ending | $ 43,030 | $ 658 |

STEVENS COUNTY, KANSAS
Alcohol and Drug Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Intergovernmental receipts | $ 14,672 | $ 14,162 | $ 4,658 | $ 9,504 |
| Expenditures: | | | | |
| Health and sanitation: | | | | |
| Contractual | - | 5,325 | $ 111,704 | $ (106,379) |
| Receipts over expenditures | 14,672 | 8,837 | | |
| Unencumbered cash, beginning | 105,566 | 120,238 | | |
| Unencumbered cash, ending | $ 120,238 | $ 129,075 | | |

STEVENS COUNTY, KANSAS
Ambulance Bequest Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Donations | $ 275 | $ 9,371 |
| Expenditures: | | |
| Public safety: | | |
| Commodities | 464 | 8,240 |
| Receipts over (under) expenditures | (189) | 1,131 |
| Unencumbered cash, beginning | 7,722 | 7,533 |
| Unencumbered cash, ending | $ 7,533 | $ 8,664 |

STEVENS COUNTY, KANSAS
American Rescue Plan Act Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Intergovernmental receipts | $ - | $ - |
| Expenditures: | | |
| General government: | | |
| Contractual | 431,551 | 220,623 |
| Receipts under expenditures | (431,551) | (220,623) |
| Unencumbered cash, beginning | 706,382 | 274,831 |
| Unencumbered cash, ending | $ 274,831 | $ 54,208 |

STEVENS COUNTY, KANSAS
Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property | $ 128,771 | $ 142,717 | $ 146,259 | $ (3,542) |
| Motor vehicle | 9,098 | 9,257 | 8,750 | 507 |
| Delinquent property | 3,608 | 2,363 | - | 2,363 |
| Other | 31,150 | 955 | - | 955 |
| Transfers in | 219,357 | 500,000 | 1,621,385 | (1,121,385) |
| Total receipts | 391,984 | 655,292 | $ 1,776,394 | $ (1,121,102) |
| Expenditures: | | | | |
| General government: | | | | |
| Contractual | 383,415 | 85,934 | $ 185,800 | $ (99,866) |
| Capital outlay | 19,478 | - | 3,611,040 | (3,611,040) |
| Total expenditures | 402,893 | 85,934 | $ 3,796,840 | $ (3,710,906) |
| Receipts over (under) expenditures | (10,909) | 569,358 | | |
| Unencumbered cash, beginning | 2,120,911 | 2,110,002 | | |
| Unencumbered cash, ending | $ 2,110,002 | $ 2,679,360 | | |

STEVENS COUNTY, KANSAS
Community Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property | $ 179,686 | $ 326,443 | $ 334,684 | $ (8,241) |
| Motor vehicle | 18,087 | 15,004 | 12,574 | 2,430 |
| Delinquent property | 7,393 | 3,699 | - | 3,699 |
| Intergovernmental receipts | 234,266 | 183,044 | 120,000 | 63,044 |
| Services | 168,513 | 227,308 | 117,184 | 110,124 |
| School nurse | - | 2,010 | - | 2,010 |
| Donations | - | 13,354 | - | 13,354 |
| Total receipts | 607,945 | 770,862 | $ 584,442 | $ 186,420 |
| Expenditures: | | | | |
| Health and sanitation: | | | | |
| Personnel | 385,244 | 373,992 | $ 428,820 | $ (54,828) |
| Contractual | 22,133 | 75,389 | 52,250 | 23,139 |
| Commodities | 81,813 | 145,516 | 87,500 | 58,016 |
| Capital outlay | 18 | 56 | 3,000 | (2,944) |
| Total expenditures | 489,208 | 594,953 | $ 571,570 | $ 23,383 |
| Receipts over expenditures | 118,737 | 175,909 | | |
| Unencumbered cash (deficit), beginning | (78,595) | 40,142 | | |
| Unencumbered cash, ending | $ 40,142 | $ 216,051 | | |

STEVENS COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Licenses and fees | $ 2,030 | $ 2,699 |
| Expenditures: | | |
| General government: | | |
| Contractual | - | 3,308 |
| Commodities | 119 | 149 |
| Capital outlay | - | 1,359 |
| Total expenditures | 119 | 4,816 |
| Receipts over (under) expenditures | 1,911 | (2,117) |
| Unencumbered cash, beginning | 16,151 | 18,062 |
| Unencumbered cash, ending | $ 18,062 | $ 15,945 |

STEVENS COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Licenses and fees | $ 2,030 | $ 2,699 |
| Expenditures: | | |
| General government: | | |
| Capital outlay | 7,350 | 6,396 |
| Receipts under expenditures | (5,320) | (3,697) |
| Unencumbered cash, beginning | 20,636 | 15,316 |
| Unencumbered cash, ending | $ 15,316 | $ 11,619 |

STEVENS COUNTY, KANSAS
E911 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Licenses and fees | $ - | $ 33,623 |
| Other | 45,050 | 31,297 |
| Total receipts | 45,050 | 64,920 |
| Expenditures: | | |
| Public safety: | | |
| Contractual | 21,885 | 20,740 |
| Receipts over expenditures | 23,165 | 44,180 |
| Unencumbered cash, beginning | 314,259 | 337,424 |
| Unencumbered cash, ending | $ 337,424 | $ 381,604 |

STEVENS COUNTY, KANSAS
Emergency Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property | $ 210,446 | $ 250,434 | $ 256,728 | $ (6,294) |
| Motor vehicle | 22,506 | 17,730 | 14,731 | 2,999 |
| Delinquent property | 7,432 | 4,140 | - | 4,140 |
| Ambulance services | 191,282 | 159,963 | 124,000 | 35,963 |
| Other | 12 | - | - | - |
| Total receipts | 431,678 | 432,267 | $ 395,459 | $ 36,808 |
| Expenditures: | | | | |
| Public safety: | | | | |
| Personnel | 316,396 | 299,878 | $ 344,619 | $ (44,741) |
| Contractual | 29,913 | 35,214 | 54,500 | (19,286) |
| Commodities | 30,691 | 33,066 | 39,500 | (6,434) |
| Capital outlay | - | - | 30,000 | (30,000) |
| Emergency preparedness: | | | | |
| Contractual | 147 | 1,217 | 5,000 | (3,783) |
| Commodities | 1,860 | - | 1,000 | (1,000) |
| Capital outlay | - | - | 2,000 | (2,000) |
| Transfers out | 16,383 | 92,674 | - | 92,674 |
| Total expenditures | 395,390 | 462,049 | $ 476,619 | $ (14,570) |
| Receipts over (under) expenditures | 36,288 | (29,782) | | |
| Unencumbered cash, beginning | 123,731 | 160,019 | | |
| Unencumbered cash, ending | $ 160,019 | $ 130,237 | | |

STEVENS COUNTY, KANSAS
Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Other | $ 5,100 | $ - |
| Transfers in | 598,249 | 752,041 |
| Total receipts | 603,349 | 752,041 |
| Expenditures: | | |
| General government: | | |
| Capital outlay | 134,550 | 45,143 |
| Receipts over expenditures | 468,799 | 706,898 |
| Unencumbered cash, beginning | 1,486,101 | 1,954,900 |
| Unencumbered cash, ending | $ 1,954,900 | $ 2,661,798 |

STEVENS COUNTY, KANSAS
Fair Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property | $ 66,318 | $ 67,844 | $ 69,522 | $ (1,678) |
| Motor vehicle | 6,993 | 5,497 | 4,506 | 991 |
| Delinquent property | 2,696 | 1,387 | - | 1,387 |
| Total receipts | 76,007 | 74,728 | $ 74,028 | $ 700 |
| Expenditures: | | | | |
| Culture and recreation: | | | | |
| Contractual | 73,500 | 73,700 | $ 73,700 | $ - |
| Receipts over expenditures | 2,507 | 1,028 | | |
| Unencumbered cash, beginning | 2,650 | 5,157 | | |
| Unencumbered cash, ending | $ 5,157 | $ 6,185 | | |

STEVENS COUNTY, KANSAS
Fire Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property | $ 199,816 | $ 278,687 | $ 285,662 | $ (6,975) |
| Motor vehicle | 19,296 | 16,273 | 13,981 | 2,292 |
| Delinquent property | 6,862 | 3,866 | - | 3,866 |
| Reimbursement | 83 | - | - | - |
| Total receipts | 226,057 | 298,826 | $ 299,643 | $ (817) |
| Expenditures: | | | | |
| Public safety: | | | | |
| Personnel | 83,361 | 86,577 | $ 143,997 | $ (57,420) |
| Contractual | 43,775 | 34,232 | 73,350 | (39,118) |
| Commodities | 23,498 | 19,084 | 48,000 | (28,916) |
| Capital outlay | - | - | 30,000 | (30,000) |
| Transfers out | 73,866 | 153,000 | - | 153,000 |
| Total expenditures | 224,500 | 292,893 | $ 295,347 | $ (2,454) |
| Receipts over expenditures | 1,557 | 5,933 | | |
| Unencumbered cash, beginning | 6,063 | 7,620 | | |
| Unencumbered cash, ending | $ 7,620 | $ 13,553 | | |

STEVENS COUNTY, KANSAS
Fire Bequest Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Donations | $ 1,597 | $ 104,402 |
| Expenditures: | | |
| Public safety: | | |
| Commodities | 14,304 | 2,985 |
| Receipts over (under) expenditures | (12,707) | 101,417 |
| Unencumbered cash, beginning | 44,826 | 32,119 |
| Unencumbered cash, ending | $ 32,119 | $ 133,536 |

STEVENS COUNTY, KANSAS
Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property | $ 880,523 | $ 911,957 | $ 935,086 | $ (23,129) |
| Motor vehicle | 98,905 | 74,717 | 60,937 | 13,780 |
| Delinquent property | 40,585 | 19,400 | - | 19,400 |
| Total receipts | 1,020,013 | 1,006,074 | $ 996,023 | $ 10,051 |
| Expenditures: | | | | |
| Health and sanitation: | | | | |
| Contractual | 1,000,000 | 1,000,000 | $ 1,000,000 | $ - |
| Receipts over expenditures | 20,013 | 6,074 | | |
| Unencumbered cash, beginning | 49,033 | 69,046 | | |
| Unencumbered cash, ending | $ 69,046 | $ 75,120 | | |

STEVENS COUNTY, KANSAS
KFAA/SMART Addiction Act Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Intergovernmental receipts | $ 9,298 | $ 10,158 | $ - | $ 10,158 |
| Expenditures: | | | | |
| Health and sanitation: | | | | |
| Commodities | - | - | $ 3,008 | $ (3,008) |
| Receipts over expenditures | 9,298 | 10,158 | | |
| Unencumbered cash, beginning | 1,008 | 10,306 | | |
| Unencumbered cash, ending | $ 10,306 | $ 20,464 | | |

STEVENS COUNTY, KANSAS
Landfill Closure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Transfers in | $ 500,000 | $ 500,000 |
| Expenditures: | | |
| Health and sanitation: | | |
| Capital outlay | - | - |
| Receipts over expenditures | 500,000 | 500,000 |
| Unencumbered cash, beginning | - | 500,000 |
| Unencumbered cash, ending | $ 500,000 | $ 1,000,000 |

STEVENS COUNTY, KANSAS
Library Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property | $ 55,644 | $ 58,521 | $ 59,963 | $ (1,442) |
| Motor vehicle | 6,137 | 4,766 | 3,890 | 876 |
| Delinquent property | 2,144 | 1,134 | - | 1,134 |
| Total receipts | 63,925 | 64,421 | $ 63,853 | $ 568 |
| Expenditures: | | | | |
| Culture and recreation: | | | | |
| Contractual | 63,038 | 63,038 | $ 63,038 | $ - |
| Receipts over expenditures | 887 | 1,383 | | |
| Unencumbered cash, beginning | 1,286 | 2,173 | | |
| Unencumbered cash, ending | $ 2,173 | $ 3,556 | | |

STEVENS COUNTY, KANSAS
Library Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property | $ 321,798 | $ 356,576 | $ 365,648 | $ (9,072) |
| Motor vehicle | 22,744 | 23,137 | 21,875 | 1,262 |
| Delinquent property | 8,989 | 5,904 | - | 5,904 |
| Total receipts | 353,531 | 385,617 | $ 387,523 | $ (1,906) |
| Expenditures: | | | | |
| Culture and recreation: | | | | |
| Contractual | 342,970 | 386,769 | $ 386,769 | $ - |
| Receipts over (under) expenditures | 10,561 | (1,152) | | |
| Unencumbered cash, beginning | 9,964 | 20,525 | | |
| Unencumbered cash, ending | $ 20,525 | $ 19,373 | | |

STEVENS COUNTY, KANSAS
Local Assistance and Tribal Consistency Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Intergovernmental receipts | $ 50,000 | $ 63 |
| Expenditures: | | |
| General government: | | |
| Capital outlay | 100,000 | 63 |
| Receipts under expenditures | (50,000) | - |
| Unencumbered cash, beginning | 50,000 | - |
| Unencumbered cash, ending | $ - | $ - |

STEVENS COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property | $ 52,028 | $ 238,369 | $ 244,376 | $ (6,007) |
| Motor vehicle | 16,211 | 7,308 | 3,536 | 3,772 |
| Delinquent property | 6,073 | 1,864 | - | 1,864 |
| Charges for services | 17,361 | 19,260 | - | 19,260 |
| Total receipts | 91,673 | 266,801 | $ 247,912 | $ 18,889 |
| Expenditures: | | | | |
| Public works: | | | | |
| Personnel | 110,672 | 144,962 | $ 172,555 | $ (27,593) |
| Contractual | 5,341 | 12,367 | 18,900 | (6,533) |
| Commodities | 41,134 | 32,219 | 51,200 | (18,981) |
| Transfers out | 30,000 | 53,107 | - | 53,107 |
| Total expenditures | 187,147 | 242,655 | $ 242,655 | $ - |
| Receipts over (under) expenditures | (95,474) | 24,146 | | |
| Unencumbered cash, beginning | 130,248 | 34,774 | | |
| Unencumbered cash, ending | $ 34,774 | $ 58,920 | | |

STEVENS COUNTY, KANSAS
Noxious Weed Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Transfers in | $ 30,000 | $ 53,107 |
| Expenditures: | | |
| Public works: | | |
| Capital outlay | - | - |
| Receipts over expenditures | 30,000 | 53,107 |
| Unencumbered cash, beginning | 109,203 | 139,203 |
| Unencumbered cash, ending | $ 139,203 | $ 192,310 |

STEVENS COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Reimbursement | $ - | $ - |
| Expenditures: | | |
| General government: | | |
| Contractual | - | - |
| Receipts over expenditures | - | - |
| Unencumbered cash, beginning | 3,453,634 | 3,453,634 |
| Unencumbered cash, ending | $ 3,453,634 | $ 3,453,634 |

STEVENS COUNTY, KANSAS
Prosecutors' Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Licenses and fees | $ 168 | $ 145 |
| Expenditures: | | |
| Public safety: | | |
| Contractual | 85 | 74 |
| Receipts over expenditures | 83 | 71 |
| Unencumbered cash, beginning | 3,762 | 3,845 |
| Unencumbered cash, ending | $ 3,845 | $ 3,916 |

STEVENS COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Licenses and fees | $ 8,120 | $ 10,794 |
| Expenditures: | | |
| General government: | | |
| Personnel | 2,664 | 3,458 |
| Contractual | 7,038 | 7,890 |
| Capital outlay | - | 5,309 |
| Total expenditures | 9,702 | 16,657 |
| Receipts under expenditures | (1,582) | (5,863) |
| Unencumbered cash, beginning | 93,959 | 92,377 |
| Unencumbered cash, ending | $ 92,377 | $ 86,514 |

STEVENS COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property | $ 2,035,119 | $ 2,159,830 | $ 2,214,716 | $ (54,886) |
| Motor vehicle | 209,703 | 165,048 | 138,348 | 26,700 |
| Delinquent property | 77,613 | 41,531 | - | 41,531 |
| Intergovernmental receipts | 358,738 | 356,262 | 356,136 | 126 |
| Other | 59,231 | 54,543 | - | 54,543 |
| Total receipts | 2,740,404 | 2,777,214 | $ 2,709,200 | $ 68,014 |
| Expenditures: | | | | |
| Public works: | | | | |
| Maintenance: | | | | |
| Personnel | 1,326,265 | 1,188,080 | $ 1,344,378 | $ (156,298) |
| Contractual | 47,569 | 57,823 | 53,000 | 4,823 |
| Commodities | 473,149 | 541,719 | 471,500 | 70,219 |
| Construction: | | | | |
| Commodities | 521,521 | 560,790 | 556,100 | 4,690 |
| Administrative: | | | | |
| Personnel | 199,661 | 197,677 | 209,328 | (11,651) |
| Contractual | 122,607 | 96,999 | 115,000 | (18,001) |
| Commodities | 1,861 | 3,023 | 1,200 | 1,823 |
| Capital outlay | 567 | - | 2,800 | (2,800) |
| Transfers out | - | 107,195 | - | 107,195 |
| Total expenditures | 2,693,200 | 2,753,306 | $ 2,753,306 | $ - |
| Receipts over expenditures | 47,204 | 23,908 | | |
| Unencumbered cash, beginning | 225,761 | 272,965 | | |
| Unencumbered cash, ending | $ 272,965 | $ 296,873 | | |

STEVENS COUNTY, KANSAS
Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Transfers in | $ - | $ 107,195 |
| Expenditures: | | |
| Public works: | | |
| Capital outlay | 377,748 | - |
| Receipts over (under) expenditures | (377,748) | 107,195 |
| Unencumbered cash, beginning | 489,948 | 112,200 |
| Unencumbered cash, ending | $ 112,200 | $ 219,395 |

STEVENS COUNTY, KANSAS
Services for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property | $ 193,156 | $ 214,003 | $ 219,389 | $ (5,386) |
| Motor vehicle | 13,646 | 13,886 | 13,124 | 762 |
| Delinquent property | 5,365 | 3,524 | - | 3,524 |
| Total receipts | 212,167 | 231,413 | $ 232,513 | $ (1,100) |
| Expenditures: | | | | |
| Health and sanitation: | | | | |
| Appropriations | 205,722 | 232,034 | $ 232,034 | $ - |
| Receipts over (under) expenditures | 6,445 | (621) | | |
| Unencumbered cash, beginning | 5,893 | 12,338 | | |
| Unencumbered cash, ending | $ 12,338 | $ 11,717 | | |

STEVENS COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property | $ 1,316,054 | $ 1,641,010 | $ 1,682,735 | $ (41,725) |
| Motor vehicle | 138,168 | 107,703 | 92,138 | 15,565 |
| Delinquent property | 49,207 | 26,543 | - | 26,543 |
| Jail board | 19,453 | 11,890 | 10,000 | 1,890 |
| Law enforcement | 54,488 | 53,767 | 45,000 | 8,767 |
| Total receipts | 1,577,370 | 1,840,913 | $ 1,829,873 | $ 11,040 |
| Expenditures: | | | | |
| Public safety: | | | | |
| Personnel | 1,460,387 | 1,395,798 | $ 1,565,300 | $ (169,502) |
| Contractual | 145,830 | 153,672 | 152,773 | 899 |
| Commodities | 75,018 | 77,211 | 142,010 | (64,799) |
| Capital outlay | 101,650 | 121,580 | - | 121,580 |
| Total expenditures | 1,782,885 | 1,748,261 | $ 1,860,083 | $ (111,822) |
| Receipts over (under) expenditures | (205,515) | 92,652 | | |
| Unencumbered cash, beginning | 336,278 | 130,763 | | |
| Unencumbered cash, ending | $ 130,763 | $ 223,415 | | |

STEVENS COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Intergovernmental receipts | $ 59,621 | $ 51,023 |
| Expenditures: | | |
| Public works: | | |
| Commodities | 193,303 | 62,827 |
| Receipts under expenditures | (133,682) | (11,804) |
| Unencumbered cash, beginning | 1,174,035 | 1,040,353 |
| Unencumbered cash, ending | $ 1,040,353 | $ 1,028,549 |

STEVENS COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Licenses and fees | $ 12,238 | $ 10,695 |
| Expenditures: | | |
| Public safety: | | |
| Commodities | 15,181 | 10,074 |
| Receipts over (under) expenditures | (2,943) | 621 |
| Unencumbered cash, beginning | 54,579 | 51,636 |
| Unencumbered cash, ending | $ 51,636 | $ 52,257 |

STEVENS COUNTY, KANSAS
WEKANDO Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Transfers in | $ - | $ - | $ - | $ - |
| Expenditures: | | | | |
| General government: | | | | |
| Economic development | - | - | $ - | $ - |
| Receipts over expenditures | - | - | | |
| Unencumbered cash, beginning | 7,062 | 7,062 | | |
| Unencumbered cash, ending | $ 7,062 | $ 7,062 | | |

STEVENS COUNTY, KANSAS
Wellness Center Bequest Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Intergovernmental receipts | $ - | $ - |
| Expenditures: | | |
| Health and sanitation: | | |
| Capital outlay | 8,963 | - |
| Receipts under expenditures | (8,963) | - |
| Unencumbered cash, beginning | 9,516 | 553 |
| Unencumbered cash, ending | $ 553 | $ 553 |

STEVENS COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Licenses and fees | $ 48,568 | $ 47,968 |
| Expenditures: | | |
| General government: | | |
| Personnel | 12,165 | 33,014 |
| Commodities | 7,438 | 7,010 |
| Transfers out | 29,350 | 28,427 |
| Total expenditures | 48,953 | 68,451 |
| Receipts under expenditures | (385) | (20,483) |
| Unencumbered cash, beginning | 38,852 | 38,467 |
| Unencumbered cash, ending | $ 38,467 | $ 17,984 |

# Bond and Interest Fund

Fund Description

The Bond and Interest Fund is used to account for the accumulation of resources to be used for the payment of principal, interest and related costs of the general obligation bonds and certain other long-term obligations of the County.

The Bond and Interest Fund used by Stevens County, Kansas, is:

Bond and Interest - Home for the Aged

STEVENS COUNTY, KANSAS
Bond and Interest - Home for the Aged Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property | $ 438,519 | $ 46 | $ - | $ 46 |
| Motor vehicle | 39,315 | 35,520 | 30,695 | 4,825 |
| Delinquent property | 15,374 | - | 5,000 | (5,000) |
| Total receipts | 493,208 | 35,566 | $ 35,695 | $ (129) |
| Expenditures: | | | | |
| Principal | 512,681 | - | $ - | $ - |
| Interest | 50,925 | - | - | - |
| Transfers out | - | 35,566 | 48,852 | (13,286) |
| Total expenditures | 563,606 | 35,566 | $ 48,852 | $ (13,286) |
| Receipts over (under) expenditures | (70,398) | - | | |
| Unencumbered cash, beginning | 70,398 | - | | |
| Unencumbered cash, ending | $ - | $ - | | |

# Agency Funds

Fund Descriptions

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

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

District Court:

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

Law Library:

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

Register of Deeds:

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

Sheriff:

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

Sheriff Special Investigations:

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

County Treasurer - Fish and Game Licenses:

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

County Treasurer - Heritage Trust:

This fund is used to account for the fees collected to provide assistance for preservation of historic property in Kansas.

County Treasurer - Insufficient Check Clearing:

This fund is used to account for returned checks received back as a result of insufficient funds.

County Treasurer - Insurance Clearing:

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

County Treasurer - Judicial District:

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

County Treasurer - Payroll Clearing:

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

(continued)

# Agency Funds

(continued)

County Treasurer - Tax Collections:

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

County Treasurer - Tax Distributions:

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

STEVENS COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

| Agency Funds | Balance (Deficit) 01-01-24 | Receipts | Disburse-ments | Balance (Deficit) 12-31-24 |
|---|---|---|---|---|
| District Court | $ 36,272 | $ 21,978 | $ 21,925 | $ 36,325 |
| Law Library | 1,443 | 2,534 | 2,534 | 1,443 |
| Register of Deeds | 131 | 194,343 | 184,503 | 9,971 |
| Sheriff | - | 62,021 | 61,156 | 865 |
| Sheriff Special Investigations | 500 | - | - | 500 |
| County Treasurer: | | | | |
| Fish and Game Licenses | - | 210 | 210 | - |
| Heritage Trust | 1,043 | 5,397 | 5,076 | 1,364 |
| Insufficient Check Clearing | (1,063) | 58,027 | 59,425 | (2,461) |
| Insurance Clearing | 60,406 | 412,281 | 367,301 | 105,386 |
| Judical District | (4,050) | 30,969 | 34,287 | (7,368) |
| Payroll Clearing | (118,203) | 494,732 | 511,514 | (134,985) |
| Tax Collections | 15,777,271 | 19,531,501 | 23,294,236 | 12,014,536 |
| Tax Distributions | 8,489 | 9,447,883 | 9,446,988 | 9,384 |
| Total | $ 15,762,239 | $ 30,261,876 | $ 33,989,155 | $ 12,034,960 |

# Other Supplementary Information

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| **Receipts:** | | | | |
| Taxes: | | | | |
| Ad valorem property | $ 3,903,406 | $ 4,779,892 | $ 4,901,515 | $ (121,623) |
| Motor vehicle | 158,484 | 251,919 | 265,359 | (13,440) |
| Delinquent property | 72,296 | 72,452 | - | 72,452 |
| Interest on taxes | 105,080 | 99,011 | 10,000 | 89,011 |
| Local sales taxes | 187,707 | 594,121 | 250,000 | 344,121 |
| Total taxes | 4,426,973 | 5,797,395 | 5,426,874 | 370,521 |
| Intergovernmental receipts: | | | | |
| Alcohol liquor tax | - | - | 9,316 | (9,316) |
| Mineral production tax | 167,920 | 43,045 | 4,500 | 38,545 |
| Total intergovernmental receipts | 167,920 | 43,045 | 13,816 | 29,229 |
| Licenses and fees: | | | | |
| Motor vehicle license fees | - | - | 20,000 | (20,000) |
| Officers' fees | 80,018 | 85,863 | 28,000 | 57,863 |
| Total licenses and fees | 80,018 | 85,863 | 48,000 | 37,863 |
| Charges for services: | | | | |
| Wellness Center | 88,755 | 69,394 | 140,782 | (71,388) |
| Landfill | 64,948 | 158,412 | 80,000 | 78,412 |
| Other | 6,046 | 10,126 | 5,000 | 5,126 |
| Total charges for services | 159,749 | 237,932 | 225,782 | 12,150 |
| Use of money and property: | | | | |
| Interest on investments | 506,471 | 971,833 | 37,000 | 934,833 |
| Rents and royalties | 12,514 | 13,305 | 9,000 | 4,305 |
| Total use of money and property | 518,985 | 985,138 | 46,000 | 939,138 |
| Other: | | | | |
| Other | 56,682 | 185,913 | 45,000 | 140,913 |
| Transfers in | 29,350 | 63,993 | 48,852 | 15,141 |
| **Total receipts** | **$ 5,439,677** | **$ 7,399,279** | **$ 5,854,324** | **$ 1,544,955** |

(continued)

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Variance Over (Under) |
|---|---|---|---|---|
| (continued) | | | | |
| **Expenditures:** | | | | |
| **General government:** | | | | |
| Courthouse general: | | | | |
| Personnel | $ 100,926 | $ 97,027 | $ 148,058 | $ (51,031) |
| Contractual | 308,895 | 401,018 | 287,450 | 113,568 |
| Commodities | 20,264 | 22,775 | 30,400 | (7,625) |
| Capital outlay | 3,970 | 6,640 | 90,000 | (83,360) |
| Total courthouse general | 434,055 | 527,460 | 555,908 | (28,448) |
| County Commission: | | | | |
| Personnel | 150,230 | 144,752 | 149,772 | (5,020) |
| Contractual | 796 | 1,525 | 1,675 | (150) |
| Capital outlay | - | 29 | - | 29 |
| Total County Commission | 151,026 | 146,306 | 151,447 | (5,141) |
| County Clerk: | | | | |
| Personnel | 174,967 | 172,570 | 187,862 | (15,292) |
| Contractual | 22,836 | 29,840 | 11,900 | 17,940 |
| Commodities | 3,481 | 2,673 | 2,600 | 73 |
| Capital outlay | 460 | - | - | - |
| Total County Clerk | 201,744 | 205,083 | 202,362 | 2,721 |
| County Treasurer: | | | | |
| Personnel | 268,186 | 252,936 | 262,563 | (9,627) |
| Contractual | 30,233 | 31,948 | 24,200 | 7,748 |
| Commodities | 6,407 | 4,646 | 5,000 | (354) |
| Capital outlay | - | 152 | - | 152 |
| Total County Treasurer | 304,826 | 289,682 | 291,763 | (2,081) |
| Register of Deeds: | | | | |
| Personnel | 157,343 | 155,529 | 168,432 | (12,903) |
| Contractual | 2,963 | 4,027 | 5,700 | (1,673) |
| Commodities | 4,096 | 4,773 | 7,000 | (2,227) |
| Total Register of Deeds | 164,402 | 164,329 | 181,132 | (16,803) |
| Appraiser: | | | | |
| Personnel | 164,045 | 158,398 | 168,488 | (10,090) |
| Contractual | 142,865 | 147,198 | 148,750 | (1,552) |
| Commodities | 3,256 | 2,276 | 3,750 | (1,474) |
| Capital outlay | 1,000 | 1,000 | 1,000 | - |
| Total Appraiser | 311,166 | 308,872 | 321,988 | (13,116) |
| County Counselor: | | | | |
| Contractual | - | 150 | - | 150 |

(continued)

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| (continued) | | | | |
| **Expenditures (continued):** | | | | |
| **General government (continued):** | | | | |
| Planning and zoning: | | | | |
| Personnel | $ 29 | $ - | $ - | $ - |
| Contractual | 1,172 | 1,275 | 2,300 | (1,025) |
| Commodities | - | 80 | 250 | (170) |
| Total planning and zoning | 1,201 | 1,355 | 2,550 | (1,195) |
| Election: | | | | |
| Personnel | 730 | 1,121 | 5,797 | (4,676) |
| Contractual | 18,281 | 40,351 | 43,250 | (2,899) |
| Commodities | 2,176 | 4,441 | 2,550 | 1,891 |
| Capital outlay | - | - | 8,500 | (8,500) |
| Total election | 21,187 | 45,913 | 60,097 | (14,184) |
| Data processing: | | | | |
| Contractual | 103,615 | 24,231 | 64,000 | (39,769) |
| Capital outlay | 165 | - | - | - |
| Total data processing | 103,780 | 24,231 | 64,000 | (39,769) |
| Other contractual services: | | | | |
| Soil conservation | 27,217 | 30,000 | 30,000 | - |
| Economic development | 29,750 | - | 30,000 | (30,000) |
| Chamber | 12,750 | 44,000 | 14,000 | 30,000 |
| Total other contractual services | 69,717 | 74,000 | 74,000 | - |
| GIS: | | | | |
| Personnel | 70,398 | 69,063 | 73,743 | (4,680) |
| Contractual | 1,912 | 1,791 | 5,795 | (4,004) |
| Commodities | 4,663 | 4,638 | 1,000 | 3,638 |
| Capital outlay | 495 | 177 | 365 | (188) |
| Total GIS | 77,468 | 75,669 | 80,903 | (5,234) |
| Employee benefits: | | | | |
| Contingencies | - | - | 700,434 | (700,434) |
| Retiree health insurance | 67,103 | 78,394 | 110,890 | (32,496) |
| Employer KPERS contributions | - | 192,820 | - | 192,820 |
| Total employee benefits | 67,103 | 271,214 | 811,324 | (540,110) |

(continued)

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Variance Over (Under) |
|---|---|---|---|---|
| (continued) | | | | |
| **Expenditures (continued):** | | | | |
| **General government (continued):** | | | | |
| Other: | | | | |
| Debt service | $ 1,081,827 | $ - | $ 285,628 | $ (285,628) |
| **Total general government** | **2,989,502** | **2,134,264** | **3,083,102** | **(948,838)** |
| **Public safety:** | | | | |
| County Attorney: | | | | |
| Personnel | 124,172 | 118,920 | 122,570 | (3,650) |
| Contractual | 89,378 | 77,273 | 65,459 | 11,814 |
| Capital outlay | - | 62 | - | 62 |
| Total County Attorney | 213,550 | 196,255 | 188,029 | 8,226 |
| District Court: | | | | |
| Contractual | 37,687 | 41,234 | 52,050 | (10,816) |
| Commodities | 1,859 | 5,312 | 5,000 | 312 |
| Capital outlay | 2,577 | 1,657 | 9,450 | (7,793) |
| Total District Court | 42,123 | 48,203 | 66,500 | (18,297) |
| Juvenile detention: | | | | |
| Contractual | - | 2,309 | 5,034 | (2,725) |
| **Total public safety** | **255,673** | **246,767** | **259,563** | **(12,796)** |
| **Culture and recreation:** | | | | |
| 4-H building: | | | | |
| Contractual | 3,507 | 3,267 | 5,525 | (2,258) |
| Commodities | 190 | - | 850 | (850) |
| Total 4-H building | 3,697 | 3,267 | 6,375 | (3,108) |
| Other contractual services: | | | | |
| Historical society | 59,752 | 60,000 | 60,000 | - |
| Theater | - | 7,500 | 7,500 | - |
| Total other contractual services | 59,752 | 67,500 | 67,500 | - |
| **Total culture and recreation** | **63,449** | **70,767** | **73,875** | **(3,108)** |

(continued)

STEVENS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| (continued) | | | | |
| **Expenditures (continued):** | | | | |
| **Health and sanitation:** | | | | |
| Community Health: | | | | |
| Contractual | $ 123,995 | $ - | $ - | $ - |
| Wellness Center: | | | | |
| Personnel | 77,043 | 75,389 | 88,310 | (12,921) |
| Contractual | 18,839 | 24,448 | 28,055 | (3,607) |
| Commodities | 7,093 | 5,222 | 9,417 | (4,195) |
| Capital outlay | 3,395 | 8,515 | 15,000 | (6,485) |
| Total Wellness Center | 106,370 | 113,574 | 140,782 | (27,208) |
| Solid waste: | | | | |
| Personnel | 94,302 | 135,785 | 131,061 | 4,724 |
| Contractual | 497,578 | 185,457 | 51,650 | 133,807 |
| Commodities | 56,145 | 46,199 | 30,750 | 15,449 |
| Capital outlay | - | - | 1,250 | (1,250) |
| Total solid waste | 648,025 | 367,441 | 214,711 | 152,730 |
| Rodent control: | | | | |
| Commodities | - | - | 5,000 | (5,000) |
| Other contractual services: | | | | |
| City on a Hill | 2,550 | - | - | - |
| Coroner | 500 | 10,331 | 20,000 | (9,669) |
| Developmentally disabled | 46,951 | 46,951 | 46,951 | - |
| Mental health | 37,975 | 37,975 | 37,975 | - |
| Western Kansas Child Advocacy | 2,125 | 2,125 | 2,125 | - |
| Total other contractual services | 90,101 | 97,382 | 107,051 | (9,669) |
| **Total health and sanitation** | **968,491** | **578,397** | **467,544** | **110,853** |
| **Transfers out** | **1,227,357** | **1,506,367** | **2,621,385** | **(1,115,018)** |
| **Total expenditures** | **$ 5,504,472** | **$ 4,536,562** | **$ 6,505,469** | **$ (1,968,907)** |

SCHEDULE 5

STEVENS COUNTY, KANSAS
Reconciliation of 2023 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2024

| | |
|---|---|
| 2023 Tax Roll as Adjusted: | |
| County Clerk's abstract of taxes levied | $ 20,841,578 |
| Supplemental tax roll | 998 |
| 2023 taxes abated | (124,849) |
| 2023 tax roll as adjusted | $ 20,717,727 |
| 2023 Tax Roll Accounted For: | |
| 2023 current tax distributions | $ 20,234,171 |
| Delinquent taxes | 483,556 |
| 2023 total tax roll | $ 20,717,727 |