STAFFORD COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2024

STAFFORD COUNTY, KANSAS
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INDEPENDENT AUDITORS' REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Stafford County, Kansas**, as of and for the year ended December 31, 2024 and the related notes to the financial statement.

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

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated June 26, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

July 23, 2025

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 2,069,275	-	3,797,582	3,823,566	**2,043,291**	20,072	**2,063,363**
Special Purpose Funds							
Ambulance Fund	138,312	-	439,804	455,258	**122,858**	1,287	**124,145**
Appraiser's Cost Fund	15,380	-	183,065	195,098	**3,347**	193	**3,540**
Fire District No. 1 - General Fund	42,484	-	289,575	308,512	**23,547**	-	**23,547**
Fire District No. 1 - Special Fund	271,551	-	51,079	92,254	**230,376**	-	**230,376**
Health Fund	122,958	-	327,608	333,555	**117,011**	118	**117,129**
Health Capital Outlay Fund	291,969	-	20,000	-	**311,969**	-	**311,969**
Noxious Weed Fund	20,808	-	105,510	109,617	**16,701**	-	**16,701**
Noxious Weed Capital Outlay Fund	53,497	-	20,000	-	**73,497**	-	**73,497**
Road and Bridge Fund	127,418	-	3,078,900	2,944,570	**261,748**	823	**262,571**
Special Highway Improvement Fund	137,862	-	50,000	63,904	**123,958**	-	**123,958**
Special Machinery Fund	300,685	-	250,000	208,284	**342,401**	-	**342,401**
Local Alcoholic Liquor Fund	28,162	-	2,432	10,000	**20,594**	-	**20,594**
Appraisal Equipment Reserve Fund	18,626	-	-	-	**18,626**	-	**18,626**
Emergency 911 Fund	127,802	-	102,673	86,780	**143,695**	-	**143,695**
Equipment Reserve Fund	581,353	-	7,462	43,943	**544,872**	-	**544,872**
Dare Fund	530	-	-	-	**530**	-	**530**
Service for the Elderly Fund	-	-	101,672	101,672	**-**	-	**-**
Public Health Emergency Preparedness Grant Fund	71,329	-	11,262	2,826	**79,765**	-	**79,765**
Risk Management Reserve Fund	132,915	-	-	191	**132,724**	106	**132,830**
Special Capital Improvement Fund	1,219,353	-	-	6,900	**1,212,453**	6,900	**1,219,353**
EMS Reserve Fund	27,924	-	-	3,197	**24,727**	-	**24,727**
Stafford County Hospital Fund	-	-	475,745	475,745	**-**	-	**-**
Register of Deeds Technology Fee Fund	8,324	-	8,808	13,068	**4,064**	-	**4,064**
Treasurer Technology Fee Fund	10,382	-	2,198	2,125	**10,455**	-	**10,455**
Clerk Technology Fee Fund	9,617	-	2,198	1,930	**9,885**	-	**9,885**
COVID-19 Grant Fund	130,891	-	-	130,891	**-**	-	**-**
COVID-19 Grant - Health Department Fund	50,165	-	27,405	23,842	**53,728**	-	**53,728**
LATCF Grant Fund	100,000	-	-	100,000	**-**	-	**-**
Economic Development Housing Grant Fund	-	-	292,500	292,500	**-**	-	**-**
Business Funds							
Solid Waste Fund	134,532	-	166,000	178,209	**122,323**	-	**122,323**
Insurance Reserve Fund	1,657,711	-	602,633	432,556	**1,827,788**	37,327	**1,865,115**

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

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Trust Funds							
Special Law Enforcement Fund	$ 16,021	-	61,625	1,488	**76,158**	-	**76,158**
Prosecutors Assistance and Training Fund	5,427	-	918	451	**5,894**	-	**5,894**
Special Motor Vehicle Fund	89,815	-	150,204	137,924	**102,095**	-	**102,095**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ **8,013,078**	**-**	**10,628,858**	**10,580,856**	**8,061,080**	**66,826**	**8,127,906**

Composition of Cash	Checking Accounts	$ **16,279,989**
	Cash on Hand	**500**
	Certificates of Deposit	**3,031,754**
	Total Cash	**19,312,243**
	Distributable Funds per Schedule 3-1	**(10,833,035)**
	Agency Funds per Schedule 3-2	**(351,302)**
	Total Reporting Entity (Excluding Distributable and Agency Funds)	$ **8,127,906**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

County Hospital

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

Extension Council

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

Port Authority

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

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2024.

Regulatory Basis Fund Types

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

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

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

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

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

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

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

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

NOTE 2 – BUDGETARY INFORMATION

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

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

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

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for this year.

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

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

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

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

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

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2024.

At December 31, 2024, the County's carrying amount of deposits was $19,312,243 and the bank balance was $17,991,499. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $853,765 was covered by federal depository insurance and $17,137,734 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Stafford County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2024 were as follows:

From	To	Regulatory Authority		Amount
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	$	89,815
Fire District No. 1 - General Fund	Fire District No. 1 – Special Fund	K.S.A. 19-3612c		40,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590		50,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g		250,000
Health Fund	Health Capital Outlay Fund	K.S.A. 65-204		20,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318		20,000

NOTE 5 – LITIGATION

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

NOTE 6 – RISK MANAGEMENT

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

The County pays an annual premium to KCAMP for its property and liability insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 to $3,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain worker compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 95 participating members.

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

NOTE 7 – GRANTS AND SHARED REVENUES

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

NOTE 8 – SELF-INSURED HEALTH CARE COVERAGE

During the year ended December 31, 2024, employees of the County were covered by the County's medical self-insured plan (the "Plan"). Claims were paid by a third-party administrator acting on behalf of the County. The plan was authorized by Kansas law and was documented by contractual agreement. The contract is renewable annually and administrative fees and stop-loss insurance premiums are included in the contractual provisions. The County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Fair American Insurance and Reinsurance Company, a commercial insurer licensed to do business in Kansas in accordance with the Kansas insurance code. Stop-loss coverage was in effect for individual claims exceeding $45,000 for a specific deductible, $75,000 for an aggregating specific deductible, and for aggregate loss, which is based on a factor determined by Fair American Insurance and Reinsurance Company. The aggregate stop-loss provision for the year ended 2024 was $156.

Self-Insurance Liability		Beginning of Fiscal Year Balance	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End	Assets Available To Pay Claims At Year End
2023	$	168,703	819,908	807,449	181,162	1,838,874
2024		181,162	240,311	384,146	37,327	1,865,115

NOTE 9 – DEFERRED COMPENSATION PLAN

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

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $262,765 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 $2,267,126. 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.

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

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

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

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

NOTE 12 – COMPENSATED ABSENCES

Vacation

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

Sick Leave

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

NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Stafford County, Kansas** to place a final cover on its landfill site when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is $125,429. The County expects the landfill to continue to operate indefinitely.

The County had a municipal solid waste landfill that was closed on April 8, 1994. State and Federal laws and regulations require the County to perform certain maintenances and monitoring functions at the landfill site for 30 years after closure. The County did not recognize any monitoring costs for 2024. The future post-closure care cost is undetermined at this time.

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

NOTE 14 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded budgeted limits in the Appraiser's Cost Fund, which is in violation of K.S.A. 79-2935.

NOTE 15 – LONG TERM DEBT

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

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

Changes in long-term liabilities for the County for the year ended December 31, 2024, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Finance Leases									
Ambulance	4.79%	7/7/2022	$ 274,222	7/1/2029	$ 240,326	-	35,519	**204,807**	11,512
Caterpillar Financial Services	5.49%	12/20/2024	365,880	12/20/2026	-	365,880	182,940	**182,940**	5,093
Total Contractual Indebtedness					$ 240,326	365,880	218,459	**387,747**	16,605

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

	YEAR					
	2025	2026	2027	2028	2029	**Total**
Principal						
Finance Leases	$ 220,161	39,004	40,872	42,829	44,881	**387,747**
Interest						
Finance Leases	14,903	8,027	6,159	4,201	2,150	**35,440**
Total Principal and Interest	$ 235,064	47,031	47,031	47,030	47,031	**423,187**

STAFFORD COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

STAFFORD COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	$ 3,860,507	-	3,860,507	**3,823,566**	(36,941)
Special Purpose Funds					
Ambulance Fund	459,667	-	459,667	**455,258**	(4,409)
Appraiser's Cost Fund	187,860	-	187,860	**195,098**	7,238
Fire District No. 1 - General Fund	321,070	-	321,070	**308,512**	(12,558)
Health Fund	342,405	-	342,405	**333,555**	(8,850)
Noxious Weed Fund	113,000	-	113,000	**109,617**	(3,383)
Noxious Weed Capital Outlay Fund	38,497	-	38,497	**-**	(38,497)
Road and Bridge Fund	3,212,700	-	3,212,700	**2,944,570**	(268,130)
Local Alcoholic Liquor Fund	40,960	-	40,960	**10,000**	(30,960)
Emergency 911 Fund	190,126	-	190,126	**86,780**	(103,346)
Service for the Elderly Fund	107,501	-	107,501	**101,672**	(5,829)
Stafford County Hospital Fund	487,000	-	487,000	**475,745**	(11,255)
Fight Addiction Fund	5,000	-	5,000	**-**	(5,000)
Business Fund					
Solid Waste Fund	181,682	-	181,682	**178,209**	(3,473)

STAFFORD 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 and Shared Revenues				
Ad Valorem Property Tax	$ 2,535,968	**2,335,272**	2,437,931	(102,659)
Neighborhood Revitalization Rebate	(19,605)	**(16,632)**	(28,978)	12,346
Delinquent Tax	62,010	**46,260**	-	46,260
Motor Vehicle Tax	145,142	**136,786**	102,065	34,721
Recreational Vehicle Tax	3,951	**3,455**	3,225	230
16/20 M Vehicle Tax	37,196	**37,123**	30,154	6,969
Commercial Vehicle Tax	12,701	**13,165**	10,948	2,217
Mineral Production Tax	35,320	**29,489**	37,664	(8,175)
Sales Tax	373,161	**378,476**	250,000	128,476
Licenses and Fees	71,918	**85,456**	75,000	10,456
Farm Lease	6,579	**6,579**	6,269	310
Miscellaneous	4,108	**3,066**	-	3,066
Reimbursed Expenses	584,464	**175,599**	-	175,599
Interest Income	219,358	**457,722**	10,000	447,722
State Aid	7,781	**15,951**	-	15,951
Transfers In	121,530	**89,815**	-	89,815
Total Receipts	4,201,582	**3,797,582**	2,934,278	863,304
Expenditures				
County Commission	57,294	**59,548**	60,030	(482)
County Clerk	132,640	**169,065**	176,850	(7,785)
County Treasurer	216,155	**212,049**	215,600	(3,551)
County Attorney/Counselor	82,614	**94,689**	90,600	4,089
Register of Deeds	96,470	**101,608**	108,500	(6,892)
Sheriff	591,195	**729,102**	830,928	(101,826)
District Court	44,084	**72,200**	57,978	14,222
Courthouse General	755,630	**678,552**	442,500	236,052
Courthouse Janitorial	39,398	**43,466**	44,000	(534)
Information Technology	88,138	**89,861**	115,000	(25,139)
Emergency Preparedness	19,965	**26,149**	24,200	1,949
Fair and Fair Buildings	20,000	**20,000**	20,000	-
Mental Health	7,000	**7,000**	7,000	-
Intellectual Disability	45,000	**53,020**	53,020	-
Soil Conservation District	25,000	**25,000**	25,000	-
Golf Course	15,000	**15,000**	15,000	-
Juvenile Detention	1,800	**1,500**	10,000	(8,500)
Historical Society	28,000	**28,000**	28,000	-
Environmental Planning	5,663	**8,155**	8,800	(645)

STAFFORD 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
Employee Benefits	$ 1,218,761	**1,222,053**	1,425,000	(202,947)
Ambulance	39,867	**65,048**	-	65,048
Economic Development	98,203	**102,501**	102,501	-
Transfers Out	58,000	**-**	-	-
Total Expenditures	3,685,877	**3,823,566**	3,860,507	(36,941)
Receipts Over (Under) Expenditures	515,705	**(25,984)**		
Unencumbered Cash - Beginning	1,553,570	**2,069,275**		
Unencumbered Cash - Ending	$ 2,069,275	**2,043,291**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 221,396	**232,287**	242,513	(10,226)
Neighborhood Revitalization Rebate	(1,712)	**(1,654)**	(2,883)	1,229
Delinquent Tax	6,257	**4,400**	-	4,400
Motor Vehicle Tax	15,766	**12,584**	8,910	3,674
Recreational Vehicle Tax	440	**323**	281	42
16/20 M Vehicle Tax	4,103	**4,157**	2,632	1,525
Commercial Vehicle Tax	1,421	**1,170**	955	215
Reimbursed Expense	30,600	**30,235**	-	30,235
State Grant	5,400	**-**	-	-
Ambulance Run Fees	121,955	**156,302**	100,000	56,302
Total Receipts	405,626	**439,804**	352,408	87,396
Expenditures				
Personal Services	327,145	**343,400**	320,344	23,056
Contractual	28,276	**32,698**	32,542	156
Commodities	29,141	**32,092**	39,750	(7,658)
Capital Outlay	77,031	**47,068**	47,031	37
Transfers Out	-	**-**	20,000	(20,000)
Total Expenditures	461,593	**455,258**	459,667	(4,409)
Receipts Over (Under) Expenditures	(55,967)	**(15,454)**		
Unencumbered Cash - Beginning	194,279	**138,312**		
Unencumbered Cash - Ending	$ 138,312	**122,858**		

STAFFORD COUNTY, KANSAS
Appraiser's Cost 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 and Shared Revenues				
Ad Valorem Property Tax	$ 153,676	**165,423**	172,660	(7,237)
Neighborhood Revitalization Rebate	(1,188)	**(1,178)**	(2,052)	874
Delinquent Tax	3,852	**2,945**	-	2,945
Motor Vehicle Tax	8,906	**8,217**	6,186	2,031
Recreational Vehicle Tax	249	**212**	195	17
16/20 M Vehicle Tax	2,255	**2,375**	1,827	548
Commercial Vehicle Tax	811	**801**	663	138
Fees	4,729	**4,270**	3,000	1,270
Total Receipts	173,290	**183,065**	182,479	586
Expenditures				
Personal Services	155,121	**168,556**	159,300	9,256
Contractual	17,665	**22,964**	21,850	1,114
Commodities	1,154	**2,939**	2,600	339
Capital Outlay	29	**639**	4,110	(3,471)
Transfers Out	2,000	**-**	-	-
Total Expenditures	175,969	**195,098**	187,860	7,238
Receipts Over (Under) Expenditures	(2,679)	**(12,033)**		
Unencumbered Cash - Beginning	18,059	**15,380**		
Unencumbered Cash - Ending	$ 15,380	**3,347**		

STAFFORD COUNTY, KANSAS
Fire District No. 1 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 273,504	**270,652**	280,238	(9,586)
Delinquent Tax	5,166	**3,765**	-	3,765
Motor Vehicle Tax	7,015	**8,147**	6,848	1,299
Recreational Vehicle Tax	265	**284**	300	(16)
16/20 M Vehicle Tax	3,035	**3,236**	3,046	190
Commercial Vehicle Tax	813	**1,108**	1,033	75
Reimbursed Expenses	2,747	**2,383**	-	2,383
Total Receipts	292,545	**289,575**	291,465	(1,890)
Expenditures				
Personal Services	62,418	**77,572**	80,000	(2,428)
Contractual	80,144	**60,123**	107,970	(47,847)
Commodities	61,828	**97,756**	93,100	4,656
Capital Outlay	24,641	**33,061**	40,000	(6,939)
Transfers Out	60,000	**40,000**	-	40,000
Total Expenditures	289,031	**308,512**	321,070	(12,558)
Receipts Over (Under) Expenditures	3,514	**(18,937)**		
Unencumbered Cash - Beginning	38,970	**42,484**		
Unencumbered Cash - Ending	$ 42,484	**23,547**		

STAFFORD COUNTY, KANSAS
Fire District No. 1 - Special 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			
Fire Contract Fees	$	1,770	**4,836**
Donations		800	**6,243**
Transfers In		60,000	**40,000**
Total Receipts		62,570	**51,079**
Expenditures			
Capital Outlay		42,648	**92,254**
Receipts Over (Under) Expenditures		19,922	**(41,175)**
Unencumbered Cash - Beginning		251,629	**271,551**
Unencumbered Cash - Ending	$	271,551	**230,376**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 95,455	**111,007**	115,892	(4,885)
Neighborhood Revitalization Rebate	(738)	**(791)**	(1,378)	587
Delinquent Tax	2,323	**1,838**	-	1,838
Motor Vehicle Tax	5,354	**5,046**	3,842	1,204
Recreational Vehicle Tax	150	**131**	121	10
16/20 M Vehicle Tax	1,378	**1,418**	1,135	283
Commercial Vehicle Tax	485	**496**	412	84
Federal and State Aid	62,049	**80,280**	45,000	35,280
Miscellaneous	278	**117**	-	117
Collections	90,121	**128,066**	72,500	55,566
Total Receipts	256,855	**327,608**	237,524	90,084
Expenditures				
Personal Services	141,992	**148,115**	148,700	(585)
Contractual	30,596	**34,177**	66,100	(31,923)
Commodities	112,083	**127,893**	107,100	20,793
Capital Outlay	-	**2,962**	505	2,457
Miscellaneous	-	**408**	-	408
Transfers Out	20,000	**20,000**	20,000	-
Total Expenditures	304,671	**333,555**	342,405	(8,850)
Receipts Over (Under) Expenditures	(47,816)	**(5,947)**		
Unencumbered Cash - Beginning	170,774	**122,958**		
Unencumbered Cash - Ending	$ 122,958	**117,011**		

STAFFORD COUNTY, KANSAS
Health Capital Outlay 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	$	20,000	**20,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		20,000	**20,000**
Unencumbered Cash - Beginning		271,969	**291,969**
Unencumbered Cash - Ending	$	291,969	**311,969**

STAFFORD 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 82,062	**85,822**	89,620	(3,798)
Neighborhood Revitalization Rebate	(634)	**(611)**	(1,065)	454
Delinquent Tax	1,816	**1,462**	-	1,462
Motor Vehicle Tax	4,125	**4,201**	3,304	897
Recreational Vehicle Tax	115	**109**	104	5
16/20 M Vehicle Tax	1,080	**1,085**	976	109
Commercial Vehicle Tax	371	**423**	354	69
Collections	13,184	**13,019**	9,000	4,019
Total Receipts	102,119	**105,510**	102,293	3,217
Expenditures				
Personal Services	60,314	**64,575**	67,000	(2,425)
Contractual	4,630	**7,090**	8,700	(1,610)
Commodities	17,942	**17,952**	34,800	(16,848)
Transfers Out	15,000	**20,000**	2,500	17,500
Total Expenditures	97,886	**109,617**	113,000	(3,383)
Receipts Over (Under) Expenditures	4,233	**(4,107)**		
Unencumbered Cash - Beginning	16,575	**20,808**		
Unencumbered Cash - Ending	$ 20,808	**16,701**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 15,000	**20,000**	-	20,000
Expenditures				
Capital Outlay	-	**-**	38,497	(38,497)
Receipts Over (Under) Expenditures	15,000	**20,000**		
Unencumbered Cash - Beginning	38,497	**53,497**		
Unencumbered Cash - Ending	$ 53,497	**73,497**		

STAFFORD 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 1,849,934	**2,249,590**	2,348,447	(98,857)
Neighborhood Revitalization Rebate	(14,301)	**(16,021)**	(27,914)	11,893
Delinquent Tax	39,262	**33,747**	-	33,747
Motor Vehicle Tax	89,011	**94,095**	74,456	19,639
Recreational Vehicle Tax	2,486	**2,444**	2,352	92
16/20 M Vehicle Tax	22,298	**23,846**	21,996	1,850
Commercial Vehicle Tax	8,133	**9,530**	7,985	1,545
Intergovernmental	393,159	**394,264**	380,553	13,711
State Aid	115,623	**61,240**	-	61,240
Collections	291,163	**128,910**	200,000	(71,090)
Miscellaneous	-	**-**	200,000	(200,000)
Reimbursements	92,124	**97,255**	-	97,255
Total Receipts	2,888,892	**3,078,900**	3,207,875	(128,975)
Expenditures				
Personal Services	619,555	**677,532**	771,500	(93,968)
Contractual	279,263	**275,433**	280,700	(5,267)
Commodities	1,642,901	**1,447,137**	1,660,500	(213,363)
Capital Outlay	37,312	**244,468**	250,000	(5,532)
Miscellaneous	-	**-**	200,000	(200,000)
Transfers Out	383,000	**300,000**	-	300,000
Cash Forward	-	**-**	50,000	(50,000)
Total Expenditures	2,962,031	**2,944,570**	3,212,700	(268,130)
Receipts Over (Under) Expenditures	(73,139)	**134,330**		
Unencumbered Cash - Beginning	200,557	**127,418**		
Unencumbered Cash - Ending	$ 127,418	**261,748**		

STAFFORD 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		
Transfers In	$ -	**50,000**
Expenditures		
Commodities	44,443	**63,904**
Receipts Over (Under) Expenditures	(44,443)	**(13,904)**
Unencumbered Cash - Beginning	182,305	**137,862**
Unencumbered Cash - Ending	$ 137,862	**123,958**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	383,000	**250,000**
Expenditures			
Capital Outlay		420,000	**208,284**
Receipts Over (Under) Expenditures		(37,000)	**41,716**
Unencumbered Cash - Beginning		280,445	**300,685**
Prior Year Cancelled Encumbrance		57,240	**-**
Unencumbered Cash - Ending	$	300,685	**342,401**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Intergovernmental	$ 3,202	**2,432**	3,000	(568)
Expenditures				
Commodities	10,000	**10,000**	40,960	(30,960)
Receipts Over (Under) Expenditures	(6,798)	**(7,568)**		
Unencumbered Cash - Beginning	34,960	**28,162**		
Unencumbered Cash - Ending	$ 28,162	**20,594**		

STAFFORD COUNTY, KANSAS
Appraisal Equipment Reserve 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	$	2,000	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		2,000	**-**
Unencumbered Cash - Beginning		16,626	**18,626**
Unencumbered Cash - Ending	$	18,626	**18,626**

STAFFORD COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursements and Collections	$ 60,006	**65,053**	60,000	5,053
Grant Proceeds	-	**37,620**	-	37,620
Total Receipts	60,006	**102,673**	60,000	42,673
Expenditures				
Contractual	53,830	**56,315**	80,000	(23,685)
Commodities	4,058	**2,467**	1,000	1,467
Capital Outlay	19,442	**27,998**	109,126	(81,128)
Total Expenditures	77,330	**86,780**	190,126	(103,346)
Receipts Over (Under) Expenditures	(17,324)	**15,893**		
Unencumbered Cash - Beginning	145,126	**127,802**		
Unencumbered Cash - Ending	$ 127,802	**143,695**		

STAFFORD COUNTY, KANSAS
Equipment Reserve 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		
Reimbursed Expenses - Grant Proceeds	$ -	**7,462**
Transfers In	58,000	**-**
Total Receipts	58,000	**7,462**
Expenditures		
Capital Outlay	17,100	**43,943**
Receipts Over (Under) Expenditures	40,900	**(36,481)**
Unencumbered Cash - Beginning	540,453	**581,353**
Unencumbered Cash - Ending	$ 581,353	**544,872**

STAFFORD COUNTY, KANSAS
Dare 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	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		530	**530**
Unencumbered Cash - Ending	$	530	**530**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 91,466	**94,218**	98,393	(4,175)
Neighborhood Revitalization Rebate	(707)	**(671)**	(1,170)	499
Delinquent Tax	2,020	**1,629**	-	1,629
Motor Vehicle Tax	4,534	**4,688**	3,681	1,007
Recreational Vehicle Tax	127	**122**	116	6
16/20 M Vehicle Tax	1,138	**1,214**	1,087	127
Commercial Vehicle Tax	414	**472**	394	78
Miscellaneous	-	**-**	5,000	(5,000)
Total Receipts	98,992	**101,672**	107,501	(5,829)
Expenditures				
Appropriations	98,992	**101,672**	102,501	(829)
Miscellaneous	-	**-**	5,000	(5,000)
Total Expenditures	98,992	**101,672**	107,501	(5,829)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

STAFFORD COUNTY, KANSAS
Public Health Emergency Preparedness Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Federal Aid	$ 10,298	**11,262**
Expenditures		
Personal Services	1,200	**1,200**
Contractual	594	**885**
Commodities	1,854	**741**
Total Expenditures	3,648	**2,826**
Receipts Over (Under) Expenditures	6,650	**8,436**
Unencumbered Cash - Beginning	64,679	**71,329**
Unencumbered Cash - Ending	$ 71,329	**79,765**

STAFFORD COUNTY, KANSAS
Risk Management Reserve 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		
Insurance Proceeds	$ 52,776	**-**
Expenditures		
Contractual	7,642	**191**
Capital Outlay	67,723	**-**
Total Expenditures	75,365	**191**
Receipts Over (Under) Expenditures	(22,589)	**(191)**
Unencumbered Cash - Beginning	155,504	**132,915**
Unencumbered Cash - Ending	$ 132,915	**132,724**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	40,000	**-**
Expenditures			
Contractual Services		-	**6,900**
Receipts Over (Under) Expenditures		40,000	**(6,900)**
Unencumbered Cash - Beginning		1,179,353	**1,219,353**
Unencumbered Cash - Ending	$	1,219,353	**1,212,453**

STAFFORD COUNTY, KANSAS
EMS Reserve 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	$ -	**-**
Expenditures		
Capital Outlay	-	**3,197**
Receipts Over (Under) Expenditures	-	**(3,197)**
Unencumbered Cash - Beginning	27,924	**27,924**
Unencumbered Cash - Ending	$ 27,924	**24,727**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 431,019	**438,298**	457,559	(19,261)
Neighborhood Revitalization Rebate	(3,332)	**(3,122)**	(5,439)	2,317
Delinquent Tax	10,598	**8,039**	-	8,039
Motor Vehicle Tax	24,560	**23,037**	17,347	5,690
Recreational Vehicle Tax	686	**595**	548	47
16/20 M Vehicle Tax	5,984	**6,653**	5,125	1,528
Commercial Vehicle Tax	2,265	**2,245**	1,860	385
Miscellaneous	-	**-**	10,000	(10,000)
Total Receipts	471,780	**475,745**	487,000	(11,255)
Expenditures				
Appropriations	471,780	**475,745**	487,000	(11,255)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 7,412	**8,790**
Interest Income	25	**18**
Total Receipts	7,437	**8,808**
Expenditures		
Contractual	8,969	**9,016**
Capital Outlay	1,815	**4,052**
Total Expenditures	10,784	**13,068**
Receipts Over (Under) Expenditures	(3,347)	**(4,260)**
Unencumbered Cash - Beginning	11,671	**8,324**
Unencumbered Cash - Ending	$ 8,324	**4,064**

STAFFORD COUNTY, KANSAS
Treasurer Technology Fee 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			
Fees	$	1,853	**2,198**
Expenditures			
Capital Outlay		-	**2,125**
Receipts Over (Under) Expenditures		1,853	**73**
Unencumbered Cash - Beginning		8,529	**10,382**
Unencumbered Cash - Ending	$	10,382	**10,455**

STAFFORD COUNTY, KANSAS
Clerk Technology Fee 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			
Fees	$	1,853	**2,198**
Expenditures			
Capital Outlay		-	**1,930**
Receipts Over (Under) Expenditures		1,853	**268**
Unencumbered Cash - Beginning		7,764	**9,617**
Unencumbered Cash - Ending	$	9,617	**9,885**

STAFFORD COUNTY, KANSAS
COVID-19 Grant 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	$ -	**-**
Expenditures		
Grant Disbursements	632,327	**130,891**
Receipts Over (Under) Expenditures	(632,327)	**(130,891)**
Unencumbered Cash - Beginning	763,218	**130,891**
Unencumbered Cash - Ending	$ 130,891	**-**

STAFFORD COUNTY, KANSAS
COVID-19 Grant - Health Department 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			
Federal Aid	$	25,839	**27,405**
Expenditures			
Grant Disbursements		15,662	**23,842**
Receipts Over (Under) Expenditures		10,177	**3,563**
Unencumbered Cash - Beginning		32,740	**50,165**
Prior Year Cancelled Encumbrance		7,248	**-**
Unencumbered Cash - Ending	$	50,165	**53,728**

STAFFORD COUNTY, KANSAS
LATCF Grant 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		
Federal Aid	$ 100,000	**-**
Expenditures		
Appropriation	-	**55,000**
Personal Services	-	**42,500**
Administration Fees	-	**2,500**
Total Expenditures	-	**100,000**
Receipts Over (Under) Expenditures	100,000	**(100,000)**
Unencumbered Cash - Beginning	-	**100,000**
Unencumbered Cash - Ending	$ 100,000	**-**

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

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

STAFFORD COUNTY, KANSAS
Economic Development Housing Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

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

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 78,355	**88,785**	92,731	(3,946)
Neighborhood Revitalization	(606)	**(632)**	(1,102)	470
Delinquent Tax	2,858	**1,817**	-	1,817
Motor Vehicle Tax	7,732	**5,529**	3,155	2,374
Recreational Vehicle Tax	216	**139**	100	39
16/20 M Vehicle Tax	889	**2,530**	932	1,598
Commercial Vehicle Tax	839	**438**	339	99
Reimbursement	-	**39**	-	39
Collections	60,749	**67,355**	20,000	47,355
Total Receipts	151,032	**166,000**	116,155	49,845
Expenditures				
Personal Services	62,886	**65,835**	74,382	(8,547)
Contractual	52,440	**103,129**	83,250	19,879
Commodities	6,881	**9,245**	14,050	(4,805)
Transfers Out	40,000	**-**	10,000	(10,000)
Total Expenditures	162,207	**178,209**	181,682	(3,473)
Receipts Over (Under) Expenditures	(11,175)	**(12,209)**		
Unencumbered Cash - Beginning	145,707	**134,532**		
Unencumbered Cash - Ending	$ 134,532	**122,323**		

STAFFORD COUNTY, KANSAS
Insurance Reserve 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		
Collections	$ 584,708	**568,827**
Reimbursed Expenses	95,641	**33,806**
Total Receipts	680,349	**602,633**
Expenditures		
Contractual	552,874	**432,556**
Receipts Over (Under) Expenditures	127,475	**170,077**
Unencumbered Cash - Beginning	1,530,236	**1,657,711**
Unencumbered Cash - Ending	$ 1,657,711	**1,827,788**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Vin Fees	$	3,300	**3,400**
Sale of Property		-	**58,225**
Total Receipts		3,300	**61,625**
Expenditures			
Dare		635	**1,488**
Receipts Over (Under) Expenditures		2,665	**60,137**
Unencumbered Cash - Beginning		13,356	**16,021**
Unencumbered Cash - Ending	$	16,021	**76,158**

STAFFORD COUNTY, KANSAS
Prosecutors Assistance and 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			
Miscellaneous	$	919	**918**
Expenditures			
Miscellaneous		552	**451**
Receipts Over (Under) Expenditures		367	**467**
Unencumbered Cash - Beginning		5,060	**5,427**
Unencumbered Cash - Ending	$	5,427	**5,894**

STAFFORD COUNTY, KANSAS
Special Motor Vehicle 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		
Miscellaneous	$ 216	**497**
Fees	133,979	**149,707**
Total Receipts	134,195	**150,204**
Expenditures		
Personal Services	24,127	**33,055**
Contractual	9,509	**8,262**
Commodities	7,929	**6,453**
Capital Outlay	1,892	**339**
Transfers Out	121,530	**89,815**
Total Expenditures	164,987	**137,924**
Receipts Over (Under) Expenditures	(30,792)	**12,280**
Unencumbered Cash - Beginning	120,607	**89,815**
Unencumbered Cash - Ending	$ 89,815	**102,095**

STAFFORD COUNTY, KANSAS
Distributable Funds, State Funds and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Ad Valorem Tax	$ 10,220,697	14,752,593	14,728,161	**10,245,129**
Delinquent Real Estate Tax	81,149	340,289	186,192	**235,246**
Delinquent Personal Property Tax	7,791	71,640	72,671	**6,760**
Motor Vehicle Tax	204,480	811,667	812,451	**203,696**
16/20M Heavy Truck Tax	118,412	180,640	175,474	**123,578**
Commercial Motor Vehicle IRP Fee Fund	-	6,820,879	6,820,879	**-**
Wildlife	-	35,289	35,289	**-**
Severance Tax	-	58,975	58,975	**-**
City and County Highway Gas Tax	-	432,529	432,529	**-**
Total Distributable Funds	10,632,529	23,504,501	23,322,621	**10,814,409**
State Funds				
State Educational Building	-	107,569	107,569	**-**
State Motor Vehicle	-	519,201	519,201	**-**
State Institutional Building	-	53,785	53,785	**-**
Total State Funds	-	680,555	680,555	**-**
Subdivision Funds				
Cities	-	1,288,704	1,288,704	**-**
Townships	11,847	1,972,207	1,972,089	**11,965**
School Districts	7,617	5,131,986	5,132,978	**6,625**
Groundwater Management Districts	-	276,789	276,789	**-**
Cemetery District	66	219,997	220,027	**36**
21 Central Extension District	-	242,928	242,928	**-**
Regional Library	-	104,905	104,905	**-**
Total Subdivision Funds	19,530	9,237,516	9,238,420	**18,626**
Total	$ 10,652,059	33,422,572	33,241,596	**10,833,035**

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

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Fee Offices				
County Clerk	$ 472	4,177	4,148	**501**
District Court	100,690	20,194	17,129	**103,755**
Sheriff	1,201	2,992	3,214	**979**
Mortgage Registration Heritage Trust	923	4,395	4,161	**1,157**
Stafford County Fireman's Auxiliary Fund	6,531	-	500	**6,031**
Sheriff Special Alcohol Program Fund	1,205	-	-	**1,205**
Sheriff Home Arrest Fund	22,054	125	425	**21,754**
Drug and Sex Offender Registration Fee Fund	7,383	2,220	159	**9,444**
Sales Tax	105,483	1,522,858	1,452,610	**175,731**
Stray Livestock Fund	1,394	-	-	**1,394**
Driver Licenses	-	11,805	11,805	**-**
Concealed Weapons	6,700	423	-	**7,123**
County Attorney Forfeiture	52	-	-	**52**
County Attorney Diversion	20,179	12,190	11,423	**20,946**
County Attorney Insufficient Checks	255	975	-	**1,230**
Total	$ 274,522	1,582,354	1,505,574	**351,302**