

STANTON COUNTY, KANSAS
Johnson, Kansas

FINANCIAL STATEMENTS
For the year ended December 31, 2018

STANTON COUNTY, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2018

TABLE OF CONTENTS

	<u>Page Number</u>
<u>FINANCIAL SECTION</u>	
Independent Auditor's Report	1
<u>Statement 1</u>	
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	4
Notes to Financial Statements	6
 <u>REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION</u>	
 <u>Schedule 1</u>	
Summary of Expenditures – Actual and Budget – Regulatory Basis	23
 <u>Schedules of Receipts and Expenditures – Actual and Budget – Regulatory Basis</u>	
Schedule 2-1: General Fund	25
Schedule 2-2: Road and Bridge Fund	28
Schedule 2-3: Park Maintenance Fund	29
Schedule 2-4: Extension Service Fund	30
Schedule 2-5: Mental Health Fund	31
Schedule 2-6: Rural Fire Fund	32
Schedule 2-7: Noxious Weed Fund	33
Schedule 2-8: Library Maintenance Fund	34
Schedule 2-9: Library Employees' Benefits Fund	35
Schedule 2-10: 4-H Club Fund	36
Schedule 2-11: Employees' Benefits Fund	37
Schedule 2-12: Golf Course Maintenance Fund	38
Schedule 2-13: Developmental Disabled Fund	39
Schedule 2-14: Airport Maintenance Fund	40
Schedule 2-15: Hospital Maintenance Fund	41
Schedule 2-16: Principal and Interest Fund	42
Schedule 2-17: Register of Deeds Technology Fund	43
Schedule 2-18: County Treasurer Technology Fund	44

STANTON COUNTY, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2018

TABLE OF CONTENTS

(Continued)

Page
Number

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

(Continued)

Schedules of Receipts and Expenditures – Actual and Budget – Regulatory Basis (Cont.)

Schedule 2-19:	County Clerk Technology Fund	45
Schedule 2-20:	Sheriff Conceal and Carry Permit Fund	46
Schedule 2-21:	911 Fund	47
Schedule 2-22:	Bond and Interest Fund	48
Schedule 2-23:	LEC Car Wash Fund	49
Schedule 2-24:	Diversion Fund	50
Schedule 2-25:	Prosecutor’s Training Assistance Fund	51

Schedules of Receipts and Expenditures – Regulatory Basis

Schedule 2-26:	County Equipment Fund	53
Schedule 2-27:	Road Machinery Fund	54
Schedule 2-28:	Special Highway Improvement Fund	55
Schedule 2-29:	Rural Fire Equipment Fund	56
Schedule 2-30:	Noxious Weed Equipment Fund	57
Schedule 2-31:	Capital Improvement Fund	58
Schedule 2-32:	Special Law Enforcement Fund	59
Schedule 2-33:	Museum Grants and Donations Fund	60
Schedule 2-34:	Senior Citizens Special Bequest Fund	61
Schedule 2-35:	Treasurer’s Special Auto Fund	62
Schedule 2-36:	Law Library Fund	63
Schedule 2-37:	Sheriff Donations Fund	64
Schedule 2-38:	Living Center Donations Fund	65
Schedule 2-39:	Airport Grants and Donations Fund	66

Schedule 3

Agency Funds – Summary of Receipts and Disbursements – Regulatory Basis	67
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Schedule 4

General Fund Departmental Expenditures Compared with Budget Estimates	70
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STANTON COUNTY, KANSAS

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Stanton County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Stanton County, Kansas, as of and for the year ended December 31, 2018 and the related notes to the financial statement.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

To the Board of County Commissioners
Stanton County, Kansas

Page 2

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 Stanton County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Stanton County, Kansas as of December 31, 2018, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Stanton County, Kansas as of December 31, 2018, 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.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for 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*.

To the Board of County Commissioners
Stanton County, Kansas

Page 3

The schedule of general fund departmental expenditures compared with budget estimates (Schedule 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement or the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Stanton County, Kansas as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated July 30, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 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 <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2018 (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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 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, 2017, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

July 15, 2019

STANTON COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS

For the year ended December 31, 2018

Funds	Beginning			Ending	Add	Ending
	Unencumbered	Receipts	Expenditures	Unencumbered	Encumbrances	Unencumbered
	Cash			Cash	& Accounts	Cash
	Balance			Balance	Payable	Balance
General Fund	\$2,235,221	\$ 4,224,134	\$3,869,508	\$2,589,847	\$ 41,497	\$2,631,344
Special Purpose Funds:						
Road and Bridge	387,092	1,519,256	1,382,046	524,302	10,283	534,585
Park Maintenance	20,052	52,149	51,953	20,248	11,352	31,600
Extension Service	538	138,641	138,969	210	-	210
Mental Health	417	9,977	10,000	394	-	394
Rural Fire	30,175	70,274	58,571	41,878	600	42,478
Noxious Weed	26,737	79,505	57,815	48,427	103	48,530
Library Maintenance	-	229,268	228,289	979	-	979
Library Employees' Benefits	-	57,770	57,398	372	-	372
4-H Club	11,221	9,788	11,535	9,474	225	9,699
Employees' Benefits	377,592	974,947	974,564	377,975	-	377,975
Golf Course Maintenance	30,438	106,563	118,500	18,501	-	18,501
Developmental Disabled	309	9,977	10,000	286	-	286
Airport Maintenance	29,584	103,565	93,176	39,973	-	39,973
Hospital Maintenance	947	744,135	744,239	843	-	843
Register of Deeds Technology	20,536	3,145	180	23,501	-	23,501
County Treasurer Technology	1,697	768	-	2,465	-	2,465
County Clerk Technology	1,691	774	-	2,465	-	2,465
Sheriff Conceal and Carry Permit	2,775	-	-	2,775	-	2,775
911 Fund	146,377	50,022	10,988	185,411	697	186,108
County Equipment	276,292	-	44,992	231,300	31,188	262,488
Road Machinery	18,115	11,136	-	29,251	-	29,251
Special Highway Improvement	1,084,846	36,066	290,342	830,570	-	830,570
Rural Fire Equipment	14,225	8,739	17,634	5,330	-	5,330
Noxious Weed Equipment	49,291	-	-	49,291	-	49,291
Capital Improvement	686,679	300,000	289,105	697,574	7,580	705,154
Special Law Enforcement	1,415	-	1,098	317	-	317
Museum Grants and Donations	1,342	75	200	1,217	-	1,217
Sheriff Donations	2,790	-	-	2,790	-	2,790
Living Center Donations	1,632	130	333	1,429	-	1,429
LEC Car Wash	1,891	-	-	1,891	-	1,891
Diversion Fund	4,858	7,305	-	12,163	-	12,163
Debt Service Funds:						
Principal and Interest	1,274	119,558	118,394	2,438	-	2,438
Bond and Interest	35,853	1,189,258	1,176,329	48,782	-	48,782
Fiduciary Type Funds – Expendable Trust Funds:						
Senior Citizens Special Bequest	1,483	-	49	1,434	-	1,434
Treasurer's Special Auto	-	23,448	23,448	-	-	-
Prosecutor's Training Assistance	5,444	422	160	5,706	-	5,706
Law Library	42	2,630	2,630	42	-	42
Total Reporting Entity (Excluding Agency Funds)	<u>\$5,510,871</u>	<u>\$10,083,425</u>	<u>\$9,782,445</u>	<u>\$5,811,851</u>	<u>\$103,525</u>	<u>\$5,915,376</u>

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

STANTON COUNTY, KANSAS

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the year ended December 31, 2018

Composition of Cash:

County Treasurer:

Cash on hand	\$ 200
Cash in checking – Johnson State Bank	7,551,488
Cash in CD – Johnson State Bank	3,059,205
Cash in money market – Johnson State Bank	47,870
Cash in money market – Johnson State Bank	44,198
Cash in savings – First National Bank	234,103
CDARS – First National Bank	3,499,799

Clerk of the District Court:

Cash in checking – Johnson State Bank	1,203
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Sheriff:

Cash in checking – Johnson State Bank	125
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Law Library:

Cash in checking – Johnson State Bank	<u>42</u>
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Total Cash	\$14,438,233
Agency Funds per Schedule 3	<u>(8,522,857)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 5,915,376</u>

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

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

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

Related Municipal Entities not Presented:

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

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

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

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Related Organizations

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

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

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

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

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

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

Fund Descriptions

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of Stanton County for the year of 2018:

Governmental Funds:

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

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

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

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

Fiduciary Funds:

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

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

General Fixed Assets

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Reimbursed Expense

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

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

Basis of Accounting

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

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

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

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

Other Accounting Policies

Cash and Time Deposits

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

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

Vouchers Payable

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Special Assessments

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

Temporary Notes

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

Encumbrances

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

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

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

Bonds Payable

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information and Tax Cycle

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

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

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

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

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information and Tax Cycle (Continued)

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

County Equipment	Senior Citizens Special Bequest
Road Machinery	Treasurer's Special Auto
Special Highway Improvement	Law Library
Rural Fire Equipment	Sheriff Donations
Noxious Weed Equipment	Living Center Donations
Capital Improvement	Cooper Clark Foundation
Special Law Enforcement	Airports Grants and Donations
Museum Grants and Donations	

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.

All budgets must be filed with the County Clerk by August 25th. The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payments.

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

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

1. Contrary to the provisions of KSA 10-1117 and 79-2934, the required budget and encumbrance records were not maintained by the County Clerk.
2. Contrary to the provisions of KSA 79-3104, mortgage registration fees were not remitted daily to the County Treasurer by the Register of Deeds.
3. Contrary to the provisions of KSA 79-2801, the County Commissioners did not instruct the County Attorney to proceed with a tax foreclosure sale.

Fund Balances – Designated for Subsequent Year’s Budget

Actual cash carryover was not sufficient for the following funds:

	<u>2018</u> <u>Unencumbered</u> <u>Cash Balance</u>	<u>2019 Budgeted</u> <u>Unencumbered</u> <u>Cash Carryover</u>
Register of Deeds Technology	\$ 23,501	\$ 25,000
Sheriff Conceal and Carry	2,775	3,000
911	186,108	196,000
LEC Car Wash	1,891	5,000
Prosecutor Training Assistance	5,706	6,000
County Treasurer Technology	2,465	3,000
County Clerk Technology	2,465	3,000

Note 3: Deposits and Investments

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 3: Deposits and Investments (Continued)

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

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

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Stanton County’s deposits may not be returned to it. State statutes require Stanton County’s deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. Stanton County has no "peak periods". All deposits were legally secured at December 31, 2018.

At December 31, 2018, Stanton County’s carrying amount of deposits was \$14,438,033 and the bank balance was \$14,500,841. Of the bank balance, \$4,233,902 was covered by federal depository insurance, \$9,500,155 was collateralized with securities held by the pledging financial institutions’ agents in Stanton County’s name, and the balance of \$766,784 was unsecured.

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

Note 4: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Capital Improvement Fund	KSA 19-120	\$300,000
Treasurer’s Special Auto	General Fund	KSA 8-145	5,349

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 5: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

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

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 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from Stanton County were \$201,090 for the year ended December 31, 2018.

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 5: Defined Benefit Pension Plan (Continued)

Net Pension Liability

At December 31, 2018, Stanton County's proportionate share of the collective net pension liability reported by KPERS was \$1,627,543. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. Stanton County's proportion of the net pension liability was based on the ratio of Stanton County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 6: Other Long-Term Obligations from Operations

Compensated Absences

Sick and Vacation Leave

All full-time regular employees are to accrue vacation leave after completing one full year of service on the basis of one day for each month of service. Vacation leave is non-accumulative. Any unused vacation leave is to be compensated at year end on the basis of the employees' authorized salary.

All full-time regular employees are to accrue sick leave one day for each month of service. Employees are able to carryover 60 days. At year end, employees are paid \$25.00 per day for sick days over 60. There is no compensation for unused sick days upon end of employment.

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

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

Deferred Compensation

Stanton County offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation assets, which are funded currently with third party investment companies, are not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County, subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The following is a summary of activity for the year ended December 31, 2018:

Beginning account value	\$ 771,120
Contributions	34,295
Withdrawals	(6,181)
Change in investment value	<u>(16,067)</u>
Ending account balance	<u>\$ 783,167</u>

Other Post Employment Benefits

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

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

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

Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2018.

Note 7: Contingent Liabilities

Stanton County participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives for audits of these programs for or including the year ending December 31, 2018. Accordingly, the County's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

Note 8: Closure and Postclosure Care Cost

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure costs will be paid only near or after the date that the landfill stops accepting waste, the County estimates closure and postclosure costs to be \$2,582,157. This amount is based on what it would cost to perform all closure and postclosure care in 2018. Actual cost may be higher due to inflation, changes in technology or changes in regulations. About 6.25% of the total municipal solid waste landfill site space has been used to date. The remaining life of the landfill is estimated at 100 years. The County is not required to currently accumulate funds to pay the future costs of closure and postclosure, and has not done so. These future costs will be met when due by the allocation of general tax revenues, the issue of debt, or both.

Note 9: Subsequent Events

Stanton County's management has evaluated events and transactions through July 15, 2019, the date which the financial statement was available to be issued.

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 10: Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2018 were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:										
Hospital – Series 2010-A	1.842-6.432%	06/01/10	\$12,700,000	09/01/29	\$1,940,000	\$ -	\$630,000	\$ (630,000)	\$1,310,000	\$545,929
Series 2013	1.5-2.0%	03/01/13	1,430,000	08/01/19	230,000	-	115,000	(115,000)	115,000	2,894
Series 2016	3-4%	09/01/16	7,255,000	09/01/29	7,255,000	-	-	-	7,255,000	-
Lease Purchase Agreements:										
John Deere Motorgrader	3.30%	04/20/13	169,125	05/20/18	35,892	-	35,892	(35,892)	-	1,407
John Deere Motorgrader	2.50%	03/26/14	175,948	03/26/19	74,562	-	36,815	(36,815)	37,747	1,088
John Deere Tractor	3.00%	05/28/15	140,705	05/18/20	58,093	-	28,611	(28,611)	29,482	1,241
John Deere Motorgrader	2.75%	04/17/15	160,047	05/17/20	100,476	-	32,576	(32,576)	67,900	2,156
Caterpillar 950M	2.70%	12/30/16	180,080	12/30/21	142,120	-	34,123	(34,123)	107,997	3,837
Firefighter Equipment	2.00%	01/01/17	52,872	07/01/19	34,792	-	18,443	(18,443)	16,349	604
Firetruck	3.00%	07/23/17	23,000	07/23/20	23,000	-	7,440	(7,440)	15,560	635
John Deere Motorgrader	3.00%	05/08/18	186,010	05/10/23	-	<u>186,010</u>	-	<u>186,010</u>	<u>186,010</u>	-
Total Contractual Indebtedness					<u>\$9,893,935</u>	<u>\$186,010</u>	<u>\$938,900</u>	<u>\$ (752,890)</u>	<u>\$9,141,045</u>	<u>\$559,791</u>

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 10: Long-Term Debt (Continued)

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024-2028</u>	<u>2029</u>	<u>Total</u>
Principal:								
General obligation bonds	\$ 760,000	\$ 665,000	\$ 710,000	\$ 725,000	\$ 750,000	\$4,155,000	\$ 915,000	\$ 8,680,000
Lease purchase agreements	<u>194,238</u>	<u>114,087</u>	<u>74,113</u>	<u>38,567</u>	<u>40,040</u>	<u>-</u>	<u>-</u>	<u>461,045</u>
Total principal	\$ <u>954,238</u>	\$ <u>779,087</u>	\$ <u>784,113</u>	\$ <u>763,567</u>	\$ <u>790,040</u>	\$ <u>4,155,000</u>	\$ <u>915,000</u>	\$ <u>9,141,045</u>
Interest:								
General obligation bonds	\$ 518,237	\$ 484,725	\$ 241,700	\$ 220,400	\$ 198,650	\$ 568,400	\$ 27,450	\$ 2,259,562
Lease purchase agreements	<u>12,432</u>	<u>8,244</u>	<u>5,414</u>	<u>2,999</u>	<u>1,528</u>	<u>-</u>	<u>-</u>	<u>30,617</u>
Total interest	\$ <u>530,669</u>	\$ <u>492,969</u>	\$ <u>247,114</u>	\$ <u>223,399</u>	\$ <u>200,178</u>	\$ <u>568,400</u>	\$ <u>27,450</u>	\$ <u>2,290,179</u>
Total Principal and Interest	\$ <u>1,484,907</u>	\$ <u>1,272,056</u>	\$ <u>1,031,227</u>	\$ <u>986,966</u>	\$ <u>990,218</u>	\$ <u>4,723,400</u>	\$ <u>942,450</u>	\$ <u>11,431,224</u>

STANTON COUNTY, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

STANTON COUNTY, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS

For the year ended December 31, 2018

<u>Funds</u>	<u>Total</u> <u>Budget for</u> <u>Comparison</u>	<u>Expenditures</u> <u>Chargeable to</u> <u>Current Year</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>
General Fund	\$5,050,995	\$3,869,508	\$ (1,181,487)
Special Purpose Funds:			
Road and Bridge	1,530,000	1,382,046	(147,954)
Park Maintenance	52,500	51,953	(547)
Extension Service	139,500	138,969	(531)
Mental Health	10,000	10,000	-
Rural Fire	82,000	58,571	(23,429)
Noxious Weed	78,500	57,815	(20,685)
Library Maintenance	230,500	228,289	(2,211)
Library Employees' Benefits	57,900	57,398	(502)
4-H Club	15,100	11,535	(3,565)
Employees' Benefits	1,145,000	974,564	(170,436)
Golf Course Maintenance	118,500	118,500	-
Developmental Disabled	10,000	10,000	-
Airport Maintenance	93,500	93,176	(324)
Hospital Maintenance	750,000	744,239	(5,761)
Register of Deeds Technology	33,000	180	(32,820)
County Treasurer Technology	4,500	-	(4,500)
County Clerk Technology	4,500	-	(4,500)
Sheriff Conceal and Carry Permit	4,000	-	(4,000)
911	263,000	10,988	(252,012)
LEC Car Wash	6,000	-	(6,000)
Diversion	14,000	-	(14,000)
Prosecutor's Training Assistance	7,000	160	(6,840)
Debt Service Funds:			
Principal and Interest	119,500	118,394	(1,106)
Bond and Interest	1,180,000	1,176,329	(3,671)

STANTON COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018

STANTON COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018

(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$2,930,660	\$3,015,680	\$ (85,020)	\$3,020,536
Delinquent tax	29,223	6,014	23,209	29,647
Motor vehicle tax	272,993	278,768	(5,775)	231,785
Interest on delinquent taxes	27,592	7,500	20,092	27,654
Local sales tax	155,862	165,000	(9,138)	161,847
Intergovernmental:				
Law enforcement	90,200	75,000	15,200	91,935
Mineral tax	48,819	25,000	23,819	43,500
Licenses, Permits, and Fees:				
Mortgage registration fees	6,434	5,000	1,434	42,721
V.I.N.'s	2,970	1,500	1,470	3,150
Officers' fees	31,543	20,000	11,543	50,099
Use of Money and Property:				
Interest	91,807	15,000	76,807	39,771
Rents	21,400	15,000	6,400	19,400
Memorial Living Center	296,370	275,000	21,370	291,559
Charges for Services:				
Sheriff	6,548	5,000	1,548	6,098
Senior Citizens	101,265	85,000	16,265	100,370
Landfill	841	500	341	4,042
Health/Clinic	6,000	500	5,500	6,000
Emergency Medical Services	85,889	70,000	15,889	81,954
Transfers In:				
Treasurer's Special Auto	5,349	7,000	(1,651)	12,680
Residual transfer	-	-	-	600,000
Other:				
Reimbursements	12,053	-	12,053	1,874
Miscellaneous	316	-	316	44,005
Total Receipts	<u>\$4,224,134</u>	<u>\$4,072,462</u>	<u>\$151,672</u>	<u>\$4,910,627</u>

STANTON COUNTY, KANSAS

Schedule 2-1
(Continued)

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Expenditures</u> (Schedule 4)				
General Government:				
County Commissioners	\$ 9,671	\$ 31,500	\$ (21,829)	\$ 9,562
County Clerk	10,643	12,300	(1,657)	10,174
County Treasurer	19,175	19,610	(435)	44,702
County Attorney	3,393	10,700	(7,307)	6,079
Register of Deeds	5,545	15,500	(9,955)	6,052
Clerk of District Court	30,780	61,000	(30,220)	27,850
Appraiser Cost	97,602	106,000	(8,398)	99,957
Election	15,842	26,300	(10,458)	8,810
Courthouse General	171,589	226,100	(54,511)	191,624
Professional Building	2,352	11,500	(9,148)	13,039
Public Safety:				
Sheriff	166,903	299,180	(132,277)	133,392
Juvenile Detention	7,101	4,000	3,101	5,040
Ambulance	48,670	78,500	(29,830)	54,617
Health Care:				
Family Practice Clinic	114,340	132,000	(17,660)	114,384
Hospital	100,000	-	100,000	-
Environmental:				
Solid Waste Disposal	28,719	50,000	(21,281)	26,070
Soil Conservation	20,000	20,000	-	20,000
Emergency Management	11,034	30,000	(18,966)	13,586
Noxious Weed	-	-	-	20

STANTON COUNTY, KANSAS

Schedule 2-1
(Continued)

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Expenditures</u> (Schedule 4) (Continued)				
Social Services:				
Services for the elderly	141,013	157,385	(16,372)	139,313
Memorial Living Center	110,285	109,000	1,285	111,404
Chamber of Commerce	21,100	21,100	-	21,100
Library	-	-	-	498
Golf Course	8,438	-	8,438	-
Cultural and Recreation:				
Historical records	40,602	44,320	(3,718)	42,905
Airport	9,514	-	9,514	809
Payroll:				
Personal services	2,375,197	2,850,000	(474,803)	2,363,735
Operating transfers	<u>300,000</u>	<u>735,000</u>	<u>(435,000)</u>	<u>800,000</u>
Total Expenditures	<u>\$3,869,508</u>	<u>\$5,050,995</u>	<u>\$ (1,181,487)</u>	<u>\$4,264,722</u>
Receipts Over (Under) Expenditures	\$ 354,626			\$ 645,905
Unencumbered Cash, Beginning	<u>2,235,221</u>			<u>1,589,316</u>
Unencumbered Cash, Ending	<u>\$2,589,847</u>			<u>\$2,235,221</u>

STANTON COUNTY, KANSAS

Schedule 2-2

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018

(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$1,239,419	\$1,274,160	\$ (34,741)	\$ 318,429
Delinquent tax	3,989	4,819	(830)	5,954
Motor vehicle tax	29,218	29,437	(219)	53,172
Intergovernmental:				
Special Highway Improvement Fund	210,664	175,000	35,664	249,219
Charges for Services:				
County Engineer	3,666	-	3,666	15,984
Other:				
Sale of property	32,300	-	32,300	-
Federal grant	-	-	-	7,867
State grant	-	-	-	1,049
Miscellaneous	-	-	-	6
Total Receipts	<u>\$1,519,256</u>	<u>\$1,483,416</u>	<u>\$ 35,840</u>	<u>\$ 651,680</u>
<u>Expenditures</u>				
Contractual services	\$ 390,989	\$ 213,000	\$ 177,989	\$ 176,583
Commodities	782,923	987,000	(204,077)	913,535
Capital outlay	30,387	152,253	(121,866)	112,450
Lease purchase	<u>177,747</u>	<u>177,747</u>	<u>-</u>	<u>176,705</u>
Total Expenditures	<u>\$1,382,046</u>	<u>\$1,530,000</u>	<u>\$ (147,954)</u>	<u>\$1,379,273</u>
Receipts Over (Under) Expenditures	\$ 137,210			\$ (727,593)
Unencumbered Cash, Beginning	<u>387,092</u>			<u>1,114,685</u>
Unencumbered Cash, Ending	<u>\$ 524,302</u>			<u>\$ 387,092</u>

STANTON COUNTY, KANSAS

Schedule 2-3

PARK MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 49,081	\$ 50,463	\$ (1,382)	\$ 29,094
Delinquent tax	306	343	(37)	327
Motor vehicle tax	2,637	2,686	(49)	2,221
Other:				
Miscellaneous	<u>125</u>	<u>-</u>	<u>125</u>	<u>50</u>
Total Receipts	<u>\$ 52,149</u>	<u>\$ 53,492</u>	<u>\$ (1,343)</u>	<u>\$ 31,692</u>
<u>Expenditures</u>				
Contractual services	\$ 35,764	\$ 38,700	\$ (2,936)	\$ 22,538
Commodities	9,389	8,800	589	9,355
Capital outlay	<u>6,800</u>	<u>5,000</u>	<u>1,800</u>	<u>-</u>
Total Expenditures	<u>\$ 51,953</u>	<u>\$ 52,500</u>	<u>\$ (547)</u>	<u>\$ 31,893</u>
Receipts Over (Under) Expenditures	\$ 196			\$ (201)
Unencumbered Cash, Beginning	<u>20,052</u>			<u>20,253</u>
Unencumbered Cash, Ending	<u>\$ 20,248</u>			<u>\$ 20,052</u>

STANTON COUNTY, KANSAS

Schedule 2-4

EXTENSION SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
<u>Receipts</u>			<u>(Under)</u>	<u>Actual</u>
Taxes and Shared Receipts:				
Ad valorem property tax	\$125,691	\$129,330	\$ (3,639)	\$129,714
Delinquent tax	1,253	615	638	1,279
Motor vehicle tax	<u>11,697</u>	<u>11,971</u>	<u>(274)</u>	<u>8,012</u>
Total Receipts	\$138,641	<u>\$141,916</u>	<u>\$ (3,275)</u>	\$139,005
<u>Expenditures</u>				
Appropriations	<u>138,969</u>	<u>\$139,500</u>	<u>\$ (531)</u>	<u>139,500</u>
Receipts Over (Under) Expenditures	\$ (328)			\$ (495)
Unencumbered Cash, Beginning	<u>538</u>			<u>1,033</u>
Unencumbered Cash, Ending	<u>\$ 210</u>			<u>\$ 538</u>

STANTON COUNTY, KANSAS

Schedule 2-5

MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 9,048	\$ 9,267	\$ (219)	\$ 8,977
Delinquent tax	108	38	70	135
Motor vehicle tax	<u>821</u>	<u>830</u>	<u>(9)</u>	<u>1,049</u>
Total Receipts	\$ 9,977	\$ <u>10,135</u>	\$ <u>(158)</u>	\$ 10,161
<u>Expenditures</u>				
Appropriations	<u>10,000</u>	\$ <u>10,000</u>	<u>-</u>	<u>10,000</u>
Receipts Over (Under) Expenditures	\$ (23)			\$ 161
Unencumbered Cash, Beginning	<u>417</u>			<u>256</u>
Unencumbered Cash, Ending	\$ <u>394</u>			\$ <u>417</u>

STANTON COUNTY, KANSAS

Schedule 2-6

RURAL FIRE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 62,241	\$ 64,061	\$ (1,820)	\$ 79,255
Delinquent tax	678	491	187	616
Motor vehicle tax	7,097	7,309	(212)	2,648
Other:				
Miscellaneous	<u>258</u>	<u>-</u>	<u>258</u>	<u>178</u>
Total Receipts	<u>\$ 70,274</u>	<u>\$ 71,861</u>	<u>\$ (1,587)</u>	<u>\$ 82,697</u>
<u>Expenditures</u>				
Contractual services	\$ 31,544	\$ 21,700	\$ 9,844	\$ 31,821
Commodities	9,429	40,300	(30,871)	12,403
Capital outlay	-	20,000	(20,000)	3,795
Lease purchase	<u>17,598</u>	<u>-</u>	<u>17,598</u>	<u>19,048</u>
Total Expenditures	<u>\$ 58,571</u>	<u>\$ 82,000</u>	<u>\$ (23,429)</u>	<u>\$ 67,067</u>
Receipts Over (Under) Expenditures	\$ 11,703			\$ 15,630
Unencumbered Cash, Beginning	<u>30,175</u>			<u>14,545</u>
Unencumbered Cash, Ending	<u>\$ 41,878</u>			<u>\$ 30,175</u>

STANTON COUNTY, KANSAS

Schedule 2-7

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 52,869	\$ 54,391	\$ (1,522)	\$ 55,296
Delinquent tax	425	356	69	336
Motor vehicle tax	4,924	5,096	(172)	881
Charges for Services:				
Treatment of noxious weed	<u>21,287</u>	<u>20,000</u>	<u>1,287</u>	<u>31,081</u>
Total Receipts	\$ <u>79,505</u>	\$ <u>79,843</u>	\$ <u>(338)</u>	\$ <u>87,594</u>
<u>Expenditures</u>				
Contractual services	\$ 9,266	\$ 13,000	\$ (3,734)	\$ 13,767
Commodities	<u>48,549</u>	<u>65,500</u>	<u>(16,951)</u>	<u>48,090</u>
Total Expenditures	\$ <u>57,815</u>	\$ <u>78,500</u>	\$ <u>(20,685)</u>	\$ <u>61,857</u>
Receipts Over (Under) Expenditures	\$ 21,690			\$ 25,737
Unencumbered Cash, Beginning	<u>26,737</u>			<u>1,000</u>
Unencumbered Cash, Ending	\$ <u>48,427</u>			\$ <u>26,737</u>

STANTON COUNTY, KANSAS

Schedule 2-8

LIBRARY MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$206,417	\$212,427	\$ (6,010)	\$229,485
Delinquent tax	2,179	1,436	743	2,164
Motor vehicle tax	<u>20,672</u>	<u>21,176</u>	<u>(504)</u>	<u>13,140</u>
Total Receipts	\$229,268	<u>\$235,039</u>	<u>\$ (5,771)</u>	\$244,789
<u>Expenditures</u>				
Appropriations	<u>228,289</u>	<u>\$230,500</u>	<u>\$ (2,211)</u>	<u>246,631</u>
Receipts Over (Under) Expenditures	\$ 979			\$ (1,842)
Unencumbered Cash, Beginning	<u>-</u>			<u>1,842</u>
Unencumbered Cash, Ending	<u>\$ 979</u>			<u>-</u>

STANTON COUNTY, KANSAS

Schedule 2-9

LIBRARY EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Prior</u> <u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 52,479	\$ 53,988	\$ (1,509)	\$ 53,088
Delinquent tax	507	378	129	507
Motor vehicle tax	<u>4,784</u>	<u>4,899</u>	<u>(115)</u>	<u>3,120</u>
Total Receipts	\$ 57,770	\$ <u>59,265</u>	\$ <u>(1,495)</u>	\$ 56,715
<u>Expenditures</u>				
Appropriations	<u>57,398</u>	\$ <u>57,900</u>	\$ <u>(502)</u>	<u>57,036</u>
Receipts Over (Under) Expenditures	\$ 372			\$ (321)
Unencumbered Cash, Beginning	<u>-</u>			<u>321</u>
Unencumbered Cash, Ending	\$ <u><u>372</u></u>			<u>-</u>

STANTON COUNTY, KANSAS

Schedule 2-10

4-H CLUB FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 7,088	\$ 7,255	\$ (167)	\$ 10,283
Delinquent tax	86	115	(29)	75
Motor vehicle tax	919	948	(29)	230
Other:				
Building rent	1,425	2,500	(1,075)	4,167
Miscellaneous	<u>270</u>	<u>-</u>	<u>270</u>	<u>320</u>
Total Receipts	<u>\$ 9,788</u>	<u>\$ 10,818</u>	<u>\$ (1,030)</u>	<u>\$ 15,075</u>
<u>Expenditures</u>				
Contractual services	\$ 7,176	\$ 8,200	\$ (1,024)	\$ 7,632
Commodities	2,829	6,900	(4,071)	3,662
Capital outlay	<u>1,530</u>	<u>-</u>	<u>1,530</u>	<u>-</u>
Total Expenditures	<u>\$ 11,535</u>	<u>\$ 15,100</u>	<u>\$ (3,565)</u>	<u>\$ 11,294</u>
Receipts Over (Under) Expenditures	\$ (1,747)			\$ 3,781
Unencumbered Cash, Beginning	<u>11,221</u>			<u>7,440</u>
Unencumbered Cash, Ending	<u>\$ 9,474</u>			<u>\$ 11,221</u>

STANTON COUNTY, KANSAS

Schedule 2-11

EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$879,285	\$ 904,855	\$ (25,570)	\$ 958,928
Delinquent tax	9,219	5,403	3,816	9,316
Motor vehicle tax	<u>86,443</u>	<u>88,496</u>	<u>(2,053)</u>	<u>58,615</u>
Total Receipts	<u>\$974,947</u>	<u>\$ 998,754</u>	<u>\$ (23,807)</u>	<u>\$1,026,859</u>
<u>Expenditures</u>				
Social Security	\$171,279	\$ 190,000	\$ (18,721)	\$ 171,644
Retirement	203,132	235,000	(31,868)	185,793
Workmen's compensation	35,016	50,000	(14,984)	34,084
Unemployment tax	405	5,000	(4,595)	3,067
Health insurance	563,412	665,000	(101,588)	543,893
Miscellaneous	<u>1,320</u>	<u>-</u>	<u>1,320</u>	<u>-</u>
Total Expenditures	<u>\$974,564</u>	<u>\$1,145,000</u>	<u>\$ (170,436)</u>	<u>\$ 938,481</u>
Receipts Over (Under) Expenditures	\$ 383			\$ 88,378
Unencumbered Cash, Beginning	<u>377,592</u>			<u>289,214</u>
Unencumbered Cash, Ending	<u>\$377,975</u>			<u>\$ 377,592</u>

STANTON COUNTY, KANSAS

Schedule 2-12

GOLF COURSE MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018

(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 75,710	\$ 77,860	\$ (2,150)	\$ 76,519
Delinquent tax	711	645	66	694
Motor vehicle tax	6,884	7,058	(174)	4,148
Other:				
Memberships and green fees	21,328	15,000	6,328	23,975
Miscellaneous	<u>1,930</u>	<u>-</u>	<u>1,930</u>	<u>1,587</u>
Total Receipts	<u>\$106,563</u>	<u>\$100,563</u>	<u>\$ 6,000</u>	<u>\$106,923</u>
<u>Expenditures</u>				
Contractual services	\$ 37,567	\$ 44,500	\$ (6,933)	\$ 39,254
Commodities	55,308	27,500	27,808	43,717
Capital outlay	<u>25,625</u>	<u>46,500</u>	<u>(20,875)</u>	<u>20,300</u>
Total Expenditures	<u>\$118,500</u>	<u>\$118,500</u>	<u>-</u>	<u>\$103,271</u>
Receipts Over (Under) Expenditures				\$ 3,652
Unencumbered Cash, Beginning	<u>30,438</u>			<u>26,786</u>
Unencumbered Cash, Ending	<u>\$ 18,501</u>			<u>\$ 30,438</u>

STANTON COUNTY, KANSAS

Schedule 2-13

DEVELOPMENTAL DISABLED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 9,048	\$ 9,267	\$ (219)	\$ 8,977
Delinquent tax	107	38	69	139
Motor vehicle tax	<u>822</u>	<u>830</u>	<u>(8)</u>	<u>1,037</u>
Total Receipts	\$ 9,977	\$ <u>10,135</u>	\$ <u>(158)</u>	\$ 10,153
<u>Expenditures</u>				
Appropriations	<u>10,000</u>	\$ <u>10,000</u>	<u>-</u>	<u>10,000</u>
Receipts Over (Under) Expenditures	\$ (23)			\$ 153
Unencumbered Cash, Beginning	<u>309</u>			<u>156</u>
Unencumbered Cash, Ending	\$ <u>286</u>			\$ <u>309</u>

STANTON COUNTY, KANSAS

Schedule 2-14

AIRPORT MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018

(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 72,181	\$ 74,234	\$ (2,053)	\$ 79,649
Delinquent tax	734	466	268	709
Motor vehicle tax	7,162	7,348	(186)	4,047
Use of Money and Property:				
Hangar rent	14,017	5,000	9,017	14,867
House lot rent	4,800	-	4,800	4,800
Land lease	3,888	-	3,888	3,888
Other:				
Miscellaneous	<u>783</u>	<u>-</u>	<u>783</u>	<u>2,862</u>
Total Receipts	<u>\$103,565</u>	<u>\$ 87,048</u>	<u>\$ 16,517</u>	<u>\$110,822</u>
<u>Expenditures</u>				
Contractual services	\$ 89,301	\$ 85,000	\$ 4,301	\$ 87,670
Commodities	<u>3,875</u>	<u>8,500</u>	<u>(4,625)</u>	<u>5,830</u>
Total Expenditures	<u>\$ 93,176</u>	<u>\$ 93,500</u>	<u>\$ (324)</u>	<u>\$ 93,500</u>
Receipts Over (Under) Expenditures	\$ 10,389			\$ 17,322
Unencumbered Cash, Beginning	<u>29,584</u>			<u>12,262</u>
Unencumbered Cash, Ending	<u>\$ 39,973</u>			<u>\$ 29,584</u>

STANTON COUNTY, KANSAS

Schedule 2-15

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018

(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$675,521	\$695,097	\$ (19,576)	\$680,352
Delinquent tax	7,015	6,246	769	7,638
Motor vehicle tax	<u>61,599</u>	<u>62,816</u>	<u>(1,217)</u>	<u>53,225</u>
Total Receipts	\$744,135	<u>\$764,159</u>	<u>\$ (20,024)</u>	\$741,215
<u>Expenditures</u>				
Appropriations	<u>744,239</u>	<u>\$750,000</u>	<u>\$ (5,761)</u>	<u>750,000</u>
Receipts Over (Under) Expenditures	\$ (104)			\$ (8,785)
Unencumbered Cash, Beginning	<u>947</u>			<u>9,732</u>
Unencumbered Cash, Ending	<u>\$ 843</u>			<u>\$ 947</u>

STANTON COUNTY, KANSAS

Schedule 2-16

PRINCIPAL AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem tax	\$ 92,955	\$ 95,839	\$ (2,884)	\$267,160
Delinquent tax	2,539	1,291	1,248	2,389
Motor vehicle tax	<u>24,064</u>	<u>24,652</u>	<u>(588)</u>	<u>15,392</u>
Total Receipts	<u>\$119,558</u>	<u>\$121,782</u>	<u>\$ (2,224)</u>	<u>\$284,941</u>
<u>Expenditures</u>				
Principal	\$115,000	\$115,000	\$ -	\$275,000
Interest	2,894	2,894	-	8,806
Miscellaneous	<u>500</u>	<u>1,606</u>	<u>(1,106)</u>	<u>-</u>
Total Expenditures	<u>\$118,394</u>	<u>\$119,500</u>	<u>\$ (1,106)</u>	<u>\$283,806</u>
Receipts Over (Under) Expenditures	\$ 1,164			\$ 1,135
Unencumbered Cash, Beginning	<u>1,274</u>			<u>139</u>
Unencumbered Cash, Ending	<u>\$ 2,438</u>			<u>\$ 1,274</u>

STANTON COUNTY, KANSAS

Schedule 2-17

REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Receipts</u>				
Fees	\$ 3,046	\$ 4,000	\$ (954)	\$ 6,544
Interest	<u>99</u>	<u>-</u>	<u>99</u>	<u>39</u>
Total Receipts	\$ <u>3,145</u>	\$ <u>4,000</u>	\$ <u>(855)</u>	\$ <u>6,583</u>
<u>Expenditures</u>				
Contractual services	\$ 90	\$ 5,000	\$ (4,910)	\$ 150
Commodities	90	5,000	(4,910)	1,999
Capital outlay	<u>-</u>	<u>23,000</u>	<u>(23,000)</u>	<u>7,000</u>
Total Expenditures	\$ <u>180</u>	\$ <u>33,000</u>	\$ <u>(32,820)</u>	\$ <u>9,149</u>
Receipts Over (Under) Expenditures	\$ 2,965			\$ (2,566)
Unencumbered Cash, Beginning	<u>20,536</u>			<u>23,102</u>
Unencumbered Cash, Ending	\$ <u>23,501</u>			\$ <u>20,536</u>

STANTON COUNTY, KANSAS

Schedule 2-18

COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Fees	\$ 761	\$ 1,000	\$ (239)	\$ 1,636
Interest	<u>7</u>	<u>-</u>	<u>7</u>	<u>9</u>
Total Receipts	\$ <u>768</u>	\$ <u>1,000</u>	\$ <u>(232)</u>	\$ <u>1,645</u>
<u>Expenditures</u>				
Contractual services	-	\$ 1,000	\$ (1,000)	\$ -
Commodities	-	1,000	(1,000)	-
Capital outlay	<u>-</u>	<u>2,500</u>	<u>(2,500)</u>	<u>2,100</u>
Total Expenditures	<u>-</u>	\$ <u>4,500</u>	\$ <u>(4,500)</u>	\$ <u>2,100</u>
Receipts Over (Under) Expenditures	\$ 768			\$ (455)
Unencumbered Cash, Beginning	<u>1,697</u>			<u>2,152</u>
Unencumbered Cash, Ending	\$ <u>2,465</u>			\$ <u>1,697</u>

STANTON COUNTY, KANSAS

Schedule 2-19

COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018

(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Receipts</u>				
Fees	\$ 761	\$ 1,000	\$ (239)	\$ 1,636
Interest	<u>13</u>	<u>-</u>	<u>13</u>	<u>3</u>
Total Receipts	\$ <u>774</u>	\$ <u>1,000</u>	\$ <u>(226)</u>	\$ <u>1,639</u>
<u>Expenditures</u>				
Contractual services	-	\$ 1,000	\$ (1,000)	\$ -
Commodities	-	1,000	(1,000)	-
Capital outlay	<u>-</u>	<u>2,500</u>	<u>(2,500)</u>	<u>2,100</u>
Total Expenditures	<u>-</u>	\$ <u>4,500</u>	\$ <u>(4,500)</u>	\$ <u>2,100</u>
Receipts Over (Under) Expenditures	\$ 774			\$ (461)
Unencumbered Cash, Beginning	<u>1,691</u>			<u>2,152</u>
Unencumbered Cash, Ending	\$ <u>2,465</u>			\$ <u>1,691</u>

STANTON COUNTY, KANSAS

Schedule 2-20

SHERIFF CONCEAL & CARRY PERMIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Receipts</u>				
Fees	-	\$ <u>1,000</u>	\$ <u>(1,000)</u>	-
<u>Expenditures</u>				
Capital outlay	<u>-</u>	\$ <u>4,000</u>	\$ <u>(4,000)</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -			\$ -
Unencumbered Cash, Beginning	<u>2,775</u>			<u>2,775</u>
Unencumbered Cash, Ending	\$ <u>2,775</u>			\$ <u>2,775</u>

STANTON COUNTY, KANSAS

Schedule 2-21

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
 For the year ended December 31, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
<u>Receipts</u>				
Fees	\$ <u>50,022</u>	\$ <u>50,000</u>	\$ <u>22</u>	\$ <u>49,962</u>
<u>Expenditures</u>				
Contractual services	\$ 2,318	\$ 25,000	\$ (22,682)	\$ 57,157
Commodities	-	25,000	(25,000)	-
Capital outlay	<u>8,670</u>	<u>213,000</u>	<u>(204,330)</u>	<u>8,902</u>
Total Expenditures	\$ <u>10,988</u>	\$ <u>263,000</u>	\$ <u>(252,012)</u>	\$ <u>66,059</u>
Receipts Over (Under) Expenditures	\$ 39,034			\$ (16,097)
Unencumbered Cash, Beginning	<u>146,377</u>			<u>162,474</u>
Unencumbered Cash, Ending	<u>\$185,411</u>			<u>\$146,377</u>

STANTON COUNTY, KANSAS

Schedule 2-22

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 573,923	\$ 590,243	\$ (16,320)	\$ 348,207
Delinquent tax	4,710	1,624	3,086	5,933
Motor vehicle tax	32,161	32,216	(55)	55,187
Interest subsidy (35%)	178,464	160,000	18,464	186,197
Operating transfers	<u>400,000</u>	<u>400,000</u>	<u>-</u>	<u>600,000</u>
Total Receipts	<u>\$1,189,258</u>	<u>\$1,184,083</u>	<u>\$ 5,175</u>	<u>\$1,195,524</u>
<u>Expenditures</u>				
Principal	\$ 630,000	\$ 630,000	\$ -	\$ 610,000
Interest	545,929	545,929	-	571,421
Miscellaneous	<u>400</u>	<u>4,071</u>	<u>(3,671)</u>	<u>400</u>
Total Expenditures	<u>\$1,176,329</u>	<u>\$1,180,000</u>	<u>\$ (3,671)</u>	<u>\$1,181,821</u>
Receipts Over (Under) Expenditures	\$ 12,929			\$ 13,703
Unencumbered Cash, Beginning	<u>35,853</u>			<u>22,150</u>
Unencumbered Cash, Ending	<u>\$ 48,782</u>			<u>\$ 35,853</u>

STANTON COUNTY, KANSAS

Schedule 2-23

LEC CAR WASH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Receipts</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditures</u>				
Commodities	-	\$ -	\$ -	\$ 101
Capital outlay	<u>-</u>	<u>6,000</u>	<u>(6,000)</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>\$ 6,000</u>	<u>\$ (6,000)</u>	<u>\$ 101</u>
Receipts Over (Under) Expenditures	\$ -			\$ (101)
Unencumbered Cash, Beginning	<u>1,891</u>			<u>1,992</u>
Unencumbered Cash, Ending	<u>\$ 1,891</u>			<u>\$ 1,891</u>

STANTON COUNTY, KANSAS

Schedule 2-24

DIVERSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Receipts</u>				
Diversion fees	\$ <u>7,305</u>	\$ <u>6,000</u>	\$ <u>1,305</u>	\$ <u>4,654</u>
<u>Expenditures</u>				
Contractual services	-	\$ 2,500	\$ (2,500)	\$ -
Commodities	-	2,500	(2,500)	1,000
Capital outlay	<u>-</u>	<u>9,000</u>	<u>(9,000)</u>	<u>1,749</u>
Total Expenditures	<u>-</u>	\$ <u>14,000</u>	\$ <u>(14,000)</u>	\$ <u>2,749</u>
Receipts Over (Under) Expenditures	\$ 7,305			\$ 1,905
Unencumbered Cash, Beginning	<u>4,858</u>			<u>2,953</u>
Unencumbered Cash, Ending	\$ <u>12,163</u>			\$ <u>4,858</u>

STANTON COUNTY, KANSAS

Schedule 2-25

PROSECUTOR'S TRAINING ASSISTANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Receipts</u>				
Docket fees	\$ 422	\$ <u>1,000</u>	\$ <u>(578)</u>	\$ 487
<u>Expenditures</u>				
Contractual services	<u>160</u>	\$ <u>7,000</u>	\$ <u>(6,840)</u>	<u>236</u>
Receipts Over (Under) Expenditures	\$ 262			\$ 251
Unencumbered Cash, Beginning	<u>5,444</u>			<u>5,193</u>
Unencumbered Cash, Ending	\$ <u>5,706</u>			\$ <u>5,444</u>

STANTON COUNTY, KANSAS

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES

REGULATORY BASIS

For the year ended December 31, 2018

STANTON COUNTY, KANSAS

Schedule 2-26

COUNTY EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Miscellaneous	-	\$ 19,200
Operating Transfers:		
General Fund	-	150,000
Capital Improvement Fund	<u>-</u>	<u>100,000</u>
Total Receipts	\$ -	\$269,200
<u>Expenditures</u>		
Capital outlay	<u>44,992</u>	<u>153,202</u>
Receipts Over (Under) Expenditures	\$ (44,992)	\$115,998
Unencumbered Cash, Beginning	<u>276,292</u>	<u>160,294</u>
Unencumbered Cash, Ending	<u>\$231,300</u>	<u>\$276,292</u>

STANTON COUNTY, KANSAS

Schedule 2-27

ROAD MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Insurance proceeds	\$ 11,136	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ 11,136	\$ -
Unencumbered Cash, Beginning	<u>18,115</u>	<u>18,115</u>
Unencumbered Cash, Ending	<u>\$ 29,251</u>	<u>\$ 18,115</u>

STANTON COUNTY, KANSAS

Schedule 2-28

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Reimbursements	\$ 36,066	-
<u>Expenditures</u>		
Commodities	<u>290,342</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (254,276)	\$ -
Unencumbered Cash, Beginning	<u>1,084,846</u>	<u>1,084,846</u>
Unencumbered Cash, Ending	<u>\$ 830,570</u>	<u>\$1,084,846</u>

STANTON COUNTY, KANSAS

Schedule 2-29

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Donation	\$ <u>8,739</u>	<u>-</u>
<u>Expenditures</u>		
Capital outlay	\$ 8,110	\$ 5,700
Lease purchase	<u>9,524</u>	<u>-</u>
Total Expenditures	\$ <u>17,634</u>	\$ <u>5,700</u>
Receipts Over (Under) Expenditures	\$ (8,895)	\$ (5,700)
Unencumbered Cash, Beginning	<u>14,225</u>	<u>19,925</u>
Unencumbered Cash, Ending	\$ <u>5,330</u>	\$ <u>14,225</u>

STANTON COUNTY, KANSAS

Schedule 2-30

NOXIOUS WEED EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>49,291</u>	<u>49,291</u>
Unencumbered Cash, Ending	<u>\$ 49,291</u>	<u>\$ 49,291</u>

STANTON COUNTY, KANSAS

Schedule 2-31

CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Operating Transfers:		
General Fund	\$ <u>300,000</u>	\$ <u>50,000</u>
<u>Expenditures</u>		
Capital outlay	\$289,105	\$ 309,353
Operating transfers	<u> -</u>	<u>100,000</u>
Total Expenditures	\$ <u>289,105</u>	\$ <u>409,353</u>
Receipts Over (Under) Expenditures	\$ 10,895	\$ (359,353)
Unencumbered Cash, Beginning	<u>686,679</u>	<u>1,046,032</u>
Unencumbered Cash, Ending	\$ <u>697,574</u>	\$ <u>686,679</u>

STANTON COUNTY, KANSAS

Schedule 2-32

SPECIAL LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>	\$ -	\$ -
<u>Expenditures</u>		
Appropriations	<u>1,098</u>	<u>598</u>
Receipts Over (Under) Expenditures	\$ (1,098)	\$ (598)
Unencumbered Cash, Beginning	<u>1,415</u>	<u>2,013</u>
Unencumbered Cash, Ending	<u>\$ 317</u>	<u>\$ 1,415</u>

STANTON COUNTY, KANSAS

Schedule 2-33

MUSEUM GRANTS AND DONATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Grants	\$ 75	\$ 1,925
Donations	<u>-</u>	<u>1,000</u>
Total Receipts	<u>\$ 75</u>	<u>\$ 2,925</u>
<u>Expenditures</u>		
Contractual services	\$ 200	\$ 1,749
Commodities	-	491
Capital outlay	<u>-</u>	<u>437</u>
Total Expenditures	<u>\$ 200</u>	<u>\$ 2,677</u>
Receipts Over (Under) Expenditures	\$ (125)	\$ 248
Unencumbered Cash, Beginning	<u>1,342</u>	<u>1,094</u>
Unencumbered Cash, Ending	<u>\$ 1,217</u>	<u>\$ 1,342</u>

STANTON COUNTY, KANSAS

Schedule 2-34

SENIOR CITIZENS SPECIAL BEQUEST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>	\$ -	-
<u>Expenditures</u>		
Commodities	<u>49</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (49)	\$ -
Unencumbered Cash, Beginning	<u>1,483</u>	<u>1,483</u>
Unencumbered Cash, Ending	<u>\$ 1,434</u>	<u>\$ 1,483</u>

STANTON COUNTY, KANSAS

Schedule 2-35

TREASURER'S SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Motor vehicle licenses	\$ 22,646	\$ 22,485
Other fees	<u>802</u>	<u>1,330</u>
Total Receipts	<u>\$ 23,448</u>	<u>\$ 23,815</u>
<u>Expenditures</u>		
Personal services	\$ 4,685	\$ 4,814
Contractual services	9,405	3,955
Commodities	4,009	2,366
Operating transfers	<u>5,349</u>	<u>12,680</u>
Total Expenditures	<u>\$ 23,448</u>	<u>\$ 23,815</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

STANTON COUNTY, KANSAS

Schedule 2-36

LAW LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Docket fees	\$ 2,630	\$ 2,071
<u>Expenditures</u>		
Commodities	<u>2,630</u>	<u>2,093</u>
Receipts Over (Under) Expenditures	\$ -	\$ (22)
Unencumbered Cash, Beginning	<u>42</u>	<u>64</u>
Unencumbered Cash, Ending	<u>\$ 42</u>	<u>\$ 42</u>

STANTON COUNTY, KANSAS

Schedule 2-37

SHERIFF DONATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>2,790</u>	<u>2,790</u>
Unencumbered Cash, Ending	<u>\$ 2,790</u>	<u>\$ 2,790</u>

STANTON COUNTY, KANSAS

Schedule 2-38

LIVING CENTER DONATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Donations	\$ 130	\$ 1,490
<u>Expenditures</u>		
Miscellaneous	<u>333</u>	<u>427</u>
Receipts Over (Under) Expenditures	\$ (203)	\$ 1,063
Unencumbered Cash, Beginning	<u>1,632</u>	<u>569</u>
Unencumbered Cash, Ending	<u>\$ 1,429</u>	<u>\$ 1,632</u>

STANTON COUNTY, KANSAS

Schedule 2-39

AIRPORT GRANTS AND DONATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Grants	-	\$811,666
<u>Expenditures</u>		
Capital outlay	<u>-</u>	<u>811,666</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>-</u></u>	<u><u>-</u></u>

STANTON COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the year ended December 31, 2018

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Ad Valorem Taxes:				
Current tax	\$6,878,115	\$ 561,126	\$ 62,324	\$7,376,917
Delinquent real estate tax	38,917	21,889	57,931	2,875
Delinquent personal property tax	24,443	18,616	31,551	11,508
16/20 Vehicle tax	5,879	-	818	5,061
Motor vehicle tax	181,385	59,735	11,426	229,694
CMV tax	<u>283</u>	<u>4,133</u>	<u>16,489</u>	<u>(12,073)</u>
Total Distributable Funds	<u>\$7,129,022</u>	<u>\$ 665,499</u>	<u>\$ 180,539</u>	<u>\$7,613,982</u>
State Funds:				
State General	\$ 8	\$ -	\$ 8	\$ -
State Educational Building	-	53,243	53,243	-
State Institutional Building	-	26,621	26,621	-
State motor vehicle tax	1,377	245,201	245,214	1,364
Compensating and isolated sales tax	-	199,008	199,008	-
Fish and game licenses	(54)	1,338	1,073	211
Drivers licenses fees	<u>83</u>	<u>6,441</u>	<u>6,524</u>	<u>-</u>
Total State Funds	<u>\$ 1,414</u>	<u>\$ 531,852</u>	<u>\$ 531,691</u>	<u>\$ 1,575</u>

STANTON COUNTY, KANSAS

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the year ended December 31, 2018

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Subdivision Funds:				
Cities	\$ -	\$ 446,041	\$ 446,041	\$ -
Schools	9,208	2,564,433	2,565,677	7,964
Groundwater Management	-	66,489	66,489	-
Cemetery Districts	-	<u>69,433</u>	<u>69,433</u>	-
Total Subdivision Funds	\$ <u>9,208</u>	\$ <u>3,146,396</u>	\$ <u>3,147,640</u>	\$ <u>7,964</u>
Other Agency Funds:				
Payroll Clearing Fund	\$ -	\$ 5,440	\$ 10,420	\$ (4,980)
CDBG Micro Loan Fund	43,674	138	-	43,812
Clerk of the District Court	1,646	127,090	127,137	1,599
Oil and gas depletion	<u>1,233,826</u>	<u>25,079</u>	<u>400,000</u>	<u>858,905</u>
Total Other Agency Funds	\$ <u>1,279,146</u>	\$ <u>157,747</u>	\$ <u>537,557</u>	\$ <u>899,336</u>
Grand Total	\$ <u>8,418,790</u>	\$ <u>4,501,494</u>	\$ <u>4,397,427</u>	\$ <u>8,522,857</u>

STANTON COUNTY, KANSAS

SUPPLEMENTARY INFORMATION

STANTON COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2018

(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Prior</u> <u>Year</u> <u>Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>County Commissioners</u>				
Contractual services	\$ 9,649	\$ 31,000	\$ (21,351)	\$ 6,921
Commodities	<u>22</u>	<u>500</u>	<u>(478)</u>	<u>2,641</u>
Total	<u>\$ 9,671</u>	<u>\$ 31,500</u>	<u>\$ (21,829)</u>	<u>\$ 9,562</u>
<u>County Clerk</u>				
Contractual services	\$ 7,954	\$ 8,000	\$ (46)	\$ 7,929
Commodities	<u>2,689</u>	<u>4,300</u>	<u>(1,611)</u>	<u>2,245</u>
Total	<u>\$ 10,643</u>	<u>\$ 12,300</u>	<u>\$ (1,657)</u>	<u>\$ 10,174</u>
<u>County Treasurer</u>				
Contractual services	\$ 13,683	\$ 15,010	\$ (1,327)	\$ 40,666
Commodities	<u>5,492</u>	<u>4,600</u>	<u>892</u>	<u>4,036</u>
Total	<u>\$ 19,175</u>	<u>\$ 19,610</u>	<u>\$ (435)</u>	<u>\$ 44,702</u>
<u>County Attorney</u>				
Contractual services	\$ 1,731	\$ 7,700	\$ (5,969)	\$ 2,767
Commodities	<u>1,662</u>	<u>3,000</u>	<u>(1,338)</u>	<u>3,312</u>
Total	<u>\$ 3,393</u>	<u>\$ 10,700</u>	<u>\$ (7,307)</u>	<u>\$ 6,079</u>
<u>Register of Deeds</u>				
Contractual services	\$ 3,519	\$ 12,000	\$ (8,481)	\$ 5,213
Commodities	2,026	2,000	26	839
Capital outlay	-	<u>1,500</u>	<u>(1,500)</u>	-
Total	<u>\$ 5,545</u>	<u>\$ 15,500</u>	<u>\$ (9,955)</u>	<u>\$ 6,052</u>
<u>Clerk of District Court</u>				
Contractual services	\$ 28,582	\$ 45,800	\$ (17,218)	\$ 26,800
Commodities	2,198	2,200	(2)	1,050
Capital outlay	-	<u>13,000</u>	<u>(13,000)</u>	-
Total	<u>\$ 30,780</u>	<u>\$ 61,000</u>	<u>\$ (30,220)</u>	<u>\$ 27,850</u>

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Appraiser Cost</u>				
Contractual services	\$ 95,616	\$ 99,000	\$ (3,384)	\$ 98,708
Commodities	1,986	3,500	(1,514)	1,249
Capital outlay	-	3,500	(3,500)	-
Total	<u>\$ 97,602</u>	<u>\$106,000</u>	<u>\$ (8,398)</u>	<u>\$ 99,957</u>
<u>Election</u>				
Contractual services	\$ 12,874	\$ 9,800	\$ 3,074	\$ 7,268
Commodities	2,054	10,500	(8,446)	1,542
Capital outlay	914	6,000	(5,086)	-
Total	<u>\$ 15,842</u>	<u>\$ 26,300</u>	<u>\$ (10,458)</u>	<u>\$ 8,810</u>
<u>Courthouse General</u>				
Contractual services	\$161,838	\$200,100	\$ (38,262)	\$168,591
Commodities	9,751	26,000	(16,249)	15,033
Capital outlay	-	-	-	8,000
Total	<u>\$171,589</u>	<u>\$226,100</u>	<u>\$ (54,511)</u>	<u>\$191,624</u>
<u>Professional Building</u>				
Contractual services	\$ 2,352	\$ 9,500	\$ (7,148)	\$ 13,039
Commodities	-	2,000	(2,000)	-
Total	<u>\$ 2,352</u>	<u>\$ 11,500</u>	<u>\$ (9,148)</u>	<u>\$ 13,039</u>
<u>Sheriff</u>				
Contractual services	\$ 87,160	\$137,680	\$ (50,520)	\$ 76,157
Commodities	75,528	97,000	(21,472)	55,387
Capital outlay	4,215	64,500	(60,285)	1,848
Total	<u>\$166,903</u>	<u>\$299,180</u>	<u>\$ (132,277)</u>	<u>\$133,392</u>
<u>Juvenile Detention</u>				
Contractual services	\$ 7,101	\$ 4,000	\$ 3,101	\$ 5,040

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Ambulance</u>				
Contractual services	\$ 27,283	\$ 43,500	\$ (16,217)	\$ 28,286
Commodities	21,387	22,500	(1,113)	26,331
Capital outlay	-	12,500	(12,500)	-
Total	<u>\$ 48,670</u>	<u>\$ 78,500</u>	<u>\$ (29,830)</u>	<u>\$ 54,617</u>
<u>Family Practice Clinic</u>				
Contractual services	<u>\$114,340</u>	<u>\$132,000</u>	<u>\$ (17,660)</u>	<u>\$114,384</u>
<u>Hospital</u>				
Appropriation	<u>\$100,000</u>	<u>-</u>	<u>\$100,000</u>	<u>-</u>
<u>Solid Waste Disposal</u>				
Contractual services	\$ 7,881	\$ 10,000	\$ (2,119)	\$ 13,763
Commodities	20,838	30,000	(9,162)	12,307
Capital outlay	-	10,000	(10,000)	-
Total	<u>\$ 28,719</u>	<u>\$ 50,000</u>	<u>\$ (21,281)</u>	<u>\$ 26,070</u>
<u>Soil Conservation</u>				
Contractual services	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>-</u>	<u>\$ 20,000</u>
<u>Emergency Management</u>				
Contractual services	\$ 9,953	\$ 10,000	\$ (47)	\$ 10,335
Commodities	1,081	10,000	(8,919)	3,251
Capital outlay	-	10,000	(10,000)	-
Total	<u>\$ 11,034</u>	<u>\$ 30,000</u>	<u>\$ (18,966)</u>	<u>\$ 13,586</u>
<u>Noxious Weed</u>				
Contractual services	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 20</u>

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Services for the Elderly</u>				
Contractual services	\$ 44,549	\$ 52,085	\$ (7,536)	\$ 39,276
Commodities	95,164	105,300	(10,136)	100,037
Capital outlay	<u>1,300</u>	<u>-</u>	<u>1,300</u>	<u>-</u>
Total	<u>\$141,013</u>	<u>\$157,385</u>	<u>\$ (16,372)</u>	<u>\$139,313</u>
 <u>Memorial Living Center</u>				
Contractual services	\$ 54,180	\$ 62,300	\$ (8,120)	\$ 53,530
Commodities	<u>56,105</u>	<u>46,700</u>	<u>9,405</u>	<u>57,874</u>
Total	<u>\$110,285</u>	<u>\$109,000</u>	<u>\$ 1,285</u>	<u>\$111,404</u>
 <u>Chamber of Commerce</u>				
Appropriation	<u>\$ 21,100</u>	<u>\$ 21,100</u>	<u>-</u>	<u>\$ 21,100</u>
 <u>Golf Course</u>				
Contractual services	\$ 3,314	-	\$ 3,314	-
Commodities	<u>5,124</u>	<u>-</u>	<u>5,124</u>	<u>-</u>
Total	<u>\$ 8,438</u>	<u>-</u>	<u>\$ 8,438</u>	<u>-</u>
 <u>Historical Records</u>				
Contractual services	\$ 17,988	\$ 27,820	\$ (9,832)	\$ 15,835
Commodities	22,614	16,500	6,114	22,541
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,529</u>
Total	<u>\$ 40,602</u>	<u>\$ 44,320</u>	<u>\$ (3,718)</u>	<u>\$ 42,905</u>
 <u>Airport</u>				
Contractual services	<u>\$ 9,514</u>	<u>-</u>	<u>\$ 9,514</u>	<u>\$ 809</u>
 <u>Library</u>				
Personal services	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 498</u>

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Payroll Department</u>				
Personal services	\$ <u>2,375,197</u>	\$ <u>2,850,000</u>	\$ <u>(474,803)</u>	\$ <u>2,363,735</u>
<u>Transfers</u>				
County Equipment	-	\$ 100,000	\$ (100,000)	\$ 50,000
Capital Improvement	-	635,000	(635,000)	150,000
Bond and Interest	-	-	-	<u>600,000</u>
Total	<u>-</u>	<u>\$ 735,000</u>	<u>\$ (735,000)</u>	<u>\$ 800,000</u>
Totals	\$ <u>3,569,508</u>	\$ <u>5,050,995</u>	\$ <u>(1,481,487)</u>	\$ <u>4,264,722</u>

