

STANTON COUNTY, KANSAS
Johnson, Kansas

FINANCIAL STATEMENTS
For the year ended December 31, 2021

STANTON COUNTY, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2021

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STANTON COUNTY, KANSAS

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STANTON COUNTY, KANSAS

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Stanton County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Stanton County, Kansas, as of and for the year ended December 31, 2021 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Stanton County, Kansas as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Stanton County, Kansas as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

To the Board of County Commissioners
Stanton County, Kansas

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of general fund departmental expenditures compared with budget estimates (Schedule 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement or the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

To the Board of County Commissioners
Stanton County, Kansas

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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, 2020 (not presented herein), and have issued our report thereon dated August 4, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

August 9, 2022

STANTON COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS

For the year ended December 31, 2021

<u>Funds</u>	<u>Beginning</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Add</u> <u>Encumbrances</u> <u>& Accounts</u> <u>Payable</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
General Fund	\$2,176,144	\$3,504,915	\$4,061,630	\$1,619,429	\$ 36,398	\$1,655,827
Special Purpose Funds:						
Road and Bridge	993,670	1,375,877	1,290,086	1,079,461	25,636	1,105,097
Airport Maintenance	70,390	93,710	66,829	97,271	210	97,481
Library Employees' Benefits	2,235	42,497	42,750	1,982	-	1,982
Golf Course Maintenance	37,569	118,639	127,000	29,208	-	29,208
Long Term Care Unit	-	878,660	878,660	-	-	-
Park Maintenance	19,132	38,958	41,333	16,757	2,011	18,768
4-H Club	7,851	13,087	13,963	6,975	417	7,392
Employees' Benefits	246,168	1,024,862	1,069,497	201,533	-	201,533
Extension Service	6,123	138,720	139,500	5,343	-	5,343
Mental Health	413	9,908	10,000	321	-	321
Noxious Weed	51,705	72,301	67,098	56,908	404	57,312
Library Maintenance	8,011	222,651	223,000	7,662	-	7,662
LEC Car Wash	1,591	-	1,591	-	-	-
Rural Fire	12,370	98,599	91,961	19,008	2,066	21,074
Hospital Maintenance	30,305	107,324	112,000	25,629	-	25,629
Developmental Disabled	306	10,029	10,000	335	-	335
Road Machinery	76,844	29,000	-	105,844	-	105,844
Special Highway Improvement	1,030,570	-	-	1,030,570	-	1,030,570
Rural Fire Equipment	7,830	-	-	7,830	-	7,830
Ambulance Equipment	100,000	-	-	100,000	-	100,000
Noxious Weed Equipment	64,291	-	34,310	29,981	-	29,981

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, 2021

<u>Funds</u>	<u>Beginning</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Add</u> <u>Encumbrances</u> <u>& Accounts</u> <u>Payable</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
Special Purpose Funds (Continued):						
County Equipment	202,029	150,000	11,712	340,317	-	340,317
Capital Improvement	632,553	-	1,587	630,966	-	630,966
Special Law Enforcement	317	7,157	-	7,474	-	7,474
Register of Deeds Technology	21,726	4,246	6,199	19,773	-	19,773
Museum Grants and Donations	3,459	6,905	521	9,843	-	9,843
County Treasurer Technology	2,104	1,056	-	3,160	-	3,160
County Clerk Technology	5,109	1,063	3,476	2,696	-	2,696
Diversion Fund	16,281	2,020	-	18,301	-	18,301
Living Center Donations	4	1,685	-	1,689	-	1,689
Sheriff Donations	2,790	-	2,790	-	-	-
Sheriff Conceal and Carry Permit	2,775	-	2,775	-	-	-
911 Fund	192,516	59,978	118,793	133,701	-	133,701
SPARK	8,634	-	8,634	-	-	-
ARPA Fund	-	194,821	-	194,821	-	194,821
Debt Service Funds:						
Bond and Interest	37,711	960,706	951,870	46,547	-	46,547
Principal and Interest	20,823	3,240	24,063	-	-	-
Fiduciary Type Funds – Expendable Trust Funds:						
Senior Citizens Special Bequest	1,434	-	795	639	-	639
Treasurer's Special Auto	-	17,329	17,329	-	1,000	1,000
Prosecutor's Training Assistance	5,955	120	90	5,985	-	5,985
Law Library	42	1,059	1,014	87	-	87
Total Reporting Entity (Excluding Agency Funds)	<u>\$6,099,780</u>	<u>\$9,191,122</u>	<u>\$9,432,856</u>	<u>\$5,858,046</u>	<u>\$ 68,142</u>	<u>\$5,926,188</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, 2021

Composition of Cash:

County Treasurer:

Cash on hand	\$ 200
Cash in checking – Johnson State Bank	6,242,087
Cash in CD – Johnson State Bank	4,248,520
Cash in money market – Johnson State Bank	48,196
CDARS – First National Bank	2,460,389

ARPA Funds:

Cash in checking – Johnson State Bank	194,951
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Clerk of the District Court:

Cash in checking – Johnson State Bank	4,000
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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>87</u>
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Total Cash	\$13,198,555
Agency Funds per Schedule 3	<u>(7,272,367)</u>
Total Reporting Entity (Excluding Agency Funds)	\$ <u>5,926,188</u>

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2021

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, 2021

(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, 2021

(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 2021:

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, 2021

(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, 2021

(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, 2021

(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, 2021

(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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. Stanton County did not hold a revenue neutral rate hearing for this year.

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

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

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, 2021

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

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

All budgets must be filed with the County Clerk by 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, 2021

(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>2021</u> <u>Unencumbered</u> <u>Cash Balance</u>	<u>2022 Budgeted</u> <u>Unencumbered</u> <u>Cash Carryover</u>
Register of Deeds Technology	\$ 19,772	\$ 25,000
Sheriff Conceal and Carry	-	3,000
911	133,701	245,000
LEC Car Wash	-	5,000
Prosecutor Training Assistance	5,985	6,200
Diversion	18,302	20,000
Golf Course	15,258	25,000
Long Term Care Unit	-	1,000
County Clerk Technology	2,697	6,000

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, 2021

(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, 2021.

At December 31, 2021, Stanton County's carrying amount of deposits was \$13,198,354 and the bank balance was \$13,256,284. Of the bank balance, \$2,460,390 was covered by federal depository insurance and \$10,295,894 was collateralized with securities held by the pledging financial institutions' agents in Stanton County's name.

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

Note 4: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	County Equipment Fund	KSA 19-120	\$150,000
Treasurer's Special Auto	General Fund	KSA 8-145	7,982

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2021

(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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from Stanton County were \$209,914 for the year ended December 31, 2021.

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2021

(Continued)

Note 5: Defined Benefit Pension Plan (Continued)

Net Pension Liability

At December 31, 2021, Stanton County's proportionate share of the collective net pension liability reported by KPERS was \$1,478,250. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021

(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, 2021:

Beginning account value	\$ 998,184
Contributions	62,935
Withdrawals	(115,824)
Change in investment value	<u>65,346</u>
Ending account balance	<u>\$1,010,641</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, 2021

(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, 2021.

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, 2021. Accordingly, the County's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

Note 8: Closure and Postclosure Care Cost

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure costs will be paid only near or after the date that the landfill stops accepting waste, the County estimates closure and postclosure costs to be \$1,732,361. This amount is based on what it would cost to perform all closure and postclosure care in 2021. Actual cost may be higher due to inflation, changes in technology or changes in regulations. About 10.6% of the total municipal solid waste landfill site space has been used to date. The remaining life of the landfill is estimated at 100 years. The County is not required to currently accumulate funds to pay the future costs of closure and postclosure, and has not done so. These future costs will be met when due by the allocation of general tax revenues, the issue of debt, or both.

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2021

(Continued)

Note 9: COVID-19

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on Stanton County’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, Stanton County, Kansas is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to Stanton County to assist with the risks and help offset incurred costs of Stanton County.

Note 10: Subsequent Events

Stanton County’s management has evaluated events and transactions through August 9, 2022, the date which the financial statement was available to be issued.

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2021

(Continued)

Note 11: Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2021 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	\$ 710,000	-	\$710,000	\$ (710,000)	\$ -	\$241,700
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	2.75%	04/17/15	160,047	05/17/20	-	-	-	-	-	-
Caterpillar 950M	2.70%	12/30/16	180,080	12/30/21	36,963	-	36,962	(36,962)	1	998
Firetruck	3.00%	07/23/17	23,000	07/23/20	-	-	-	-	-	-
John Deere Motorgrader	3.00%	05/08/18	186,010	05/10/23	115,757	-	37,151	(37,151)	78,606	4,416
2020 Cat Grader	3.35%	07/01/20	186,969	07/01/25	186,969	-	34,971	(34,971)	151,998	6,263
Fire Brush Truck	3.00%	11/20/19	181,315	07/01/24	162,363	-	38,771	(38,771)	123,592	7,646
Kenworth Oil Truck	2.86%	06/17/19	219,500	06/17/24	<u>153,710</u>	<u>-</u>	<u>36,815</u>	<u>(36,815)</u>	<u>116,895</u>	<u>4,402</u>
Total Contractual Indebtedness					<u>\$8,620,762</u>	<u>-</u>	<u>\$894,670</u>	<u>\$ (894,670)</u>	<u>\$7,726,092</u>	<u>\$265,425</u>

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2021

(Continued)

Note 11: 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>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027-2029</u>	<u>Total</u>
Principal:							
General obligation bonds	\$ 725,000	\$ 750,000	\$ 775,000	\$800,000	\$830,000	\$2,665,000	\$6,545,000
Lease purchase agreements	<u>152,539</u>	<u>157,528</u>	<u>121,125</u>	<u>39,899</u>	<u>-</u>	<u>-</u>	<u>471,091</u>
Total principal	<u>\$ 877,539</u>	<u>\$ 907,528</u>	<u>\$ 896,125</u>	<u>\$839,899</u>	<u>\$830,000</u>	<u>\$2,665,000</u>	<u>\$7,016,091</u>
Interest:							
General obligation bonds	\$ 220,400	\$ 198,650	\$ 176,150	\$145,150	\$113,150	\$ 161,400	\$1,014,900
Lease purchase agreements	<u>14,897</u>	<u>9,905</u>	<u>4,749</u>	<u>1,337</u>	<u>-</u>	<u>-</u>	<u>30,888</u>
Total interest	<u>\$ 235,297</u>	<u>\$ 208,555</u>	<u>\$ 180,899</u>	<u>\$146,487</u>	<u>\$113,150</u>	<u>\$ 161,400</u>	<u>\$1,045,788</u>
Total Principal and Interest	<u>\$1,112,836</u>	<u>\$1,116,083</u>	<u>\$1,077,024</u>	<u>\$986,386</u>	<u>\$943,150</u>	<u>\$2,826,400</u>	<u>\$8,061,879</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, 2021

<u>Funds</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
General Fund	\$4,586,442	\$4,061,630	\$ (524,812)
Special Purpose Funds:			
Road and Bridge	1,817,300	1,290,086	(527,214)
Airport Maintenance	99,600	66,829	(32,771)
Library Employees' Benefits	42,750	42,750	-
Golf Course Maintenance	127,000	127,000	-
Long Term Care	888,000	878,660	(9,340)
Park Maintenance	52,500	41,333	(11,167)
4-H Club	15,100	13,963	(1,137)
Employees' Benefits	1,145,000	1,069,497	(75,503)
Extension Service	139,500	139,500	-
Mental Health	10,000	10,000	-
Noxious Weed	79,000	67,098	(11,902)
Library Maintenance	223,000	223,000	-
LEC Car Wash	5,000	1,591	(3,409)
Rural Fire	103,668	91,961	(11,707)
Hospital Maintenance	112,000	112,000	-
Developmental Disabled	10,000	10,000	-
Register of Deeds Technology	30,000	6,199	(23,801)
County Treasurer Technology	2,750	-	(2,750)
County Clerk Technology	5,500	3,476	(2,024)
Diversion	25,000	-	(25,000)
Sheriff Conceal and Carry Permit	4,000	2,775	(1,225)
911	285,000	118,793	(166,207)
Prosecutor's Training Assistance	7,000	90	(6,910)
Debt Service Funds:			
Bond and Interest	955,000	951,870	(3,130)

STANTON COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2021

STANTON COUNTY, KANSAS

Schedule 2-1

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

For the year ended December 31, 2021

(with comparative actual totals for the prior year ended December 31, 2020)

	<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	\$2,246,059	\$2,251,442	\$ (5,383)	\$2,279,663
Delinquent tax	29,081	15,829	13,252	44,896
Motor vehicle tax	193,835	169,171	24,664	209,380
Interest on delinquent taxes	67,395	15,000	52,395	45,052
Local sales tax	192,596	155,000	37,596	201,529
Intergovernmental:				
Law enforcement	90,200	80,000	10,200	91,800
Mineral tax	23,069	25,000	(1,931)	7,787
Licenses, Permits, and Fees:				
Mortgage registration fees	-	1,000	(1,000)	-
V.I.N.'s	3,240	2,000	1,240	2,560
Officers' fees	34,763	30,000	4,763	46,139
Use of Money and Property:				
Interest	17,535	75,000	(57,465)	92,826
Rents	27,100	20,000	7,100	25,500
Memorial Living Center	343,283	250,000	93,283	265,311
Charges for Services:				
Sheriff	3,590	6,000	(2,410)	2,844
Senior Citizens	88,153	75,000	13,153	82,281
Landfill	8,607	1,000	7,607	8,172
Emergency Medical Services	119,809	75,000	44,809	75,628
Transfers In:				
Treasurer's Special Auto	7,982	5,000	2,982	6,192
Other:				
Reimbursements	1,949	-	1,949	1,304
Miscellaneous	<u>6,669</u>	<u>-</u>	<u>6,669</u>	<u>2,286</u>
Total Receipts	<u>\$3,504,915</u>	<u>\$3,251,442</u>	<u>\$253,473</u>	<u>\$3,491,150</u>

STANTON COUNTY, KANSAS

Schedule 2-1
(Continued)GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASISFor the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year		Variance	Prior
	Actual	Budget	Over (Under)	Year Actual
<u>Expenditures</u> (Schedule 4)				
General Government:				
County Commissioners	\$ 10,304	\$ 21,500	\$ (11,196)	\$ 6,212
County Clerk	5,656	12,300	(6,644)	3,916
County Treasurer	18,084	19,610	(1,526)	14,707
County Attorney	5,008	10,700	(5,692)	4,963
Register of Deeds	4,332	13,175	(8,843)	3,385
Clerk of District Court	39,510	61,000	(21,490)	35,635
Appraiser Cost	110,714	113,300	(2,586)	111,714
Election	7,103	20,300	(13,197)	16,530
Courthouse General	226,240	273,100	(46,860)	211,888
Professional Building	11,993	11,500	493	9,930
Western Cartographers	180	-	180	-
Public Safety:				
Sheriff	218,175	290,180	(72,005)	195,104
Juvenile Detention	9,500	9,500	-	8,988
Ambulance	59,358	79,500	(20,142)	50,548
Health Care:				
Family Practice Clinic	102,201	132,000	(29,799)	109,091
Environmental:				
Solid Waste Disposal	110,196	200,000	(89,804)	131,563
Soil Conservation	20,000	20,000	-	20,000
Emergency Management	10,089	35,000	(24,911)	8,570
Social Services:				
Services for the elderly	148,695	145,200	3,495	147,084
Memorial Living Center	121,954	101,500	20,454	112,630
Chamber of Commerce	21,100	21,100	-	21,100
Golf Course	16,540	-	16,540	-

STANTON COUNTY, KANSAS

Schedule 2-1
(Continued)GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASISFor the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<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)				
Cultural and Recreation:				
Historical records	30,436	45,977	(15,541)	29,375
Payroll:				
Personal services	2,604,262	2,850,000	(245,738)	2,563,957
Operating transfers	<u>150,000</u>	<u>100,000</u>	<u>50,000</u>	<u>100,000</u>
Total Expenditures	<u>\$4,061,630</u>	<u>\$4,586,442</u>	<u>\$ (524,812)</u>	<u>\$3,916,890</u>
Receipts Over (Under) Expenditures	\$ (556,715)			\$ (425,740)
Unencumbered Cash, Beginning	<u>2,176,144</u>			<u>2,601,884</u>
Unencumbered Cash, Ending	<u>\$1,619,429</u>			<u>\$2,176,144</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, 2021

(with comparative actual totals for the prior year ended December 31, 2020)

	<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	\$1,005,041	\$ 995,300	\$ 9,741	\$1,465,840
Delinquent tax	15,406	3,165	12,241	20,312
Motor vehicle tax	119,322	108,835	10,487	115,242
Intergovernmental:				
Special Highway Improvement Fund	<u>236,108</u>	<u>175,000</u>	<u>61,108</u>	<u>209,929</u>
Total Receipts	<u>\$1,375,877</u>	<u>\$1,282,300</u>	<u>\$ 93,577</u>	<u>\$1,811,323</u>
<u>Expenditures</u>				
Contractual services	\$ 366,612	\$ 485,700	\$ (119,088)	\$ 382,222
Commodities	727,397	1,018,600	(291,203)	801,110
Capital outlay	27,836	151,023	(123,187)	218,026
Lease purchase	<u>168,241</u>	<u>161,977</u>	<u>6,264</u>	<u>155,475</u>
Total Expenditures	<u>\$1,290,086</u>	<u>\$1,817,300</u>	<u>\$ (527,214)</u>	<u>\$1,556,833</u>
Receipts Over (Under) Expenditures	\$ 85,791			\$ 254,490
Unencumbered Cash, Beginning	<u>993,670</u>			<u>739,180</u>
Unencumbered Cash, Ending	<u>\$1,079,461</u>			<u>\$ 993,670</u>

STANTON COUNTY, KANSAS

Schedule 2-3

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

For the year ended December 31, 2021

(with comparative actual totals for the prior year ended December 31, 2020)

	<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	\$ 65,053	\$ 64,600	\$ 453	\$ 62,838
Delinquent tax	775	337	438	1,125
Motor vehicle tax	5,177	4,663	514	5,191
Use of Money and Property:				
Hangar rent	14,017	5,000	9,017	14,055
House lot rent	4,800	-	4,800	4,800
Land lease	<u>3,888</u>	<u>-</u>	<u>3,888</u>	<u>3,888</u>
Total Receipts	\$ <u>93,710</u>	\$ <u>74,600</u>	\$ <u>19,110</u>	\$ <u>91,897</u>
<u>Expenditures</u>				
Contractual services	\$ 56,918	\$ 89,100	\$ (32,182)	\$ 59,291
Commodities	<u>9,911</u>	<u>10,500</u>	<u>(589)</u>	<u>4,475</u>
Total Expenditures	\$ <u>66,829</u>	\$ <u>99,600</u>	\$ <u>(32,771)</u>	\$ <u>63,766</u>
Receipts Over (Under) Expenditures	\$ 26,881			\$ 28,131
Unencumbered Cash, Beginning	<u>70,390</u>			<u>42,259</u>
Unencumbered Cash, Ending	\$ <u>97,271</u>			\$ <u>70,390</u>

STANTON COUNTY, KANSAS

Schedule 2-4

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

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<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	\$ 38,359	\$ 38,250	\$ 109	\$ 39,139
Delinquent tax	544	96	448	844
Motor vehicle tax	<u>3,594</u>	<u>2,904</u>	<u>690</u>	<u>4,473</u>
Total Receipts	\$ 42,497	\$ <u>41,250</u>	\$ <u>1,247</u>	\$ 44,456
<u>Expenditures</u>				
Appropriations	<u>42,750</u>	\$ <u>42,750</u>	<u>-</u>	<u>44,445</u>
Receipts Over (Under) Expenditures	\$ (253)			\$ 11
Unencumbered Cash, Beginning	<u>2,235</u>			<u>2,224</u>
Unencumbered Cash, Ending	\$ <u>1,982</u>			\$ <u>2,235</u>

STANTON COUNTY, KANSAS

Schedule 2-5

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

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<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	\$ 85,724	\$ 85,400	\$ 324	\$110,501
Delinquent tax	1,125	396	729	1,395
Motor vehicle tax	8,633	8,204	429	7,450
Other:				
Memberships and green fees	<u>23,157</u>	<u>15,000</u>	<u>8,157</u>	<u>24,852</u>
Total Receipts	<u>\$118,639</u>	<u>\$109,000</u>	<u>\$ 9,639</u>	<u>\$144,198</u>
<u>Expenditures</u>				
Contractual services	\$ 42,554	\$ 45,000	\$ (2,446)	\$ 51,364
Commodities	62,646	32,000	30,646	54,943
Capital outlay	<u>21,800</u>	<u>50,000</u>	<u>(28,200)</u>	<u>19,702</u>
Total Expenditures	<u>\$127,000</u>	<u>\$127,000</u>	<u>-</u>	<u>\$126,009</u>
Receipts Over (Under) Expenditures	\$ (8,361)			\$ 18,189
Unencumbered Cash, Beginning	<u>37,569</u>			<u>19,380</u>
Unencumbered Cash, Ending	<u>\$ 29,208</u>			<u>\$ 37,569</u>

STANTON COUNTY, KANSAS

Schedule 2-6

LONG TERM CARE UNIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<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 tax	\$824,552	\$823,000	\$ 1,552	\$831,930
Delinquent tax	5,662	3,188	2,474	1,852
Motor vehicle tax	<u>48,446</u>	<u>61,812</u>	<u>(13,366)</u>	<u>-</u>
Total Receipts	\$878,660	<u>\$888,000</u>	<u>\$ (9,340)</u>	\$833,782
<u>Expenditures</u>				
Appropriations	<u>878,660</u>	<u>\$888,000</u>	<u>\$ (9,340)</u>	<u>833,782</u>
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

STANTON COUNTY, KANSAS

Schedule 2-7

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

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<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	\$ 34,852	\$ 34,500	\$ 352	\$ 49,180
Delinquent tax	459	350	109	668
Motor vehicle tax	3,539	3,650	(111)	2,348
Charges for Services:				
Swimming pool	<u>108</u>	<u>-</u>	<u>108</u>	<u>-</u>
Total Receipts	<u>\$ 38,958</u>	<u>\$ 38,500</u>	<u>\$ 458</u>	<u>\$ 52,196</u>
<u>Expenditures</u>				
Contractual services	\$ 30,655	\$ 38,700	\$ (8,045)	\$ 24,630
Commodities	10,678	8,800	1,878	11,190
Capital outlay	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>	<u>11,841</u>
Total Expenditures	<u>\$ 41,333</u>	<u>\$ 52,500</u>	<u>\$ (11,167)</u>	<u>\$ 47,661</u>
Receipts Over (Under) Expenditures	\$ (2,375)			\$ 4,535
Unencumbered Cash, Beginning	<u>19,132</u>			<u>14,597</u>
Unencumbered Cash, Ending	<u>\$ 16,757</u>			<u>\$ 19,132</u>

STANTON COUNTY, KANSAS

Schedule 2-8

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

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<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	\$ 9,904	\$ 9,800	\$ 104	\$ 10,346
Delinquent tax	104	82	22	125
Motor vehicle tax	759	768	(9)	535
Other:				
Building rent	1,800	1,250	550	1,250
Miscellaneous	<u>520</u>	<u>-</u>	<u>520</u>	<u>610</u>
Total Receipts	\$ <u>13,087</u>	\$ <u>11,900</u>	\$ <u>1,187</u>	\$ <u>12,866</u>
<u>Expenditures</u>				
Contractual services	\$ 10,652	\$ 8,200	\$ 2,452	\$ 7,822
Commodities	<u>3,311</u>	<u>6,900</u>	<u>(3,589)</u>	<u>3,247</u>
Total Expenditures	\$ <u>13,963</u>	\$ <u>15,100</u>	\$ <u>(1,137)</u>	\$ <u>11,069</u>
Receipts Over (Under) Expenditures	\$ (876)			\$ 1,797
Unencumbered Cash, Beginning	<u>7,851</u>			<u>6,054</u>
Unencumbered Cash, Ending	\$ <u>6,975</u>			\$ <u>7,851</u>

STANTON COUNTY, KANSAS

Schedule 2-9

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

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<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	\$ 941,396	\$ 940,000	\$ 1,396	\$ 901,977
Delinquent tax	10,695	3,039	7,656	14,473
Motor vehicle tax	<u>72,771</u>	<u>66,961</u>	<u>5,810</u>	<u>69,033</u>
Total Receipts	<u>\$1,024,862</u>	<u>\$1,010,000</u>	<u>\$ 14,862</u>	<u>\$ 985,483</u>
<u>Expenditures</u>				
Social Security	\$ 190,741	\$ 190,000	\$ 741	\$ 186,988
Retirement	219,879	235,000	(15,121)	226,227
Workmen's compensation	28,338	50,000	(21,662)	35,354
Unemployment tax	6,172	5,000	1,172	455
Health insurance	<u>624,367</u>	<u>665,000</u>	<u>(40,633)</u>	<u>592,961</u>
Total Expenditures	<u>\$1,069,497</u>	<u>\$1,145,000</u>	<u>\$ (75,503)</u>	<u>\$1,041,985</u>
Receipts Over (Under) Expenditures	\$ (44,635)			\$ (56,502)
Unencumbered Cash, Beginning	<u>246,168</u>			<u>302,670</u>
Unencumbered Cash, Ending	<u>\$ 201,533</u>			<u>\$ 246,168</u>

STANTON COUNTY, KANSAS

Schedule 2-10

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

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<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	\$125,864	\$125,000	\$ 864	\$127,876
Delinquent tax	1,635	509	1,126	2,239
Motor vehicle tax	<u>11,221</u>	<u>9,491</u>	<u>1,730</u>	<u>12,778</u>
Total Receipts	\$138,720	<u>\$135,000</u>	<u>\$ 3,720</u>	\$142,893
<u>Expenditures</u>				
Appropriations	<u>139,500</u>	<u>\$139,500</u>	<u>-</u>	<u>142,000</u>
Receipts Over (Under) Expenditures	\$ (780)			\$ 893
Unencumbered Cash, Beginning	<u>6,123</u>			<u>5,230</u>
Unencumbered Cash, Ending	<u>\$ 5,343</u>			<u>\$ 6,123</u>

STANTON COUNTY, KANSAS

Schedule 2-11

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

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<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	\$ 9,054	\$ 9,000	\$ 54	\$ 9,215
Delinquent tax	108	16	92	153
Motor vehicle tax	<u>746</u>	<u>684</u>	<u>62</u>	<u>714</u>
Total Receipts	\$ 9,908	\$ <u>9,700</u>	\$ <u>208</u>	\$ 10,082
<u>Expenditures</u>				
Appropriations	<u>10,000</u>	\$ <u>10,000</u>	<u>-</u>	<u>10,000</u>
Receipts Over (Under) Expenditures	\$ (92)			\$ 82
Unencumbered Cash, Beginning	<u>413</u>			<u>331</u>
Unencumbered Cash, Ending	\$ <u>321</u>			\$ <u>413</u>

STANTON COUNTY, KANSAS

Schedule 2-12

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

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<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	\$ 35,599	\$ 35,500	\$ 99	\$ 34,708
Delinquent tax	412	425	(13)	683
Motor vehicle tax	2,670	2,575	95	2,271
Charges for Services:				
Treatment of noxious weed	<u>33,620</u>	<u>20,000</u>	<u>13,620</u>	<u>46,730</u>
Total Receipts	\$ <u>72,301</u>	\$ <u>58,500</u>	\$ <u>13,801</u>	\$ <u>84,392</u>
<u>Expenditures</u>				
Contractual services	\$ 10,790	\$ 13,000	\$ (2,210)	\$ 9,585
Commodities	50,659	66,000	(15,341)	65,208
Improvements	<u>5,649</u>	<u>-</u>	<u>5,649</u>	<u>-</u>
Total Expenditures	\$ <u>67,098</u>	\$ <u>79,000</u>	\$ <u>(11,902)</u>	\$ <u>74,793</u>
Receipts Over (Under) Expenditures	\$ 5,203			\$ 9,599
Unencumbered Cash, Beginning	<u>51,705</u>			<u>42,106</u>
Unencumbered Cash, Ending	\$ <u>56,908</u>			\$ <u>51,705</u>

STANTON COUNTY, KANSAS

Schedule 2-13

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

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<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	\$201,523	\$201,000	\$ 523	\$222,036
Delinquent tax	2,617	516	2,101	3,593
Motor vehicle tax	<u>18,511</u>	<u>16,484</u>	<u>2,027</u>	<u>18,945</u>
Total Receipts	\$222,651	<u>\$218,000</u>	<u>\$ 4,651</u>	\$244,574
<u>Expenditures</u>				
Appropriations	<u>223,000</u>	<u>\$223,000</u>	<u>-</u>	<u>245,000</u>
Receipts Over (Under) Expenditures	\$ (349)			\$ (426)
Unencumbered Cash, Beginning	<u>8,011</u>			<u>8,437</u>
Unencumbered Cash, Ending	<u>\$ 7,662</u>			<u>\$ 8,011</u>

STANTON COUNTY, KANSAS

Schedule 2-14

LEC CAR WASH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
 For the year ended December 31, 2021
 (with comparative actual totals for the prior year ended December 31, 2020)

	<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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditures</u>				
Commodities	\$ -	\$ 5,000	\$ (5,000)	-
Operating transfers	<u>1,591</u>	<u>-</u>	<u>1,591</u>	<u>-</u>
Total Expenditures	\$ <u>1,591</u>	\$ <u>5,000</u>	\$ <u>(3,409)</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (1,591)			\$ -
Unencumbered Cash, Beginning	<u>1,591</u>			<u>1,591</u>
Unencumbered Cash, Ending	<u>-</u>			\$ <u>1,591</u>

STANTON COUNTY, KANSAS

Schedule 2-15

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

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<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	\$ 91,027	\$ 90,868	\$ 159	\$ 86,906
Delinquent tax	941	348	593	1,111
Motor vehicle tax	<u>6,631</u>	<u>6,452</u>	<u>179</u>	<u>5,342</u>
Total Receipts	<u>\$ 98,599</u>	<u>\$ 97,668</u>	<u>\$ 931</u>	<u>\$ 93,359</u>
<u>Expenditures</u>				
Contractual services	\$ 34,764	\$ 38,300	\$ (3,536)	\$ 27,287
Commodities	13,780	18,950	(5,170)	29,720
Capital outlay	-	46,418	(46,418)	2,292
Lease purchase	<u>43,417</u>	<u>-</u>	<u>43,417</u>	<u>51,432</u>
Total Expenditures	<u>\$ 91,961</u>	<u>\$103,668</u>	<u>\$ (11,707)</u>	<u>\$110,731</u>
Receipts Over (Under) Expenditures	\$ 6,638			\$ (17,372)
Unencumbered Cash, Beginning	<u>12,370</u>			<u>29,742</u>
Unencumbered Cash, Ending	<u>\$ 19,008</u>			<u>\$ 12,370</u>

STANTON COUNTY, KANSAS

Schedule 2-16

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

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<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	\$ 80,987	\$ 82,705	\$ (1,718)	\$ 99,064
Delinquent tax	4,139	580	3,559	9,972
Motor vehicle tax	<u>22,198</u>	<u>7,315</u>	<u>14,883</u>	<u>55,929</u>
Total Receipts	\$107,324	\$ <u>90,600</u>	\$ <u>16,724</u>	\$164,965
<u>Expenditures</u>				
Appropriations	<u>112,000</u>	\$ <u>112,000</u>	<u>-</u>	<u>160,000</u>
Receipts Over (Under) Expenditures	\$ (4,676)			\$ 4,965
Unencumbered Cash, Beginning	<u>30,305</u>			<u>25,340</u>
Unencumbered Cash, Ending	\$ <u>25,629</u>			\$ <u>30,305</u>

STANTON COUNTY, KANSAS

Schedule 2-17

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

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<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	\$ 9,175	\$ 9,100	\$ 75	\$ 9,215
Delinquent tax	108	16	92	154
Motor vehicle tax	<u>746</u>	<u>684</u>	<u>62</u>	<u>714</u>
Total Receipts	\$ 10,029	\$ <u>9,800</u>	\$ <u>229</u>	\$ 10,083
<u>Expenditures</u>				
Appropriations	<u>10,000</u>	\$ <u>10,000</u>	<u>-</u>	<u>10,000</u>
Receipts Over (Under) Expenditures	\$ 29			\$ 83
Unencumbered Cash, Beginning	<u>306</u>			<u>223</u>
Unencumbered Cash, Ending	\$ <u>335</u>			\$ <u>306</u>

STANTON COUNTY, KANSAS

Schedule 2-18

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

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<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>				
Fees	\$ 4,192	\$ 5,000	\$ (808)	\$ 6,004
Interest	<u>54</u>	<u>-</u>	<u>54</u>	<u>71</u>
Total Receipts	\$ <u>4,246</u>	\$ <u>5,000</u>	\$ <u>(754)</u>	\$ <u>6,075</u>
<u>Expenditures</u>				
Contractual services	\$ 1,200	\$ 5,000	\$ (3,800)	\$ 2,450
Commodities	703	5,000	(4,297)	2,090
Capital outlay	<u>4,296</u>	<u>20,000</u>	<u>(15,704)</u>	<u>601</u>
Total Expenditures	\$ <u>6,199</u>	\$ <u>30,000</u>	\$ <u>(23,801)</u>	\$ <u>5,141</u>
Receipts Over (Under) Expenditures	\$ (1,953)			\$ 934
Unencumbered Cash, Beginning	<u>21,726</u>			<u>20,792</u>
Unencumbered Cash, Ending	\$ <u>19,773</u>			\$ <u>21,726</u>

STANTON COUNTY, KANSAS

Schedule 2-19

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

For the year ended December 31, 2021

(with comparative actual totals for the prior year ended December 31, 2020)

	<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>				
Fees	\$ 1,048	\$ 1,000	\$ 48	\$ 1,502
Interest	<u>8</u>	<u>-</u>	<u>8</u>	<u>13</u>
Total Receipts	\$ <u>1,056</u>	\$ <u>1,000</u>	\$ <u>56</u>	\$ <u>1,515</u>
<u>Expenditures</u>				
Contractual services	-	\$ 750	\$ (750)	-
Commodities	-	1,000	(1,000)	-
Capital outlay	<u>-</u>	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>
Total Expenditures	<u>-</u>	\$ <u>2,750</u>	\$ <u>(2,750)</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ 1,056			\$ 1,515
Unencumbered Cash, Beginning	<u>2,104</u>			<u>589</u>
Unencumbered Cash, Ending	\$ <u>3,160</u>			\$ <u>2,104</u>

STANTON COUNTY, KANSAS

Schedule 2-20

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

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<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>				
Fees	\$ 1,048	\$ 1,000	\$ 48	\$ 1,501
Interest	<u>15</u>	<u>-</u>	<u>15</u>	<u>15</u>
Total Receipts	\$ <u>1,063</u>	\$ <u>1,000</u>	\$ <u>63</u>	\$ <u>1,516</u>
<u>Expenditures</u>				
Contractual services	\$ 1,776	\$ 1,000	\$ 776	-
Commodities	1,700	1,000	700	-
Capital outlay	<u>-</u>	<u>3,500</u>	<u>(3,500)</u>	<u>-</u>
Total Expenditures	\$ <u>3,476</u>	\$ <u>5,500</u>	\$ <u>(2,024)</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (2,413)			\$ 1,516
Unencumbered Cash, Beginning	<u>5,109</u>			<u>3,593</u>
Unencumbered Cash, Ending	\$ <u>2,696</u>			\$ <u>5,109</u>

STANTON COUNTY, KANSAS

Schedule 2-21

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

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<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	\$761,099	\$765,000	\$ (3,901)	\$ 804,862
Delinquent tax	9,198	3,236	5,962	10,928
Motor vehicle tax	66,346	59,764	6,582	65,767
Interest subsidy (35%)	-	-	-	160,518
Operating transfers	<u>124,063</u>	<u>100,000</u>	<u>24,063</u>	<u>100,000</u>
Total Receipts	<u>\$960,706</u>	<u>\$928,000</u>	<u>\$ 32,706</u>	<u>\$1,142,075</u>
<u>Expenditures</u>				
Principal	\$710,000	\$710,000	\$ -	\$ 665,000
Interest	241,700	241,700	-	484,725
Miscellaneous	<u>170</u>	<u>3,300</u>	<u>(3,130)</u>	<u>2,531</u>
Total Expenditures	<u>\$951,870</u>	<u>\$955,000</u>	<u>\$ (3,130)</u>	<u>\$1,152,256</u>
Receipts Over (Under) Expenditures	\$ 8,836			\$ (10,181)
Unencumbered Cash, Beginning	<u>37,711</u>			<u>47,892</u>
Unencumbered Cash, Ending	<u>\$ 46,547</u>			<u>\$ 37,711</u>

STANTON COUNTY, KANSAS

Schedule 2-22

DIVERSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
 For the year ended December 31, 2021
 (with comparative actual totals for the prior year ended December 31, 2020)

	<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>				
Diversion fees	\$ <u>2,020</u>	\$ <u>5,000</u>	\$ <u>(2,980)</u>	\$ <u>4,650</u>
<u>Expenditures</u>				
Contractual services	-	\$ 2,500	\$ (2,500)	\$ -
Commodities	-	2,500	(2,500)	-
Capital outlay	<u>-</u>	<u>20,000</u>	<u>(20,000)</u>	<u>413</u>
Total Expenditures	<u>-</u>	\$ <u>25,000</u>	\$ <u>(25,000)</u>	\$ <u>413</u>
Receipts Over (Under) Expenditures	\$ 2,020			\$ 4,237
Unencumbered Cash, Beginning	<u>16,281</u>			<u>12,044</u>
Unencumbered Cash, Ending	\$ <u>18,301</u>			\$ <u>16,281</u>

STANTON COUNTY, KANSAS

Schedule 2-23

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

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<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>2,775</u>	\$ <u>4,000</u>	\$ <u>(1,225)</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (2,775)			\$ -
Unencumbered Cash, Beginning	<u>2,775</u>			<u>2,775</u>
Unencumbered Cash, Ending	<u>-</u>			\$ <u>2,775</u>

STANTON COUNTY, KANSAS

Schedule 2-24

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
 For the year ended December 31, 2021
 (with comparative actual totals for the prior year ended December 31, 2020)

	<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	\$ <u>59,978</u>	\$ <u>50,000</u>	\$ <u>9,978</u>	\$ <u>61,442</u>
<u>Expenditures</u>				
Contractual services	\$ 51,294	\$ 25,000	\$ 26,294	\$ 33,600
Commodities	223	25,000	(24,777)	-
Capital outlay	<u>67,276</u>	<u>235,000</u>	<u>(167,724)</u>	<u>19,961</u>
Total Expenditures	\$ <u>118,793</u>	\$ <u>285,000</u>	\$ <u>(166,207)</u>	\$ <u>53,561</u>
Receipts Over (Under) Expenditures	\$ (58,815)			\$ 7,881
Unencumbered Cash, Beginning	<u>192,516</u>			<u>184,635</u>
Unencumbered Cash, Ending	\$ <u>133,701</u>			\$ <u>192,516</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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<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>				
Docket fees	\$ 120	\$ <u>1,000</u>	\$ <u>(880)</u>	\$ 284
<u>Expenditures</u>				
Contractual services	<u>90</u>	\$ <u>7,000</u>	\$ <u>(6,910)</u>	<u>154</u>
Receipts Over (Under) Expenditures	\$ 30			\$ 130
Unencumbered Cash, Beginning	<u>5,955</u>			<u>5,825</u>
Unencumbered Cash, Ending	\$ <u>5,985</u>			\$ <u>5,955</u>

STANTON COUNTY, KANSAS

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2021

STANTON COUNTY, KANSAS

Schedule 2-26

PRINCIPAL AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<u>2021</u>	<u>2020</u>
<u>Receipts</u>		
Taxes and Shared Receipts:		
Ad valorem tax	\$ -	\$ 82
Delinquent tax	2,659	1,718
Motor vehicle tax	<u>581</u>	<u>8,999</u>
Total Receipts	\$ 3,240	\$ 10,799
<u>Expenditures</u>		
Operating transfer	<u>24,063</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (20,823)	\$ 10,799
Unencumbered Cash, Beginning	<u>20,823</u>	<u>10,024</u>
Unencumbered Cash, Ending	<u>-</u>	<u>\$ 20,823</u>

STANTON COUNTY, KANSAS

Schedule 2-27

ROAD MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<u>2021</u>	<u>2020</u>
<u>Receipts</u>		
Sale of equipment	\$ 29,000	\$ 18,500
<u>Expenditures</u>		
Capital outlay	<u>-</u>	<u>75,000</u>
Receipts Over (Under) Expenditures	\$ 29,000	\$ (56,500)
Unencumbered Cash, Beginning	<u>76,844</u>	<u>133,344</u>
Unencumbered Cash, Ending	<u>\$105,844</u>	<u>\$ 76,844</u>

STANTON COUNTY, KANSAS

Schedule 2-28

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<u>2021</u>	<u>2020</u>
<u>Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>1,030,570</u>	<u>1,030,570</u>
Unencumbered Cash, Ending	<u>\$1,030,570</u>	<u>\$1,030,570</u>

STANTON COUNTY, KANSAS

Schedule 2-29

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<u>2021</u>	<u>2020</u>
<u>Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>7,830</u>	<u>7,830</u>
Unencumbered Cash, Ending	<u>\$ 7,830</u>	<u>\$ 7,830</u>

STANTON COUNTY, KANSAS

Schedule 2-30

AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<u>2021</u>	<u>2020</u>
<u>Receipts</u>		
Operating Transfers:		
General Fund	-	\$ 50,000
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ 50,000
Unencumbered Cash, Beginning	<u>100,000</u>	<u>50,000</u>
Unencumbered Cash, Ending	<u>\$100,000</u>	<u>\$100,000</u>

STANTON COUNTY, KANSAS

Schedule 2-31

NOXIOUS WEED EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<u>2021</u>	<u>2020</u>
<u>Receipts</u>	\$ -	-
<u>Expenditures</u>		
Equipment/furniture	<u>34,310</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (34,310)	\$ -
Unencumbered Cash, Beginning	<u>64,291</u>	<u>64,291</u>
Unencumbered Cash, Ending	<u>\$ 29,981</u>	<u>\$ 64,291</u>

STANTON COUNTY, KANSAS

Schedule 2-32

COUNTY EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<u>2021</u>	<u>2020</u>
<u>Receipts</u>		
Operating Transfers:		
General Fund	\$150,000	\$ 50,000
<u>Expenditures</u>		
Capital outlay	<u>11,712</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$138,288	\$ 50,000
Unencumbered Cash, Beginning	<u>202,029</u>	<u>152,029</u>
Unencumbered Cash, Ending	<u>\$340,317</u>	<u>\$202,029</u>

STANTON COUNTY, KANSAS

Schedule 2-33

CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<u>2021</u>	<u>2020</u>
<u>Receipts</u>	\$ -	\$ -
<u>Expenditures</u>		
Capital outlay	<u>1,587</u>	<u>221,247</u>
Receipts Over (Under) Expenditures	\$ (1,587)	\$ (221,247)
Unencumbered Cash, Beginning	<u>632,553</u>	<u>853,800</u>
Unencumbered Cash, Ending	<u>\$630,966</u>	<u>\$ 632,553</u>

STANTON COUNTY, KANSAS

Schedule 2-34

SPECIAL LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<u>2021</u>	<u>2020</u>
<u>Receipts</u>		
Operating transfers	\$ 7,157	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ 7,157	\$ -
Unencumbered Cash, Beginning	<u>317</u>	<u>317</u>
Unencumbered Cash, Ending	<u>\$ 7,474</u>	<u>\$ 317</u>

STANTON COUNTY, KANSAS

Schedule 2-35

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

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<u>2021</u>	<u>2020</u>
<u>Receipts</u>	\$ -	-
<u>Expenditures</u>		
Commodities	<u>795</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (795)	\$ -
Unencumbered Cash, Beginning	<u>1,434</u>	<u>1,434</u>
Unencumbered Cash, Ending	\$ <u><u>639</u></u>	\$ <u><u>1,434</u></u>

STANTON COUNTY, KANSAS

Schedule 2-36

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

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<u>2021</u>	<u>2020</u>
<u>Receipts</u>		
Donations	\$ <u>6,905</u>	\$ <u>4,670</u>
<u>Expenditures</u>		
Contractual services	\$ 450	\$ -
Commodities	<u>71</u>	<u>2,678</u>
Total Expenditures	\$ <u>521</u>	\$ <u>2,678</u>
Receipts Over (Under) Expenditures	\$ 6,384	\$ 1,992
Unencumbered Cash, Beginning	<u>3,459</u>	<u>1,467</u>
Unencumbered Cash, Ending	\$ <u>9,843</u>	\$ <u>3,459</u>

STANTON COUNTY, KANSAS

Schedule 2-37

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

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<u>2021</u>	<u>2020</u>
<u>Receipts</u>		
Motor vehicle licenses	\$ 17,329	\$ 21,458
Other fees	<u>-</u>	<u>175</u>
Total Receipts	\$ <u>17,329</u>	\$ <u>21,633</u>
<u>Expenditures</u>		
Personal services	\$ 3,810	\$ 3,753
Contractual services	2,038	1,427
Commodities	3,499	10,261
Operating transfers	<u>7,982</u>	<u>6,192</u>
Total Expenditures	\$ <u>17,329</u>	\$ <u>21,633</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 2-38

LAW LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<u>2021</u>	<u>2020</u>
<u>Receipts</u>		
Docket fees	\$ 1,059	\$ 1,360
<u>Expenditures</u>		
Commodities	<u>1,014</u>	<u>1,360</u>
Receipts Over (Under) Expenditures	\$ 45	\$ -
Unencumbered Cash, Beginning	<u>42</u>	<u>42</u>
Unencumbered Cash, Ending	<u>\$ 87</u>	<u>\$ 42</u>

STANTON COUNTY, KANSAS

Schedule 2-39

LIVING CENTER DONATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<u>2021</u>	<u>2020</u>
<u>Receipts</u>		
Donations	\$ 1,685	\$ -
<u>Expenditures</u>		
Miscellaneous	<u>-</u>	<u>1,382</u>
Receipts Over (Under) Expenditures	\$ 1,685	\$ (1,382)
Unencumbered Cash, Beginning	<u>4</u>	<u>1,386</u>
Unencumbered Cash, Ending	\$ <u>1,689</u>	\$ <u>4</u>

STANTON COUNTY, KANSAS

Schedule 2-40

SHERIFF DONATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<u>2021</u>	<u>2020</u>
<u>Receipts</u>	\$ -	-
<u>Expenditures</u>		
Contractual services	<u>2,790</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (2,790)	\$ -
Unencumbered Cash, Beginning	<u>2,790</u>	<u>2,790</u>
Unencumbered Cash, Ending	<u>-</u>	<u>\$ 2,790</u>

STANTON COUNTY, KANSAS

Schedule 2-41

SPARK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<u>2021</u>	<u>2020</u>
<u>Receipts</u>		
Federal grant	\$ -	\$417,537
<u>Expenditures</u>		
Appropriations	<u>8,634</u>	<u>408,903</u>
Receipts Over (Under) Expenditures	\$ (8,634)	\$ 8,634
Unencumbered Cash, Beginning	<u>8,634</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>\$ 8,634</u>

STANTON COUNTY, KANSAS

Schedule 2-42

ARPA FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	<u>2021</u>	<u>2020</u>
<u>Receipts</u>		
State of Kansas	\$194,821	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$194,821	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$194,821</u>	<u>-</u>

STANTON COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the year ended December 31, 2021

<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	\$6,533,728	\$ 9,197,648	\$ 9,182,938	\$6,548,438
Delinquent real estate tax	9,747	121,029	32,351	98,425
Delinquent personal property tax	26,721	60,343	84,730	2,334
Delinquent 16/20M	-	223	-	223
16/20 Vehicle tax	6,463	6,803	9,189	4,077
Motor vehicle tax	218,467	765,813	749,693	234,587
Watercraft tax	(117)	117	-	-
CMV tax	<u>-</u>	<u>68,270</u>	<u>66,504</u>	<u>1,766</u>
Total Distributable Funds	<u>\$6,795,009</u>	<u>\$10,220,246</u>	<u>\$10,125,405</u>	<u>\$6,889,850</u>
State Funds:				
State Educational Building	\$ -	\$ 45,105	\$ 45,105	-
State Institutional Building	-	22,553	22,553	-
State motor vehicle tax	(481)	246,641	246,160	-
Compensating and isolated sales tax	-	242,312	242,312	-
Game licenses and stamp	589	993	1,582	-
Drivers licenses fees	<u>-</u>	<u>4,013</u>	<u>4,013</u>	<u>-</u>
Total State Funds	<u>\$ 108</u>	<u>\$ 561,617</u>	<u>\$ 561,725</u>	<u>-</u>

STANTON COUNTY, KANSAS

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the year ended December 31, 2021

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Subdivision Funds:				
Cities	\$ -	\$ 504,716	\$ 504,716	\$ -
Schools	(17,165)	2,144,643	2,127,477	1
Groundwater Management	-	66,067	66,067	-
Cemetery Districts	<u>-</u>	<u>77,232</u>	<u>77,232</u>	<u>-</u>
Total Subdivision Funds	\$ <u>(17,165)</u>	\$ <u>2,792,658</u>	\$ <u>2,775,492</u>	\$ <u>1</u>
Other Agency Funds:				
Payroll Clearing Fund	\$ 124	\$ 7,442	\$ 7,524	\$ 42
CDBG Micro Loan Fund	(295)	295	-	-
Clerk of the District Court	-	4,000	-	4,000
Oil and gas depletion	<u>469,052</u>	<u>9,422</u>	<u>100,000</u>	<u>378,474</u>
Total Other Agency Funds	\$ <u>468,881</u>	\$ <u>21,159</u>	\$ <u>107,524</u>	\$ <u>382,516</u>
Grand Total	\$ <u>7,246,833</u>	\$ <u>13,595,680</u>	\$ <u>13,570,146</u>	\$ <u>7,272,367</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, 2021

(with comparative actual totals for the prior year ended December 31, 2020)

	<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>County Commissioners</u>				
Contractual services	\$ 10,275	\$ 21,000	\$ (10,725)	\$ 6,212
Commodities	29	500	(471)	-
Total	<u>\$ 10,304</u>	<u>\$ 21,500</u>	<u>\$ (11,196)</u>	<u>\$ 6,212</u>
<u>County Clerk</u>				
Contractual services	\$ 4,184	\$ 8,000	\$ (3,816)	\$ 2,258
Commodities	1,472	4,300	(2,828)	1,658
Total	<u>\$ 5,656</u>	<u>\$ 12,300</u>	<u>\$ (6,644)</u>	<u>\$ 3,916</u>
<u>County Treasurer</u>				
Contractual services	\$ 11,614	\$ 15,010	\$ (3,396)	\$ 8,197
Commodities	6,470	4,600	1,870	6,510
Total	<u>\$ 18,084</u>	<u>\$ 19,610</u>	<u>\$ (1,526)</u>	<u>\$ 14,707</u>
<u>County Attorney</u>				
Contractual services	\$ 4,054	\$ 7,700	\$ (3,646)	\$ 3,617
Commodities	954	3,000	(2,046)	1,346
Total	<u>\$ 5,008</u>	<u>\$ 10,700</u>	<u>\$ (5,692)</u>	<u>\$ 4,963</u>
<u>Register of Deeds</u>				
Contractual services	\$ 4,187	\$ 10,175	\$ (5,988)	\$ 3,236
Commodities	145	1,500	(1,355)	149
Capital outlay	-	1,500	(1,500)	-
Total	<u>\$ 4,332</u>	<u>\$ 13,175</u>	<u>\$ (8,843)</u>	<u>\$ 3,385</u>
<u>Clerk of District Court</u>				
Contractual services	\$ 35,703	\$ 46,000	\$ (10,297)	\$ 26,246
Commodities	3,807	2,000	1,807	2,034
Capital outlay	-	13,000	(13,000)	7,355
Total	<u>\$ 39,510</u>	<u>\$ 61,000</u>	<u>\$ (21,490)</u>	<u>\$ 35,635</u>

STANTON COUNTY, KANSAS

Schedule 4
(Continued)GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATESFor the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year		Variance	Prior
	Actual	Budget	Over (Under)	Year Actual
<u>Appraiser Cost</u>				
Contractual services	\$106,658	\$106,300	\$ 358	\$106,117
Commodities	4,056	3,500	556	5,597
Capital outlay	-	3,500	(3,500)	-
Total	<u>\$110,714</u>	<u>\$113,300</u>	<u>\$ (2,586)</u>	<u>\$111,714</u>
<u>Election</u>				
Contractual services	\$ 5,826	\$ 15,300	\$ (9,474)	\$ 15,747
Commodities	1,277	5,000	(3,723)	783
Total	<u>\$ 7,103</u>	<u>\$ 20,300</u>	<u>\$ (13,197)</u>	<u>\$ 16,530</u>
<u>Courthouse General</u>				
Contractual services	\$207,406	\$249,100	\$ (41,694)	\$195,772
Commodities	18,834	24,000	(5,166)	16,116
Total	<u>\$226,240</u>	<u>\$273,100</u>	<u>\$ (46,860)</u>	<u>\$211,888</u>
<u>Professional Building</u>				
Contractual services	\$ 11,993	\$ 9,500	\$ 2,493	\$ 9,930
Commodities	-	2,000	(2,000)	-
Total	<u>\$ 11,993</u>	<u>\$ 11,500</u>	<u>\$ 493</u>	<u>\$ 9,930</u>
<u>Western Cartographers</u>				
Contractual services	\$ 180	-	\$ 180	-
<u>Sheriff</u>				
Contractual services	\$101,849	\$135,680	\$ (33,831)	\$ 81,590
Commodities	67,218	95,000	(27,782)	71,097
Capital outlay	49,108	59,500	(10,392)	42,417
Total	<u>\$218,175</u>	<u>\$290,180</u>	<u>\$ (72,005)</u>	<u>\$195,104</u>
<u>Juvenile Detention</u>				
Contractual services	\$ 9,500	\$ 9,500	-	\$ 8,988

STANTON COUNTY, KANSAS

Schedule 4
(Continued)GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATESFor the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year		Variance	Prior
	Actual	Budget	Over (Under)	Year Actual
<u>Ambulance</u>				
Contractual services	\$ 35,003	\$ 43,500	\$ (8,497)	\$ 22,968
Commodities	24,355	23,500	855	17,080
Capital outlay	-	12,500	(12,500)	10,500
Total	<u>\$ 59,358</u>	<u>\$ 79,500</u>	<u>\$ (20,142)</u>	<u>\$ 50,548</u>
<u>Family Practice Clinic</u>				
Contractual services	\$101,450	\$120,500	\$ (19,050)	\$109,091
Commodities	751	11,500	(10,749)	-
Total	<u>\$102,201</u>	<u>\$132,000</u>	<u>\$ (29,799)</u>	<u>\$109,091</u>
<u>Solid Waste Disposal</u>				
Contractual services	\$ 41,359	\$ 15,000	\$ 26,359	\$ 51,219
Commodities	64,537	50,000	14,537	80,344
Capital outlay	4,300	135,000	(130,700)	-
Total	<u>\$110,196</u>	<u>\$200,000</u>	<u>\$ (89,804)</u>	<u>\$131,563</u>
<u>Soil Conservation</u>				
Contractual services	<u>\$ 20,000</u>	<u>\$ 20,000</u>	-	<u>\$ 20,000</u>
<u>Emergency Management</u>				
Contractual services	\$ 8,987	\$ 10,000	\$ (1,013)	\$ 7,751
Commodities	1,102	15,000	(13,898)	819
Capital outlay	-	10,000	(10,000)	-
Total	<u>\$ 10,089</u>	<u>\$ 35,000</u>	<u>\$ (24,911)</u>	<u>\$ 8,570</u>
<u>Services for the Elderly</u>				
Contractual services	\$ 52,375	\$ 44,800	\$ 7,575	\$ 42,232
Commodities	96,320	100,400	(4,080)	104,852
Total	<u>\$148,695</u>	<u>\$145,200</u>	<u>\$ 3,495</u>	<u>\$147,084</u>

STANTON COUNTY, KANSAS

Schedule 4
(Continued)GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATESFor the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year			Prior
	Actual	Budget	Variance Over (Under)	Year Actual
<u>Memorial Living Center</u>				
Contractual services	\$ 66,871	\$ 59,000	\$ 7,871	\$ 62,051
Commodities	55,083	42,500	12,583	45,259
Capital outlay	-	-	-	5,320
Total	<u>\$ 121,954</u>	<u>\$ 101,500</u>	<u>\$ 20,454</u>	<u>\$ 112,630</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	\$ 1,158	-	\$ 1,158	-
Commodities	<u>15,382</u>	<u>-</u>	<u>15,382</u>	<u>-</u>
Total	<u>\$ 16,540</u>	<u>-</u>	<u>\$ 16,540</u>	<u>-</u>
<u>Historical Records</u>				
Contractual services	\$ 17,481	\$ 25,827	\$ (8,346)	\$ 14,449
Commodities	<u>12,955</u>	<u>20,150</u>	<u>(7,195)</u>	<u>14,926</u>
Total	<u>\$ 30,436</u>	<u>\$ 45,977</u>	<u>\$ (15,541)</u>	<u>\$ 29,375</u>
<u>Payroll Department</u>				
Personal services	<u>\$2,604,262</u>	<u>\$2,850,000</u>	<u>\$ (245,738)</u>	<u>\$2,563,957</u>
<u>Transfers</u>				
County Equipment	\$ 150,000	\$ 50,000	\$ 100,000	\$ 50,000
Capital Improvement	-	50,000	(50,000)	-
Ambulance Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Total	<u>\$ 150,000</u>	<u>\$ 100,000</u>	<u>\$ 50,000</u>	<u>\$ 100,000</u>
Totals	<u>\$4,061,630</u>	<u>\$4,586,442</u>	<u>\$ (524,812)</u>	<u>\$3,916,890</u>

