

STANTON COUNTY, KANSAS  
Johnson, Kansas

FINANCIAL STATEMENTS  
For the year ended December 31, 2019

STANTON COUNTY, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2019

TABLE OF CONTENTS

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

STANTON COUNTY, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2019

TABLE OF CONTENTS

(Continued)

Page  
Number

REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION

(Continued)

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

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

Schedules of Receipts and Expenditures – Regulatory Basis

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

Schedule 3

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

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

FINANCIAL SECTION

LIBERAL  
J.H. HAY, CPA  
STEPHEN G. RICE, CPA  
CRAIG HAY, CPA  
DUSTIN ORMISTON, CPA  
RODNEY K. HAY, CPA

21 PLAZA DRIVE  
P.O. BOX 2707  
LIBERAL, KS 67905-2707  
(620) 624-8471  
FAX (620) 624-9260  
HRA@hayrice.com

## INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners  
Stanton County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Stanton County, Kansas, as of and for the year ended December 31, 2019 and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

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

### *Auditor's Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

To the Board of County Commissioners  
Stanton County, Kansas

Page 2

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

*Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by Stanton County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Stanton County, Kansas as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

*Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Stanton County, Kansas as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

*Other Matters*

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*.

To the Board of County Commissioners  
Stanton County, Kansas

Page 3

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Stanton County, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated July 15, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 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 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2019 (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 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 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, 2018, on the basis of accounting described in Note 1.

*Hay•Rice & Associates, Chartered*

Hay•Rice & Associates, Chartered

August 3, 2020

## STANTON COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS

For the year ended December 31, 2019

<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>&amp; Accounts</u> <u>Payable</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
General Fund	\$2,589,847	\$ 3,917,419	\$3,905,382	\$2,601,884	\$ 76,864	\$2,678,748
Special Purpose Funds:						
Road and Bridge	524,302	1,848,052	1,633,174	739,180	20,978	760,158
Park Maintenance	20,248	34,239	39,890	14,597	11,526	26,123
Extension Service	210	174,520	169,500	5,230	-	5,230
Mental Health	394	9,937	10,000	331	-	331
Rural Fire	41,878	73,777	85,913	29,742	10,702	40,444
Noxious Weed	48,427	53,279	59,600	42,106	18,988	61,094
Library Maintenance	979	260,458	253,000	8,437	-	8,437
Library Employees' Benefits	372	61,787	59,935	2,224	-	2,224
4-H Club	9,474	9,363	12,783	6,054	174	6,228
Employees' Benefits	377,975	965,428	1,040,733	302,670	-	302,670
Golf Course Maintenance	18,501	127,517	126,638	19,380	49,043	68,423
Developmental Disabled	286	9,937	10,000	223	-	223
Airport Maintenance	39,973	95,416	93,130	42,259	-	42,259
Hospital Maintenance	843	774,497	750,000	25,340	-	25,340
Register of Deeds Technology	23,501	4,564	7,273	20,792	-	20,792
County Treasurer Technology	2,465	1,124	3,000	589	-	589
County Clerk Technology	2,465	1,128	-	3,593	-	3,593
Sheriff Conceal and Carry Permit	2,775	-	-	2,775	-	2,775
911 Fund	185,411	51,133	51,909	184,635	3,167	187,802
County Equipment	231,300	-	79,271	152,029	-	152,029
Road Machinery	29,251	104,093	-	133,344	-	133,344
Special Highway Improvement	830,570	200,000	-	1,030,570	-	1,030,570
Rural Fire Equipment	5,330	2,500	-	7,830	-	7,830
Ambulance Equipment	-	50,000	-	50,000	-	50,000
Noxious Weed Equipment	49,291	15,000	-	64,291	-	64,291
Capital Improvement	697,574	161,491	5,265	853,800	-	853,800
Special Law Enforcement	317	-	-	317	-	317
Museum Grants and Donations	1,217	250	-	1,467	-	1,467
Sheriff Donations	2,790	-	-	2,790	-	2,790
Living Center Donations	1,429	-	43	1,386	-	1,386
LEC Car Wash	1,891	-	300	1,591	-	1,591
Diversion Fund	12,163	4,250	4,369	12,044	-	12,044
Debt Service Funds:						
Principal and Interest	2,438	124,111	116,525	10,024	-	10,024
Bond and Interest	48,782	1,161,472	1,162,362	47,892	-	47,892
Fiduciary Type Funds – Expendable Trust Funds:						
Senior Citizens Special Bequest	1,434	-	-	1,434	-	1,434
Treasurer's Special Auto	-	22,258	22,258	-	-	-
Prosecutor's Training Assistance	5,706	360	241	5,825	-	5,825
Law Library	42	1,912	1,912	42	-	42
Total Reporting Entity (Excluding Agency Funds)	<u>\$5,811,851</u>	<u>\$10,321,272</u>	<u>\$9,704,406</u>	<u>\$6,428,717</u>	<u>\$191,442</u>	<u>\$6,620,159</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, 2019

Composition of Cash:

County Treasurer:

Cash on hand	\$ 200
Cash in checking – Johnson State Bank	7,734,478
Cash in CD – Johnson State Bank	4,146,181
Cash in money market – Johnson State Bank	48,023
Cash in money market – Johnson State Bank	44,339
Cash in savings – First National Bank	234,807
CDARS – First National Bank	3,078,383

Clerk of the District Court:

Cash in checking – Johnson State Bank	2,000
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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>42</u>
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Total Cash	\$15,288,578
Agency Funds per Schedule 3	<u>(8,668,419)</u>
Total Reporting Entity (Excluding Agency Funds)	\$ <u>6,620,159</u>

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2019

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, 2019

(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, 2019

(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 2019:

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, 2019

(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, 2019

(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, 2019

(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, 2019

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information and Tax Cycle

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

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

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

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

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



STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2019

(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, 2019

(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>2019</u> <u>Unencumbered</u> <u>Cash Balance</u>	<u>2020 Budgeted</u> <u>Unencumbered</u> <u>Cash Carryover</u>
Register of Deeds Technology	\$ 20,792	\$ 25,000
Sheriff Conceal and Carry	2,775	3,000
911	187,802	47,198
LEC Car Wash	1,591	5,000
Prosecutor Training Assistance	8,825	6,000
County Treasurer Technology	590	3,000
Diversion	12,044	15,000

Note 3: Deposits and Investments

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

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2019

(Continued)

Note 3: Deposits and Investments (Continued)

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, 2019.

At December 31, 2019, Stanton County's carrying amount of deposits was \$15,288,378 and the bank balance was \$15,432,848. Of the bank balance, \$3,813,190 was covered by federal depository insurance, \$11,587,279 was collateralized with securities held by the pledging financial institutions' agents in Stanton County's name, and the balance of \$32,379 was unsecured.

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

Note 4: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Capital Improvement Fund	KSA 19-120	\$100,000
General Fund	Ambulance Equipment Fund	KSA 19-120	50,000
Treasurer's Special Auto	General Fund	KSA 8-145	12,858
Road and Bridge Fund	Special Highway Improvement Fund	KSA 19-101c	200,000
Noxious Weed Fund	Noxious Weed Equipment Fund	KSA 19-101c	15,000

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2019

(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](http://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 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from Stanton County were \$205,332 for the year ended December 31, 2019.

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2019

(Continued)

Note 5: Defined Benefit Pension Plan (Continued)

Net Pension Liability

At December 31, 2019, Stanton County's proportionate share of the collective net pension liability reported by KPERS was \$1,695,166. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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](http://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, 2019

(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, 2019:

Beginning account value	\$ 783,167
Contributions	41,067
Withdrawals	(5,827)
Change in investment value	<u>93,301</u>
Ending account balance	<u>\$ 911,708</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, 2019

(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, 2019.

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, 2019. Accordingly, the County's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

Note 8: Closure and Postclosure Care Cost

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure costs will be paid only near or after the date that the landfill stops accepting waste, the County estimates closure and postclosure costs to be \$2,220,859. This amount is based on what it would cost to perform all closure and postclosure care in 2019. Actual cost may be higher due to inflation, changes in technology or changes in regulations. About 9.30% of the total municipal solid waste landfill site space has been used to date. The remaining life of the landfill is estimated at 100 years. The County is not required to currently accumulate funds to pay the future costs of closure and postclosure, and has not done so. These future costs will be met when due by the allocation of general tax revenues, the issue of debt, or both.

Note 9: Subsequent Events

Stanton County's management has evaluated events and transactions through August 3, 2020, the date which the financial statement was available to be issued.

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2019

(Continued)

Note 10: Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2019 were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:										
Hospital – Series 2010-A	1.842- 6.432%	06/01/10	\$12,700,000	09/01/29	\$1,310,000	\$ -	\$645,000	\$ (645,000)	\$ 665,000	\$516,962
Series 2013	1.5-2.0%	03/01/13	1,430,000	08/01/19	115,000	-	115,000	(115,000)	-	1,275
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	2.50%	03/26/14	175,948	03/26/19	37,747	-	37,747	(37,747)	-	156
John Deere Tractor	3.00%	05/28/15	140,705	05/18/20	29,482	-	29,482	(29,482)	-	369
John Deere Motorgrader	2.75%	04/17/15	160,047	05/17/20	67,900	-	33,483	(33,483)	34,417	1,249
Caterpillar 950M	2.70%	12/30/16	180,080	12/30/21	107,997	-	35,044	(35,044)	72,953	2,916
Firefighter Equipment	2.00%	01/01/17	52,872	07/01/19	16,349	-	16,349	(16,349)	-	233
Firetruck	3.00%	07/23/17	23,000	07/23/20	15,560	-	7,664	(7,664)	7,896	410
John Deere Motorgrader	3.00%	05/08/18	186,010	05/10/23	186,010	-	34,469	(34,469)	151,541	7,097
Fire Brush Truck	3.00%	11/20/19	181,315	07/01/24	-	102,685	-	102,685	102,685	-
Kenworth Oil Truck	2.86%	06/17/19	219,500	06/17/24	-	219,500	30,000	189,500	189,500	-
Total Contractual Indebtedness					<u>\$9,141,045</u>	<u>\$322,185</u>	<u>\$984,238</u>	<u>\$ (662,053)</u>	<u>\$8,478,992</u>	<u>\$530,667</u>



STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2019

(Continued)

Note 10: Long-Term Debt (Continued)

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

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025-2029</u>	<u>2030</u>	<u>Total</u>
Principal:								
General obligation bonds	\$ 665,000	\$ 710,000	\$ 725,000	\$ 750,000	\$ 775,000	\$4,295,000	-	\$ 7,920,000
Lease purchase agreements	<u>187,496</u>	<u>149,701</u>	<u>102,731</u>	<u>78,994</u>	<u>40,070</u>	<u>-</u>	<u>-</u>	<u>558,992</u>
Total principal	<u>\$ 852,496</u>	<u>\$ 859,701</u>	<u>\$ 827,731</u>	<u>\$ 828,994</u>	<u>\$ 815,070</u>	<u>\$4,295,000</u>	<u>-</u>	<u>\$ 8,478,992</u>
Interest:								
General obligation bonds	\$ 484,725	\$ 241,700	\$ 220,400	\$ 198,650	\$ 176,150	\$ 419,700	\$ 27,450	\$ 1,768,775
Lease purchase agreements	<u>23,658</u>	<u>17,292</u>	<u>12,220</u>	<u>5,262</u>	<u>1,147</u>	<u>-</u>	<u>-</u>	<u>59,579</u>
Total interest	<u>\$ 508,383</u>	<u>\$ 258,992</u>	<u>\$ 232,620</u>	<u>\$ 203,912</u>	<u>\$ 177,297</u>	<u>\$ 419,700</u>	<u>\$ 27,450</u>	<u>\$ 1,828,354</u>
Total Principal and Interest	<u>\$1,360,879</u>	<u>\$1,118,693</u>	<u>\$1,060,351</u>	<u>\$1,032,906</u>	<u>\$ 992,367</u>	<u>\$4,714,700</u>	<u>\$ 27,450</u>	<u>\$10,307,346</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, 2019

<u>Funds</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
General Fund	\$4,987,114	\$3,905,382	\$ (1,081,732)
Special Purpose Funds:			
Road and Bridge	2,025,300	1,633,174	(392,126)
Park Maintenance	52,500	39,890	(12,610)
Extension Service	169,500	169,500	-
Mental Health	10,000	10,000	-
Rural Fire	90,000	85,913	(4,087)
Noxious Weed	78,500	59,600	(18,900)
Library Maintenance	253,000	253,000	-
Library Employees' Benefits	59,935	59,935	-
4-H Club	15,100	12,783	(2,317)
Employees' Benefits	1,145,000	1,040,733	(104,267)
Golf Course Maintenance	130,000	126,638	(3,362)
Developmental Disabled	10,000	10,000	-
Airport Maintenance	93,500	93,130	(370)
Hospital Maintenance	750,000	750,000	-
Register of Deeds Technology	30,000	7,273	(22,727)
County Treasurer Technology	4,500	3,000	(1,500)
County Clerk Technology	4,500	-	(4,500)
Sheriff Conceal and Carry Permit	4,000	-	(4,000)
911	246,000	51,909	(194,091)
LEC Car Wash	5,000	300	(4,700)
Diversion	15,000	4,369	(10,631)
Prosecutor's Training Assistance	7,000	241	(6,759)
Debt Service Funds:			
Principal and Interest	120,000	116,525	(3,475)
Bond and Interest	1,162,500	1,162,362	(138)

STANTON COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2019

## STANTON COUNTY, KANSAS

Schedule 2-1

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

For the year ended December 31, 2019

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

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$2,661,482	\$2,678,263	\$ (16,781)	\$2,930,660
Delinquent tax	18,470	-	18,470	29,223
Motor vehicle tax	243,153	182,456	60,697	272,993
Interest on delinquent taxes	32,897	10,000	22,897	27,592
Local sales tax	177,711	160,000	17,711	155,862
Intergovernmental:				
Law enforcement	90,200	75,000	15,200	90,200
Mineral tax	25,588	25,000	588	48,819
Licenses, Permits, and Fees:				
Mortgage registration fees	57	15,000	(14,943)	6,434
V.I.N.'s	2,900	1,500	1,400	2,970
Officers' fees	43,398	30,000	13,398	31,543
Use of Money and Property:				
Interest	147,265	20,000	127,265	91,807
Rents	23,400	15,000	8,400	21,400
Memorial Living Center	269,318	275,000	(5,682)	296,370
Charges for Services:				
Sheriff	6,693	5,000	1,693	6,548
Senior Citizens	76,591	90,000	(13,409)	101,265
Landfill	2,359	1,000	1,359	841
Health/Clinic	-	1,000	(1,000)	6,000
Emergency Medical Services	79,813	70,000	9,813	85,889
Transfers In:				
Treasurer's Special Auto	12,858	7,000	5,858	5,349
Other:				
Reimbursements	876	-	876	12,053
Miscellaneous	<u>2,390</u>	<u>-</u>	<u>2,390</u>	<u>316</u>
Total Receipts	<u>\$3,917,419</u>	<u>\$3,661,219</u>	<u>\$256,200</u>	<u>\$4,224,134</u>

## STANTON COUNTY, KANSAS

Schedule 2-1  
(Continued)

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

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Expenditures</u> (Schedule 4)				
General Government:				
County Commissioners	\$ 16,471	\$ 31,500	\$ (15,029)	\$ 9,671
County Clerk	9,034	12,300	(3,266)	10,643
County Treasurer	21,472	19,610	1,862	19,175
County Attorney	6,268	10,700	(4,432)	3,393
Register of Deeds	7,117	15,500	(8,383)	5,545
Clerk of District Court	34,857	61,000	(26,143)	30,780
Appraiser Cost	111,450	107,880	3,570	97,602
Election	15,686	26,300	(10,614)	15,842
Courthouse General	191,674	226,100	(34,426)	171,589
Professional Building	8,527	11,500	(2,973)	2,352
Public Safety:				
Sheriff	214,107	299,180	(85,073)	166,903
Juvenile Detention	8,496	6,000	2,496	7,101
Ambulance	56,177	78,500	(22,323)	48,670
Health Care:				
Family Practice Clinic	119,756	132,000	(12,244)	114,340
Hospital	-	-	-	100,000
Environmental:				
Solid Waste Disposal	50,183	100,000	(49,817)	28,719
Soil Conservation	20,000	20,000	-	20,000
Emergency Management	17,536	82,000	(64,464)	11,034
Social Services:				
Services for the elderly	140,824	147,811	(6,987)	141,013
Memorial Living Center	115,084	107,200	7,884	110,285
Chamber of Commerce	21,100	21,100	-	21,100
Golf Course	-	-	-	8,438

## STANTON COUNTY, KANSAS

Schedule 2-1  
(Continued)GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASISFor the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<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	38,625	45,933	(7,308)	40,602
Airport	5,541	-	5,541	9,514
Payroll:				
Personal services	2,525,397	2,850,000	(324,603)	2,375,197
Operating transfers	<u>150,000</u>	<u>575,000</u>	<u>(425,000)</u>	<u>300,000</u>
Total Expenditures	<u>\$3,905,382</u>	<u>\$4,987,114</u>	<u>\$ (1,081,732)</u>	<u>\$3,869,508</u>
Receipts Over (Under) Expenditures	\$ 12,037			\$ 354,626
Unencumbered Cash, Beginning	<u>2,589,847</u>			<u>2,235,221</u>
Unencumbered Cash, Ending	<u>\$2,601,884</u>			<u>\$2,589,847</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, 2019

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

	<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	\$1,471,844	\$1,484,484	\$ (12,640)	\$1,239,419
Delinquent tax	5,756	2,910	2,846	3,989
Motor vehicle tax	101,395	77,090	24,305	29,218
Intergovernmental:				
Special Highway Improvement Fund	216,162	175,000	41,162	210,664
Charges for Services:				
County Engineer	11,882	-	11,882	3,666
Other:				
Sale of property	-	-	-	32,300
Miscellaneous	<u>41,013</u>	<u>-</u>	<u>41,013</u>	<u>-</u>
Total Receipts	<u>\$1,848,052</u>	<u>\$1,739,484</u>	<u>\$ 108,568</u>	<u>\$1,519,256</u>
<u>Expenditures</u>				
Contractual services	\$ 359,070	\$ 464,700	\$ (105,630)	\$ 390,989
Commodities	742,270	1,260,600	(518,330)	782,923
Capital outlay	119,821	117,986	1,835	30,387
Lease purchase	212,013	182,014	29,999	177,747
Operating Transfers:				
Special Highway Improvement Fund	<u>200,000</u>	<u>-</u>	<u>200,000</u>	<u>-</u>
Total Expenditures	<u>\$1,633,174</u>	<u>\$2,025,300</u>	<u>\$ (392,126)</u>	<u>\$1,382,046</u>
Receipts Over (Under) Expenditures	\$ 214,878			\$ 137,210
Unencumbered Cash, Beginning	<u>524,302</u>			<u>387,092</u>
Unencumbered Cash, Ending	<u>\$ 739,180</u>			<u>\$ 524,302</u>



STANTON COUNTY, KANSAS

Schedule 2-3

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

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<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	\$ 29,864	\$ 29,910	\$ (46)	\$ 49,081
Delinquent tax	215	197	18	306
Motor vehicle tax	4,035	3,053	982	2,637
Other:				
Miscellaneous	<u>125</u>	<u>-</u>	<u>125</u>	<u>125</u>
Total Receipts	<u>\$ 34,239</u>	<u>\$ 33,160</u>	<u>\$ 1,079</u>	<u>\$ 52,149</u>
<u>Expenditures</u>				
Contractual services	\$ 24,306	\$ 38,700	\$ (14,394)	\$ 35,764
Commodities	10,579	8,800	1,779	9,389
Capital outlay	5,005	-	5,005	6,800
Operating transfer to County Equipment	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
Total Expenditures	<u>\$ 39,890</u>	<u>\$ 52,500</u>	<u>\$ (12,610)</u>	<u>\$ 51,953</u>
Receipts Over (Under) Expenditures	<u>\$ (5,651)</u>			<u>\$ 196</u>
Unencumbered Cash, Beginning	<u>20,248</u>			<u>20,052</u>
Unencumbered Cash, Ending	<u>\$ 14,597</u>			<u>\$ 20,248</u>

STANTON COUNTY, KANSAS

Schedule 2-4

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

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<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	\$163,263	\$164,768	\$ (1,505)	\$125,691
Delinquent tax	859	175	684	1,253
Motor vehicle tax	<u>10,398</u>	<u>7,825</u>	<u>2,573</u>	<u>11,697</u>
Total Receipts	\$174,520	<u>\$172,768</u>	<u>\$ 1,752</u>	\$138,641
<u>Expenditures</u>				
Appropriations	<u>169,500</u>	<u>\$169,500</u>	<u>-</u>	<u>138,969</u>
Receipts Over (Under) Expenditures	\$ 5,020			\$ (328)
Unencumbered Cash, Beginning	<u>210</u>			<u>538</u>
Unencumbered Cash, Ending	<u>\$ 5,230</u>			<u>\$ 210</u>

STANTON COUNTY, KANSAS

Schedule 2-5

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

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<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	\$ 9,117	\$ 9,183	\$ (66)	\$ 9,048
Delinquent tax	72	189	(117)	108
Motor vehicle tax	<u>748</u>	<u>561</u>	<u>187</u>	<u>821</u>
Total Receipts	\$ 9,937	\$ <u>9,933</u>	\$ <u>4</u>	\$ 9,977
<u>Expenditures</u>				
Appropriations	<u>10,000</u>	\$ <u>10,000</u>	<u>-</u>	<u>10,000</u>
Receipts Over (Under) Expenditures	\$ (63)			\$ (23)
Unencumbered Cash, Beginning	<u>394</u>			<u>417</u>
Unencumbered Cash, Ending	\$ <u>331</u>			\$ <u>394</u>

STANTON COUNTY, KANSAS

Schedule 2-6

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

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<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	\$ 68,198	\$ 68,741	\$ (543)	\$ 62,241
Delinquent tax	413	1,124	(711)	678
Motor vehicle tax	5,166	3,876	1,290	7,097
Other:				
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>258</u>
Total Receipts	\$ <u>73,777</u>	\$ <u>73,741</u>	\$ <u>36</u>	\$ <u>70,274</u>
<u>Expenditures</u>				
Contractual services	\$ 35,675	\$ 40,300	\$ (4,625)	\$ 31,544
Commodities	15,378	21,700	(6,322)	9,429
Capital outlay	10,204	878	9,326	-
Lease purchase	<u>24,656</u>	<u>27,122</u>	<u>(2,466)</u>	<u>17,598</u>
Total Expenditures	\$ <u>85,913</u>	\$ <u>90,000</u>	\$ <u>(4,087)</u>	\$ <u>58,571</u>
Receipts Over (Under) Expenditures	\$ (12,136)			\$ 11,703
Unencumbered Cash, Beginning	<u>41,878</u>			<u>30,175</u>
Unencumbered Cash, Ending	\$ <u>29,742</u>			\$ <u>41,878</u>

STANTON COUNTY, KANSAS

Schedule 2-7

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

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<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	\$ 28,864	\$ 28,861	\$ 3	\$ 52,869
Delinquent tax	250	459	(209)	425
Motor vehicle tax	4,374	3,291	1,083	4,924
Charges for Services:				
Treatment of noxious weed	<u>19,791</u>	<u>20,000</u>	<u>(209)</u>	<u>21,287</u>
Total Receipts	\$ <u>53,279</u>	\$ <u>52,611</u>	\$ <u>668</u>	\$ <u>79,505</u>
<u>Expenditures</u>				
Contractual services	\$ 8,270	\$ 13,000	\$ (4,730)	\$ 9,266
Commodities	36,330	65,500	(29,170)	48,549
Operating Transfers:				
Noxious Weed Equipment Fund	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Total Expenditures	\$ <u>59,600</u>	\$ <u>78,500</u>	\$ <u>(18,900)</u>	\$ <u>57,815</u>
Receipts Over (Under) Expenditures	\$ (6,321)			\$ 21,690
Unencumbered Cash, Beginning	<u>48,427</u>			<u>26,737</u>
Unencumbered Cash, Ending	\$ <u>42,106</u>			\$ <u>48,427</u>

STANTON COUNTY, KANSAS

Schedule 2-8

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

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<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	\$241,951	\$244,003	\$ (2,052)	\$206,417
Delinquent tax	1,412	1,148	264	2,179
Motor vehicle tax	<u>17,095</u>	<u>12,852</u>	<u>4,243</u>	<u>20,672</u>
Total Receipts	\$260,458	<u>\$258,003</u>	<u>\$ 2,455</u>	\$229,268
<u>Expenditures</u>				
Appropriations	<u>253,000</u>	<u>\$253,000</u>	<u>-</u>	<u>228,289</u>
Receipts Over (Under) Expenditures	\$ 7,458			\$ 979
Unencumbered Cash, Beginning	<u>979</u>			<u>-</u>
Unencumbered Cash, Ending	<u>\$ 8,437</u>			<u>\$ 979</u>

STANTON COUNTY, KANSAS

Schedule 2-9

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

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<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	\$ 57,112	\$ 57,564	\$ (452)	\$ 52,479
Delinquent tax	335	234	101	507
Motor vehicle tax	<u>4,340</u>	<u>3,266</u>	<u>1,074</u>	<u>4,784</u>
Total Receipts	\$ 61,787	\$ <u>61,064</u>	\$ <u>723</u>	\$ 57,770
<u>Expenditures</u>				
Appropriations	<u>59,935</u>	\$ <u>59,935</u>	<u>-</u>	<u>57,398</u>
Receipts Over (Under) Expenditures	\$ 1,852			\$ 372
Unencumbered Cash, Beginning	<u>372</u>			<u>-</u>
Unencumbered Cash, Ending	\$ <u>2,224</u>			\$ <u>372</u>

STANTON COUNTY, KANSAS

Schedule 2-10

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

For the year ended December 31, 2019  
 (with comparative actual totals for the prior year ended December 31, 2018)

	<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	\$ 6,827	\$ 6,822	\$ 5	\$ 7,088
Delinquent tax	46	61	(15)	86
Motor vehicle tax	590	439	151	919
Other:				
Building rent	1,450	2,500	(1,050)	1,425
Miscellaneous	<u>450</u>	<u>-</u>	<u>450</u>	<u>270</u>
Total Receipts	<u>\$ 9,363</u>	<u>\$ 9,822</u>	<u>\$ (459)</u>	<u>\$ 9,788</u>
<u>Expenditures</u>				
Contractual services	\$ 9,077	\$ 8,200	\$ 877	\$ 7,176
Commodities	3,706	6,900	(3,194)	2,829
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,530</u>
Total Expenditures	<u>\$ 12,783</u>	<u>\$ 15,100</u>	<u>\$ (2,317)</u>	<u>\$ 11,535</u>
Receipts Over (Under) Expenditures	\$ (3,420)			\$ (1,747)
Unencumbered Cash, Beginning	<u>9,474</u>			<u>11,221</u>
Unencumbered Cash, Ending	<u>\$ 6,054</u>			<u>\$ 9,474</u>



STANTON COUNTY, KANSAS

Schedule 2-11

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

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<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	\$ 880,980	\$ 887,332	\$ (6,352)	\$879,285
Delinquent tax	5,887	5,254	633	9,219
Motor vehicle tax	72,799	54,746	18,053	86,443
Reimbursements	<u>5,762</u>	<u>-</u>	<u>5,762</u>	<u>-</u>
Total Receipts	<u>\$ 965,428</u>	<u>\$ 947,332</u>	<u>\$ 18,096</u>	<u>\$974,947</u>
<u>Expenditures</u>				
Social Security	\$ 183,708	\$ 190,000	\$ (6,292)	\$171,279
Retirement	228,480	235,000	(6,520)	203,132
Workmen's compensation	21,439	50,000	(28,561)	35,016
Unemployment tax	-	5,000	(5,000)	405
Health insurance	607,106	665,000	(57,894)	563,412
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,320</u>
Total Expenditures	<u>\$1,040,733</u>	<u>\$1,145,000</u>	<u>\$ (104,267)</u>	<u>\$974,564</u>
Receipts Over (Under) Expenditures	\$ (75,305)			\$ 383
Unencumbered Cash, Beginning	<u>377,975</u>			<u>377,592</u>
Unencumbered Cash, Ending	<u>\$ 302,670</u>			<u>\$377,975</u>

STANTON COUNTY, KANSAS

Schedule 2-12

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

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<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	\$ 95,172	\$ 96,000	\$ (828)	\$ 75,710
Delinquent tax	492	789	(297)	711
Motor vehicle tax	6,261	4,711	1,550	6,884
Other:				
Memberships and green fees	24,592	15,000	9,592	21,328
Equipment sold	1,000	-	1,000	-
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,930</u>
Total Receipts	<u>\$127,517</u>	<u>\$116,500</u>	<u>\$ 11,017</u>	<u>\$106,563</u>
<u>Expenditures</u>				
Contractual services	\$ 32,259	\$ 46,000	\$ (13,741)	\$ 37,567
Commodities	43,279	29,000	14,279	55,308
Capital outlay	51,100	-	51,100	25,625
Operating transfer to County Equipment	<u>-</u>	<u>55,000</u>	<u>(55,000)</u>	<u>-</u>
Total Expenditures	<u>\$126,638</u>	<u>\$130,000</u>	<u>\$ (3,362)</u>	<u>\$118,500</u>
Receipts Over (Under) Expenditures	\$ 879			\$ (11,937)
Unencumbered Cash, Beginning	<u>18,501</u>			<u>30,438</u>
Unencumbered Cash, Ending	<u>\$ 19,380</u>			<u>\$ 18,501</u>

STANTON COUNTY, KANSAS

Schedule 2-13

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

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<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	\$ 9,117	\$ 9,183	\$ (66)	\$ 9,048
Delinquent tax	72	189	(117)	107
Motor vehicle tax	<u>748</u>	<u>561</u>	<u>187</u>	<u>822</u>
Total Receipts	\$ 9,937	\$ <u>9,933</u>	\$ <u>4</u>	\$ 9,977
<u>Expenditures</u>				
Appropriations	<u>10,000</u>	\$ <u>10,000</u>	<u>-</u>	<u>10,000</u>
Receipts Over (Under) Expenditures	\$ (63)			\$ (23)
Unencumbered Cash, Beginning	<u>286</u>			<u>309</u>
Unencumbered Cash, Ending	\$ <u>223</u>			\$ <u>286</u>

STANTON COUNTY, KANSAS

Schedule 2-14

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

For the year ended December 31, 2019

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

	<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	\$ 66,218	\$ 66,642	\$ (424)	\$ 72,181
Delinquent tax	458	509	(51)	734
Motor vehicle tax	5,977	4,491	1,486	7,162
Use of Money and Property:				
Hangar rent	14,075	5,000	9,075	14,017
House lot rent	4,800	-	4,800	4,800
Land lease	3,888	-	3,888	3,888
Other:				
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>783</u>
Total Receipts	<u>\$ 95,416</u>	<u>\$ 76,642</u>	<u>\$ 18,774</u>	<u>\$103,565</u>
<u>Expenditures</u>				
Contractual services	\$ 84,025	\$ 85,000	\$ (975)	\$ 89,301
Commodities	<u>9,105</u>	<u>8,500</u>	<u>605</u>	<u>3,875</u>
Total Expenditures	<u>\$ 93,130</u>	<u>\$ 93,500</u>	<u>\$ (370)</u>	<u>\$ 93,176</u>
Receipts Over (Under) Expenditures	\$ 2,286			\$ 10,389
Unencumbered Cash, Beginning	<u>39,973</u>			<u>29,584</u>
Unencumbered Cash, Ending	<u>\$ 42,259</u>			<u>\$ 39,973</u>

STANTON COUNTY, KANSAS

Schedule 2-15

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

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<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	\$713,943	\$719,416	\$ (5,473)	\$675,521
Delinquent tax	4,691	2,945	1,746	7,015
Motor vehicle tax	<u>55,863</u>	<u>42,055</u>	<u>13,808</u>	<u>61,599</u>
Total Receipts	\$774,497	<u>\$764,416</u>	<u>\$ 10,081</u>	\$744,135
<u>Expenditures</u>				
Appropriations	<u>750,000</u>	<u>\$750,000</u>	<u>-</u>	<u>744,239</u>
Receipts Over (Under) Expenditures	\$ 24,497			\$ (104)
Unencumbered Cash, Beginning	<u>843</u>			<u>947</u>
Unencumbered Cash, Ending	<u>\$ 25,340</u>			<u>\$ 843</u>

STANTON COUNTY, KANSAS

Schedule 2-16

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

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<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 tax	\$114,949	\$115,967	\$ (1,018)	\$ 92,955
Delinquent tax	1,270	302	968	2,539
Motor vehicle tax	<u>7,892</u>	<u>5,798</u>	<u>2,094</u>	<u>24,064</u>
Total Receipts	<u>\$124,111</u>	<u>\$122,067</u>	<u>\$ 2,044</u>	<u>\$119,558</u>
<u>Expenditures</u>				
Principal	\$115,000	\$115,000	\$ -	\$115,000
Interest	1,275	1,275	-	2,894
Miscellaneous	<u>250</u>	<u>3,725</u>	<u>(3,475)</u>	<u>500</u>
Total Expenditures	<u>\$116,525</u>	<u>\$120,000</u>	<u>\$ (3,475)</u>	<u>\$118,394</u>
Receipts Over (Under) Expenditures	\$ 7,586			\$ 1,164
Unencumbered Cash, Beginning	<u>2,438</u>			<u>1,274</u>
Unencumbered Cash, Ending	<u>\$ 10,024</u>			<u>\$ 2,438</u>

STANTON COUNTY, KANSAS

Schedule 2-17

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

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<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	\$ 4,464	\$ 5,000	\$ (536)	\$ 3,046
Interest	<u>100</u>	<u>-</u>	<u>100</u>	<u>99</u>
Total Receipts	\$ <u>4,564</u>	\$ <u>5,000</u>	\$ <u>(436)</u>	\$ <u>3,145</u>
<u>Expenditures</u>				
Contractual services	\$ 4,674	\$ 5,000	\$ (326)	\$ 90
Commodities	17	5,000	(4,983)	90
Capital outlay	<u>2,582</u>	<u>20,000</u>	<u>(17,418)</u>	<u>-</u>
Total Expenditures	\$ <u>7,273</u>	\$ <u>30,000</u>	\$ <u>(22,727)</u>	\$ <u>180</u>
Receipts Over (Under) Expenditures	\$ (2,709)			\$ 2,965
Unencumbered Cash, Beginning	<u>23,501</u>			<u>20,536</u>
Unencumbered Cash, Ending	\$ <u>20,792</u>			\$ <u>23,501</u>

STANTON COUNTY, KANSAS

Schedule 2-18

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

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<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	\$ 1,116	\$ 1,500	\$ (384)	\$ 761
Interest	<u>8</u>	<u>-</u>	<u>8</u>	<u>7</u>
Total Receipts	\$ <u>1,124</u>	\$ <u>1,500</u>	\$ <u>(376)</u>	\$ <u>768</u>
<u>Expenditures</u>				
Contractual services	\$ -	\$ 1,000	\$ (1,000)	-
Commodities	-	1,000	(1,000)	-
Capital outlay	<u>3,000</u>	<u>2,500</u>	<u>500</u>	<u>-</u>
Total Expenditures	\$ <u>3,000</u>	\$ <u>4,500</u>	\$ <u>(1,500)</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (1,876)			\$ 768
Unencumbered Cash, Beginning	<u>2,465</u>			<u>1,697</u>
Unencumbered Cash, Ending	\$ <u>589</u>			\$ <u>2,465</u>



STANTON COUNTY, KANSAS

Schedule 2-19

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

For the year ended December 31, 2019

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

	<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	\$ 1,116	\$ 1,500	\$ (384)	\$ 761
Interest	<u>12</u>	<u>-</u>	<u>12</u>	<u>13</u>
Total Receipts	\$ <u>1,128</u>	\$ <u>1,500</u>	\$ <u>(372)</u>	\$ <u>774</u>
<u>Expenditures</u>				
Contractual services	-	\$ 1,000	\$ (1,000)	-
Commodities	-	1,000	(1,000)	-
Capital outlay	<u>-</u>	<u>2,500</u>	<u>(2,500)</u>	<u>-</u>
Total Expenditures	<u>-</u>	\$ <u>4,500</u>	\$ <u>(4,500)</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ 1,128			\$ 774
Unencumbered Cash, Beginning	<u>2,465</u>			<u>1,691</u>
Unencumbered Cash, Ending	\$ <u>3,593</u>			\$ <u>2,465</u>

STANTON COUNTY, KANSAS

Schedule 2-20

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

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

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

STANTON COUNTY, KANSAS

Schedule 2-21

911 FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS  
 For the year ended December 31, 2019  
 (with comparative actual totals for the prior year ended December 31, 2018)

	<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>51,133</u>	\$ <u>50,000</u>	\$ <u>1,133</u>	\$ <u>50,022</u>
<u>Expenditures</u>				
Contractual services	\$ 35,295	\$ 25,000	\$ 10,295	\$ 2,318
Commodities	1,060	25,000	(23,940)	-
Capital outlay	<u>15,554</u>	<u>196,000</u>	<u>(180,446)</u>	<u>8,670</u>
Total Expenditures	\$ <u>51,909</u>	\$ <u>246,000</u>	\$ <u>(194,091)</u>	\$ <u>10,988</u>
Receipts Over (Under) Expenditures	\$ (776)			\$ 39,034
Unencumbered Cash, Beginning	<u>185,411</u>			<u>146,377</u>
Unencumbered Cash, Ending	\$ <u>184,635</u>			\$ <u>185,411</u>

STANTON COUNTY, KANSAS

Schedule 2-22

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

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<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	\$ 840,634	\$ 849,026	\$ (8,392)	\$ 573,923
Delinquent tax	3,897	4,289	(392)	4,710
Motor vehicle tax	47,191	35,711	11,480	32,161
Interest subsidy (35%)	169,750	160,000	9,750	178,464
Operating transfers	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>400,000</u>
Total Receipts	<u>\$1,161,472</u>	<u>\$1,149,026</u>	<u>\$ 12,446</u>	<u>\$1,189,258</u>
<u>Expenditures</u>				
Principal	\$ 645,000	\$ 645,000	\$ -	\$ 630,000
Interest	516,962	516,962	-	545,929
Miscellaneous	<u>400</u>	<u>538</u>	<u>(138)</u>	<u>400</u>
Total Expenditures	<u>\$1,162,362</u>	<u>\$1,162,500</u>	<u>\$ (138)</u>	<u>\$1,176,329</u>
Receipts Over (Under) Expenditures	\$ (890)			\$ 12,929
Unencumbered Cash, Beginning	<u>48,782</u>			<u>35,853</u>
Unencumbered Cash, Ending	<u>\$ 47,892</u>			<u>\$ 48,782</u>

STANTON COUNTY, KANSAS

Schedule 2-23

LEC CAR WASH FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS  
For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditures</u>				
Commodities	\$ -	\$ 5,000	\$ (5,000)	-
Capital outlay	<u>300</u>	<u>-</u>	<u>300</u>	<u>-</u>
Total Expenditures	\$ <u>300</u>	\$ <u>5,000</u>	\$ <u>(4,700)</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (300)			\$ -
Unencumbered Cash, Beginning	<u>1,891</u>			<u>1,891</u>
Unencumbered Cash, Ending	\$ <u>1,591</u>			\$ <u>1,891</u>

STANTON COUNTY, KANSAS

Schedule 2-24

DIVERSION FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS  
 For the year ended December 31, 2019  
 (with comparative actual totals for the prior year ended December 31, 2018)

	<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>				
Diversion fees	\$ <u>4,250</u>	\$ <u>5,000</u>	\$ <u>(750)</u>	\$ <u>7,305</u>
<u>Expenditures</u>				
Contractual services	\$ -	\$ 2,500	\$ (2,500)	-
Commodities	-	2,500	(2,500)	-
Capital outlay	<u>4,369</u>	<u>10,000</u>	<u>(5,631)</u>	-
Total Expenditures	\$ <u>4,369</u>	\$ <u>15,000</u>	\$ <u>(10,631)</u>	-
Receipts Over (Under) Expenditures	\$ (119)			\$ 7,305
Unencumbered Cash, Beginning	<u>12,163</u>			<u>4,858</u>
Unencumbered Cash, Ending	\$ <u>12,044</u>			\$ <u>12,163</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, 2019  
 (with comparative actual totals for the prior year ended December 31, 2018)

	<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	\$ 360	\$ <u>1,000</u>	\$ <u>(640)</u>	\$ 422
<u>Expenditures</u>				
Contractual services	<u>241</u>	\$ <u>7,000</u>	\$ <u>(6,759)</u>	<u>160</u>
Receipts Over (Under) Expenditures	\$ 119			\$ 262
Unencumbered Cash, Beginning	<u>5,706</u>			<u>5,444</u>
Unencumbered Cash, Ending	\$ <u>5,825</u>			\$ <u>5,706</u>

STANTON COUNTY, KANSAS

Schedule 2  
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2019



STANTON COUNTY, KANSAS

Schedule 2-26

COUNTY EQUIPMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<u>2019</u>	<u>2018</u>
<u>Receipts</u>	\$ -	\$ -
<u>Expenditures</u>		
Capital outlay	<u>79,271</u>	<u>44,992</u>
Receipts Over (Under) Expenditures	\$ (79,271)	\$ (44,992)
Unencumbered Cash, Beginning	<u>231,300</u>	<u>276,292</u>
Unencumbered Cash, Ending	<u>\$152,029</u>	<u>\$231,300</u>

STANTON COUNTY, KANSAS

Schedule 2-27

ROAD MACHINERY FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<u>2019</u>	<u>2018</u>
<u>Receipts</u>		
Insurance proceeds	\$ -	\$ 11,136
Sale of equipment	<u>104,093</u>	<u>-</u>
Total Receipts	\$104,093	\$ 11,136
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$104,093	\$ 11,136
Unencumbered Cash, Beginning	<u>29,251</u>	<u>18,115</u>
Unencumbered Cash, Ending	<u>\$133,344</u>	<u>\$ 29,251</u>

STANTON COUNTY, KANSAS

Schedule 2-28

SPECIAL HIGHWAY IMPROVEMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<u>2019</u>	<u>2018</u>
<u>Receipts</u>		
Operating Transfers:		
Road and Bridge Fund	\$ 200,000	\$ -
Reimbursements	<u>-</u>	<u>36,066</u>
Total Receipts	\$ 200,000	\$ 36,066
<u>Expenditures</u>		
Commodities	<u>-</u>	<u>290,342</u>
Receipts Over (Under) Expenditures	\$ 200,000	\$ (254,276)
Unencumbered Cash, Beginning	<u>830,570</u>	<u>1,084,846</u>
Unencumbered Cash, Ending	<u>\$1,030,570</u>	<u>\$ 830,570</u>

STANTON COUNTY, KANSAS

Schedule 2-29

RURAL FIRE EQUIPMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<u>2019</u>	<u>2018</u>
<u>Receipts</u>		
Donation	\$ -	\$ 8,739
Miscellaneous	<u>2,500</u>	<u>-</u>
Total Receipts	\$ <u>2,500</u>	\$ <u>8,739</u>
<u>Expenditures</u>		
Capital outlay	-	\$ 8,110
Lease purchase	<u>-</u>	<u>9,524</u>
Total Expenditures	<u>-</u>	\$ <u>17,634</u>
Receipts Over (Under) Expenditures	\$ 2,500	\$ (8,895)
Unencumbered Cash, Beginning	<u>5,330</u>	<u>14,225</u>
Unencumbered Cash, Ending	\$ <u>7,830</u>	\$ <u>5,330</u>

STANTON COUNTY, KANSAS

Schedule 2-30

AMBULANCE EQUIPMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<u>2019</u>	<u>2018</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>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 50,000</u>	<u>-</u>

STANTON COUNTY, KANSAS

Schedule 2-31

NOXIOUS WEED EQUIPMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<u>2019</u>	<u>2018</u>
<u>Receipts</u>		
Operating Transfers:		
Noxious Weed Fund	\$ 15,000	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ 15,000	\$ -
Unencumbered Cash, Beginning	<u>49,291</u>	<u>49,291</u>
Unencumbered Cash, Ending	<u>\$ 64,291</u>	<u>\$ 49,291</u>

STANTON COUNTY, KANSAS

Schedule 2-32

CAPITAL IMPROVEMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<u>2019</u>	<u>2018</u>
<u>Receipts</u>		
Airport project	\$ 61,491	\$ -
Operating Transfers:		
General Fund	<u>100,000</u>	<u>300,000</u>
Total Receipts	\$161,491	\$300,000
<u>Expenditures</u>		
Capital outlay	<u>5,265</u>	<u>289,105</u>
Receipts Over (Under) Expenditures	\$156,226	\$ 10,895
Unencumbered Cash, Beginning	<u>697,574</u>	<u>686,679</u>
Unencumbered Cash, Ending	<u>\$853,800</u>	<u>\$697,574</u>

STANTON COUNTY, KANSAS

Schedule 2-33

SPECIAL LAW ENFORCEMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<u>2019</u>	<u>2018</u>
<u>Receipts</u>	-	\$ -
<u>Expenditures</u>		
Appropriations	<u>-</u>	<u>1,098</u>
Receipts Over (Under) Expenditures	\$ -	\$ (1,098)
Unencumbered Cash, Beginning	<u>317</u>	<u>1,415</u>
Unencumbered Cash, Ending	<u>\$ 317</u>	<u>\$ 317</u>



STANTON COUNTY, KANSAS

Schedule 2-34

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

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<u>2019</u>	<u>2018</u>
<u>Receipts</u>		
Grants	\$ -	\$ 75
Donations	<u>250</u>	<u>-</u>
Total Receipts	\$ 250	\$ 75
<u>Expenditures</u>		
Contractual services	<u>-</u>	<u>200</u>
Receipts Over (Under) Expenditures	\$ 250	\$ (125)
Unencumbered Cash, Beginning	<u>1,217</u>	<u>1,342</u>
Unencumbered Cash, Ending	\$ <u>1,467</u>	\$ <u>1,217</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, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<u>2019</u>	<u>2018</u>
<u>Receipts</u>	-	\$ -
<u>Expenditures</u>		
Commodities	<u>-</u>	<u>49</u>
Receipts Over (Under) Expenditures	\$ -	\$ (49)
Unencumbered Cash, Beginning	<u>1,434</u>	<u>1,483</u>
Unencumbered Cash, Ending	<u>\$ 1,434</u>	<u>\$ 1,434</u>

STANTON COUNTY, KANSAS

Schedule 2-36

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

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<u>2019</u>	<u>2018</u>
<u>Receipts</u>		
Motor vehicle licenses	\$ 22,258	\$ 22,646
Other fees	<u>-</u>	<u>802</u>
Total Receipts	\$ <u>22,258</u>	\$ <u>23,448</u>
<u>Expenditures</u>		
Personal services	\$ 4,218	\$ 4,685
Contractual services	1,126	9,405
Commodities	4,056	4,009
Operating transfers	<u>12,858</u>	<u>5,349</u>
Total Expenditures	\$ <u>22,258</u>	\$ <u>23,448</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

STANTON COUNTY, KANSAS

Schedule 2-37

LAW LIBRARY FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<u>2019</u>	<u>2018</u>
<u>Receipts</u>		
Docket fees	\$ 1,912	\$ 2,630
<u>Expenditures</u>		
Commodities	<u>1,912</u>	<u>2,630</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>42</u>	<u>42</u>
Unencumbered Cash, Ending	\$ <u><u>42</u></u>	\$ <u><u>42</u></u>

STANTON COUNTY, KANSAS

Schedule 2-38

SHERIFF DONATIONS FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<u>2019</u>	<u>2018</u>
<u>Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>2,790</u>	<u>2,790</u>
Unencumbered Cash, Ending	<u>\$ 2,790</u>	<u>\$ 2,790</u>

STANTON COUNTY, KANSAS

Schedule 2-39

LIVING CENTER DONATIONS FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<u>2019</u>	<u>2018</u>
<u>Receipts</u>		
Donations	\$ -	\$ 130
<u>Expenditures</u>		
Miscellaneous	<u>43</u>	<u>333</u>
Receipts Over (Under) Expenditures	\$ (43)	\$ (203)
Unencumbered Cash, Beginning	<u>1,429</u>	<u>1,632</u>
Unencumbered Cash, Ending	<u>\$ 1,386</u>	<u>\$ 1,429</u>

## STANTON COUNTY, KANSAS

Schedule 3

AGENCY FUNDS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the year ended December 31, 2019

<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	\$7,376,917	\$10,995,640	\$10,579,836	\$7,792,721
Delinquent real estate tax	2,875	72,665	39,416	36,124
Delinquent personal property tax	11,508	17,481	24,613	4,376
16/20 Vehicle tax	5,061	11,796	8,495	8,362
Motor vehicle tax	229,694	779,671	778,222	231,143
CMV tax	<u>(12,073)</u>	<u>50,238</u>	<u>35,198</u>	<u>2,967</u>
Total Distributable Funds	<u>\$7,613,982</u>	<u>\$11,927,491</u>	<u>\$11,465,780</u>	<u>\$8,075,693</u>
State Funds:				
State General	\$ -	\$ 56,436	\$ 56,436	\$ -
State Institutional Building	-	28,218	28,218	-
State motor vehicle tax	1,364	239,189	239,174	1,379
Compensating and isolated sales tax	-	168,267	168,267	-
Fish and game licenses	211	1,112	1,002	321
Drivers licenses fees	<u>-</u>	<u>5,624</u>	<u>5,578</u>	<u>46</u>
Total State Funds	<u>\$ 1,575</u>	<u>\$ 498,846</u>	<u>\$ 498,675</u>	<u>\$ 1,746</u>

## STANTON COUNTY, KANSAS

Schedule 3  
(Continued)

AGENCY FUNDS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the year ended December 31, 2019

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Subdivision Funds:				
Cities	\$ -	\$ 462,353	\$ 462,353	\$ -
Schools	7,964	2,676,492	2,681,575	2,881
Groundwater Management	-	68,712	68,712	-
Cemetery Districts	<u>-</u>	<u>74,215</u>	<u>74,215</u>	<u>-</u>
Total Subdivision Funds	\$ <u>7,964</u>	\$ <u>3,281,772</u>	\$ <u>3,286,855</u>	\$ <u>2,881</u>
Other Agency Funds:				
Payroll Clearing Fund	\$ (4,980)	\$ 15,660	\$ 10,552	\$ 128
CDBG Micro Loan Fund	43,812	128	-	43,940
Clerk of the District Court	1,599	122,035	121,634	2,000
Oil and gas depletion	<u>858,905</u>	<u>33,126</u>	<u>350,000</u>	<u>542,031</u>
Total Other Agency Funds	\$ <u>899,336</u>	\$ <u>170,949</u>	\$ <u>482,186</u>	\$ <u>588,099</u>
Grand Total	\$ <u>8,522,857</u>	\$ <u>15,879,058</u>	\$ <u>15,733,496</u>	\$ <u>8,668,419</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, 2019

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

	<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	\$ 15,663	\$ 31,000	\$ (15,337)	\$ 9,649
Commodities	<u>808</u>	<u>500</u>	<u>308</u>	<u>22</u>
Total	<u>\$ 16,471</u>	<u>\$ 31,500</u>	<u>\$ (15,029)</u>	<u>\$ 9,671</u>
<u>County Clerk</u>				
Contractual services	\$ 7,796	\$ 8,000	\$ (204)	\$ 7,954
Commodities	<u>1,238</u>	<u>4,300</u>	<u>(3,062)</u>	<u>2,689</u>
Total	<u>\$ 9,034</u>	<u>\$ 12,300</u>	<u>\$ (3,266)</u>	<u>\$ 10,643</u>
<u>County Treasurer</u>				
Contractual services	\$ 16,384	\$ 15,010	\$ 1,374	\$ 13,683
Commodities	<u>5,088</u>	<u>4,600</u>	<u>488</u>	<u>5,492</u>
Total	<u>\$ 21,472</u>	<u>\$ 19,610</u>	<u>\$ 1,862</u>	<u>\$ 19,175</u>
<u>County Attorney</u>				
Contractual services	\$ 3,832	\$ 7,700	\$ (3,868)	\$ 1,731
Commodities	<u>2,436</u>	<u>3,000</u>	<u>(564)</u>	<u>1,662</u>
Total	<u>\$ 6,268</u>	<u>\$ 10,700</u>	<u>\$ (4,432)</u>	<u>\$ 3,393</u>
<u>Register of Deeds</u>				
Contractual services	\$ 4,641	\$ 12,000	\$ (7,359)	\$ 3,519
Commodities	<u>2,476</u>	<u>2,000</u>	<u>476</u>	<u>2,026</u>
Capital outlay	<u>-</u>	<u>1,500</u>	<u>(1,500)</u>	<u>-</u>
Total	<u>\$ 7,117</u>	<u>\$ 15,500</u>	<u>\$ (8,383)</u>	<u>\$ 5,545</u>
<u>Clerk of District Court</u>				
Contractual services	\$ 29,403	\$ 45,800	\$ (16,397)	\$ 28,582
Commodities	<u>1,494</u>	<u>2,200</u>	<u>(706)</u>	<u>2,198</u>
Capital outlay	<u>3,960</u>	<u>13,000</u>	<u>(9,040)</u>	<u>-</u>
Total	<u>\$ 34,857</u>	<u>\$ 61,000</u>	<u>\$ (26,143)</u>	<u>\$ 30,780</u>

## STANTON COUNTY, KANSAS

Schedule 4  
(Continued)GENERAL FUND  
DEPARTMENTAL EXPENDITURES COMPARED  
WITH BUDGET ESTIMATESFor the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	Current Year			Prior Year
	Actual	Budget	Variance Over (Under)	Actual
<u>Appraiser Cost</u>				
Contractual services	\$107,328	\$100,880	\$ 6,448	\$ 95,616
Commodities	4,122	3,500	622	1,986
Capital outlay	-	3,500	(3,500)	-
Total	<u>\$111,450</u>	<u>\$107,880</u>	<u>\$ 3,570</u>	<u>\$ 97,602</u>
<u>Election</u>				
Contractual services	\$ 8,326	\$ 9,800	\$ (1,474)	\$ 12,874
Commodities	446	10,500	(10,054)	2,054
Capital outlay	6,914	6,000	914	914
Total	<u>\$ 15,686</u>	<u>\$ 26,300</u>	<u>\$ (10,614)</u>	<u>\$ 15,842</u>
<u>Courthouse General</u>				
Contractual services	\$171,898	\$200,100	\$ (28,202)	\$161,838
Commodities	19,776	26,000	(6,224)	9,751
Total	<u>\$191,674</u>	<u>\$226,100</u>	<u>\$ (34,426)</u>	<u>\$171,589</u>
<u>Professional Building</u>				
Contractual services	\$ 8,437	\$ 9,500	\$ (1,063)	\$ 2,352
Commodities	90	2,000	(1,910)	-
Total	<u>\$ 8,527</u>	<u>\$ 11,500</u>	<u>\$ (2,973)</u>	<u>\$ 2,352</u>
<u>Sheriff</u>				
Contractual services	\$ 97,283	\$137,680	\$ (40,397)	\$ 87,160
Commodities	72,484	97,000	(24,516)	75,528
Capital outlay	44,340	64,500	(20,160)	4,215
Total	<u>\$214,107</u>	<u>\$299,180</u>	<u>\$ (85,073)</u>	<u>\$166,903</u>
<u>Juvenile Detention</u>				
Contractual services	<u>\$ 8,496</u>	<u>\$ 6,000</u>	<u>\$ 2,496</u>	<u>\$ 7,101</u>

## STANTON COUNTY, KANSAS

Schedule 4  
(Continued)GENERAL FUND  
DEPARTMENTAL EXPENDITURES COMPARED  
WITH BUDGET ESTIMATESFor the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	Current Year		Variance Over (Under)	Prior Year Actual
	Actual	Budget		
<u>Ambulance</u>				
Contractual services	\$ 27,223	\$ 43,500	\$ (16,277)	\$ 27,283
Commodities	20,768	22,500	(1,732)	21,387
Capital outlay	8,186	12,500	(4,314)	-
Total	<u>\$ 56,177</u>	<u>\$ 78,500</u>	<u>\$ (22,323)</u>	<u>\$ 48,670</u>
<u>Family Practice Clinic</u>				
Contractual services	\$119,673	\$132,000	\$ (12,327)	\$114,340
Commodities	83	-	83	-
Total	<u>\$119,756</u>	<u>\$132,000</u>	<u>\$ (12,244)</u>	<u>\$114,340</u>
<u>Hospital</u>				
Appropriation	-	-	-	\$100,000
<u>Solid Waste Disposal</u>				
Contractual services	\$ 23,876	\$ 15,000	\$ 8,876	\$ 7,881
Commodities	26,307	50,000	(23,693)	20,838
Capital outlay	-	35,000	(35,000)	-
Total	<u>\$ 50,183</u>	<u>\$100,000</u>	<u>\$ (49,817)</u>	<u>\$ 28,719</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	\$ 11,360	\$ 12,000	\$ (640)	\$ 9,953
Commodities	956	10,000	(9,044)	1,081
Capital outlay	5,220	60,000	(54,780)	-
Total	<u>\$ 17,536</u>	<u>\$ 82,000</u>	<u>\$ (64,464)</u>	<u>\$ 11,034</u>

## STANTON COUNTY, KANSAS

Schedule 4  
(Continued)GENERAL FUND  
DEPARTMENTAL EXPENDITURES COMPARED  
WITH BUDGET ESTIMATESFor the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	Current Year		Variance	Prior
	Actual	Budget	Over (Under)	Year Actual
<u>Services for the Elderly</u>				
Contractual services	\$ 43,538	\$ 41,366	\$ 2,172	\$ 44,549
Commodities	97,286	106,445	(9,159)	95,164
Capital outlay	-	-	-	1,300
Total	<u>\$140,824</u>	<u>\$147,811</u>	<u>\$ (6,987)</u>	<u>\$141,013</u>
<u>Memorial Living Center</u>				
Contractual services	\$ 66,258	\$ 57,500	\$ 8,758	\$ 54,180
Commodities	48,826	49,700	(874)	56,105
Total	<u>\$115,084</u>	<u>\$107,200</u>	<u>\$ 7,884</u>	<u>\$110,285</u>
<u>Chamber of Commerce</u>				
Appropriation	<u>\$ 21,100</u>	<u>\$ 21,100</u>	<u>-</u>	<u>\$ 21,100</u>
<u>Golf Course</u>				
Contractual services	-	-	-	\$ 3,314
Commodities	-	-	-	5,124
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 8,438</u>
<u>Historical Records</u>				
Contractual services	\$ 19,145	\$ 28,833	\$ (9,688)	\$ 17,988
Commodities	19,480	17,100	2,380	22,614
Total	<u>\$ 38,625</u>	<u>\$ 45,933</u>	<u>\$ (7,308)</u>	<u>\$ 40,602</u>
<u>Airport</u>				
Contractual services	<u>\$ 5,541</u>	<u>-</u>	<u>\$ 5,541</u>	<u>\$ 9,514</u>

## STANTON COUNTY, KANSAS

Schedule 4  
(Continued)GENERAL FUND  
DEPARTMENTAL EXPENDITURES COMPARED  
WITH BUDGET ESTIMATESFor the year ended December 31, 2019  
(with comparative actual totals for the prior year ended December 31, 2018)

	<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>Payroll Department</u>				
Personal services	\$ <u>2,525,397</u>	\$ <u>2,850,000</u>	\$ <u>(324,603)</u>	\$ <u>2,375,197</u>
<u>Transfers</u>				
County Equipment	\$ -	\$ 250,000	\$ (250,000)	-
Capital Improvement	100,000	225,000	(125,000)	-
Ambulance Equipment	50,000	-	50,000	-
Bond and Interest	-	100,000	(100,000)	-
Total	\$ <u>150,000</u>	\$ <u>575,000</u>	\$ <u>(425,000)</u>	<u>-</u>
Totals	\$ <u>3,905,382</u>	\$ <u>4,987,114</u>	\$ <u>(1,081,732)</u>	\$ <u>3,569,508</u>

