

STANTON COUNTY, KANSAS
Johnson, Kansas

FINANCIAL STATEMENTS
For the year ended December 31, 2017

STANTON COUNTY, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2017

TABLE OF CONTENTS

	<u>Page Number</u>
<u>FINANCIAL SECTION</u>	
Independent Auditor's Report	1
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	5
<u>Statement 1</u>	
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	7
Notes to Financial Statements	9
<u>REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION</u>	
<u>Schedule 1</u>	
Summary of Expenditures – Actual and Budget – Regulatory Basis	26
<u>Schedules of Receipts and Expenditures – Actual and Budget – Regulatory Basis</u>	
Schedule 2-1: General Fund	28
Schedule 2-2: Road and Bridge Fund	31
Schedule 2-3: Park Maintenance Fund	32
Schedule 2-4: Extension Service Fund	33
Schedule 2-5: Mental Health Fund	34
Schedule 2-6: Rural Fire Fund	35
Schedule 2-7: Noxious Weed Fund	36
Schedule 2-8: Library Maintenance Fund	37
Schedule 2-9: Library Employees' Benefits Fund	38
Schedule 2-10: 4-H Club Fund	39
Schedule 2-11: Employees' Benefits Fund	40
Schedule 2-12: Golf Course Maintenance Fund	41
Schedule 2-13: Developmental Disabled Fund	42
Schedule 2-14: Airport Maintenance Fund	43
Schedule 2-15: Hospital Maintenance Fund	44
Schedule 2-16: Principal and Interest Fund	45

STANTON COUNTY, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2017

TABLE OF CONTENTS

(Continued)

Page
Number

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

(Continued)

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

Schedule 2-17:	Register of Deeds Technology Fund	46
Schedule 2-18:	County Treasurer Technology Fund	47
Schedule 2-19:	County Clerk Technology Fund	48
Schedule 2-20:	Sheriff Conceal and Carry Permit Fund	49
Schedule 2-21:	911 Fund	50
Schedule 2-22:	Bond and Interest Fund	51
Schedule 2-23:	LEC Car Wash Fund	52
Schedule 2-24:	Diversion Fund	53
Schedule 2-25:	Prosecutor's Training Assistance Fund	54

Schedules of Receipts and Expenditures – Regulatory Basis

Schedule 2-26:	County Equipment Fund	56
Schedule 2-27:	Road Machinery Fund	57
Schedule 2-28:	Special Highway Improvement Fund	58
Schedule 2-29:	Rural Fire Equipment Fund	59
Schedule 2-30:	Noxious Weed Equipment Fund	60
Schedule 2-31:	Capital Improvement Fund	61
Schedule 2-32:	Special Law Enforcement Fund	62
Schedule 2-33:	Museum Grants and Donations Fund	63
Schedule 2-34:	Senior Citizens Special Bequest Fund	64
Schedule 2-35:	Treasurer's Special Auto Fund	65
Schedule 2-36:	Law Library Fund	66
Schedule 2-37:	Sheriff Donations Fund	67
Schedule 2-38:	Living Center Donations Fund	68
Schedule 2-39:	Cooper Clark Foundation	69
Schedule 2-40:	Airport Grants and Donations Fund	70

Schedule 3

Agency Funds – Summary of Receipts and Disbursements – Regulatory Basis	71
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STANTON COUNTY, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2017

TABLE OF CONTENTS

(Continued)

Page
Number

SUPPLEMENTARY INFORMATION

Schedule 4

General Fund Departmental Expenditures Compared with Budget Estimates 74

Independent Auditor's Report on Compliance for Each Major Program and on
Internal Control Over Compliance Required by the Uniform Guidance 79

Schedule 5

Schedule of Expenditures of Federal Awards 82

Notes to Schedule of Expenditures of Federal Awards 83

Schedule 6

Schedule of Findings and Questioned Costs 85

STANTON COUNTY, KANSAS

FINANCIAL SECTION

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, 2017 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, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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, 2017, 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, 2017, 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*. The schedule of expenditures of federal awards (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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, 2016 (not presented herein), and have issued our report thereon dated July 24, 2017, which contained an unmodified opinion on the basic financial statement. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2016 actual column (2016 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2017 (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 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 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, 2016, on the basis of accounting described in Note 1.

To the Board of County Commissioners
Stanton County, Kansas

Page 4

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2018, on our consideration of Stanton County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Stanton County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Stanton County's internal control over financial reporting and compliance.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

July 30, 2018

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the Board of County Commissioners
Stanton County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Stanton County, Kansas, as of and for the year ended December 31, 2017, and the related notes to the financial statement, which comprise Stanton County's basic financial statement, and have issued our report thereon dated July 30, 2018, which was qualified because Stanton County, Kansas prepares its financial statements to meet the requirements of the State of 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.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered Stanton County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Stanton County's internal control. Accordingly, we do not express an opinion on the effectiveness of the Stanton County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

To the Board of County Commissioners
Stanton County, Kansas

Page 2

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Stanton County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

July 30, 2018

STANTON COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASHREGULATORY BASIS

For the year ended December 31, 2017

<u>Funds</u>	<u>Beginning</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Add</u> <u>Encumbrances</u> <u>& Accounts</u> <u>Payable</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
General Fund	\$1,589,316	\$ 4,910,627	\$ 4,264,722	\$2,235,221	\$ 57,169	\$2,292,390
Special Purpose Funds:						
Road and Bridge	1,114,685	651,680	1,379,273	387,092	153,191	540,283
Park Maintenance	20,253	31,692	31,893	20,052	-	20,052
Extension Service	1,033	139,005	139,500	538	531	1,069
Mental Health	256	10,161	10,000	417	-	417
Rural Fire	14,545	82,697	67,067	30,175	1,534	31,709
Noxious Weed	1,000	87,594	61,857	26,737	13,587	40,324
Library Maintenance	1,842	244,789	246,631	-	2,211	2,211
Library Employees' Benefits	321	56,715	57,036	-	502	502
4-H Club	7,440	15,075	11,294	11,221	145	11,366
Employees' Benefits	289,214	1,026,859	938,481	377,592	2,791	380,383
Golf Course Maintenance	26,786	106,923	103,271	30,438	130	30,568
Developmental Disabled	156	10,153	10,000	309	-	309
Airport Maintenance	12,262	110,822	93,500	29,584	-	29,584
Hospital Maintenance	9,732	741,215	750,000	947	5,761	6,708
Register of Deeds Technology	23,102	6,583	9,149	20,536	-	20,536
County Treasurer Technology	2,152	1,645	2,100	1,697	-	1,697
County Clerk Technology	2,152	1,639	2,100	1,691	-	1,691
Sheriff Conceal and Carry Permit	2,775	-	-	2,775	-	2,775
911 Fund	162,474	49,962	66,059	146,377	-	146,377
County Equipment	160,294	269,200	153,202	276,292	-	276,292
Road Machinery	18,115	-	-	18,115	-	18,115
Special Highway Improvement	1,084,846	-	-	1,084,846	-	1,084,846
Rural Fire Equipment	19,925	-	5,700	14,225	-	14,225
Noxious Weed Equipment	49,291	-	-	49,291	-	49,291
Capital Improvement	1,046,032	50,000	409,353	686,679	14,404	701,083
Special Law Enforcement	2,013	-	598	1,415	-	1,415
Museum Grants and Donations	1,094	2,925	2,677	1,342	-	1,342
Sheriff Donations	2,790	-	-	2,790	-	2,790
Living Center Donations	569	1,490	427	1,632	-	1,632
LEC Car Wash	1,992	-	101	1,891	-	1,891
Diversion Fund	2,953	4,654	2,749	4,858	-	4,858
Airport Grants and Donations	-	811,666	811,666	-	-	-
Debt Service Funds:						
Principal and Interest	139	284,941	283,806	1,274	-	1,274
Bond and Interest	22,150	1,195,524	1,181,821	35,853	-	35,853
Fiduciary Type Funds – Expendable Trust Funds:						
Senior Citizens Special Bequest	1,483	-	-	1,483	-	1,483
Treasurer's Special Auto	-	23,815	23,815	-	-	-
Prosecutor's Training Assistance	5,193	487	236	5,444	-	5,444
Law Library	64	2,071	2,093	42	-	42
Total Reporting Entity (Excluding Agency Funds)	<u>\$5,700,439</u>	<u>\$10,932,609</u>	<u>\$11,122,177</u>	<u>\$5,510,871</u>	<u>\$251,956</u>	<u>\$5,762,827</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, 2017

Composition of Cash:

County Treasurer:

Cash on hand	\$ 200
Cash in checking – Johnson State Bank	6,499,535
Cash in CD – Johnson State Bank	500,000
Cash in money market – Johnson State Bank	347,048
Cash in money market – Johnson State Bank	44,060
Cash in savings – First National Bank	732,454
CDARS – First National Bank	6,056,892

Clerk of the District Court:

Cash in checking – Johnson State Bank	1,250
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Sheriff:

Cash in checking – Johnson State Bank	136
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Law Library:

Cash in checking – Johnson State Bank	<u>42</u>
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Total Cash	\$14,181,617
Agency Funds per Schedule 3	<u>(8,418,790)</u>
Total Reporting Entity (Excluding Agency Funds)	\$ <u>5,762,827</u>

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

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, 2017

(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, 2017

(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 2017:

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, 2017

(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, 2017

(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, 2017

(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, 2017

(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, 2017

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information and Tax Cycle (Continued)

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

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

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

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

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

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

(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>2017</u> <u>Unencumbered</u> <u>Cash Balance</u>	<u>2018 Budgeted</u> <u>Unencumbered</u> <u>Cash Carryover</u>
Register of Deeds Technology	\$ 20,537	\$ 29,000
Sheriff Conceal and Carry	2,775	3,000
911	146,377	213,000
LEC Car Wash	1,891	6,000
Diversion	4,858	8,000
Prosecutor Training Assistance	5,444	6,000
County Treasurer Technology	1,697	3,500
County Clerk Technology	1,690	3,500

Note 3: Deposits and Investments

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

(Continued)

Note 3: Deposits and Investments (Continued)

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

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

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Stanton County's deposits may not be returned to it. State statutes require Stanton County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. Stanton County has no "peak periods". All deposits were legally secured at December 31, 2017.

At December 31, 2017, Stanton County's carrying amount of deposits was \$14,181,417 and the bank balance was \$13,972,150. Of the bank balance, \$7,039,346 was covered by federal depository insurance and \$6,932,805 was collateralized with securities held by the pledging financial institutions' agents in Stanton County's name.

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

Note 4: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	County Equipment Fund	KSA 19-119	\$150,000
General Fund	Capital Improvement Fund	KSA 19-120	50,000

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

(Continued)

Note 4: Interfund Transfers (Continued)

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Bond and Interest Fund	KSA 79-1946	\$600,000
Oil & Gas Depletion Fund	General Fund	KSA 79-4232	600,000
Capital Improvement Fund	County Equipment Fund	KSA 19-119	100,000
Treasurer's Special Auto	General Fund	KSA 8-145	12,680

Note 5: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

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

Contributions

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

(Continued)

Note 5: Defined Benefit Pension Plan (Continued)

Contributions (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium from the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from Stanton County were \$226,524 for the year ended December 31, 2017.

Net Pension Liability

At December 31, 2017, Stanton County's proportionate share of the collective net pension liability reported by KPERS was \$1,867,581. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. Stanton County's proportion of the net pension liability was based on the ratio of Stanton County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 6: Other Long-Term Obligations from Operations

Compensated Absences

Sick and Vacation Leave

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

(Continued)

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

Sick and Vacation Leave (Continued)

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.

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, 2017:

Beginning account value	\$ 678,294
Contributions	33,000
Withdrawals	(9,954)
Change in investment value	<u>69,780</u>
Ending account balance	<u>\$ 771,120</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.

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

(Continued)

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

Other Post Employment Benefits (Continued)

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.

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, 2017. Accordingly, the County's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

Note 8: Closure and Postclosure Care Cost

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure costs will be paid only near or after the date that the landfill stops accepting waste, the County estimates closure and postclosure costs to be \$2,582,157. This amount is based on what it would cost to perform all closure and postclosure care in 2017. Actual cost may be higher due to inflation, changes in technology or changes in regulations. About 6.25% of the total municipal solid waste landfill site space has been used to date. The remaining life of the landfill is estimated at 100 years. The County is not required to currently accumulate funds to pay the future costs of closure and postclosure, and has not done so. These future costs will be met when due by the allocation of general tax revenues, the issue of debt, or both.

Note 9: Subsequent Events

Stanton County's management has evaluated events and transactions through July 30, 2018, the date which the financial statement was available to be issued.

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

(Continued)

Note 10: Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2017 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	\$ 2,550,000	\$ -	\$ 610,000	\$ (610,000)	\$1,940,000	\$571,421
Series 2013	1.5-2.0%	03/01/13	1,430,000	08/01/19	505,000	-	275,000	(275,000)	230,000	8,806
Series 2016	3-4%	09/01/16	7,255,000	09/01/29	7,255,000	-	-	-	7,255,000	-
Lease Purchase Agreements:										
John Deere Motorgrader	3.30%	03/28/12	167,395	03/28/17	36,616	-	36,616	(36,616)	-	302
John Deere Motorgrader	3.30%	04/20/13	169,125	05/20/18	72,588	-	36,696	(36,696)	35,892	603
John Deere Motorgrader	2.50%	03/26/14	175,948	03/26/19	110,469	-	35,907	(35,907)	74,562	1,996
John Deere Tractor	3.00%	05/28/15	140,705	05/18/20	85,860	-	27,767	(27,767)	58,093	2,085
John Deere Motorgrader	2.75%	04/17/15	160,047	05/17/20	132,170	-	31,694	(31,694)	100,476	3,039
Caterpillar 950M	2.70%	12/30/16	180,080	12/30/21	142,120	-	-	-	142,120	-
Firefighter Equipment	2.00%	01/01/17	52,872	07/01/19	-	52,872	18,080	34,792	34,792	967
Firetruck	3.00%	07/23/17	23,000	07/23/20	-	23,000	-	23,000	23,000	-
Total Contractual Indebtedness					<u>\$10,889,823</u>	<u>\$ 75,872</u>	<u>\$1,071,760</u>	<u>\$ (995,888)</u>	<u>\$9,893,935</u>	<u>\$589,219</u>

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

(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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023-2027</u>	<u>2028-2030</u>	<u>Total</u>
Principal:								
General obligation bonds	\$ 745,000	\$ 760,000	\$ 665,000	\$ 710,000	\$ 725,000	\$4,020,000	\$1,800,000	\$ 9,425,000
Lease purchase agreements	<u>193,900</u>	<u>159,769</u>	<u>78,303</u>	<u>36,962</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>468,935</u>
Total principal	<u>\$ 938,900</u>	<u>\$ 919,769</u>	<u>\$ 743,303</u>	<u>\$ 746,962</u>	<u>\$ 725,001</u>	<u>\$4,020,000</u>	<u>\$1,800,000</u>	<u>\$ 9,893,935</u>
Interest:								
General obligation bonds	\$ 180,976	\$ 169,908	\$ 158,117	\$ 241,700	\$ 220,400	\$ 713,050	\$ 81,450	\$ 1,765,601
Lease purchase agreements	<u>9,968</u>	<u>5,335</u>	<u>2,465</u>	<u>998</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,766</u>
Total interest	<u>\$ 190,944</u>	<u>\$ 175,243</u>	<u>\$ 160,582</u>	<u>\$ 242,698</u>	<u>\$ 220,400</u>	<u>\$ 713,050</u>	<u>\$ 81,450</u>	<u>\$ 1,784,367</u>
Total Principal and Interest	<u>\$1,129,844</u>	<u>\$1,095,012</u>	<u>\$ 903,885</u>	<u>\$ 989,660</u>	<u>\$ 945,401</u>	<u>\$4,733,050</u>	<u>\$1,881,450</u>	<u>\$11,678,302</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, 2017

<u>Funds</u>	<u>Total</u> <u>Budget for</u> <u>Comparison</u>	<u>Expenditures</u> <u>Chargeable to</u> <u>Current Year</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>
General Fund	\$4,941,615	\$4,264,722	\$ (676,893)
Special Purpose Funds:			
Road and Bridge	1,567,980	1,379,273	(188,707)
Park Maintenance	52,500	31,893	(20,607)
Extension Service	139,500	139,500	-
Mental Health	10,000	10,000	-
Rural Fire	85,000	67,067	(17,933)
Noxious Weed	78,500	61,857	(16,643)
Library Maintenance	247,049	246,631	(418)
Library Employees' Benefits	57,116	57,036	(80)
4-H Club	15,100	11,294	(3,806)
Employees' Benefits	1,145,000	938,481	(206,519)
Golf Course Maintenance	103,500	103,271	(229)
Developmental Disabled	10,000	10,000	-
Airport Maintenance	93,500	93,500	-
Hospital Maintenance	750,000	750,000	-
Register of Deeds Technology	31,000	9,149	(21,851)
County Treasurer Technology	3,500	2,100	(1,400)
County Clerk Technology	3,500	2,100	(1,400)
Sheriff Conceal and Carry Permit	4,000	-	(4,000)
911	240,000	66,059	(173,941)
LEC Car Wash	6,000	101	(5,899)
Diversion	14,000	2,749	(11,251)
Prosecutor's Training Assistance	6,000	236	(5,764)
Debt Service Funds:			
Principal and Interest	285,500	283,806	(1,694)
Bond and Interest	1,187,500	1,181,821	(5,679)

STANTON COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2017

STANTON COUNTY, KANSAS

Schedule 2-1

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

For the year ended December 31, 2017

(with comparative actual totals for the prior year ended December 31, 2016)

	<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	\$3,020,536	\$3,088,615	\$ (68,079)	\$3,239,706
Delinquent tax	29,647	10,391	19,256	35,395
Motor vehicle tax	231,785	150,109	81,676	143,319
Interest on delinquent taxes	27,654	7,500	20,154	10,102
Local sales tax	161,847	165,000	(3,153)	169,189
Intergovernmental:				
Law enforcement	91,935	75,000	16,935	88,290
Mineral tax	43,500	40,000	3,500	23,621
Licenses, Permits, and Fees:				
Mortgage registration fees	42,721	5,000	37,721	77,835
V.I.N.'s	3,150	1,500	1,650	2,304
Officers' fees	50,099	20,000	30,099	29,743
Use of Money and Property:				
Interest	39,771	15,000	24,771	25,249
Rents	19,400	15,000	4,400	20,250
Memorial Living Center	291,559	275,000	16,559	295,444
Sale of property	-	-	-	1,000
Charges for Services:				
Sheriff	6,098	5,000	1,098	6,017
Senior Citizens	100,370	80,000	20,370	109,388
Landfill	4,042	500	3,542	663
Health/Clinic	6,000	6,000	-	6,000
Emergency Medical Services	81,954	75,000	6,954	74,350
Transfers In:				
Treasurer's Special Auto	12,680	7,000	5,680	8,979
Residual transfer	600,000	-	600,000	-
Other:				
Reimbursements	1,874	-	1,874	6,703
Miscellaneous	44,005	-	44,005	15,918
Total Receipts	<u>\$4,910,627</u>	<u>\$4,041,615</u>	<u>\$869,012</u>	<u>\$4,389,465</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, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	Current Year		Variance	Prior
	Actual	Budget	Over (Under)	Year Actual
<u>Expenditures</u> (Schedule 4)				
General Government:				
County Commissioners	\$ 9,562	\$ 31,500	\$ (21,938)	\$ 4,411
County Clerk	10,174	12,300	(2,126)	10,092
County Treasurer	44,702	19,610	25,092	16,701
County Attorney	6,079	10,700	(4,621)	5,436
Register of Deeds	6,052	14,000	(7,948)	7,488
Clerk of District Court	27,850	59,000	(31,150)	39,704
Appraiser Cost	99,957	102,500	(2,543)	106,961
Election	8,810	20,300	(11,490)	17,206
Courthouse General	191,624	220,100	(28,476)	199,467
Professional Building	13,039	17,500	(4,461)	7,538
Public Safety:				
Sheriff	133,392	239,180	(105,788)	145,474
Juvenile Detention	5,040	4,000	1,040	4,953
Ambulance	54,617	66,000	(11,383)	39,406
Health Care:				
Family Practice Clinic	114,384	132,000	(17,616)	123,842
Environmental:				
Solid Waste Disposal	26,070	40,000	(13,930)	18,306
Soil Conservation	20,000	20,000	-	29,000
Emergency Management	13,586	20,000	(6,414)	10,931
Noxious Weed	20	-	20	8,811

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, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Expenditures</u> (Schedule 4) (Continued)				
Social Services:				
Services for the elderly	139,313	156,873	(17,560)	142,395
Memorial Living Center	111,404	124,132	(12,728)	118,657
Chamber of Commerce	21,100	21,100	-	-
Library	498	-	498	-
Golf Course	-	-	-	11,507
Cultural and Recreation:				
Historical records	42,905	44,320	(1,415)	27,703
Airport	809	-	809	4,186
Payroll:				
Personal services	2,363,735	2,850,000	(486,265)	2,528,982
Operating transfers	<u>800,000</u>	<u>716,500</u>	<u>83,500</u>	<u>400,000</u>
Total Expenditures	<u>\$4,264,722</u>	<u>\$4,941,615</u>	<u>\$ (676,893)</u>	<u>\$4,029,157</u>
Receipts Over (Under) Expenditures	\$ 645,905			\$ 360,308
Prior year cancelled encumbrances	-			60,000
Unencumbered Cash, Beginning	<u>1,589,316</u>			<u>1,169,008</u>
Unencumbered Cash, Ending	<u>\$2,235,221</u>			<u>\$1,589,316</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, 2017

(with comparative actual totals for the prior year ended December 31, 2016)

	<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	\$ 318,429	\$ 322,980	\$ (4,551)	\$ 708,852
Delinquent tax	5,954	7,073	(1,119)	10,838
Motor vehicle tax	53,172	32,927	20,245	84,289
Intergovernmental:				
Special Highway Improvement Fund	249,219	165,000	84,219	202,744
Charges for Services:				
County Engineer	15,984	5,000	10,984	-
Other:				
Sale of property	-	-	-	12,424
Federal grant	7,867	-	7,867	-
State grant	1,049	-	1,049	-
Miscellaneous	<u>6</u>	<u>-</u>	<u>6</u>	<u>671</u>
Total Receipts	<u>\$ 651,680</u>	<u>\$ 532,980</u>	<u>\$ 118,700</u>	<u>\$1,019,818</u>
<u>Expenditures</u>				
Contractual services	\$ 176,583	\$ 213,000	\$ (36,417)	\$ 150,949
Commodities	913,535	1,004,980	(91,445)	353,498
Capital outlay	112,450	350,000	(237,550)	6,460
Principal	168,679	-	168,679	290,206
Interest	8,026	-	8,026	19,894
Operating Transfers:				
Special Highway Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>978,992</u>
Total Expenditures	<u>\$1,379,273</u>	<u>\$1,567,980</u>	<u>\$ (188,707)</u>	<u>\$1,799,999</u>
Receipts Over (Under) Expenditures	\$ (727,593)			\$ (780,181)
Unencumbered Cash, Beginning	<u>1,114,685</u>			<u>1,894,866</u>
Unencumbered Cash, Ending	<u>\$ 387,092</u>			<u>\$1,114,685</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, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<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	\$ 29,094	\$ 29,800	\$ (706)	\$ 42,449
Delinquent tax	327	37	290	436
Motor vehicle tax	2,221	1,963	258	1,274
Charges for Services:				
Swimming pool	-	2,500	(2,500)	-
Other:				
Miscellaneous	<u>50</u>	<u>-</u>	<u>50</u>	<u>33</u>
Total Receipts	<u>\$ 31,692</u>	<u>\$ 34,300</u>	<u>\$ (2,608)</u>	<u>\$ 44,192</u>
<u>Expenditures</u>				
Contractual services	\$ 22,538	\$ 38,700	\$ (16,162)	\$ 42,047
Commodities	9,355	8,800	555	7,818
Capital outlay	-	-	-	1,635
Operating Transfers:				
County Equipment Fund	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
Total Expenditures	<u>\$ 31,893</u>	<u>\$ 52,500</u>	<u>\$ (20,607)</u>	<u>\$ 51,500</u>
Receipts Over (Under) Expenditures	\$ (201)			\$ (7,308)
Unencumbered Cash, Beginning	<u>20,253</u>			<u>27,561</u>
Unencumbered Cash, Ending	<u>\$ 20,052</u>			<u>\$ 20,253</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, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<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	\$129,714	\$132,500	\$ (2,786)	\$139,053
Delinquent tax	1,279	57	1,222	1,565
Motor vehicle tax	<u>8,012</u>	<u>6,443</u>	<u>1,569</u>	<u>6,837</u>
Total Receipts	\$139,005	<u>\$139,000</u>	<u>\$ 5</u>	\$147,455
<u>Expenditures</u>				
Appropriations	<u>139,500</u>	<u>\$139,500</u>	<u>-</u>	<u>149,500</u>
Receipts Over (Under) Expenditures	\$ (495)			\$ (2,045)
Unencumbered Cash, Beginning	<u>1,033</u>			<u>3,078</u>
Unencumbered Cash, Ending	<u>\$ 538</u>			<u>\$ 1,033</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, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<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	\$ 8,977	\$ 8,850	\$ 127	\$ 18,702
Delinquent tax	135	83	52	213
Motor vehicle tax	<u>1,049</u>	<u>867</u>	<u>182</u>	<u>860</u>
Total Receipts	\$ 10,161	\$ <u>9,800</u>	\$ <u>361</u>	\$ 19,775
<u>Expenditures</u>				
Appropriations	<u>10,000</u>	\$ <u>10,000</u>	<u>-</u>	<u>20,000</u>
Receipts Over (Under) Expenditures	\$ 161			\$ (225)
Unencumbered Cash, Beginning	<u>256</u>			<u>481</u>
Unencumbered Cash, Ending	\$ <u>417</u>			\$ <u>256</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, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<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	\$ 79,255	\$ 80,500	\$ (1,245)	\$ 46,537
Delinquent tax	616	149	467	534
Motor vehicle tax	2,648	2,151	497	2,378
Other:				
Miscellaneous	<u>178</u>	<u>-</u>	<u>178</u>	<u>12,083</u>
Total Receipts	<u>\$ 82,697</u>	<u>\$ 82,800</u>	<u>\$ (103)</u>	<u>\$ 61,532</u>
<u>Expenditures</u>				
Personal services	\$ -	\$ -	\$ -	\$ 810
Contractual services	31,821	40,300	(8,479)	34,081
Commodities	12,403	21,700	(9,297)	18,763
Capital outlay	3,795	23,000	(19,205)	-
Principal	18,080	-	18,080	-
Interest	968	-	968	-
Operating transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,146</u>
Total Expenditures	<u>\$ 67,067</u>	<u>\$ 85,000</u>	<u>\$ (17,933)</u>	<u>\$ 66,800</u>
Receipts Over (Under) Expenditures	\$ 15,630			\$ (5,268)
Unencumbered Cash, Beginning	<u>14,545</u>			<u>19,813</u>
Unencumbered Cash, Ending	<u>\$ 30,175</u>			<u>\$ 14,545</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, 2017

(with comparative actual totals for the prior year ended December 31, 2016)

	<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	\$ 55,296	\$ 56,500	\$ (1,204)	\$ 10,917
Delinquent tax	336	495	(159)	160
Motor vehicle tax	881	505	376	1,377
Charges for Services:				
Treatment of noxious weed	<u>31,081</u>	<u>20,000</u>	<u>11,081</u>	<u>38,385</u>
Total Receipts	<u>\$ 87,594</u>	<u>\$ 77,500</u>	<u>\$ 10,094</u>	<u>\$ 50,839</u>
<u>Expenditures</u>				
Contractual services	\$ 13,767	\$ 13,000	\$ 767	\$ 7,662
Commodities	48,090	65,500	(17,410)	59,287
Capital outlay	-	-	-	54
Operating Transfers:				
Noxious Weed Equipment Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,205</u>
Total Expenditures	<u>\$ 61,857</u>	<u>\$ 78,500</u>	<u>\$ (16,643)</u>	<u>\$ 86,208</u>
Receipts Over (Under) Expenditures	\$ 25,737			\$ (35,369)
Unencumbered Cash, Beginning	<u>1,000</u>			<u>36,369</u>
Unencumbered Cash, Ending	<u>\$ 26,737</u>			<u>\$ 1,000</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, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<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	\$229,485	\$234,049	\$ (4,564)	\$229,283
Delinquent tax	2,164	875	1,289	2,550
Motor vehicle tax	<u>13,140</u>	<u>10,625</u>	<u>2,515</u>	<u>10,931</u>
Total Receipts	\$244,789	<u>\$245,549</u>	<u>\$ (760)</u>	\$242,764
<u>Expenditures</u>				
Appropriations	<u>246,631</u>	<u>\$247,049</u>	<u>\$ (418)</u>	<u>245,506</u>
Receipts Over (Under) Expenditures	\$ (1,842)			\$ (2,742)
Unencumbered Cash, Beginning	<u>1,842</u>			<u>4,584</u>
Unencumbered Cash, Ending	<u>-</u>			<u>\$ 1,842</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, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<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	\$ 53,088	\$ 54,216	\$ (1,128)	\$ 54,279
Delinquent tax	507	87	420	603
Motor vehicle tax	<u>3,120</u>	<u>2,513</u>	<u>607</u>	<u>2,485</u>
Total Receipts	\$ 56,715	\$ <u>56,816</u>	\$ <u>(101)</u>	\$ 57,367
<u>Expenditures</u>				
Appropriations	<u>57,036</u>	\$ <u>57,116</u>	\$ <u>(80)</u>	<u>58,201</u>
Receipts Over (Under) Expenditures	\$ (321)			\$ (834)
Unencumbered Cash, Beginning	<u>321</u>			<u>1,155</u>
Unencumbered Cash, Ending	<u>-</u>			\$ <u>321</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, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<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	\$ 10,283	\$ 10,100	\$ 183	\$ 5,153
Delinquent tax	75	262	(187)	-
Motor vehicle tax	230	238	(8)	49
Other:				
Building rent	4,167	2,500	1,667	3,895
Miscellaneous	<u>320</u>	<u>-</u>	<u>320</u>	<u>1,110</u>
Total Receipts	\$ <u>15,075</u>	\$ <u>13,100</u>	\$ <u>1,975</u>	\$ <u>10,207</u>
<u>Expenditures</u>				
Contractual services	\$ 7,632	\$ 8,200	\$ (568)	\$ 8,889
Commodities	<u>3,662</u>	<u>6,900</u>	<u>(3,238)</u>	<u>3,131</u>
Total Expenditures	\$ <u>11,294</u>	\$ <u>15,100</u>	\$ <u>(3,806)</u>	\$ <u>12,020</u>
Receipts Over (Under) Expenditures	\$ 3,781			\$ (1,813)
Unencumbered Cash, Beginning	<u>7,440</u>			<u>9,253</u>
Unencumbered Cash, Ending	\$ <u>11,221</u>			\$ <u>7,440</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, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<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	\$ 958,928	\$ 980,000	\$ (21,072)	\$1,005,770
Delinquent tax	9,316	3,387	5,929	11,399
Motor vehicle tax	<u>58,615</u>	<u>46,613</u>	<u>12,002</u>	<u>51,888</u>
Total Receipts	<u>\$1,026,859</u>	<u>\$1,030,000</u>	<u>\$ (3,141)</u>	<u>\$1,069,057</u>
<u>Expenditures</u>				
Social Security	\$ 171,644	\$ 190,000	\$ (18,356)	\$ 181,616
Retirement	185,793	250,000	(64,207)	222,759
Workmen's compensation	34,084	90,000	(55,916)	37,680
Unemployment tax	3,067	10,000	(6,933)	-
Health insurance	543,893	605,000	(61,107)	538,419
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>7</u>
Total Expenditures	<u>\$ 938,481</u>	<u>\$1,145,000</u>	<u>\$ (206,519)</u>	<u>\$ 980,481</u>
Receipts Over (Under) Expenditures	\$ 88,378			\$ 88,576
Unencumbered Cash, Beginning	<u>289,214</u>			<u>200,638</u>
Unencumbered Cash, Ending	<u>\$ 377,592</u>			<u>\$ 289,214</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, 2017

(with comparative actual totals for the prior year ended December 31, 2016)

	<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	\$ 76,519	\$ 78,000	\$ (1,481)	\$ 69,628
Delinquent tax	694	775	(81)	791
Motor vehicle tax	4,148	3,225	923	3,837
Other:				
Memberships and green fees	23,975	20,000	3,975	24,650
Equipment sold	-	-	-	16,500
Miscellaneous	<u>1,587</u>	<u>-</u>	<u>1,587</u>	<u>1,685</u>
Total Receipts	<u>\$106,923</u>	<u>\$102,000</u>	<u>\$ 4,923</u>	<u>\$117,091</u>
<u>Expenditures</u>				
Contractual services	\$ 39,254	\$ 43,500	\$ (4,246)	\$ 47,640
Commodities	43,717	27,500	16,217	28,932
Capital outlay	20,300	-	20,300	38,383
Operating Transfers:				
County Equipment	<u>-</u>	<u>32,500</u>	<u>(32,500)</u>	<u>-</u>
Total Expenditures	<u>\$103,271</u>	<u>\$103,500</u>	<u>\$ (229)</u>	<u>\$114,955</u>
Receipts Over (Under) Expenditures	\$ 3,652			\$ 2,136
Unencumbered Cash, Beginning	<u>26,786</u>			<u>24,650</u>
Unencumbered Cash, Ending	<u>\$ 30,438</u>			<u>\$ 26,786</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, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<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	\$ 8,977	\$ 8,950	\$ 27	\$ 18,581
Delinquent tax	139	89	50	212
Motor vehicle tax	<u>1,037</u>	<u>861</u>	<u>176</u>	<u>843</u>
Total Receipts	\$ 10,153	\$ <u>9,900</u>	\$ <u>253</u>	\$ 19,636
<u>Expenditures</u>				
Appropriations	<u>10,000</u>	\$ <u>10,000</u>	<u>-</u>	<u>20,000</u>
Receipts Over (Under) Expenditures	\$ 153			\$ (364)
Unencumbered Cash, Beginning	<u>156</u>			<u>520</u>
Unencumbered Cash, Ending	\$ <u>309</u>			\$ <u>156</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, 2017

(with comparative actual totals for the prior year ended December 31, 2016)

	<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	\$ 79,649	\$ 81,250	\$ (1,601)	\$ 69,886
Delinquent tax	709	264	445	786
Motor vehicle tax	4,047	3,236	811	3,568
Use of Money and Property:				
Hangar rent	14,867	5,000	9,867	4,117
House lot rent	4,800	-	4,800	4,800
Land lease	3,888	-	3,888	3,888
Other:				
Miscellaneous	<u>2,862</u>	<u>-</u>	<u>2,862</u>	<u>381</u>
Total Receipts	<u>\$110,822</u>	<u>\$ 89,750</u>	<u>\$ 21,072</u>	<u>\$ 87,426</u>
<u>Expenditures</u>				
Contractual services	\$ 87,670	\$ 85,000	\$ 2,670	\$ 82,863
Commodities	<u>5,830</u>	<u>8,500</u>	<u>(2,670)</u>	<u>10,584</u>
Total Expenditures	<u>\$ 93,500</u>	<u>\$ 93,500</u>	<u>-</u>	<u>\$ 93,447</u>
Receipts Over (Under) Expenditures	\$ 17,322			\$ (6,021)
Unencumbered Cash, Beginning	<u>12,262</u>			<u>18,283</u>
Unencumbered Cash, Ending	<u>\$ 29,584</u>			<u>\$ 12,262</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, 2017

(with comparative actual totals for the prior year ended December 31, 2016)

	<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	\$680,352	\$695,000	\$ (14,648)	\$ 920,029
Delinquent tax	7,638	4,365	3,273	10,370
Motor vehicle tax	<u>53,225</u>	<u>42,635</u>	<u>10,590</u>	<u>46,055</u>
Total Receipts	\$741,215	<u>\$742,000</u>	<u>\$ (785)</u>	\$ 976,454
<u>Expenditures</u>				
Appropriations	<u>750,000</u>	<u>\$750,000</u>	<u>-</u>	<u>1,000,000</u>
Receipts Over (Under) Expenditures	\$ (8,785)			\$ (23,546)
Unencumbered Cash, Beginning	<u>9,732</u>			<u>33,278</u>
Unencumbered Cash, Ending	<u>\$ 947</u>			<u>\$ 9,732</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, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem tax	\$267,160	\$272,500	\$ (5,340)	\$267,641
Delinquent tax	2,389	599	1,790	2,815
Motor vehicle tax	<u>15,392</u>	<u>12,401</u>	<u>2,991</u>	<u>13,203</u>
Total Receipts	<u>\$284,941</u>	<u>\$285,500</u>	<u>\$ (559)</u>	<u>\$283,659</u>
<u>Expenditures</u>				
Principal	\$275,000	\$275,000	\$ -	\$270,000
Interest	8,806	8,806	-	14,206
Miscellaneous	<u>-</u>	<u>1,694</u>	<u>(1,694)</u>	<u>250</u>
Total Expenditures	<u>\$283,806</u>	<u>\$285,500</u>	<u>\$ (1,694)</u>	<u>\$284,456</u>
Receipts Over (Under) Expenditures	\$ 1,135			\$ (797)
Unencumbered Cash, Beginning	<u>139</u>			<u>936</u>
Unencumbered Cash, Ending	<u>\$ 1,274</u>			<u>\$ 139</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, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<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	\$ 6,544	\$ 6,000	\$ 544	\$ 4,130
Interest	<u>39</u>	<u>-</u>	<u>39</u>	<u>77</u>
Total Receipts	<u>\$ 6,583</u>	<u>\$ 6,000</u>	<u>\$ 583</u>	<u>\$ 4,207</u>
<u>Expenditures</u>				
Contractual services	\$ 150	\$ 5,000	\$ (4,850)	\$ 318
Commodities	1,999	5,000	(3,001)	-
Capital outlay	<u>7,000</u>	<u>21,000</u>	<u>(14,000)</u>	<u>-</u>
Total Expenditures	<u>\$ 9,149</u>	<u>\$ 31,000</u>	<u>\$ (21,851)</u>	<u>\$ 318</u>
Receipts Over (Under) Expenditures	\$ (2,566)			\$ 3,889
Unencumbered Cash, Beginning	<u>23,102</u>			<u>19,213</u>
Unencumbered Cash, Ending	<u>\$ 20,536</u>			<u>\$ 23,102</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, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<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	\$ 1,636	\$ 1,250	\$ 386	\$ 1,033
Interest	<u>9</u>	<u>-</u>	<u>9</u>	<u>5</u>
Total Receipts	\$ <u>1,645</u>	\$ <u>1,250</u>	\$ <u>395</u>	\$ <u>1,038</u>
<u>Expenditures</u>				
Contractual services	\$ -	\$ 1,000	\$ (1,000)	-
Commodities	-	1,000	(1,000)	-
Capital outlay	<u>2,100</u>	<u>1,500</u>	<u>600</u>	<u>-</u>
Total Expenditures	\$ <u>2,100</u>	\$ <u>3,500</u>	\$ <u>(1,400)</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (455)			\$ 1,038
Unencumbered Cash, Beginning	<u>2,152</u>			<u>1,114</u>
Unencumbered Cash, Ending	\$ <u>1,697</u>			\$ <u>2,152</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, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<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	\$ 1,636	\$ 1,250	\$ 386	\$ 1,033
Interest	<u>3</u>	<u>-</u>	<u>3</u>	<u>5</u>
Total Receipts	\$ <u>1,639</u>	\$ <u>1,250</u>	\$ <u>389</u>	\$ <u>1,038</u>
<u>Expenditures</u>				
Contractual services	\$ -	\$ 1,000	\$ (1,000)	-
Commodities	-	1,000	(1,000)	-
Capital outlay	<u>2,100</u>	<u>1,500</u>	<u>600</u>	<u>-</u>
Total Expenditures	\$ <u>2,100</u>	\$ <u>3,500</u>	\$ <u>(1,400)</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (461)			\$ 1,038
Unencumbered Cash, Beginning	<u>2,152</u>			<u>1,114</u>
Unencumbered Cash, Ending	\$ <u>1,691</u>			\$ <u>2,152</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, 2017
 (with comparative actual totals for the prior year ended December 31, 2016)

	<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	-	\$ <u>750</u>	\$ <u>(750)</u>	\$ 98
<u>Expenditures</u>				
Capital outlay	<u>-</u>	\$ <u>4,000</u>	\$ <u>(4,000)</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -			\$ 98
Unencumbered Cash, Beginning	<u>2,775</u>			<u>2,677</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, 2017
 (with comparative actual totals for the prior year ended December 31, 2016)

	<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>49,962</u>	\$ <u>45,000</u>	\$ <u>4,962</u>	\$ <u>50,324</u>
<u>Expenditures</u>				
Contractual services	\$ 57,157	\$ 25,000	\$ 32,157	\$ 35,124
Commodities	-	25,000	(25,000)	191
Capital outlay	<u>8,902</u>	<u>190,000</u>	<u>(181,098)</u>	<u>-</u>
Total Expenditures	\$ <u>66,059</u>	\$ <u>240,000</u>	\$ <u>(173,941)</u>	\$ <u>35,315</u>
Receipts Over (Under) Expenditures	\$ (16,097)			\$ 15,009
Unencumbered Cash, Beginning	<u>162,474</u>			<u>147,465</u>
Unencumbered Cash, Ending	<u>\$146,377</u>			<u>\$162,474</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, 2017

(with comparative actual totals for the prior year ended December 31, 2016)

	<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	\$ 348,207	\$ 350,000	\$ (1,793)	\$ 961,356
Delinquent tax	5,933	4,452	1,481	10,613
Motor vehicle tax	55,187	44,548	10,639	42,973
Interest subsidy (35%)	186,197	171,500	14,697	197,208
Operating transfers	<u>600,000</u>	<u>600,000</u>	<u>-</u>	<u>-</u>
Total Receipts	<u>\$1,195,524</u>	<u>\$1,170,500</u>	<u>\$ 25,024</u>	<u>\$1,212,150</u>
<u>Expenditures</u>				
Principal	\$ 610,000	\$ 610,000	\$ -	\$ 595,000
Interest	571,421	571,421	-	594,501
Miscellaneous	<u>400</u>	<u>6,079</u>	<u>(5,679)</u>	<u>499</u>
Total Expenditures	<u>\$1,181,821</u>	<u>\$1,187,500</u>	<u>\$ (5,679)</u>	<u>\$1,190,000</u>
Receipts Over (Under) Expenditures	\$ 13,703			\$ 22,150
Unencumbered Cash, Beginning	<u>22,150</u>			<u>-</u>
Unencumbered Cash, Ending	<u>\$ 35,853</u>			<u>\$ 22,150</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, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<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>				
Car wash fees	<u>-</u>	<u>\$ 1,000</u>	<u>\$ (1,000)</u>	<u>-</u>
<u>Expenditures</u>				
Commodities	\$ 101	\$ -	\$ 101	\$ 128
Capital outlay	<u>-</u>	<u>6,000</u>	<u>(6,000)</u>	<u>-</u>
Total Expenditures	<u>\$ 101</u>	<u>\$ 6,000</u>	<u>\$ (5,899)</u>	<u>\$ 128</u>
Receipts Over (Under) Expenditures	\$ (101)			\$ (128)
Unencumbered Cash, Beginning	<u>1,992</u>			<u>2,120</u>
Unencumbered Cash, Ending	<u>\$ 1,891</u>			<u>\$ 1,992</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, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Diversion fees	\$ <u>4,654</u>	\$ <u>5,000</u>	\$ <u>(346)</u>	\$ <u>2,735</u>
<u>Expenditures</u>				
Contractual services	\$ -	\$ 2,500	\$ (2,500)	\$ -
Commodities	1,000	2,500	(1,500)	715
Capital outlay	<u>1,749</u>	<u>9,000</u>	<u>(7,251)</u>	<u>3,981</u>
Total Expenditures	\$ <u>2,749</u>	\$ <u>14,000</u>	\$ <u>(11,251)</u>	\$ <u>4,696</u>
Receipts Over (Under) Expenditures	\$ 1,905			\$ (1,961)
Unencumbered Cash, Beginning	<u>2,953</u>			<u>4,914</u>
Unencumbered Cash, Ending	\$ <u>4,858</u>			\$ <u>2,953</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, 2017
 (with comparative actual totals for the prior year ended December 31, 2016)

	<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	\$ 487	\$ <u>1,000</u>	\$ <u>(513)</u>	\$ 396
<u>Expenditures</u>				
Contractual services	<u>236</u>	\$ <u>6,000</u>	\$ <u>(5,764)</u>	<u>182</u>
Receipts Over (Under) Expenditures	\$ 251			\$ 214
Unencumbered Cash, Beginning	<u>5,193</u>			<u>4,979</u>
Unencumbered Cash, Ending	\$ <u>5,444</u>			\$ <u>5,193</u>

STANTON COUNTY, KANSAS

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES

REGULATORY BASIS

For the year ended December 31, 2017

STANTON COUNTY, KANSAS

Schedule 2-26

COUNTY EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<u>2017</u>	<u>2016</u>
<u>Receipts</u>		
Miscellaneous	\$ 19,200	\$ 1,010
Operating Transfers:		
General Fund	150,000	100,000
Capital Improvement Fund	<u>100,000</u>	<u>-</u>
Total Receipts	\$269,200	\$101,010
<u>Expenditures</u>		
Capital outlay	<u>153,202</u>	<u>106,304</u>
Receipts Over (Under) Expenditures	\$115,998	\$ (5,294)
Prior year cancelled encumbrances	-	72,872
Unencumbered Cash, Beginning	<u>160,294</u>	<u>92,716</u>
Unencumbered Cash, Ending	<u>\$276,292</u>	<u>\$160,294</u>

STANTON COUNTY, KANSAS

Schedule 2-27

ROAD MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<u>2017</u>	<u>2016</u>
<u>Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>18,115</u>	<u>18,115</u>
Unencumbered Cash, Ending	<u>\$ 18,115</u>	<u>\$ 18,115</u>

STANTON COUNTY, KANSAS

Schedule 2-28

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<u>2017</u>	<u>2016</u>
<u>Receipts</u>		
Operating Transfers:		
Road and Bridge Fund	-	\$ 978,992
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ 978,992
Unencumbered Cash, Beginning	<u>1,084,846</u>	<u>105,854</u>
Unencumbered Cash, Ending	<u>\$1,084,846</u>	<u>\$1,084,846</u>

STANTON COUNTY, KANSAS

Schedule 2-29

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<u>2017</u>	<u>2016</u>
<u>Receipts</u>		
Donation	-	\$ 1,000
Operating transfers	<u>-</u>	<u>13,146</u>
Total Receipts	\$ -	\$ 14,146
<u>Expenditures</u>		
Capital outlay	<u>5,700</u>	<u>1,142</u>
Receipts Over (Under) Expenditures	\$ (5,700)	\$ 13,004
Unencumbered Cash, Beginning	<u>19,925</u>	<u>6,921</u>
Unencumbered Cash, Ending	<u>\$ 14,225</u>	<u>\$ 19,925</u>

STANTON COUNTY, KANSAS

Schedule 2-30

NOXIOUS WEED EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<u>2017</u>	<u>2016</u>
<u>Receipts</u>		
Reimbursements	-	\$ 3,055
Operating Transfers:		
Noxious Weed Fund	<u>-</u>	<u>19,205</u>
Total Receipts	-	\$ 22,260
<u>Expenditures</u>		
Capital outlay	<u>-</u>	<u>19,377</u>
Receipts Over (Under) Expenditures	\$ -	\$ 2,883
Unencumbered Cash, Beginning	<u>49,291</u>	<u>46,408</u>
Unencumbered Cash, Ending	<u>\$ 49,291</u>	<u>\$ 49,291</u>

STANTON COUNTY, KANSAS

Schedule 2-31

CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<u>2017</u>	<u>2016</u>
<u>Receipts</u>		
Operating Transfers:		
General Fund	\$ <u>50,000</u>	\$ <u>300,000</u>
<u>Expenditures</u>		
Capital outlay	\$ 309,353	\$ 59,636
Operating transfers	<u>100,000</u>	<u>-</u>
Total Expenditures	\$ <u>409,353</u>	\$ <u>59,636</u>
Receipts Over (Under) Expenditures	\$ (359,353)	\$ 240,364
Unencumbered Cash, Beginning	<u>1,046,032</u>	<u>805,668</u>
Unencumbered Cash, Ending	\$ <u>686,679</u>	\$ <u>1,046,032</u>

STANTON COUNTY, KANSAS

Schedule 2-32

SPECIAL LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<u>2017</u>	<u>2016</u>
<u>Receipts</u>		
Donations	\$ -	\$ 540
<u>Expenditures</u>		
Appropriations	<u>598</u>	<u>1,823</u>
Receipts Over (Under) Expenditures	\$ (598)	\$ (1,283)
Unencumbered Cash, Beginning	<u>2,013</u>	<u>3,296</u>
Unencumbered Cash, Ending	<u>\$ 1,415</u>	<u>\$ 2,013</u>

STANTON COUNTY, KANSAS

Schedule 2-33

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

For the year ended December 31, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<u>2017</u>	<u>2016</u>
<u>Receipts</u>		
Grants	\$ 1,925	\$ 462
Donations	<u>1,000</u>	<u>480</u>
Total Receipts	\$ <u>2,925</u>	\$ <u>942</u>
<u>Expenditures</u>		
Contractual services	\$ 1,749	\$ 212
Commodities	491	357
Capital outlay	<u>437</u>	<u>-</u>
Total Expenditures	\$ <u>2,677</u>	\$ <u>569</u>
Receipts Over (Under) Expenditures	\$ 248	\$ 373
Unencumbered Cash, Beginning	<u>1,094</u>	<u>721</u>
Unencumbered Cash, Ending	\$ <u>1,342</u>	\$ <u>1,094</u>

STANTON COUNTY, KANSAS

Schedule 2-34

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

For the year ended December 31, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<u>2017</u>	<u>2016</u>
<u>Receipts</u>		
Donations	-	\$ 225
<u>Expenditures</u>		
Capital outlay	<u>-</u>	<u>1,200</u>
Receipts Over (Under) Expenditures	\$ -	\$ (975)
Unencumbered Cash, Beginning	<u>1,483</u>	<u>2,458</u>
Unencumbered Cash, Ending	<u>\$ 1,483</u>	<u>\$ 1,483</u>

STANTON COUNTY, KANSAS

Schedule 2-35

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

For the year ended December 31, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<u>2017</u>	<u>2016</u>
<u>Receipts</u>		
Motor vehicle licenses	\$ 22,485	\$ 21,468
Other fees	<u>1,330</u>	<u>492</u>
Total Receipts	\$ <u>23,815</u>	\$ <u>21,960</u>
<u>Expenditures</u>		
Personal services	\$ 4,814	\$ 3,960
Contractual services	3,955	6,153
Commodities	2,366	2,868
Operating transfers	<u>12,680</u>	<u>8,979</u>
Total Expenditures	\$ <u>23,815</u>	\$ <u>21,960</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>-</u></u>	<u><u>-</u></u>

STANTON COUNTY, KANSAS

Schedule 2-36

LAW LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<u>2017</u>	<u>2016</u>
<u>Receipts</u>		
Docket fees	\$ 2,071	\$ 2,210
<u>Expenditures</u>		
Commodities	<u>2,093</u>	<u>2,190</u>
Receipts Over (Under) Expenditures	\$ (22)	\$ 20
Unencumbered Cash, Beginning	<u>64</u>	<u>44</u>
Unencumbered Cash, Ending	\$ <u><u>42</u></u>	\$ <u><u>64</u></u>

STANTON COUNTY, KANSAS

Schedule 2-37

SHERIFF DONATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<u>2017</u>	<u>2016</u>
<u>Receipts</u>	-	\$ -
<u>Expenditures</u>		
Contractual services	<u>-</u>	<u>136</u>
Receipts Over (Under) Expenditures	\$ -	\$ (136)
Unencumbered Cash, Beginning	<u>2,790</u>	<u>2,926</u>
Unencumbered Cash, Ending	<u>\$ 2,790</u>	<u>\$ 2,790</u>

STANTON COUNTY, KANSAS

Schedule 2-38

LIVING CENTER DONATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<u>2017</u>	<u>2016</u>
<u>Receipts</u>		
Donations	\$ 1,490	\$ 835
<u>Expenditures</u>		
Miscellaneous	<u>427</u>	<u>266</u>
Receipts Over (Under) Expenditures	\$ 1,063	\$ 569
Unencumbered Cash, Beginning	<u>569</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 1,632</u>	<u>\$ 569</u>

STANTON COUNTY, KANSAS

Schedule 2-39

COOPER CLARK FOUNDATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<u>2017</u>	<u>2016</u>
<u>Receipts</u>	-	\$ -
<u>Expenditures</u>		
Capital outlay	<u>-</u>	<u>1,242</u>
Receipts Over (Under) Expenditures	-	\$ (1,242)
Unencumbered Cash, Beginning	<u>-</u>	<u>1,242</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

STANTON COUNTY, KANSAS

Schedule 2-40

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

For the year ended December 31, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<u>2017</u>	<u>2016</u>
<u>Receipts</u>		
Grants	\$811,666	\$140,771
Donations	<u>-</u>	<u>84,457</u>
Total Receipts	\$811,666	\$225,228
<u>Expenditures</u>		
Capital outlay	<u>811,666</u>	<u>225,228</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

STANTON COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the year ended December 31, 2017

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Ad Valorem Taxes:				
Current tax	\$6,132,420	\$ 7,139,383	\$ 6,393,688	\$6,878,115
Delinquent real estate tax	11,428	39,978	12,489	38,917
Delinquent personal property tax	2,702	25,229	3,488	24,443
16/20 Vehicle tax	5,333	6,565	6,019	5,879
Antique vehicle tax	424	614	1,038	-
Motor vehicle tax	143,981	238,086	200,682	181,385
Watercraft tax	1,443	81	1,524	-
CMV tax	<u>2,007</u>	<u>7,729</u>	<u>9,453</u>	<u>283</u>
Total Distributable Funds	<u>\$6,299,738</u>	<u>\$ 7,457,665</u>	<u>\$ 6,628,381</u>	<u>\$7,129,022</u>
State Funds:				
State General	\$ -	\$ 8	\$ -	\$ 8
State Educational Building	-	47,812	47,812	-
State Institutional Building	-	23,542	23,542	-
State motor vehicle tax	1,189	235,107	234,919	1,377
Compensating and isolated sales tax	-	151,897	151,897	-
Fish and game licenses	139	1,198	1,391	(54)
Drivers licenses fees	1	6,308	6,226	83
CMV registration	<u>-</u>	<u>2,898</u>	<u>2,898</u>	<u>-</u>
Total State Funds	<u>\$ 1,329</u>	<u>\$ 468,770</u>	<u>\$ 468,685</u>	<u>\$ 1,414</u>

STANTON COUNTY, KANSAS

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the year ended December 31, 2017

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Subdivision Funds:				
Cities	\$ -	\$ 442,798	\$ 442,798	\$ -
Schools	6,640	2,109,437	2,106,869	9,208
Groundwater Management	-	65,853	65,853	-
Cemetery Districts	<u>-</u>	<u>59,986</u>	<u>59,986</u>	<u>-</u>
Total Subdivision Funds	\$ <u>6,640</u>	\$ <u>2,678,074</u>	\$ <u>2,675,506</u>	\$ <u>9,208</u>
Other Agency Funds:				
Payroll Clearing Fund	\$ -	\$ 126,510	\$ 126,510	\$ -
CDBG Micro Loan Fund	43,569	105	-	43,674
Clerk of the District Court	500	160,842	159,696	1,646
Oil and gas depletion	<u>1,821,939</u>	<u>11,887</u>	<u>600,000</u>	<u>1,233,826</u>
Total Other Agency Funds	\$ <u>1,866,008</u>	\$ <u>299,344</u>	\$ <u>886,206</u>	\$ <u>1,279,146</u>
Grand Total	\$ <u>8,173,715</u>	\$ <u>10,903,853</u>	\$ <u>10,658,778</u>	\$ <u>8,418,790</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, 2017

(with comparative actual totals for the prior year ended December 31, 2016)

	<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	\$ 6,921	\$ 31,000	\$ (24,079)	\$ 4,411
Commodities	<u>2,641</u>	<u>500</u>	<u>2,141</u>	<u>-</u>
Total	<u>\$ 9,562</u>	<u>\$ 31,500</u>	<u>\$ (21,938)</u>	<u>\$ 4,411</u>
<u>County Clerk</u>				
Contractual services	\$ 7,929	\$ 8,000	\$ (71)	\$ 6,866
Commodities	<u>2,245</u>	<u>4,300</u>	<u>(2,055)</u>	<u>3,226</u>
Total	<u>\$ 10,174</u>	<u>\$ 12,300</u>	<u>\$ (2,126)</u>	<u>\$ 10,092</u>
<u>County Treasurer</u>				
Contractual services	\$ 40,666	\$ 14,460	\$ 26,206	\$ 13,566
Commodities	<u>4,036</u>	<u>5,150</u>	<u>(1,114)</u>	<u>3,135</u>
Total	<u>\$ 44,702</u>	<u>\$ 19,610</u>	<u>\$ 25,092</u>	<u>\$ 16,701</u>
<u>County Attorney</u>				
Contractual services	\$ 2,767	\$ 7,700	\$ (4,933)	\$ 3,405
Commodities	<u>3,312</u>	<u>3,000</u>	<u>312</u>	<u>2,031</u>
Total	<u>\$ 6,079</u>	<u>\$ 10,700</u>	<u>\$ (4,621)</u>	<u>\$ 5,436</u>
<u>Register of Deeds</u>				
Contractual services	\$ 5,213	\$ 12,000	\$ (6,787)	\$ 5,740
Commodities	<u>839</u>	<u>2,000</u>	<u>(1,161)</u>	<u>1,748</u>
Total	<u>\$ 6,052</u>	<u>\$ 14,000</u>	<u>\$ (7,948)</u>	<u>\$ 7,488</u>
<u>Clerk of District Court</u>				
Contractual services	\$ 26,800	\$ 50,500	\$ (23,700)	\$ 36,724
Commodities	<u>1,050</u>	<u>8,500</u>	<u>(7,450)</u>	<u>2,980</u>
Total	<u>\$ 27,850</u>	<u>\$ 59,000</u>	<u>\$ (31,150)</u>	<u>\$ 39,704</u>

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<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>Appraiser Cost</u>				
Contractual services	\$ 98,708	\$ 99,000	\$ (292)	\$101,416
Commodities	1,249	3,500	(2,251)	4,971
Capital outlay	-	-	-	574
Total	<u>\$ 99,957</u>	<u>\$102,500</u>	<u>\$ (2,543)</u>	<u>\$106,961</u>
<u>Election</u>				
Contractual services	\$ 7,268	\$ 9,800	\$ (2,532)	\$ 11,148
Commodities	<u>1,542</u>	<u>10,500</u>	<u>(8,958)</u>	<u>6,058</u>
Total	<u>\$ 8,810</u>	<u>\$ 20,300</u>	<u>\$ (11,490)</u>	<u>\$ 17,206</u>
<u>Courthouse General</u>				
Contractual services	\$168,591	\$194,100	\$ (25,509)	\$183,894
Commodities	15,033	26,000	(10,967)	15,573
Capital outlay	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>-</u>
Total	<u>\$191,624</u>	<u>\$220,100</u>	<u>\$ (28,476)</u>	<u>\$199,467</u>
<u>Professional Building</u>				
Contractual services	\$ 13,039	\$ 15,500	\$ (2,461)	\$ 7,538
Commodities	<u>-</u>	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>
Total	<u>\$ 13,039</u>	<u>\$ 17,500</u>	<u>\$ (4,461)</u>	<u>\$ 7,538</u>
<u>Sheriff</u>				
Contractual services	\$ 76,157	\$142,180	\$ (66,023)	\$103,780
Commodities	55,387	97,000	(41,613)	41,108
Capital outlay	<u>1,848</u>	<u>-</u>	<u>1,848</u>	<u>586</u>
Total	<u>\$133,392</u>	<u>\$239,180</u>	<u>\$ (105,788)</u>	<u>\$145,474</u>
<u>Juvenile Detention</u>				
Contractual services	<u>\$ 5,040</u>	<u>\$ 4,000</u>	<u>\$ 1,040</u>	<u>\$ 4,953</u>

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<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>Ambulance</u>				
Contractual services	\$ 28,286	\$ 43,500	\$ (15,214)	\$ 24,120
Commodities	<u>26,331</u>	<u>22,500</u>	<u>3,831</u>	<u>15,286</u>
Total	<u>\$ 54,617</u>	<u>\$ 66,000</u>	<u>\$ (11,383)</u>	<u>\$ 39,406</u>
<u>Family Practice Clinic</u>				
Contractual services	<u>\$114,384</u>	<u>\$132,000</u>	<u>\$ (17,616)</u>	<u>\$123,842</u>
<u>Solid Waste Disposal</u>				
Contractual services	\$ 13,763	\$ 30,000	\$ (16,237)	\$ 1,949
Commodities	<u>12,307</u>	<u>10,000</u>	<u>2,307</u>	<u>16,357</u>
Total	<u>\$ 26,070</u>	<u>\$ 40,000</u>	<u>\$ (13,930)</u>	<u>\$ 18,306</u>
<u>Soil Conservation</u>				
Contractual services	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>-</u>	<u>\$ 29,000</u>
<u>Emergency Management</u>				
Contractual services	\$ 10,335	\$ 10,000	\$ 335	\$ 9,816
Commodities	<u>3,251</u>	<u>10,000</u>	<u>(6,749)</u>	<u>1,115</u>
Total	<u>\$ 13,586</u>	<u>\$ 20,000</u>	<u>\$ (6,414)</u>	<u>\$ 10,931</u>
<u>Noxious Weed</u>				
Contractual services	\$ 20	-	\$ 20	\$ 2,353
Commodities	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,458</u>
Total	<u>\$ 20</u>	<u>-</u>	<u>\$ 20</u>	<u>\$ 8,811</u>

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<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>Services for the Elderly</u>				
Contractual services	\$ 39,276	\$ 51,623	\$ (12,347)	\$ 47,666
Commodities	100,037	105,250	(5,213)	93,862
Capital outlay	-	-	-	867
Total	<u>\$139,313</u>	<u>\$156,873</u>	<u>\$ (17,560)</u>	<u>\$142,395</u>
<u>Memorial Living Center</u>				
Contractual services	\$ 53,530	\$ 61,453	\$ (7,923)	\$ 60,067
Commodities	<u>57,874</u>	<u>62,679</u>	<u>(4,805)</u>	<u>58,590</u>
Total	<u>\$111,404</u>	<u>\$124,132</u>	<u>\$ (12,728)</u>	<u>\$118,657</u>
<u>Chamber of Commerce</u>				
Appropriation	<u>\$ 21,100</u>	<u>\$ 21,100</u>	<u>-</u>	<u>-</u>
<u>Golf Course</u>				
Contractual services	-	-	-	\$ 2,428
Commodities	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,079</u>
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 11,507</u>
<u>Historical Records</u>				
Contractual services	\$ 15,835	\$ 27,820	\$ (11,985)	\$ 16,170
Commodities	22,541	16,500	6,041	11,533
Capital outlay	<u>4,529</u>	<u>-</u>	<u>4,529</u>	<u>-</u>
Total	<u>\$ 42,905</u>	<u>\$ 44,320</u>	<u>\$ (1,415)</u>	<u>\$ 27,703</u>
<u>Airport</u>				
Contractual services	<u>\$ 809</u>	<u>-</u>	<u>\$ 809</u>	<u>\$ 4,186</u>
<u>Library</u>				
Personal services	<u>\$ 498</u>	<u>-</u>	<u>\$ 498</u>	<u>-</u>

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2017
(with comparative actual totals for the prior year ended December 31, 2016)

	<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>2,363,735</u>	\$ <u>2,850,000</u>	\$ <u>(486,265)</u>	\$ <u>2,528,982</u>
<u>Transfers</u>				
County Equipment	\$ 50,000	\$ 116,500	\$ (66,500)	\$ 100,000
Capital Improvement	150,000	-	150,000	300,000
Bond and Interest	<u>600,000</u>	<u>600,000</u>	<u>-</u>	<u>-</u>
Total	\$ <u>800,000</u>	\$ <u>716,500</u>	\$ <u>83,500</u>	\$ <u>400,000</u>
Totals	\$ <u>4,264,722</u>	\$ <u>4,941,615</u>	\$ <u>(676,893)</u>	\$ <u>4,029,157</u>

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of County Commissioners
Stanton County, Kansas

Report on Compliance for Each Major Federal Program

We have audited Stanton County, Kansas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Stanton County's major federal programs for the year ended December 31, 2017. Stanton County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Stanton County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with the *Kansas Municipal Audit and Accounting Guide*; auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Stanton County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Stanton County's compliance.

To the Board of County Commissioners
Stanton County, Kansas

Page 2

Opinion on Each Major Federal Program

In our opinion, Stanton County, Kansas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017.

Report on Internal Control Over Compliance

Management of Stanton County, Kansas is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Stanton County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Stanton County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Board of County Commissioners
Stanton County, Kansas

Page 3

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

July 30, 2018

STANTON COUNTY, KANSAS

Schedule 5

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2017

<u>Federal Grantor/Pass Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
U.S. Department of Transportation Federal Aviation Administration: Airport Improvement Program	20.106	N/A	\$811,666
U.S. Department of Homeland Security Federal Emergency Management Agency Passed through Kansas Adjutant General: Disaster Grants – Public Assistance	97.036	2017	7,867
U.S. Department of Agriculture Passed through Kansas Department of Health and Environment: Special Supplemental Nutrition Program for Women, Infants and Children	10.586	2017	43,612
U.S. Department of Health and Human Services Passed through Kansas Department of Health and Environment: Public Health Emergency Preparedness	93.069	2017	11,772
Family Planning	93.974	2017	12,319
Maternal and Child Health	93.110	2017	<u>2,905</u>
Total Expenditures of Federal Awards			<u>\$890,141</u>

See accompanying notes to schedule of expenditures of federal awards.

STANTON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2017

Note A: Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of Stanton County, Kansas under programs of the federal government for the year ended December 31, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Stanton County, Kansas, it is not intended to and does not present the aggregate cash and unencumbered cash balances and receipts and expenditures of Stanton County, Kansas.

Note B: Summary of Significant Accounting Policies

Expenditures reported on the accompanying Schedule of Expenditures of Federal Awards are reported on the regulatory basis of accounting, which are accounting practices prescribed by the State of Kansas and are described in Note 1 to Stanton County's regulatory basis financial statement.

Note C: Indirect Cost Rate

Stanton County, Kansas has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note D: Subrecipient Grant Agreements

The following federal awards were passed through to Stanton County Hospital:

Special Supplemental Nutrition Program		
for Women, Infants and Children	CFDA #10.586	\$43,612
Public Health Emergency Preparedness	CFDA #93.069	11,772
Family Planning	CFDA #93.974	12,319
Maternal and Child Health	CFDA #93.110	2,905

STANTON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2017

(Continued)

Note E: Federal Loan or Loan Guarantee Programs

For the year 2017, there were no loans or loan guarantees outstanding at year end.

Note F: There were no interest subsidy received by Stanton County under a federal loan or loan guarantee program.

STANTON COUNTY, KANSAS

Schedule 6

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2017

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the regulatory basis financial statements of Stanton County, Kansas.
2. No significant deficiencies were disclosed during the audit of the financial statements that would be required to be reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Stanton County, Kansas were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs were disclosed during that audit that would be required to be reported in the Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance. No material weaknesses are reported.
5. The auditor's report on compliance for the major federal award programs for Stanton County, Kansas expresses an unmodified opinion on all major federal programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a).
7. The programs tested as major programs were:

Airport Improvement Program CFDA #20.106
8. The threshold for determining type A and B programs was \$750,000.
9. Stanton County, Kansas did not qualify as a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

STANTON COUNTY, KANSAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the year ended December 31, 2017

There were no audit findings relating to federal award programs in the prior year's audit.

