STANTON COUNTY, KANSAS
Johnson, Kansas

FINANCIAL STATEMENTS
For the year ended December 31, 2022

STANTON COUNTY, KANSAS

FINANCIAL STATEMENTS
For the year ended December 31, 2022

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STANTON COUNTY, KANSAS

FINANCIAL SECTION

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Stanton County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Stanton County, Kansas, as of and for the year ended December 31, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Stanton County, Kansas as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Stanton County, Kansas as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

21 PLAZA DRIVE P.O. BOX 2707 LIBERAL, KS 67905-2707 (620) 624-8471 FAX (620) 624-9260 HRA@hayrice.com
Members of the American Institute and of the Kansas Society of Certified Public Accountants
Member of Private Practice Section

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

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

Supplementary Information

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

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, 2021 (not presented herein), and have issued our report thereon dated August 9, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

July 31, 2023

STANTON COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
For the year ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	$1,619,429	$3,830,398	$3,710,178	$1,739,649	$ 35,104	$1,774,753
Special Purpose Funds:						
Road and Bridge	1,079,461	1,409,490	1,459,315	1,029,636	7,384	1,037,020
Airport Maintenance	97,271	64,264	105,323	56,212	99	56,311
Library Employees' Benefits	1,982	48,067	45,478	4,571	-	4,571
Golf Course Maintenance	29,208	114,585	121,481	22,312	5,280	27,592
Long Term Care Unit	-	935,756	908,000	27,756	648,660	676,416
Park Maintenance	16,757	48,399	50,709	14,447	240	14,687
4-H Club	6,975	12,913	15,100	4,788	-	4,788
Employees' Benefits	201,533	1,054,749	979,047	277,235	-	277,235
Extension Service	5,343	129,968	128,482	6,829	-	6,829
Mental Health	321	10,122	10,000	443	-	443
Noxious Weed	56,908	58,931	54,880	60,959	437	61,396
Library Maintenance	7,662	207,914	208,000	7,576	-	7,576
Rural Fire	19,008	101,348	98,634	21,722	2,755	24,477
Hospital Maintenance	25,629	87,985	87,985	25,629	87,985	113,614
Developmental Disabled	335	10,135	10,000	470	-	470
Register of Deeds Technology	19,773	4,186	3,625	20,334	-	20,334
County Treasurer Technology	3,160	1,044	1,719	2,485	-	2,485
County Clerk Technology	2,696	1,044	615	3,125	-	3,125
Diversion Fund	18,301	945	-	19,246	-	19,246
911 Fund	133,701	59,960	138,203	55,458	-	55,458

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, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued):						
Road Machinery	105,844	102,905	58,000	150,749	-	150,749
Special Highway Improvement	1,030,570	-	-	1,030,570	-	1,030,570
Rural Fire Equipment	7,830	-	-	7,830	-	7,830
Ambulance Equipment	100,000	-	-	100,000	-	100,000
Noxious Weed Equipment	29,981	-	-	29,981	-	29,981
County Equipment	340,317	-	8,226	332,091	-	332,091
Capital Improvement	630,966	-	36,570	594,396	3,250	597,646
Special Law Enforcement	7,474	-	-	7,474	-	7,474
Museum Grants and Donations	9,844	302	-	10,146	-	10,146
Living Center Donations	1,689	-	-	1,689	-	1,689
EMS Donation Fund	-	4,465	909	3,556	-	3,556
Cooper Clark Foundation	-	34,692	34,374	318	-	318
ARPA Fund	194,821	194,821	200,000	189,642	-	189,642
Debt Service Funds:						
Bond and Interest	46,547	963,720	945,400	64,867	-	64,867
Principal and Interest	-	646	646	-	-	-
Fiduciary Type Funds – Expendable Trust Funds:						
Senior Citizens Special Bequest	639	-	469	170	-	170
Treasurer's Special Auto	-	20,819	20,819	-	-	-
Prosecutor's Training Assistance	5,985	107	39	6,053	-	6,053
Law Library	87	702	591	198	-	198
Total Reporting Entity (Excluding Agency Funds)	$5,858,047	$9,515,382	$9,442,817	$5,930,612	$791,194	$6,721,806

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

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH – REGULATORY BASIS
For the year ended December 31, 2022

Composition of Cash:		
County Treasurer:		
Cash on hand	$ 200	
Cash in checking – Johnson State Bank	8,292,199	
Cash in CD – Johnson State Bank	4,262,142	
Cash in money market – Johnson State Bank	48,270	
CDARS – First National Bank	2,485,001	
ARPA Funds:		
Cash in checking – Johnson State Bank	190,316	
Clerk of the District Court:		
Cash in checking – Johnson State Bank	3,205	
Sheriff:		
Cash in checking – Johnson State Bank	105	
Law Library:		
Cash in checking – Johnson State Bank	198	
Total Cash		$15,281,636
Agency Funds per Schedule 3		(8,559,830)
Total Reporting Entity (Excluding Agency Funds)		$ 6,721,806

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

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.

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.

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 2022:

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.

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.

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, finance 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.

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.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information and Tax Cycle

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. Stanton County did hold a revenue neutral rate hearing for this year.

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information and Tax Cycle (Continued)

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

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

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

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

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

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

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.
4. Contrary to the provisions of KSA 10-815, warrants/checks outstanding for two years or more are not cancelled and restored to the fund originally charged.
5. Contrary to the provisions of KSA 9-1401 and 9-1405, deposits were not adequately secured.

Fund Balances – Designated for Subsequent Year's Budget

Actual cash carryover was not sufficient for the following funds:

	2022 Unencumbered Cash Balance	2023 Budgeted Unencumbered Cash Carryover
Register of Deeds Technology	$ 20,334	$ 24,000
County Treasurer Technology	2,485	3,500
County Clerk Technology	3,125	4,000
Diversion	19,247	20,000
911	55,458	195,000
Prosecutor Training Assistance	6,053	6,200

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.

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".

At December 31, 2022, Stanton County's carrying amount of deposits was $15,276,024 and the bank balance was $15,595,309. Of the bank balance, $2,485,001 was covered by federal depository insurance and $10,241,628 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:

From	To	Regulatory Authority	Amount
Treasurer's Special Auto	General Fund	KSA 8-145	$ 6,852
Principal and Interest	Bond and Interest	KSA 10-117	646

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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from Stanton County were $197,580 for the year ended December 31, 2022.

Note 5: Defined Benefit Pension Plan (Continued)

Net Pension Liability

At December 31, 2022, Stanton County's proportionate share of the collective net pension liability reported by KPERS was $2,276,529. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. Stanton County's proportion of the net pension liability was based on the ratio of Stanton County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 6: Other Long-Term Obligations from Operations

Compensated Absences

Sick and Vacation Leave

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

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

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

Deferred Compensation

Stanton County offers it 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, 2022:

Beginning account value	$1,010,641
Contributions	24,913
Withdrawals	(14,341)
Change in investment value	(50,635)
Ending account balance	$ 970,578

Other Post Employment Benefits

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

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

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

Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

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, 2022. Accordingly, the County's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

Note 8: Closure and Postclosure Care Cost

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure costs will be paid only near or after the date that the landfill stops accepting waste, the County estimates closure and postclosure costs to be $1,828,085. This amount is based on what it would cost to perform all closure and postclosure care in 2022. Actual cost may be higher due to inflation, changes in technology or changes in regulations. About 10.6% of the total municipal solid waste landfill site space has been used to date. The remaining life of the landfill is estimated at 100 years. The County is not required to currently accumulate funds to pay the future costs of closure and postclosure, and has not done so. These future costs will be met when due by the allocation of general tax revenues, the issue of debt, or both.

Note 9: Subsequent Events

Stanton County's management has evaluated events and transactions through July 31, 2023, the date which the financial statement was available to be issued.

Note 10: Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2022 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds:										
Series 2016	3-4%	09/01/16	$7,255,000	09/01/29	$6,545,000	$ -	$725,000	$ (725,000)	$5,820,000	$220,400
Finance Leases:										
2022 Track Loader	3.00%	06/06/22	200,553	12/15/27	-	200,553	-	200,553	200,553	-
John Deere Motorgrader	3.00%	05/08/18	186,010	05/10/23	78,606	-	38,567	(38,567)	40,039	2,999
2020 Cat Grader	3.35%	07/01/20	186,969	07/01/25	151,998	-	36,142	(36,142)	115,856	5,092
Fire Brush Truck	3.00%	11/20/19	181,315	07/01/24	123,592	-	39,960	(39,960)	83,632	3,458
Kenworth Oil Truck	2.86%	06/17/19	219,500	06/17/24	116,895	-	37,870	(37,870)	79,025	3,348
Total Contractual Indebtedness					$7,016,091	$200,553	$877,539	$ (676,986)	$6,339,105	$235,297

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:

	2023	2024	2025	2026	2027	2028-2029	Total
Principal:							
General obligation bonds	$ 750,000	$ 775,000	$ 800,000	$830,000	$865,000	$1,800,000	$5,820,000
Finance leases	192,273	160,448	80,619	42,144	43,621	-	519,105
Total principal	$ 942,273	$ 935,448	$ 880,619	$872,144	$908,621	$1,800,000	$6,339,105
Interest:							
General obligation bonds	$ 198,650	$ 176,150	$ 145,150	$113,150	$ 79,950	$ 81,450	$ 794,500
Finance leases	20,308	10,568	5,764	3,002	1,527	-	41,169
Total interest	$ 218,958	$ 186,718	$ 150,914	$116,152	$ 81,477	$ 81,450	$ 835,669
Total Principal and Interest	$1,161,231	$1,122,166	$1,031,533	$988,296	$990,098	$1,881,450	$7,174,774

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, 2022

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$4,525,447	$3,710,178	$ (815,269)
Special Purpose Funds:			
Road and Bridge	1,823,500	1,459,315	(364,185)
Airport Maintenance	105,600	105,323	(277)
Library Employees' Benefits	45,478	45,478	-
Golf Course Maintenance	130,000	121,481	(8,519)
Long Term Care	908,000	908,000	-
Park Maintenance	52,500	50,709	(1,791)
4-H Club	15,100	15,100	-
Employees' Benefits	1,145,000	979,047	(165,953)
Extension Service	128,482	128,482	-
Mental Health	10,000	10,000	-
Noxious Weed	79,000	54,880	(24,120)
Library Maintenance	208,000	208,000	-
LEC Car Wash	5,000	-	(5,000)
Rural Fire	105,668	98,634	(7,034)
Hospital Maintenance	92,000	87,985	(4,015)
Developmental Disabled	10,000	10,000	-
Register of Deeds Technology	30,000	3,625	(26,375)
County Treasurer Technology	4,000	1,719	(2,281)
County Clerk Technology	7,000	615	(6,385)
Diversion	25,000	-	(25,000)
Sheriff Conceal and Carry Permit	4,000	-	(4,000)
911	305,000	138,203	(166,797)
Prosecutor's Training Assistance	7,000	39	(6,961)
Debt Service Funds:			
Bond and Interest	950,000	945,400	(4,600)

STANTON COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022

STANTON COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$2,457,177	$2,443,988	$ 13,189	$2,246,059
Delinquent tax	48,257	-	48,257	29,081
Motor vehicle tax	216,570	183,959	32,611	193,835
Interest on delinquent taxes	79,393	20,000	59,393	67,395
Local sales tax	211,758	175,000	36,758	192,596
Intergovernmental:				
Law enforcement	90,200	90,000	200	90,200
Mineral tax	70,744	10,000	60,744	23,069
Licenses, Permits, and Fees:				
V.I.N.'s	2,840	2,500	340	3,240
Officers' fees	36,508	35,000	1,508	34,763
Use of Money and Property:				
Interest	30,300	75,000	(44,700)	17,535
Rents	25,400	20,000	5,400	27,100
Memorial Living Center	360,888	260,000	100,888	343,283
Charges for Services:				
Sheriff	6,902	2,500	4,402	3,590
Senior Citizens	96,386	75,000	21,386	88,153
Landfill	19,340	2,500	16,840	8,607
Health/Clinic	-	75,000	(75,000)	-
Emergency Medical Services	66,630	-	66,630	119,809
Transfers In:				
Treasurer's Special Auto	6,852	5,000	1,852	7,982
Other:				
Reimbursements	1,838	-	1,838	1,949
Miscellaneous	2,415	-	2,415	6,669
Total Receipts	$3,830,398	$3,475,447	$354,951	$3,504,915

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Expenditures (Schedule 4)				
General Government:				
County Commissioners	$ 5,348	$ 21,500	$ (16,152)	$ 10,304
County Clerk	10,456	12,300	(1,844)	5,656
County Treasurer	14,912	19,610	(4,698)	18,084
County Attorney	13,354	10,700	2,654	5,008
Register of Deeds	5,132	13,175	(8,043)	4,332
Clerk of District Court	23,938	60,530	(36,592)	39,510
Appraiser Cost	110,825	113,300	(2,475)	110,714
Election	19,142	20,300	(1,158)	7,103
Courthouse General	245,370	273,100	(27,730)	226,240
Professional Building	10,248	11,500	(1,252)	11,993
Western Cartographers	1,693	-	1,693	180
Public Safety:				
Sheriff	145,100	290,180	(145,080)	218,175
Juvenile Detention	10,301	10,000	301	9,500
Ambulance	61,563	79,500	(17,937)	59,358
Health Care:				
Family Practice Clinic	98,397	117,500	(19,103)	102,201
Environmental:				
Solid Waste Disposal	108,597	200,000	(91,403)	110,196
Soil Conservation	20,000	20,000	-	20,000
Emergency Management	13,558	35,000	(21,442)	10,089
Social Services:				
Services for the elderly	171,576	155,800	15,776	148,695
Memorial Living Center	135,840	110,300	25,540	121,954
Chamber of Commerce	-	-	-	21,100
Golf Course	-	-	-	16,540

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Expenditures (Schedule 4) (Continued)				
Cultural and Recreation:				
Historical records	28,130	51,152	(23,022)	30,436
4-H Building	132	-	132	-
Payroll:				
Personal services	2,456,566	2,800,000	(343,434)	2,604,262
Operating transfers	-	100,000	(100,000)	150,000
Total Expenditures	$3,710,178	$4,525,447	$ (815,269)	$4,061,630
Receipts Over (Under) Expenditures	$ 120,220			$ (556,715)
Unencumbered Cash, Beginning	1,619,429			2,176,144
Unencumbered Cash, Ending	$1,739,649			$1,619,429

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$1,067,626	$ -	$1,067,626	$1,005,041
Delinquent tax	21,207	2,930	18,277	15,406
Motor vehicle tax	96,762	82,070	14,692	119,322
Intergovernmental:				
Special Highway Improvement Fund	223,895	195,000	28,895	236,108
Total Receipts	$1,409,490	$ 280,000	$1,129,490	$1,375,877
Expenditures				
Contractual services	$ 378,581	$ 490,900	$ (112,319)	$ 366,612
Commodities	881,716	1,018,600	(136,884)	727,397
Capital outlay	76,635	189,983	(113,348)	27,836
Finance leases	122,383	124,017	(1,634)	168,241
Total Expenditures	$1,459,315	$1,823,500	$ (364,185)	$1,290,086
Receipts Over (Under) Expenditures	$ (49,825)			$ 85,791
Unencumbered Cash, Beginning	1,079,461			993,670
Unencumbered Cash, Ending	$1,029,636			$1,079,461

STANTON COUNTY, KANSAS

Schedule 2-3

AIRPORT MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 33,393	$ 33,660	$ (267)	$ 65,053
Delinquent tax	1,316	872	444	775
Motor vehicle tax	6,250	5,328	922	5,177
Use of Money and Property:				
Hangar rent	14,617	10,000	4,617	14,017
House lot rent	4,800	-	4,800	4,800
Land lease	3,888	-	3,888	3,888
Total Receipts	$ 64,264	$ 49,860	$ 14,404	$ 93,710
Expenditures				
Contractual services	$ 97,486	$ 95,100	$ 2,386	$ 56,918
Commodities	7,837	10,500	(2,663)	9,911
Total Expenditures	$105,323	$105,600	$ (277)	$ 66,829
Receipts Over (Under) Expenditures	$ (41,059)			$ 26,881
Unencumbered Cash, Beginning	97,271			70,390
Unencumbered Cash, Ending	$ 56,212			$ 97,271

STANTON COUNTY, KANSAS

Schedule 2-4

LIBRARY EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 43,535	$ 43,278	$ 257	$ 38,359
Delinquent tax	846	517	329	544
Motor vehicle tax	3,686	433	3,253	3,594
Total Receipts	$ 48,067	$ 44,228	$ 3,839	$ 42,497
Expenditures				
Appropriations	45,478	$ 45,478	-	42,750
Receipts Over (Under) Expenditures	$ 2,589			$ (253)
Unencumbered Cash, Beginning	1,982			2,235
Unencumbered Cash, Ending	$ 4,571			$ 1,982

STANTON COUNTY, KANSAS

Schedule 2-5

GOLF COURSE MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 83,158	$ 82,500	$ 658	$ 85,724
Delinquent tax	1,754	494	1,260	1,125
Motor vehicle tax	8,248	7,006	1,242	8,633
Other:				
Memberships and green fees	21,425	15,000	6,425	23,157
Total Receipts	$114,585	$105,000	$ 9,585	$118,639
Expenditures				
Contractual services	$ 37,204	$ 45,000	$ (7,796)	$ 42,554
Commodities	67,277	30,000	37,277	62,646
Capital outlay	17,000	55,000	(38,000)	21,800
Total Expenditures	$121,481	$130,000	$ (8,519)	$127,000
Receipts Over (Under) Expenditures	$ (6,896)			$ (8,361)
Unencumbered Cash, Beginning	29,208			37,569
Unencumbered Cash, Ending	$ 22,312			$ 29,208

STANTON COUNTY, KANSAS

Schedule 2-6

LONG TERM CARE UNIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem tax	$842,930	$ -	$842,930	$824,552
Delinquent tax	13,593	1,466	12,127	5,662
Motor vehicle tax	79,233	67,534	11,699	48,446
Total Receipts	$935,756	$ 69,000	$866,756	$878,660
Expenditures				
Appropriations	908,000	$908,000	-	878,660
Receipts Over (Under) Expenditures	$ 27,756			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	$ 27,756			-

STANTON COUNTY, KANSAS

Schedule 2-7

PARK MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 44,311	$ 44,000	$ 311	$ 34,852
Delinquent tax	733	156	577	459
Motor vehicle tax	3,355	2,844	511	3,539
Charges for Services:				
Swimming pool	-	-	-	108
Total Receipts	$ 48,399	$ 47,000	$ 1,399	$ 38,958
Expenditures				
Contractual services	$ 38,882	$ 38,700	$ 182	$ 30,655
Commodities	11,827	8,800	3,027	10,678
Capital outlay	-	5,000	(5,000)	-
Total Expenditures	$ 50,709	$ 52,500	$ (1,791)	$ 41,333
Receipts Over (Under) Expenditures	$ (2,310)			$ (2,375)
Unencumbered Cash, Beginning	16,757			19,132
Unencumbered Cash, Ending	$ 14,447			$ 16,757

STANTON COUNTY, KANSAS

Schedule 2-8

4-H CLUB FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 8,391	$ 8,300	$ 91	$ 9,904
Delinquent tax	191	42	149	104
Motor vehicle tax	951	808	143	759
Other:				
Building rent	2,700	1,250	1,450	1,800
Miscellaneous	680	-	680	520
Total Receipts	$ 12,913	$ 10,400	$ 2,513	$ 13,087
Expenditures				
Contractual services	$ 11,241	$ 8,200	$ 3,041	$ 10,652
Commodities	3,859	6,900	(3,041)	3,311
Total Expenditures	$ 15,100	$ 15,100	-	$ 13,963
Receipts Over (Under) Expenditures	$ (2,187)			$ (876)
Unencumbered Cash, Beginning	6,975			7,851
Unencumbered Cash, Ending	$ 4,788			$ 6,975

STANTON COUNTY, KANSAS

Schedule 2-9

EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 945,322	$ 940,000	$ 5,322	$ 941,396
Delinquent tax	18,978	7,867	11,111	10,695
Motor vehicle tax	90,449	77,133	13,316	72,771
Total Receipts	$1,054,749	$1,025,000	$ 29,749	$1,024,862
Expenditures				
Social Security	$ 181,450	$ 190,000	$ (8,550)	$ 190,741
Retirement	210,725	235,000	(24,275)	219,879
Workmen's compensation	35,873	50,000	(14,127)	28,338
Unemployment tax	-	5,000	(5,000)	6,172
Health insurance	550,999	665,000	(114,001)	624,367
Total Expenditures	$ 979,047	$1,145,000	$ (165,953)	$1,069,497
Receipts Over (Under) Expenditures	$ 75,702			$ (44,635)
Unencumbered Cash, Beginning	201,533			246,168
Unencumbered Cash, Ending	$ 277,235			$ 201,533

STANTON COUNTY, KANSAS

Schedule 2-10

EXTENSION SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$115,257	$114,482	$ 775	$125,864
Delinquent tax	2,615	692	1,923	1,635
Motor vehicle tax	12,096	10,308	1,788	11,221
Total Receipts	$129,968	$125,482	$ 4,486	$138,720
Expenditures				
Appropriations	128,482	$128,482	-	139,500
Receipts Over (Under) Expenditures	$ 1,486			$ (780)
Unencumbered Cash, Beginning	5,343			6,123
Unencumbered Cash, Ending	$ 6,829			$ 5,343

STANTON COUNTY, KANSAS

Schedule 2-11

MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 9,062	$ 9,000	$ 62	$ 9,054
Delinquent tax	190	62	128	108
Motor vehicle tax	870	738	132	746
Total Receipts	$ 10,122	$ 9,800	$ 322	$ 9,908
Expenditures				
Appropriations	10,000	$ 10,000	-	10,000
Receipts Over (Under) Expenditures	$ 122			$ (92)
Unencumbered Cash, Beginning	321			413
Unencumbered Cash, Ending	$ 443			$ 321

STANTON COUNTY, KANSAS

Schedule 2-12

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 24,215	$ 24,000	$ 215	$ 35,599
Delinquent tax	723	586	137	412
Motor vehicle tax	3,420	2,914	506	2,670
Charges for Services:				
Treatment of noxious weed	30,573	20,000	10,573	33,620
Total Receipts	$ 58,931	$ 47,500	$ 11,431	$ 72,301
Expenditures				
Contractual services	$ 10,272	$ 13,000	$ (2,728)	$ 10,790
Commodities	44,608	66,000	(21,392)	50,659
Improvements	-	-	-	5,649
Total Expenditures	$ 54,880	$ 79,000	$ (24,120)	$ 67,098
Receipts Over (Under) Expenditures	$ 4,051			$ 5,203
Unencumbered Cash, Beginning	56,908			51,705
Unencumbered Cash, Ending	$ 60,959			$ 56,908

STANTON COUNTY, KANSAS

Schedule 2-13

LIBRARY MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$184,336	$183,000	$ 1,336	$201,523
Delinquent tax	4,204	1,507	2,697	2,617
Motor vehicle tax	19,374	16,493	2,881	18,511
Total Receipts	$207,914	$201,000	$ 6,914	$222,651
Expenditures				
Appropriations	208,000	$208,000	-	223,000
Receipts Over (Under) Expenditures	$ (86)			$ (349)
Unencumbered Cash, Beginning	7,662			8,011
Unencumbered Cash, Ending	$ 7,576			$ 7,662

STANTON COUNTY, KANSAS

Schedule 2-14

LEC CAR WASH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts	-	-	-	-
Expenditures				
Commodities	-	$ 5,000	$ (5,000)	$ -
Operating transfers	-	-	-	1,591
Total Expenditures	-	$ 5,000	$ (5,000)	$ 1,591
Receipts Over (Under) Expenditures	-			$ (1,591)
Unencumbered Cash, Beginning	-			1,591
Unencumbered Cash, Ending	-			-

STANTON COUNTY, KANSAS

Schedule 2-15

RURAL FIRE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 90,853	$ 90,668	$ 185	$ 91,027
Delinquent tax	1,750	211	1,539	941
Motor vehicle tax	8,745	7,457	1,288	6,631
Total Receipts	$101,348	$ 98,336	$ 3,012	$ 98,599
Expenditures				
Contractual services	$ 39,146	$ 38,300	$ 846	$ 34,764
Commodities	16,070	20,950	(4,880)	13,780
Capital outlay	-	3,000	(3,000)	-
Finance leases	43,418	43,418	-	43,417
Total Expenditures	$ 98,634	$105,668	$ (7,034)	$ 91,961
Receipts Over (Under) Expenditures	$ 2,714			$ 6,638
Unencumbered Cash, Beginning	19,008			12,370
Unencumbered Cash, Ending	$ 21,722			$ 19,008

STANTON COUNTY, KANSAS

Schedule 2-16

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 76,039	$ 76,940	$ (901)	$ 80,987
Delinquent tax	4,150	439	3,711	4,139
Motor vehicle tax	7,796	6,621	1,175	22,198
Total Receipts	$ 87,985	$ 84,000	$ 3,985	$107,324
Expenditures				
Appropriations	87,985	$ 92,000	$ (4,015)	112,000
Receipts Over (Under) Expenditures	$ -			$ (4,676)
Unencumbered Cash, Beginning	25,629			30,305
Unencumbered Cash, Ending	$ 25,629			$ 25,629

STANTON COUNTY, KANSAS

Schedule 2-17

DEVELOPMENTAL DISABLED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 9,062	$ 9,000	$ 62	$ 9,175
Delinquent tax	191	52	139	108
Motor vehicle tax	882	748	134	746
Total Receipts	$ 10,135	$ 9,800	$ 335	$ 10,029
Expenditures				
Appropriations	10,000	$ 10,000	-	10,000
Receipts Over (Under) Expenditures	$ 135			$ 29
Unencumbered Cash, Beginning	335			306
Unencumbered Cash, Ending	$ 470			$ 335

STANTON COUNTY, KANSAS

Schedule 2-18

REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Fees	$ 4,160	$ 5,000	$ (840)	$ 4,192
Interest	26	-	26	54
Total Receipts	$ 4,186	$ 5,000	$ (814)	$ 4,246
Expenditures				
Contractual services	$ -	$ 5,000	$ (5,000)	$ 1,200
Commodities	2,425	5,000	(2,575)	703
Capital outlay	1,200	20,000	(18,800)	4,296
Total Expenditures	$ 3,625	$ 30,000	$ (26,375)	$ 6,199
Receipts Over (Under) Expenditures	$ 561			$ (1,953)
Unencumbered Cash, Beginning	19,773			21,726
Unencumbered Cash, Ending	$ 20,334			$ 19,773

STANTON COUNTY, KANSAS

Schedule 2-19

COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Fees	$ 1,040	$ 1,000	$ 40	$ 1,048
Interest	4	-	4	8
Total Receipts	$ 1,044	$ 1,000	$ 44	$ 1,056
Expenditures				
Contractual services	$ 776	$ 1,000	$ (224)	-
Commodities	943	1,000	(57)	-
Capital outlay	-	2,000	(2,000)	-
Total Expenditures	$ 1,719	$ 4,000	$ (2,281)	-
Receipts Over (Under) Expenditures	$ (675)			$ 1,056
Unencumbered Cash, Beginning	3,160			2,104
Unencumbered Cash, Ending	$ 2,485			$ 3,160

STANTON COUNTY, KANSAS

Schedule 2-20

COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Fees	$ 1,040	$ 1,000	$ 40	$ 1,048
Interest	4	-	4	15
Total Receipts	$ 1,044	$ 1,000	$ 44	$ 1,063
Expenditures				
Contractual services	$ 615	$ 2,000	$ (1,385)	$ 1,776
Commodities	-	2,000	(2,000)	1,700
Capital outlay	-	3,000	(3,000)	-
Total Expenditures	$ 615	$ 7,000	$ (6,385)	$ 3,476
Receipts Over (Under) Expenditures	$ 429			$ (2,413)
Unencumbered Cash, Beginning	2,696			5,109
Unencumbered Cash, Ending	$ 3,125			$ 2,696

STANTON COUNTY, KANSAS

Schedule 2-21

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$774,745	$770,000	$ 4,745	$761,099
Delinquent tax	15,171	7,684	7,487	9,198
Motor vehicle tax	73,158	62,316	10,842	66,346
Operating transfers	646	42	604	24,063
Depletion fund	100,000	-	100,000	100,000
Total Receipts	$963,720	$840,042	$123,678	$960,706
Expenditures				
Principal	$725,000	$725,000	$ -	$710,000
Interest	220,400	220,400	-	241,700
Miscellaneous	-	4,600	(4,600)	170
Total Expenditures	$945,400	$950,000	$ (4,600)	$951,870
Receipts Over (Under) Expenditures	$ 18,320			$ 8,836
Unencumbered Cash, Beginning	46,547			37,711
Unencumbered Cash, Ending	$ 64,867			$ 46,547

STANTON COUNTY, KANSAS

Schedule 2-22

DIVERSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Diversion fees	$ 945	$ 5,000	$ (4,055)	$ 2,020
Expenditures				
Contractual services	-	$ 2,500	$ (2,500)	-
Commodities	-	2,500	(2,500)	-
Capital outlay	-	20,000	(20,000)	-
Total Expenditures	-	$ 25,000	$ (25,000)	-
Receipts Over (Under) Expenditures	$ 945			$ 2,020
Unencumbered Cash, Beginning	18,301			16,281
Unencumbered Cash, Ending	$ 19,246			$ 18,301

STANTON COUNTY, KANSAS

Schedule 2-23

SHERIFF CONCEAL & CARRY PERMIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

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

STANTON COUNTY, KANSAS

Schedule 2-24

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Fees	$ 59,960	$ 60,000	$ (40)	$ 59,978
Expenditures				
Contractual services	$ 40,072	$ 25,000	$ 15,072	$ 51,294
Commodities	6,266	25,000	(18,734)	223
Capital outlay	91,865	255,000	(163,135)	67,276
Total Expenditures	$138,203	$305,000	$ (166,797)	$118,793
Receipts Over (Under) Expenditures	$ (78,243)			$ (58,815)
Unencumbered Cash, Beginning	133,701			192,516
Unencumbered Cash, Ending	$ 55,458			$133,701

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Docket fees	$ 107	$ 800	$ (693)	$ 120
Expenditures				
Contractual services	39	$ 7,000	$ (6,961)	90
Receipts Over (Under) Expenditures	$ 68			$ 30
Unencumbered Cash, Beginning	5,985			5,955
Unencumbered Cash, Ending	$ 6,053			$ 5,985

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022

STANTON COUNTY, KANSAS

Schedule 2-26

PRINCIPAL AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Taxes and Shared Receipts:		
Delinquent tax	$ 645	$ 2,659
Motor vehicle tax	1	581
Total Receipts	$ 646	$ 3,240
Expenditures		
Operating transfer	646	24,063
Receipts Over (Under) Expenditures	-	$ (20,823)
Unencumbered Cash, Beginning	-	20,823
Unencumbered Cash, Ending	-	-

STANTON COUNTY, KANSAS

Schedule 2-27

ROAD MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Sale of equipment	$102,905	$ 29,000
Expenditures		
Capital outlay	58,000	-
Receipts Over (Under) Expenditures	$ 44,905	$ 29,000
Unencumbered Cash, Beginning	105,844	76,844
Unencumbered Cash, Ending	$150,749	$105,844

STANTON COUNTY, KANSAS

Schedule 2-28

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts	-	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	1,030,570	1,030,570
Unencumbered Cash, Ending	$1,030,570	$1,030,570

STANTON COUNTY, KANSAS

Schedule 2-29

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts	-	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	7,830	7,830
Unencumbered Cash, Ending	$ 7,830	$ 7,830

STANTON COUNTY, KANSAS

Schedule 2-30

AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts	-	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	100,000	100,000
Unencumbered Cash, Ending	$100,000	$100,000

STANTON COUNTY, KANSAS

Schedule 2-31

NOXIOUS WEED EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts	-	$ -
Expenditures		
Equipment/furniture	-	34,310
Receipts Over (Under) Expenditures	$ -	$ (34,310)
Unencumbered Cash, Beginning	29,981	64,291
Unencumbered Cash, Ending	$ 29,981	$ 29,981

STANTON COUNTY, KANSAS

Schedule 2-32

COUNTY EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Operating Transfers:		
General Fund	$ -	$150,000
Expenditures		
Capital outlay	8,226	11,712
Receipts Over (Under) Expenditures	$ (8,226)	$138,288
Unencumbered Cash, Beginning	340,317	202,029
Unencumbered Cash, Ending	$332,091	$340,317

STANTON COUNTY, KANSAS

Schedule 2-33

CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts	$ -	$ -
Expenditures		
Capital outlay	36,570	1,587
Receipts Over (Under) Expenditures	$ (36,570)	$ (1,587)
Unencumbered Cash, Beginning	630,966	632,553
Unencumbered Cash, Ending	$594,396	$630,966

STANTON COUNTY, KANSAS

Schedule 2-34

SPECIAL LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Operating transfers	-	$ 7,157
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ 7,157
Unencumbered Cash, Beginning	7,474	317
Unencumbered Cash, Ending	$ 7,474	$ 7,474

STANTON COUNTY, KANSAS

Schedule 2-35

SENIOR CITIZENS SPECIAL BEQUEST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts	$ -	$ -
Expenditures		
Commodities	469	795
Receipts Over (Under) Expenditures	$ (469)	$ (795)
Unencumbered Cash, Beginning	639	1,434
Unencumbered Cash, Ending	$ 170	$ 639

STANTON COUNTY, KANSAS

Schedule 2-36

MUSEUM GRANTS AND DONATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Donations	$ 302	$ 6,905
Expenditures		
Contractual services	-	$ 450
Commodities	-	70
Total Expenditures	-	$ 520
Receipts Over (Under) Expenditures	$ 302	$ 6,385
Unencumbered Cash, Beginning	9,844	3,459
Unencumbered Cash, Ending	$ 10,146	$ 9,844

STANTON COUNTY, KANSAS

Schedule 2-37

TREASURER'S SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Motor vehicle licenses	$ 20,819	$ 17,329
Expenditures		
Personal services	$ 7,500	$ 3,810
Contractual services	3,089	2,038
Commodities	3,378	3,499
Operating transfers	6,852	7,982
Total Expenditures	$ 20,819	$ 17,329
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

STANTON COUNTY, KANSAS

Schedule 2-38

LAW LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Docket fees	$ 702	$ 1,059
Expenditures		
Commodities	591	1,014
Receipts Over (Under) Expenditures	$ 111	$ 45
Unencumbered Cash, Beginning	87	42
Unencumbered Cash, Ending	$ 198	$ 87

STANTON COUNTY, KANSAS

Schedule 2-39

LIVING CENTER DONATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Donations	-	$ 1,685
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ 1,685
Unencumbered Cash, Beginning	1,689	4
Unencumbered Cash, Ending	$ 1,689	$ 1,689

STANTON COUNTY, KANSAS

Schedule 2-40

SHERIFF DONATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts	-	$ -
Expenditures		
Contractual services	-	2,790
Receipts Over (Under) Expenditures	-	$ (2,790)
Unencumbered Cash, Beginning	-	2,790
Unencumbered Cash, Ending	-	-

STANTON COUNTY, KANSAS

Schedule 2-41

EMS DONATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Donations	$ 4,465	-
Expenditures		
Contractual services	909	-
Receipts Over (Under) Expenditures	$ 3,556	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ 3,556	-

STANTON COUNTY, KANSAS

Schedule 2-42

COOPER CLARK FOUNDATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Donations	$ 34,692	-
Expenditures		
Contractual services	34,374	-
Receipts Over (Under) Expenditures	$ 318	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ 318	-

STANTON COUNTY, KANSAS

Schedule 2-43

SPARK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts	-	$ -
Expenditures		
Appropriations	-	8,634
Receipts Over (Under) Expenditures	-	$ (8,634)
Unencumbered Cash, Beginning	-	8,634
Unencumbered Cash, Ending	-	-

STANTON COUNTY, KANSAS

Schedule 2-44

ARPA FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
State of Kansas	$194,821	$194,821
Expenditures		
Appropriations	200,000	-
Receipts Over (Under) Expenditures	$ (5,179)	$194,821
Unencumbered Cash, Beginning	194,821	-
Unencumbered Cash, Ending	$189,642	$194,821

STANTON COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the year ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current tax	$6,548,438	$10,581,521	$ 9,304,186	$7,825,773
Delinquent real estate tax	98,425	197,882	150,885	145,422
Delinquent personal property tax	2,334	48,557	37,963	12,928
Delinquent 16/20M	223	-	223	-
16/20 Vehicle tax	4,077	13,999	8,879	9,197
Motor vehicle tax	234,587	826,577	794,616	266,548
CMV tax	1,766	61,597	60,404	2,959
Total Distributable Funds	$6,889,850	$11,730,133	$10,357,156	$8,262,827
State Funds:				
State Educational Building	-	$ 42,744	$ 42,744	-
State Institutional Building	-	21,372	21,372	-
State motor vehicle tax	-	228,382	228,382	-
Compensating and isolated sales tax	-	263,288	263,288	-
Game licenses and stamp	-	512	512	-
Drivers licenses fees	-	5,129	5,129	-
Total State Funds	-	$ 561,427	$ 561,427	-

STANTON COUNTY, KANSAS

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the year ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cities	$ -	$ 510,257	$ 510,257	$ -
Schools	1	2,102,857	2,102,857	1
Groundwater Management	-	68,962	68,962	-
Cemetery Districts	-	79,661	79,661	-
Total Subdivision Funds	$ 1	$ 2,761,737	$ 2,761,737	$ 1
Other Agency Funds:				
Payroll Clearing Fund	$ 42	$ 5,497	$ 5,497	$ 42
Clerk of the District Court	4,000	53,475	53,874	3,601
Oil and gas depletion	378,474	14,885	100,000	293,359
Total Other Agency Funds	$ 382,516	$ 73,857	$ 159,371	$ 297,002
Grand Total	$7,272,367	$15,127,154	$13,839,691	$8,559,830

STANTON COUNTY, KANSAS

SUPPLEMENTARY INFORMATION

STANTON COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
County Commissioners				
Contractual services	$ 5,325	$ 21,000	$ (15,675)	$ 10,275
Commodities	23	500	(477)	29
Total	$ 5,348	$ 21,500	$ (16,152)	$ 10,304
County Clerk				
Contractual services	$ 8,933	$ 8,000	$ 933	$ 4,184
Commodities	1,523	4,300	(2,777)	1,472
Total	$ 10,456	$ 12,300	$ (1,844)	$ 5,656
County Treasurer				
Contractual services	$ 9,922	$ 15,010	$ (5,088)	$ 11,614
Commodities	4,990	4,600	390	6,470
Total	$ 14,912	$ 19,610	$ (4,698)	$ 18,084
County Attorney				
Contractual services	$ 13,131	$ 7,700	$ 5,431	$ 4,054
Commodities	223	3,000	(2,777)	954
Total	$ 13,354	$ 10,700	$ 2,654	$ 5,008
Register of Deeds				
Contractual services	$ 4,803	$ 10,175	$ (5,372)	$ 4,187
Commodities	329	1,500	(1,171)	145
Capital outlay	-	1,500	(1,500)	-
Total	$ 5,132	$ 13,175	$ (8,043)	$ 4,332
Clerk of District Court				
Contractual services	$ 19,615	$ 48,530	$ (28,915)	$ 35,703
Commodities	4,323	2,000	2,323	3,807
Capital outlay	-	10,000	(10,000)	-
Total	$ 23,938	$ 60,530	$ (36,592)	$ 39,510

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Appraiser Cost				
Contractual services	$108,512	$106,300	$ 2,212	$106,658
Commodities	2,313	3,500	(1,187)	4,056
Capital outlay	-	3,500	(3,500)	-
Total	$110,825	$113,300	$ (2,475)	$110,714
Election				
Contractual services	$ 17,561	$ 15,300	$ 2,261	$ 5,826
Commodities	1,581	5,000	(3,419)	1,277
Total	$ 19,142	$ 20,300	$ (1,158)	$ 7,103
Courthouse General				
Contractual services	$226,938	$249,100	$ (22,162)	$207,406
Commodities	15,432	24,000	(8,568)	18,834
Capital outlay	3,000	-	3,000	-
Total	$245,370	$273,100	$ (27,730)	$226,240
Professional Building				
Contractual services	$ 10,248	$ 9,500	$ 748	$ 11,993
Commodities	-	2,000	(2,000)	-
Total	$ 10,248	$ 11,500	$ (1,252)	$ 11,993
Western Cartographers				
Contractual services	$ 1,693	-	$ 1,693	$ 180
Sheriff				
Contractual services	$ 86,086	$135,680	$ (49,594)	$101,849
Commodities	49,837	95,000	(45,163)	67,218
Capital outlay	9,177	59,500	(50,323)	49,108
Total	$145,100	$290,180	$ (145,080)	$218,175
Juvenile Detention				
Contractual services	$ 10,301	$ 10,000	$ 301	$ 9,500

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Ambulance				
Contractual services	$ 32,063	$ 43,500	$ (11,437)	$ 35,003
Commodities	29,500	23,500	6,000	24,355
Capital outlay	-	12,500	(12,500)	-
Total	$ 61,563	$ 79,500	$ (17,937)	$ 59,358
Family Practice Clinic				
Contractual services	$ 98,397	$106,000	$ (7,603)	$101,450
Commodities	-	11,500	(11,500)	751
Total	$ 98,397	$117,500	$ (19,103)	$102,201
Solid Waste Disposal				
Contractual services	$ 52,783	$ 50,000	$ 2,783	$ 41,359
Commodities	55,814	15,000	40,814	64,537
Capital outlay	-	135,000	(135,000)	4,300
Total	$108,597	$200,000	$ (91,403)	$110,196
Soil Conservation				
Contractual services	$ 20,000	$ 20,000	-	$ 20,000
Emergency Management				
Contractual services	$ 11,874	$ 15,000	$ (3,126)	$ 8,987
Commodities	1,684	10,000	(8,316)	1,102
Capital outlay	-	10,000	(10,000)	-
Total	$ 13,558	$ 35,000	$ (21,442)	$ 10,089
Services for the Elderly				
Contractual services	$ 62,351	$104,700	$ (42,349)	$ 52,375
Commodities	109,225	51,100	58,125	96,320
Total	$171,576	$155,800	$ 15,776	$148,695

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Memorial Living Center				
Contractual services	$ 67,346	$ 61,300	$ 6,046	$ 66,871
Commodities	68,494	49,000	19,494	55,083
Total	$ 135,840	$ 110,300	$ 25,540	$ 121,954
Chamber of Commerce				
Appropriation	-	-	-	$ 21,100
Golf Course				
Contractual services	-	-	-	$ 1,158
Commodities	-	-	-	15,382
Total	-	-	-	$ 16,540
Historical Records				
Contractual services	$ 18,328	$ 27,352	$ (9,024)	$ 17,481
Commodities	9,802	21,400	(11,598)	12,955
Capital outlay	-	2,400	(2,400)	-
Total	$ 28,130	$ 51,152	$ (23,022)	$ 30,436
4-H Building				
Personal services	$ 132	-	$ 132	-
Payroll Department				
Personal services	$2,456,566	$2,800,000	$ (343,434)	$2,604,262
Transfers				
County Equipment	-	$ 50,000	$ (50,000)	$ 150,000
Capital Improvement	-	50,000	(50,000)	-
Total	-	$ 100,000	$ (100,000)	$ 150,000
Totals	$3,710,178	$4,525,447	$ (815,269)	$4,061,630