

**STAFFORD COUNTY, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended December 31, 2018

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Phone (620) 792-2428 ■ Fax (620) 792-5559 ■ www.abbb.com

2006 Broadway Ave. ■ Suite 2A ■ P.O. Drawer J

Great Bend, Kansas 67530-4043

Certified  
Public  
Accountants

## INDEPENDENT AUDITORS' REPORT

To the County Commission  
**Stafford County, Kansas**  
St. John, Kansas

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

### Management's Responsibility for the Financial Statement

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

### Auditors' Responsibility

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

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, the financial statement is prepared by **Stafford 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 matters 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 **Stafford County, Kansas** as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Stafford County, Kansas** as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Other Matters**

#### Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements (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*. 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 **Stafford County, Kansas** as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated June 13, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2018 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic

financial statement. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2017, on the basis of accounting described in Note 1

*Adams, Brown, Beran & Ball, Chartered*

**ADAMS, BROWN, BERAN & BALL, CHTD.**

Certified Public Accountants

May 29, 2019

**STAFFORD COUNTY, KANSAS**  
 Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Fund</b>	\$ 744,586	411	3,467,271	3,354,010	858,258	23,570	881,828
<b>Special Purpose Funds</b>							
Ambulance Fund	8,726	-	291,525	272,972	27,279	430	27,709
Appraiser's Cost Fund	9,137	-	159,370	159,847	8,660	123	8,783
Fire District No. 1 - General Fund	67,422	-	205,375	202,864	69,933	1,603	71,536
Fire District No. 1 - Special Fund	389,189	-	15,000	143,388	260,801	-	260,801
Health Fund	176,283	-	270,252	256,849	189,686	1,316	191,002
Health Capital Outlay Fund	221,742	-	20,000	-	241,742	-	241,742
Noxious Weed Fund	9,079	-	110,969	89,173	30,875	135	31,010
Noxious Weed Capital Outlay Fund	82,186	-	10,000	77,106	15,080	-	15,080
Road and Bridge Fund	661,516	-	2,207,167	2,439,063	429,620	2,404	432,024
Special Highway Improvement Fund	345,361	-	70,000	-	415,361	-	415,361
Special Machinery Fund	426,439	-	180,000	254,898	351,541	-	351,541
Local Alcoholic Liquor Fund	21,074	-	2,807	-	23,881	-	23,881
Appraisal Equipment Reserve Fund	421	-	-	-	421	-	421
Emergency 911 Fund	72,977	-	49,978	35,151	87,804	-	87,804
Equipment Reserve Fund	270,000	-	143,000	20,918	392,082	-	392,082
Dare Fund	1,311	-	-	930	381	-	381
Service for the Elderly Fund	-	-	86,346	85,535	811	-	811
Public Health Emergency Preparedness Grant Fund	30,470	-	8,951	7,817	31,604	15	31,619
Risk Management Reserve Fund	170,024	-	2,870	5,549	167,345	-	167,345
Special Capital Improvement Fund	91,155	-	1,302,518	7,500	1,386,173	-	1,386,173
EMS Reserve Fund	168,316	5,580	-	96,350	77,546	-	77,546
Stafford County Hospital Fund	-	-	478,468	473,532	4,936	-	4,936
Register of Deeds Technology Fee Fund	8,188	-	7,895	7,824	8,259	36	8,295
Treasurer Technology Fee Fund	7,689	-	1,970	1,080	8,579	-	8,579
Clerk Technology Fee Fund	7,690	-	1,969	520	9,139	-	9,139
<b>Business Funds</b>							
Solid Waste Fund	87,199	-	121,502	140,454	68,247	-	68,247
Insurance Reserve Fund	1,325,471	-	773,280	704,032	1,394,719	90,245	1,484,964

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

**STAFFORD COUNTY, KANSAS**  
 Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Trust Funds</b>							
Special Law Enforcement Fund	\$ 6,813	-	3,200	1,920	8,093	-	8,093
Prosecutors Assistance and Training Fund	3,007	-	775	178	3,604	-	3,604
Special Motor Vehicle Fund	122,798	-	127,778	166,222	84,354	122	84,476
Stafford County Oil and Gas Depletion Trust Fund	1,302,518	-	-	1,302,518	-	-	-
<b>Total Primary Government (Excluding Distributable and Agency Funds)</b>	<b>\$ 6,838,787</b>	<b>5,991</b>	<b>10,120,236</b>	<b>10,308,200</b>	<b>6,656,814</b>	<b>119,999</b>	<b>6,776,813</b>
<b>Composition of Cash</b>							
							\$ 14,212,191
							500
							1,335,943
							<u>15,548,634</u>
							(8,670,799)
							<u>(101,022)</u>
							<b>Total Primary Government (Excluding Agency Funds) \$ 6,776,813</b>

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



**STAFFORD COUNTY, KANSAS**  
Notes to Financial Statement  
For the Year Ended December 31, 2018

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Stafford County, Kansas** has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

**Use of Estimates**

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from those estimates.

**Financial Reporting Entity**

The County is a municipal corporation governed by an elected three-member commission. This financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

**County Hospital**

Stafford County Hospital Board operates the County's hospital. The hospital can buy, sell, or lease real property. The County annually levies a tax for the hospital. Bond issuances must be approved by the County. Audited financial statements can be obtained by contacting the hospital.

**Extension Council**

Stafford County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs to all persons in the County. The Council is an elected nine-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Unaudited financial statements can be obtained by contacting the extension council.

The County is the primary government as defined in GASB #61. The County commission is elected by the public. The commission has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

**Basis of Presentation – Fund Accounting**

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2018.

**Regulatory Basis Fund Types**

**General Fund** – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**STAFFORD COUNTY, KANSAS**  
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For the Year Ended December 31, 2018

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**Special Purpose Fund** – used to account for the proceeds of specific tax levies and other specific revenue 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.

**Business Fund** – fund financed in whole or in part by fees charged to users of the goods or services (enterprise and internal service funds).

**Trust Fund** – fund used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

**Agency Fund** – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

**Basis of Accounting**

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 County 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 County to use the regulatory basis of accounting.

**Departure From Accounting Principles Generally Accepted in the United States of America**

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, 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. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

**Property Tax Calendar**

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax

**STAFFORD COUNTY, KANSAS**  
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distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

**Restricted Assets**

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust and agency funds of the County for special purposes.

**Reimbursements**

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

**NOTE 2 – BUDGETARY INFORMATION**

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:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. 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 revenue 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 10 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 revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County 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.

**STAFFORD COUNTY, KANSAS**  
Notes to Financial Statement  
For the Year Ended December 31, 2018

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A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Fire District No.1 – Special Fund, Health Capital Outlay Fund, Special Highway Improvement Fund, Special Machinery Fund, Appraisal Equipment Reserve Fund, Equipment Reserve Fund, Dare Fund, Public Health Emergency Preparedness Grant Fund, Risk Management Reserve Fund, Special Capital Improvement Fund, EMS Reserve Fund, Register of Deeds Technology Fee Fund, Treasurer Technology Fee Fund, and Clerk Technology Fee Fund.

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.

**NOTE 3 – DEPOSITS AND INVESTMENTS**

**Stafford County, Kansas** follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the 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. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the 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. The County has no investment policy that would further limit its investment choices.

**Concentration of Credit Risk**

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

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the 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%. The County does not use "peak periods". All deposits were legally secured at December 31, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$15,548,634 and the bank balance was \$15,441,766. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$809,194 was covered by federal depository insurance and \$14,632,572 was collateralized with securities held by the pledging financial institutions' agents in the 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, the 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. The County had no investments at December 31, 2018.

**STAFFORD COUNTY, KANSAS**  
Notes to Financial Statement  
For the Year Ended December 31, 2018

**NOTE 4 – INTERFUND TRANSFERS**

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Stafford County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2018 were as follows:

From	To	Regulatory Authority	Amount
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	\$ 122,798
Fire District No. 1 - General Fund	Fire District No. 1 – Special Fund	K.S.A. 19-3612c	15,000
General Fund	Equipment Reserve Fund	K.S.A. 19-119	93,000
Health Fund	Health Capital Outlay Fund	K.S.A. 19-119	20,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	10,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590	70,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	180,000
Solid Waste Fund	Equipment Reserve Fund	K.S.A. 19-119	50,000
Stafford County Oil and Gas Depletion Trust Fund	Special Capital Improvement Fund	K.S.A. 19-271	1,302,518

**NOTE 5 – LITIGATION**

**Stafford County, Kansas** is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

**NOTE 6 – RISK MANAGEMENT**

**Stafford County, Kansas** is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 92 participating members.

The County pays an annual premium to KCAMP for its property and liability insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 to \$3,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain worker compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 84 participating members.

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that the KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$750,000 to \$1,000,000 for each

**STAFFORD COUNTY, KANSAS**  
Notes to Financial Statement  
For the Year Ended December 31, 2018

insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

**NOTE 7 – GRANTS AND SHARED REVENUES**

**Stafford County, Kansas** participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

**NOTE 8 – SELF-INSURANCE HEALTH CARE COVERAGE**

During the year ended December 31, 2018, employees of the County were covered by the County's medical self-insurance plan (the "Plan"). Claims were paid by a third party administrator acting on behalf of the County. The plan was authorized by Kansas law and was documented by contractual agreement. The contract is renewable annually and administrative fees and stop-loss premiums are included in the contractual provisions. The County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Benefit Management, Inc., a commercial insurer licensed to do business in Kansas in accordance with the Kansas insurance code. Stop loss coverage was in effect for individual claims exceeding \$35,000 for a specific deductible with the exception of three individuals who have stop loss coverage ranging from \$70,000 to \$150,000, \$50,000 for an aggregating specific deductible, and for aggregate loss, which is based on a factor determined by Benefit Management, LLC. The aggregate stop-loss provision for the year ended 2018 was \$714,494. Latest financial statements for Benefit Management, LLC, available for the year ended December 31, 2018, are filed with the State of Kansas Insurance Commissioner, Topeka, Kansas and are public records.

Self-Insurance Liability	Beginning of Fiscal Year Balance	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End	Assets Available To Pay Claims At Year End
2017	\$ 38,637	515,146	533,786	19,997	1,325,471
2018	19,997	770,495	700,247	90,245	1,484,964

**NOTE 9 – DEFERRED COMPENSATION PLAN**

**Stafford County, Kansas** sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

**NOTE 10 – DEFINED BENEFIT PENSION PLAN**

**General Information about the Pension Plan**

Plan Description

**Stafford 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.

**STAFFORD COUNTY, KANSAS**  
Notes to Financial Statement  
For the Year Ended December 31, 2018

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Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

#### Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$201,497 for the year ended December 31, 2018.

#### **Net Pension Liability**

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,644,324. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

#### **NOTE 11 – OTHER POST EMPLOYMENT BENEFITS**

As provided by K.S.A. 12-5040, **Stafford County, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County 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), the County 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.

**STAFFORD COUNTY, KANSAS**  
Notes to Financial Statement  
For the Year Ended December 31, 2018

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

**NOTE 12 – COMPENSATED ABSENCES**

**Vacation**

**Stafford County, Kansas'** policy regarding vacation is that a full-time employee earns 1 day vacation per month, i.e. 12 days per year. After 10 years of continuous employment, a full-time employee is eligible for 6 additional vacation days per year. Accumulated vacation shall not exceed a total of 160 hours for full-time employees. The potential liability for vacation at December 31, 2018 was \$88,450. This is not reflected in the financial statement.

**Sick Leave**

The policy regarding sick leave is that an employee can accumulate a maximum of 60 days of sick leave, which is canceled upon termination of the employee. The potential liability for sick leave at December 31, 2018 was \$256,693. This is not reflected in the financial statement.

**NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE COSTS**

State and federal laws and regulations require **Stafford County, Kansas** to place a final cover on its landfill site when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is \$199,241. The County expects the landfill to continue to operate indefinitely.

The County had a municipal solid waste landfill that was closed on April 8, 1994. State and Federal laws and regulations require the County to perform certain maintenances and monitoring functions at the landfill site for 30 years after closure. The County did not recognize any monitoring costs for 2018. The future post-closure care cost is undetermined at this time.

The above figure was estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations exists to affect the above calculations.

**NOTE 14 – LONG TERM DEBT**

**Stafford County, Kansas** has the following type of long-term debt:

**Lease Obligations**

The County has entered into a lease agreement for equipment. The lease contains a fiscal funding clause.



**STAFFORD COUNTY, KANSAS**  
Notes to Financial Statement  
For the Year Ended December 31, 2018

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>Capital Lease</b>									
Ambulance	2.79%	12/1/2017	\$ 206,817	12/1/2021	\$ 112,075	-	26,873	85,202	3,127

Current maturities of long-term debt and interest for the next four years through maturity are as follows:

	2019	2020	2021	Total
<b>Principal</b>				
Ambulance	\$ 27,623	28,394	29,185	<b>85,202</b>
<b>Interest</b>				
Ambulance	2,377	1,606	815	<b>4,798</b>
<b>Total Principal and Interest</b>	<b>\$ 30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>90,000</b>

**STAFFORD COUNTY, KANSAS**

Regulatory-Required Supplementary Information

**STAFFORD COUNTY, KANSAS**  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2018

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	<b>Expenditures Chargeable to Current Year</b>	Variance Over (Under)
<b>Governmental Type Funds</b>					
<b>General Fund</b>	\$ 3,579,318	-	3,579,318	<b>3,354,010</b>	(225,308)
<b>Special Purpose Funds</b>					
Ambulance Fund	275,450	-	275,450	<b>272,972</b>	(2,478)
Appraiser's Cost Fund	163,320	-	163,320	<b>159,847</b>	(3,473)
Fire District No. 1 - General Fund	209,600	-	209,600	<b>202,864</b>	(6,736)
Health Fund	266,400	-	266,400	<b>256,849</b>	(9,551)
Noxious Weed Fund	93,000	-	93,000	<b>89,173</b>	(3,827)
Noxious Weed Capital Outlay Fund	120,343	-	120,343	<b>77,106</b>	(43,237)
Road and Bridge Fund	2,372,300	69,163	2,441,463	<b>2,439,063</b>	(2,400)
Local Alcoholic Liquor Fund	21,111	-	21,111	-	(21,111)
Emergency 911 Fund	114,294	-	114,294	<b>35,151</b>	(79,143)
Service for the Elderly Fund	91,375	-	91,375	<b>85,535</b>	(5,840)
Stafford County Hospital Fund	486,736	-	486,736	<b>473,532</b>	(13,204)
<b>Business Fund</b>					
Solid Waste Fund	168,420	-	168,420	<b>140,454</b>	(27,966)

**STAFFORD COUNTY, KANSAS**  
**General Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 1,827,257	<b>2,703,617</b>	2,759,703	(56,086)
Neighborhood Revitalization Rebate	(57,594)	<b>(81,698)</b>	(75,035)	(6,663)
Delinquent Tax	34,325	<b>39,306</b>	-	39,306
Motor Vehicle Tax	125,755	<b>114,667</b>	92,786	21,881
Recreational Vehicle Tax	2,393	<b>2,276</b>	2,637	(361)
16/20 M Vehicle Tax	27,931	<b>30,375</b>	25,887	4,488
Commercial Vehicle Tax	13,037	<b>10,868</b>	9,942	926
Mineral Production Tax	19,939	<b>40,409</b>	15,306	25,103
Sales Tax	253,322	<b>276,907</b>	250,000	26,907
Licenses and Fees	97,316	<b>92,665</b>	65,000	27,665
Farm Lease	6,269	<b>6,269</b>	6,269	-
Miscellaneous	2,488	<b>4,024</b>	-	4,024
Reimbursed Expenses	7,117	<b>7,349</b>	-	7,349
Interest Income	59,433	<b>92,478</b>	37,000	55,478
State Aid	22,158	<b>4,961</b>	-	4,961
Transfers In	138,643	<b>122,798</b>	-	122,798
<b>Total Receipts</b>	<b>2,579,789</b>	<b>3,467,271</b>	<b>3,189,495</b>	<b>277,776</b>
<b>Expenditures</b>				
County Commissioners	53,168	<b>55,874</b>	57,250	(1,376)
County Clerk	128,595	<b>138,983</b>	155,100	(16,117)
County Treasurer	186,438	<b>192,056</b>	191,150	906
County Attorney	86,148	<b>78,508</b>	89,600	(11,092)
Register of Deeds	99,342	<b>102,708</b>	105,029	(2,321)
Sheriff	531,027	<b>596,239</b>	736,000	(139,761)
Unified Courts	59,394	<b>70,704</b>	52,000	18,704
Courthouse General	281,868	<b>326,840</b>	383,500	(56,660)
Courthouse Janitorial	37,193	<b>35,564</b>	42,000	(6,436)
Information Technology	62,637	<b>64,204</b>	74,000	(9,796)
Emergency Preparedness	23,834	<b>20,108</b>	40,950	(20,842)
Fair and Fair Buildings	10,000	<b>10,000</b>	10,000	-
Mental Health	19,096	<b>19,096</b>	19,096	-
Intellectual Disability	40,000	<b>40,000</b>	40,000	-
Extension Council	149,873	<b>149,873</b>	149,873	-
Soil Conservation District	25,000	<b>25,000</b>	25,000	-
Stafford County Country Club	10,000	<b>10,000</b>	10,000	-
Juvenile Detention	5,137	<b>2,100</b>	8,000	(5,900)
Historical Society	24,000	<b>26,000</b>	26,000	-
Environmental Planning	6,395	<b>6,113</b>	6,395	(282)

**STAFFORD COUNTY, KANSAS**  
**General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (continued)</b>				
Employee Benefits	\$ 1,209,180	<b>1,204,665</b>	1,272,000	(67,335)
Economic Development	79,456	<b>86,375</b>	86,375	-
Transfers Out	70,000	<b>93,000</b>	-	93,000
<b>Total Expenditures</b>	<u>3,197,781</u>	<u><b>3,354,010</b></u>	<u>3,579,318</u>	<u>(225,308)</u>
<b>Receipts Over (Under) Expenditures</b>	(617,992)	<b>113,261</b>		
<b>Unencumbered Cash - Beginning</b>	1,362,557	<b>744,586</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>21</u>	<u><b>411</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>744,586</u>	<u><b>858,258</b></u>		

**STAFFORD COUNTY, KANSAS**  
**Ambulance Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 65,787	<b>135,171</b>	137,960	(2,789)
Neighborhood Revitalization Rebate	(2,079)	<b>(4,085)</b>	(3,751)	(334)
Delinquent Tax	1,490	<b>1,674</b>	-	1,674
Motor Vehicle Tax	3,608	<b>3,790</b>	3,348	442
Recreational Vehicle Tax	70	<b>78</b>	95	(17)
16/20 M Vehicle Tax	2,381	<b>838</b>	934	(96)
Commercial Vehicle Tax	412	<b>386</b>	359	27
State Grant	3,000	<b>20,000</b>	-	20,000
Ambulance Run Fees	136,053	<b>133,597</b>	135,000	(1,403)
Reimbursed Expenses	1,000	<b>76</b>	-	76
<b>Total Receipts</b>	<u>211,722</u>	<u><b>291,525</b></u>	<u>273,945</u>	<u>17,580</u>
<b>Expenditures</b>				
Personal Services	200,624	<b>209,357</b>	198,250	11,107
Contractual	32,047	<b>38,007</b>	42,450	(4,443)
Commodities	22,185	<b>25,608</b>	34,750	(9,142)
Capital Outlay	170	-	-	-
Transfers Out	10,000	-	-	-
<b>Total Expenditures</b>	<u>265,026</u>	<u><b>272,972</b></u>	<u>275,450</u>	<u>(2,478)</u>
<b>Receipts Over (Under) Expenditures</b>	(53,304)	<b>18,553</b>		
<b>Unencumbered Cash - Beginning</b>	<u>62,030</u>	<u><b>8,726</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 8,726</u>	<u><b>27,279</b></u>		

**STAFFORD COUNTY, KANSAS**  
**Appraiser's Cost Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 146,705	<b>147,738</b>	150,792	(3,054)
Neighborhood Revitalization Rebate	(4,631)	<b>(4,464)</b>	(4,100)	(364)
Delinquent Tax	2,233	<b>2,522</b>	-	2,522
Motor Vehicle Tax	7,542	<b>8,297</b>	7,461	836
Recreational Vehicle Tax	147	<b>171</b>	212	(41)
16/20 M Vehicle Tax	1,637	<b>1,751</b>	2,081	(330)
Commercial Vehicle Tax	800	<b>857</b>	799	58
Fees	2,381	<b>2,498</b>	3,500	(1,002)
<b>Total Receipts</b>	156,814	<b>159,370</b>	160,745	(1,375)
<b>Expenditures</b>				
Personal Services	141,308	<b>146,915</b>	147,400	(485)
Contractual	8,694	<b>11,305</b>	12,360	(1,055)
Commodities	316	<b>1,627</b>	1,850	(223)
Capital Outlay	-	-	1,710	(1,710)
<b>Total Expenditures</b>	150,318	<b>159,847</b>	163,320	(3,473)
<b>Receipts Over (Under) Expenditures</b>	6,496	<b>(477)</b>		
<b>Unencumbered Cash - Beginning</b>	2,641	<b>9,137</b>		
<b>Unencumbered Cash - Ending</b>	\$ 9,137	<b>8,660</b>		

**STAFFORD COUNTY, KANSAS**  
**Fire District No.1 - General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 75,906	<b>179,523</b>	182,563	(3,040)
Delinquent Tax	1,166	<b>1,617</b>	-	1,617
Motor Vehicle Tax	3,171	<b>2,608</b>	2,259	349
Recreational Vehicle Tax	76	<b>63</b>	57	6
16/20 M Vehicle Tax	2,661	<b>1,358</b>	1,435	(77)
Commercial Vehicle Tax	475	<b>329</b>	282	47
Miscellaneous	8,640	<b>18,031</b>	-	18,031
Reimbursed Expenses	16,700	<b>1,846</b>	-	1,846
<b>Total Receipts</b>	108,795	<b>205,375</b>	186,596	18,779
<b>Expenditures</b>				
Personal Services	51,540	<b>62,549</b>	60,000	2,549
Contractual	33,735	<b>46,555</b>	55,300	(8,745)
Commodities	16,311	<b>78,760</b>	29,300	49,460
Capital Outlay	-	-	65,000	(65,000)
Transfers Out	30,000	<b>15,000</b>	-	15,000
<b>Total Expenditures</b>	131,586	<b>202,864</b>	209,600	(6,736)
<b>Receipts Over (Under) Expenditures</b>	(22,791)	<b>2,511</b>		
<b>Unencumbered Cash - Beginning</b>	90,213	<b>67,422</b>		
<b>Unencumbered Cash - Ending</b>	\$ 67,422	<b>69,933</b>		



**STAFFORD COUNTY, KANSAS**  
**Fire District No. 1 - Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 30,000	15,000
<b>Expenditures</b>		
Capital Outlay	7,587	143,388
<b>Receipts Over (Under) Expenditures</b>	22,413	(128,388)
<b>Unencumbered Cash - Beginning</b>	366,776	389,189
<b>Unencumbered Cash - Ending</b>	\$ 389,189	260,801

**STAFFORD COUNTY, KANSAS**  
**Health Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 94,583	<b>91,871</b>	93,742	(1,871)
Neighborhood Revitalization Rebate	(2,985)	<b>(2,776)</b>	(2,549)	(227)
Delinquent Tax	1,051	<b>1,433</b>	-	1,433
Motor Vehicle Tax	2,332	<b>4,612</b>	4,811	(199)
Recreational Vehicle Tax	45	<b>100</b>	136	(36)
16/20 M Vehicle Tax	982	<b>542</b>	1,342	(800)
Commercial Vehicle Tax	256	<b>538</b>	515	23
Federal and State Aid	67,353	<b>77,850</b>	45,000	32,850
Collections	99,243	<b>96,082</b>	35,000	61,082
<b>Total Receipts</b>	<u>262,860</u>	<u><b>270,252</b></u>	<u>177,997</u>	<u>92,255</u>
<b>Expenditures</b>				
Personal Services	125,139	<b>130,456</b>	145,000	(14,544)
Contractual	25,734	<b>34,256</b>	32,400	1,856
Commodities	67,319	<b>72,012</b>	87,750	(15,738)
Capital Outlay	79	<b>125</b>	1,000	(875)
Miscellaneous	1,164	-	250	(250)
Transfers Out	20,000	<b>20,000</b>	-	20,000
<b>Total Expenditures</b>	<u>239,435</u>	<u><b>256,849</b></u>	<u>266,400</u>	<u>(9,551)</u>
<b>Receipts Over (Under) Expenditures</b>	23,425	<b>13,403</b>		
<b>Unencumbered Cash - Beginning</b>	<u>152,858</u>	<u><b>176,283</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>176,283</u>	<u><b>189,686</b></u>		

**STAFFORD COUNTY, KANSAS**  
**Health Capital Outlay Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 20,000	<b>20,000</b>
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	20,000	<b>20,000</b>
<b>Unencumbered Cash - Beginning</b>	201,742	<b>221,742</b>
<b>Unencumbered Cash - Ending</b>	<u>\$ 221,742</u>	<u><b>241,742</b></u>

**STAFFORD COUNTY, KANSAS**  
**Noxious Weed Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 68,743	<b>76,161</b>	77,785	(1,624)
Neighborhood Revitalization Rebate	(2,170)	<b>(2,302)</b>	(2,115)	(187)
Delinquent Tax	1,204	<b>1,286</b>	-	1,286
Motor Vehicle Tax	4,388	<b>4,137</b>	3,498	639
Recreational Vehicle Tax	86	<b>84</b>	100	(16)
16/20 M Vehicle Tax	864	<b>1,019</b>	976	43
Commercial Vehicle Tax	464	<b>406</b>	375	31
Collections	11,333	<b>12,073</b>	9,000	3,073
Sale of Assets	1,900	<b>18,105</b>	-	18,105
<b>Total Receipts</b>	<b>86,812</b>	<b>110,969</b>	<b>89,619</b>	<b>21,350</b>
<b>Expenditures</b>				
Personal Services	58,508	<b>59,290</b>	58,800	490
Contractual	9,053	<b>6,715</b>	7,700	(985)
Commodities	7,981	<b>13,168</b>	26,500	(13,332)
Capital Outlay	808	-	-	-
Transfers Out	14,000	<b>10,000</b>	-	10,000
<b>Total Expenditures</b>	<b>90,350</b>	<b>89,173</b>	<b>93,000</b>	<b>(3,827)</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(3,538)</b>	<b>21,796</b>		
<b>Unencumbered Cash - Beginning</b>	<b>12,617</b>	<b>9,079</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 9,079</b>	<b>30,875</b>		

**STAFFORD COUNTY, KANSAS**  
**Noxious Weed Capital Outlay Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 14,000	<b>10,000</b>	-	10,000
<b>Expenditures</b>				
Capital Outlay	52,157	<b>77,106</b>	120,343	(43,237)
<b>Receipts Over (Under) Expenditures</b>	(38,157)	<b>(67,106)</b>		
<b>Unencumbered Cash - Beginning</b>	120,343	<b>82,186</b>		
<b>Unencumbered Cash - Ending</b>	\$ 82,186	<b>15,080</b>		

**STAFFORD COUNTY, KANSAS**  
**Road and Bridge Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 1,905,629	<b>1,220,251</b>	1,245,651	(25,400)
Neighborhood Revitalization Rebate	(60,148)	<b>(36,875)</b>	(33,869)	(3,006)
Delinquent Tax	27,036	<b>28,281</b>	-	28,281
Motor Vehicle Tax	84,515	<b>103,857</b>	96,903	6,954
Recreational Vehicle Tax	1,648	<b>2,165</b>	2,753	(588)
16/20 M Vehicle Tax	20,876	<b>19,623</b>	27,034	(7,411)
Commercial Vehicle Tax	9,009	<b>11,054</b>	10,383	671
Intergovernmental	272,820	<b>458,135</b>	323,592	134,543
Federal Aid	46,404	<b>500</b>	-	500
State Aid	85,201	<b>69,163</b>	-	69,163
Sale of Assets	14,525	<b>340</b>	-	340
Collections	263,739	<b>282,330</b>	120,000	162,330
Insurance Proceeds	58,123	-	-	-
Reimbursements	34,036	<b>48,343</b>	225,000	(176,657)
<b>Total Receipts</b>	<u>2,763,413</u>	<u><b>2,207,167</b></u>	<u>2,017,447</u>	<u>189,720</u>
<b>Expenditures</b>				
Personal Services	612,021	<b>619,610</b>	630,000	(10,390)
Contractual	221,319	<b>270,895</b>	200,300	70,595
Commodities	1,122,006	<b>1,298,558</b>	1,317,000	(18,442)
Miscellaneous	-	-	225,000	(225,000)
Transfers Out	450,000	<b>250,000</b>	-	250,000
(a) Adjustment for Qualifying Budget Credits	-	-	69,163	(69,163)
<b>Total Expenditures</b>	<u>2,405,346</u>	<u><b>2,439,063</b></u>	<u>2,441,463</u>	<u>(2,400)</u>
<b>Receipts Over (Under) Expenditures</b>	358,067	<b>(231,896)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>303,449</u>	<u><b>661,516</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>661,516</u>	<u><b>429,620</b></u>		
<b>(a) Adjustment for Qualifying Budget Credits</b>				
State Aid Over Amount Budgeted			\$ <u>69,163</u>	

**STAFFORD COUNTY, KANSAS**  
**Special Highway Improvement Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 150,000	70,000
<b>Expenditures</b>		
Commodities	155,837	-
<b>Receipts Over (Under) Expenditures</b>	(5,837)	70,000
<b>Unencumbered Cash - Beginning</b>	351,198	345,361
<b>Unencumbered Cash - Ending</b>	\$ 345,361	415,361

**STAFFORD COUNTY, KANSAS**  
**Special Machinery Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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	Prior Year Actual	<b>Current Year Actual</b>
<b>Receipts</b>		
Transfers In	\$ 300,000	<b>180,000</b>
<b>Expenditures</b>		
Capital Outlay	309,949	<b>254,898</b>
<b>Receipts Over (Under) Expenditures</b>	(9,949)	<b>(74,898)</b>
<b>Unencumbered Cash - Beginning</b>	436,388	<b>426,439</b>
<b>Unencumbered Cash - Ending</b>	\$ <u>426,439</u>	<u><b>351,541</b></u>



**STAFFORD COUNTY, KANSAS**  
**Local Alcoholic Liquor Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Intergovernmental	\$ 3,963	<b>2,807</b>	<u>2,000</u>	<u>807</u>
<b>Expenditures</b>				
Commodities	-	-	<u>21,111</u>	<u>(21,111)</u>
<b>Receipts Over (Under) Expenditures</b>	3,963	<b>2,807</b>		
<b>Unencumbered Cash - Beginning</b>	<u>17,111</u>	<u>21,074</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>21,074</u>	<u>23,881</u>		

**STAFFORD COUNTY, KANSAS**  
**Appraisal Equipment Reserve Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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	Prior Year Actual	<b>Current Year Actual</b>
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	421	<b>421</b>
<b>Unencumbered Cash - Ending</b>	\$ 421	<b>421</b>

**STAFFORD COUNTY, KANSAS**  
**Emergency 911 Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Reimbursements and Collections	\$ 52,587	<b>49,978</b>	50,000	(22)
Miscellaneous	-	-	5,000	(5,000)
<b>Total Receipts</b>	<u>52,587</u>	<u><b>49,978</b></u>	<u>55,000</u>	<u>(5,022)</u>
<b>Expenditures</b>				
Contractual	64,609	<b>35,151</b>	59,705	(24,554)
Commodities	-	-	1,000	(1,000)
Capital Outlay	-	-	53,589	(53,589)
<b>Total Expenditures</b>	<u>64,609</u>	<u><b>35,151</b></u>	<u>114,294</u>	<u>(79,143)</u>
<b>Receipts Over (Under) Expenditures</b>	(12,022)	<b>14,827</b>		
<b>Unencumbered Cash - Beginning</b>	<u>84,999</u>	<u><b>72,977</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>72,977</u>	<u><b>87,804</b></u>		

**STAFFORD COUNTY, KANSAS**  
**Equipment Reserve Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 90,000	143,000
<b>Expenditures</b>		
Capital Outlay	-	20,918
<b>Receipts Over (Under) Expenditures</b>	90,000	122,082
<b>Unencumbered Cash - Beginning</b>	180,000	270,000
<b>Unencumbered Cash - Ending</b>	\$ 270,000	392,082

**STAFFORD COUNTY, KANSAS**  
**Dare Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Miscellaneous	\$ 1,497	-
<b>Expenditures</b>		
Commodities	686	<b>930</b>
<b>Receipts Over (Under) Expenditures</b>	811	<b>(930)</b>
<b>Unencumbered Cash - Beginning</b>	500	<b>1,311</b>
<b>Unencumbered Cash - Ending</b>	<u>\$ 1,311</u>	<u><b>381</b></u>

**STAFFORD COUNTY, KANSAS**  
**Service for the Elderly Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 70,764	<b>81,850</b>	83,555	(1,705)
Neighborhood Revitalization Rebate	(2,234)	<b>(2,473)</b>	(2,272)	(201)
Delinquent Tax	1,241	<b>1,338</b>	-	1,338
Motor Vehicle Tax	4,175	<b>4,159</b>	3,600	559
Recreational Vehicle Tax	81	<b>85</b>	102	(17)
16/20 M Vehicle Tax	1,079	<b>969</b>	1,004	(35)
Commercial Vehicle Tax	445	<b>418</b>	386	32
Miscellaneous	-	-	5,000	(5,000)
<b>Total Receipts</b>	75,551	<b>86,346</b>	<u>91,375</u>	<u>(5,029)</u>
<b>Expenditures</b>				
Appropriations	75,551	<b>85,535</b>	<u>91,375</u>	<u>(5,840)</u>
<b>Receipts Over (Under) Expenditures</b>	-	<b>811</b>		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	<b>811</b>		

**STAFFORD COUNTY, KANSAS**  
**Public Health Emergency Preparedness Grant Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ 13,638	<b>8,951</b>
<b>Expenditures</b>		
Personal Services	1,200	<b>1,199</b>
Contractual	894	<b>681</b>
Commodities	3,606	<b>5,937</b>
<b>Total Expenditures</b>	<b>5,700</b>	<b>7,817</b>
<b>Receipts Over (Under) Expenditures</b>	7,938	<b>1,134</b>
<b>Unencumbered Cash - Beginning</b>	22,532	<b>30,470</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ 30,470</b>	<b>31,604</b>

**STAFFORD COUNTY, KANSAS**  
**Risk Management Reserve Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Insurance Proceeds	\$ 2,378	2,870
<b>Expenditures</b>		
Commodities	12	-
Contractual	3,769	3,234
Capital Outlay	-	2,315
<b>Total Expenditures</b>	3,781	5,549
<b>Receipts Over (Under) Expenditures</b>	(1,403)	(2,679)
<b>Unencumbered Cash - Beginning</b>	171,427	170,024
<b>Unencumbered Cash - Ending</b>	\$ 170,024	167,345



**STAFFORD COUNTY, KANSAS**  
**Special Capital Improvement Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ -	1,302,518
<b>Expenditures</b>		
Contractual Services	-	7,500
Capital Outlay	13,044	-
<b>Total Expenditures</b>	13,044	7,500
<b>Receipts Over (Under) Expenditures</b>	(13,044)	1,295,018
<b>Unencumbered Cash - Beginning</b>	104,199	91,155
<b>Unencumbered Cash - Ending</b>	\$ 91,155	1,386,173

**STAFFORD COUNTY, KANSAS**  
**EMS Reserve Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 10,000	-
<b>Expenditures</b>		
Contractual	10,580	4,829
Capital Outlay	96,022	91,521
<b>Total Expenditures</b>	<b>106,602</b>	<b>96,350</b>
<b>Receipts Over (Under) Expenditures</b>	(96,602)	<b>(96,350)</b>
<b>Unencumbered Cash - Beginning</b>	264,918	<b>168,316</b>
<b>Prior Year Cancelled Encumbrances</b>	-	<b>5,580</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ 168,316</b>	<b>77,546</b>

**STAFFORD COUNTY, KANSAS**  
**Stafford County Hospital Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 440,986	<b>448,304</b>	457,616	(9,312)
Neighborhood Revitalization Rebate	(13,921)	<b>(13,547)</b>	(12,442)	(1,105)
Delinquent Tax	7,730	<b>8,040</b>	-	8,040
Motor Vehicle Tax	27,119	<b>26,241</b>	22,430	3,811
Recreational Vehicle Tax	529	<b>532</b>	472	60
16/20 M Vehicle Tax	6,287	<b>6,297</b>	6,257	40
Commercial Vehicle Tax	2,883	<b>2,601</b>	2,403	198
Miscellaneous	-	-	10,000	(10,000)
<b>Total Receipts</b>	471,613	<b>478,468</b>	<u>486,736</u>	<u>(8,268)</u>
<b>Expenditures</b>				
Appropriations	471,613	<b>473,532</b>	<u>486,736</u>	<u>(13,204)</u>
<b>Receipts Over (Under) Expenditures</b>	-	<b>4,936</b>		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	<b>4,936</b>		

**STAFFORD COUNTY, KANSAS**  
**Register of Deeds Technology Fee Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 9,458	7,880
Interest Income	20	15
<b>Total Receipts</b>	<u>9,478</u>	<u>7,895</u>
<b>Expenditures</b>		
Commodities	3,984	377
Contractual	2,788	263
Capital Outlay	1,659	7,184
<b>Total Expenditures</b>	<u>8,431</u>	<u>7,824</u>
<b>Receipts Over (Under) Expenditures</b>	1,047	71
<b>Unencumbered Cash - Beginning</b>	<u>7,141</u>	<u>8,188</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 8,188</u>	<u>8,259</u>

**STAFFORD COUNTY, KANSAS**  
**Treasurer Technology Fee Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 2,364	1,970
<b>Expenditures</b>		
Capital Outlay	-	1,080
<b>Receipts Over (Under) Expenditures</b>	2,364	890
<b>Unencumbered Cash - Beginning</b>	5,325	7,689
<b>Unencumbered Cash - Ending</b>	<u>\$ 7,689</u>	<u>8,579</u>

**STAFFORD COUNTY, KANSAS**  
**Clerk Technology Fee Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 2,365	1,969
<b>Expenditures</b>		
Capital Outlay	-	520
<b>Receipts Over (Under) Expenditures</b>	2,365	1,449
<b>Unencumbered Cash - Beginning</b>	5,325	7,690
<b>Unencumbered Cash - Ending</b>	\$ 7,690	9,139

**STAFFORD COUNTY, KANSAS**  
**Stafford County Hospital No Fund Warrants Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 1,554	-	-	-
Delinquent Tax	1,657	-	-	-
Motor Vehicle Tax	8,100	-	-	-
Recreational Vehicle Tax	158	-	-	-
Commercial Vehicle Tax	856	-	-	-
<b>Total Receipts</b>	12,325	-	-	-
<b>Expenditures</b>				
Transfers Out	14,057	-	-	-
<b>Receipts Over (Under) Expenditures</b>	(1,732)	-	-	-
<b>Unencumbered Cash - Beginning</b>	1,732	-	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-	-	-

**STAFFORD COUNTY, KANSAS**  
**Solid Waste Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ -	<b>99,000</b>	101,032	(2,032)
Neighborhood Revitalization	-	<b>(2,992)</b>	(2,747)	(245)
Delinquent Tax	1,008	<b>921</b>	-	921
Motor Vehicle Tax	2,768	<b>807</b>	-	807
Recreational Vehicle Tax	54	<b>11</b>	-	11
16/20 M Vehicle Tax	2,141	<b>643</b>	-	643
Commercial Vehicle Tax	322	<b>16</b>	-	16
Collections	24,379	<b>23,096</b>	40,000	(16,904)
<b>Total Receipts</b>	<b>30,672</b>	<b>121,502</b>	<b>138,285</b>	<b>(16,783)</b>
<b>Expenditures</b>				
Personal Services	61,474	<b>62,509</b>	72,850	(10,341)
Contractual	29,220	<b>21,433</b>	80,020	(58,587)
Commodities	5,352	<b>6,512</b>	15,550	(9,038)
Miscellaneous	98	-	-	-
Transfers Out	20,000	<b>50,000</b>	-	50,000
<b>Total Expenditures</b>	<b>116,144</b>	<b>140,454</b>	<b>168,420</b>	<b>(27,966)</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(85,472)</b>	<b>(18,952)</b>		
<b>Unencumbered Cash - Beginning</b>	<b>172,671</b>	<b>87,199</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 87,199</b>	<b>68,247</b>		



**STAFFORD COUNTY, KANSAS**  
**Insurance Reserve Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 730,792	<b>701,826</b>
Reimbursed Expenses	5,882	<b>71,454</b>
<b>Total Receipts</b>	736,674	<b>773,280</b>
<b>Expenditures</b>		
Contractual	577,905	<b>704,032</b>
<b>Receipts Over (Under) Expenditures</b>	158,769	<b>69,248</b>
<b>Unencumbered Cash - Beginning</b>	1,166,702	<b>1,325,471</b>
<b>Unencumbered Cash - Ending</b>	\$ 1,325,471	<b>1,394,719</b>

**STAFFORD COUNTY, KANSAS**  
**Special Law Enforcement Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Vin Fees	\$ 2,020	<b>3,200</b>
<b>Expenditures</b>		
Dare	301	<b>1,920</b>
<b>Receipts Over (Under) Expenditures</b>	1,719	<b>1,280</b>
<b>Unencumbered Cash - Beginning</b>	5,094	<b>6,813</b>
<b>Unencumbered Cash - Ending</b>	<u>\$ 6,813</u>	<u><b>8,093</b></u>

**STAFFORD COUNTY, KANSAS**  
**Prosecutors Assistance and Training Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Miscellaneous	\$ 621	775
<b>Expenditures</b>		
Miscellaneous	217	178
<b>Receipts Over (Under) Expenditures</b>	404	597
<b>Unencumbered Cash - Beginning</b>	2,603	3,007
<b>Unencumbered Cash - Ending</b>	\$ 3,007	3,604

**STAFFORD COUNTY, KANSAS**  
**Special Motor Vehicle Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Miscellaneous Income	\$ 256	429
Fees	147,130	127,349
<b>Total Receipts</b>	<u>147,386</u>	<u>127,778</u>
<b>Expenditures</b>		
Personal Services	17,866	16,766
Contractual	4,127	4,168
Commodities	2,595	7,157
Capital Outlay	-	15,333
Transfers Out	124,586	122,798
<b>Total Expenditures</b>	<u>149,174</u>	<u>166,222</u>
<b>Receipts Over (Under) Expenditures</b>	(1,788)	(38,444)
<b>Unencumbered Cash - Beginning</b>	<u>124,586</u>	<u>122,798</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 122,798</u>	<u>84,354</u>

**STAFFORD COUNTY, KANSAS**  
**Stafford County Oil and Gas Depletion Trust Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>		
Transfers Out	-	<b>1,302,518</b>
<b>Receipts Over (Under) Expenditures</b>	-	<b>(1,302,518)</b>
<b>Unencumbered Cash - Beginning</b>	1,302,518	<b>1,302,518</b>
<b>Unencumbered Cash - Ending</b>	<u>\$ 1,302,518</u>	<u>-</u>

**STAFFORD COUNTY, KANSAS**  
**Distributable Funds, State Funds and Subdivision Funds**  
 Summary of Receipts and Disbursements  
 Regulatory Basis  
 For the Year Ended December 31, 2018

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Ad Valorem Tax	\$ 8,272,682	12,633,186	12,625,952	<b>8,279,916</b>
Delinquent Real Estate Tax	59,984	179,185	161,298	<b>77,871</b>
Delinquent Personal Property Tax	3,926	70,132	54,415	<b>19,643</b>
Motor Vehicle Tax	189,599	8,150	13,970	<b>183,779</b>
16/20M Heavy Truck Tax	89,129	138,708	139,470	<b>88,367</b>
Commercial Motor Vehicle IRP Fee Fund	-	5,467,822	5,467,822	-
Wildlife	-	36,508	36,508	-
Severance Tax	12,456	-	12,456	-
City and County Highway Gas Tax	102,888	-	102,888	-
<b>Total Distributable Funds</b>	<b>8,730,664</b>	<b>18,533,691</b>	<b>18,614,779</b>	<b>8,649,576</b>
<b>State Funds</b>				
State Educational Building	-	92,056	92,056	-
State Motor Vehicle	-	459,722	459,722	-
State Institutional Building	-	46,028	46,028	-
<b>Total State Funds</b>	<b>-</b>	<b>597,806</b>	<b>597,806</b>	<b>-</b>
<b>Subdivision Funds</b>				
Cities	-	976,404	976,404	-
Townships	-	1,789,837	1,778,557	<b>11,280</b>
School Districts	-	4,534,833	4,524,988	<b>9,845</b>
Groundwater Management Districts	-	149,100	149,100	-
Cemetery District	-	201,195	201,097	<b>98</b>
Regional Library	-	98,006	98,006	-
<b>Total Subdivision Funds</b>	<b>-</b>	<b>7,749,375</b>	<b>7,728,152</b>	<b>21,223</b>
<b>Total</b>	<b>\$ 8,730,664</b>	<b>26,880,872</b>	<b>26,940,737</b>	<b>8,670,799</b>

**STAFFORD COUNTY, KANSAS**  
**Agency Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2018

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Fee Offices				
County Clerk	\$ 461	5,795	5,681	575
District Court	55,835	192,914	200,972	47,777
Sheriff	2,594	2,007	746	3,855
Mortgage Registration Heritage Trust	1,314	3,940	4,148	1,106
Stafford County Fireman's Auxiliary Fund	8,120	80	500	7,700
Sheriff Special Alcohol Program Fund	1,205	-	-	1,205
Sheriff Home Arrest Fund	-	1,230	-	1,230
Drug and Sex Offender Registration Fee Fund	3,821	1,140	2,080	2,881
Sales Tax	13,856	615,599	614,967	14,488
Stray Livestock Fund	498	896	-	1,394
Driver Licenses	-	13,224	13,224	-
Concealed Weapons	5,075	358	-	5,433
County Attorney Forfeiture	52	-	-	52
County Attorney Diversion	9,100	10,500	6,484	13,116
County Attorney Insufficient Checks	210	-	-	210
<b>Total</b>	<b>\$ 102,141</b>	<b>847,683</b>	<b>848,802</b>	<b>101,022</b>