

STAFFORD COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2012

STAFFORD COUNTY, KANSAS
 Primary Government Financial Statement With Independent Auditors' Report
 For the Year Ended December 31, 2012

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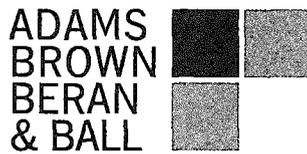
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Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying primary government summary statement of regulatory basis receipts, expenditures, and unencumbered cash of **Stafford County, Kansas**, as of and for the year ended December 31, 2012 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 to meet the financial reporting requirements of the State of Kansas. 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 Aggregate Discretely Presented Related Municipal Entities

The financial statement referred to above does not include financial data for the County's legally separate related municipal entities. Accounting principles generally accepted in the United States of America require financial data for those related municipal entities to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial

INDEPENDENT AUDITORS' REPORT

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

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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 to meet the financial reporting requirements of the State of Kansas. 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.

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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 Aggregate Discretely Presented Related Municipal Entities

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reporting entity that include the financial data for its related municipal entities. The County has not issued such reporting entity financial statements. The effect on the financial statement of this departure from accounting principles generally accepted in the United States of America, although not reasonably determinable, is presumed to be material.

Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities" paragraph, the financial statement referred to above does not present fairly the financial position of the aggregate discretely presented related municipal entities of **Stafford County, Kansas**, as of December 31, 2012, or the changes in financial position thereof for the year then ended.

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** to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. 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 Aggregate Remaining Fund Information

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities" and "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraphs, the financial statement referred to above does not present fairly, in all material respects, the financial position of the aggregate remaining fund information of **Stafford County, Kansas** as of December 31, 2012, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Stafford County, Kansas** as of December 31, 2012, 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* as described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures and unencumbered cash (basic financial statement) as a whole. The summary of expenditures – actual and budget, individual fund schedules of receipts and expenditures, and summary of 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. 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 financial statement as a whole.

Adams, Brown, Beran & Ball, Chtd.

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

May 29, 2013

STAFFORD COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund	\$ 323,170	4,103	3,036,838	2,938,171	425,940	22,832	448,772
Special Purpose Funds							
Ambulance Fund	240,223	211	146,764	310,838	76,360	2,542	78,902
Appraiser's Cost Fund	10,798	-	143,071	130,891	22,978	445	23,423
Fire District No. 1 - General Fund	54,951	468	210,667	198,526	67,560	1,627	69,187
Fire District No. 1 - Special Fund	300,354	-	39,650	-	340,004	-	340,004
Health Fund	101,396	-	234,996	199,662	136,730	159	136,889
Health Capital Outlay Fund	158,800	-	-	125	158,675	-	158,675
Noxious Weed Fund	3,775	-	95,906	84,928	14,753	83	14,836
Noxious Weed Capital Outlay Fund	58,119	-	12,000	809	69,310	-	69,310
Road and Bridge Fund	169,918	-	2,205,717	2,166,813	208,822	9,258	218,080
Special Highway Improvement Fund	75,549	-	-	72,525	3,024	-	3,024
Special Machinery Fund	23,741	-	50,000	-	73,741	-	73,741
Local Alcoholic Liquor Fund	1,130	-	928	-	2,058	-	2,058
Appraisal Equipment Reserve Fund	21,621	-	-	7,817	13,804	-	13,804
Emergency 911 Fund	33,575	-	61,454	38,269	56,760	69	56,829
Emergency 911 - Wireless Fund	12,790	-	9,327	22,117	-	-	-
Dare Fund	53	-	1,050	369	734	-	734
Service for the Elderly Fund	-	-	90,566	90,566	-	-	-
Public Health Emergency Preparedness Grant Fund	7,179	-	7,790	11,859	3,110	-	3,110
Risk Management Reserve Fund	212,195	-	1,051	4,681	208,565	-	208,565
Special Capital Improvement Fund	288,725	-	-	7,914	280,811	4,884	285,695
EMS Reserve Fund	126,921	-	30,000	-	156,921	-	156,921
Stafford County Hospital Fund	-	-	485,362	485,362	-	-	-
Register of Deeds Technology Fee Fund	26,612	-	14,082	5,538	35,156	57	35,213
County Hospital No Fund Warrants Proceeds	-	-	555,000	555,000	-	-	-
Business Funds							
Solid Waste Fund	128,191	-	168,798	180,659	116,330	3,887	120,217
Insurance Reserve Fund	759,986	-	557,384	346,221	971,149	-	971,149

The notes to the financial statements 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, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Trust Funds							
Special Law Enforcement Fund	422	-	-	-	422	-	422
Prosecutors Assistance and Training Fund	2,170	-	487	686	1,971	-	1,971
Special Motor Vehicle Fund	91,620	-	58,799	56,643	93,776	-	93,776
Stafford County Oil and Gas Depletion Trust Fund	-	-	584,768	280	584,488	-	584,488
Total Primary Government (Excluding Agency Funds)	\$ 3,139,772	4,782	8,743,169	7,859,940	4,027,783	45,843	4,169,795
Composition of Cash							
				Checking Accounts			\$ 12,361,263
				Cash on Hand			500
				Certificates of Deposit			805,218
				Total Cash			13,166,981
				Distributable Funds per Schedule 3-1			(8,938,250)
				Agency Funds per Schedule 3-2			(58,936)
				Total Primary Government (Excluding Agency Funds)			\$ 4,169,795

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

STAFFORD COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

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 these 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. 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, 2012.

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.

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

STAFFORD COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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 revenues 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 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.

STAFFORD COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

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 (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparison, the expenditures (or expenses) are properly offset by the reimbursements.

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.

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, Dare Fund, Public Health Emergency Preparedness Grant Fund, Risk Management Reserve Fund, Rural Fire Grant Fund, Special Capital Improvement Fund, EMS Reserve Fund and Register of Deeds Technology Fee Fund.

STAFFORD COUNTY, KANSAS

Notes to Financial Statement

December 31, 2012

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, 2012.

At December 31, 2012, the County's carrying amount of deposits was \$13,166,981 and the bank balance was \$13,278,100. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$753,099 was covered by federal depository insurance and \$12,525,001 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, 2012.

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

STAFFORD COUNTY, KANSAS

Notes to Financial Statement

December 31, 2012

authorized by Kansas statutes. **Stafford County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2012 were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	50,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	12,000
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	31,677
Stafford County Oil and Gas Depletion Trust Fund	General Fund	K.S.A. 19-271	280
Ambulance Fund	EMS Reserve Fund	K.S.A. 12-110d	30,000
Fire District No. 1 – General Fund	Fire District No. 1 – Special Fund	K.S.A. 12-110d	31,052
Emergency 911 Wireless Fund	Emergency 911 Fund	Closed Fund	18,564

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 adverse impact on the affected funds of the County.

NOTE 6 – RISK MANAGEMENT

Stafford County, Kansas carries commercial insurance for risks of loss, including property, general liability, inland marine, crime, umbrella, automobile, and fidelity bond coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

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, 2012, 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 \$30,000 for a specific deductible, \$45,000 for an aggregating specific deductible, and for aggregate loss, which is based on a factor determined by Benefit Management, Inc. The aggregate stop-loss provision for the year ended 2012 was \$562,854. Latest financial statements for Benefit Management, Inc., available for the year ended December 31, 2012, are filed with the State of Kansas Insurance Commissioner, Topeka, Kansas and are public records.

STAFFORD COUNTY, KANSAS

Notes to Financial Statement

December 31, 2012

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
2012	\$ 35,826	284,084	267,901	52,009	971,149
2011	28,126	357,813	350,113	35,826	759,986

NOTE 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The County Clerk did not remit game license fees to the County Treasurer daily, which is a violation of K.S.A. 32-984.

The County had checks outstanding for two years or more in the office of the Clerk of District Court, which is a violation of K.S.A 10-815.

The County exceeded the available monies in the Neola Cemetery District #4 Fund by \$3, the USD 301 Supplemental General Fund by \$51 and the USD 301 Capital Fund by \$12, which is a violation of K.S.A. 10-1113.

The County exceeded the budgeted expenditures in the Service for the Elderly Fund by \$2,424, the Stafford County Hospital Fund by \$3,997 and the Emergency 911 Fund by \$13,269, which is a violation of K.S.A. 79-2935.

NOTE 10 – OPERATING LEASES

On June 5, 2012, **Stafford County, Kansas** entered into a lease agreement with Pitney Bowes to lease a postage meter. The agreement calls for monthly payments of \$405 for 60 months. Payments totaling \$2,430 were made in 2012. Future scheduled payments to maturity are as follows:

Year	Amount
2013	\$ 4,860
2014	4,860
2015	4,860
2016	4,860
2017	2,430
Total	\$ 21,870

NOTE 11 – DEFERRED COMPENSATION PLAN

Stafford County, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time 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.

STAFFORD COUNTY, KANSAS

Notes to Financial Statement

December 31, 2012

NOTE 12 – DEFINED BENEFIT 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 Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

NOTE 13 – 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.

NOTE 14 – 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, 2012 was \$78,021. 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, 2012 was \$225,799. This is not reflected in the financial statement.

STAFFORD COUNTY, KANSAS

Notes to Financial Statement

December 31, 2012

NOTE 15 – 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. The current year expenditures relating to the operation of the landfill are provided in the Solid Waste Fund in the financial statement. The County is not incurring a liability based on the future closure and post closure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The estimate of closure liability at year end would be \$14,990. This liability is based on what it would cost to perform all closure care in 2012. The County expects the landfill to continue to operate indefinitely. Actual costs may be higher due to inflation, changes in technology or in regulations. The County is not required to currently accumulate funds to pay the future costs of closure, and has not done so. These future costs will be met when due by the allocation of general tax revenues, the issuance of debt, or both.

NOTE 16 – LONG-TERM DEBT

Stafford County, Kansas has the following types of long-term debt.

No Fund Warrants

On June 1, 2012, the County issued \$555,000 in Series 2012 Taxable No Fund Warrants for the purpose of financing the operating costs of Stafford County Hospital.

Lease Obligations

On December 6, 2010, the County entered into an \$80,000 lease agreement with First Bank for a 2010 Chevrolet Traumahawk Ambulance. This lease expires on December 6, 2014. The lease contains a fiscal funding clause.

STAFFORD COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

Changes in long-term liabilities for the County for the year ended December 31, 2012, 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
Capital Lease Payable									
2010 Chevrolet Traumahawk Ambulance	3.45%	12/6/2010	\$ 80,000	12/6/2014	\$ 60,120	-	18,739	41,381	1,953
No Fund Warrants									
Stafford County Hospital Operations	.85%-2.7%	06/01/12	555,000	06/01/16	-	555,000	-	555,000	-
Total Contractual Indebtedness					\$ 60,120	555,000	18,739	596,381	1,953

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

	YEAR				Total
	2013	2014	2015	2016	
Principal					
Capital Lease Payable	\$ 20,334	21,047	-	-	41,381
No Fund Warrants	136,000	137,000	139,000	143,000	555,000
Total Principal	156,334	158,047	139,000	143,000	596,381
Interest					
Capital Lease Payable	1,447	739	-	-	2,186
No Fund Warrants	14,561	8,067	5,529	1,931	30,088
Total Interest	16,008	8,806	5,529	1,931	32,274
Total Principal and Interest	\$ 172,342	166,853	144,529	144,931	628,655

STAFFORD COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds					
General Fund	\$ 3,000,234	-	3,000,234	2,938,171	(62,063)
Special Purpose Funds					
Ambulance Fund	343,906	-	343,906	310,838	(33,068)
Appraiser's Cost Fund	139,516	-	139,516	130,891	(8,625)
Fire District No. 1 - General Fund	222,225	-	222,225	198,526	(23,699)
Health Fund	208,935	-	208,935	199,662	(9,273)
Noxious Weed Fund	90,322	-	90,322	84,928	(5,394)
Noxious Weed Capital Outlay Fund	46,885	-	46,885	809	(46,076)
Road and Bridge Fund	2,173,311	-	2,173,311	2,166,813	(6,498)
Local Alcoholic Liquor Fund	2,286	-	2,286	-	(2,286)
Special Parks and Recreation Fund	1,545	-	1,545	-	(1,545)
Emergency 911 Fund	25,000	-	25,000	38,269	13,269
Emergency 911 - Wireless Fund	20,000	-	20,000	22,117	2,117
Service for the Elderly Fund	88,142	-	88,142	90,566	2,424
Stafford County Hospital Fund	481,365	-	481,365	485,362	3,997
Business Fund					
Solid Waste Fund	211,018	-	211,018	180,659	(30,359)

STAFFORD COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 1,681,754	2,262,643	2,298,891	(36,248)
Delinquent Tax	20,528	22,814	-	22,814
Motor Vehicle Tax	98,121	110,299	78,518	31,781
Recreational Vehicle Tax	2,196	2,205	1,784	421
16/20 M Vehicle Tax	22,588	26,695	23,336	3,359
Mineral Production Tax	75,573	75,512	50,134	25,378
Sales Tax	271,567	287,234	250,000	37,234
Intergovernmental	-	-	543	(543)
Licenses and Fees	123,193	105,856	-	105,856
Federal and State Aid	20,933	1,651	-	1,651
Interest Income	61,497	63,813	116,000	(52,187)
Miscellaneous	10,095	4,278	-	4,278
Reimbursed Expenses	24,642	41,881	-	41,881
Transfers In	30,432	31,957	15,000	16,957
Total Cash Receipts	2,443,119	3,036,838	2,834,206	202,632
Expenditures				
County Commissioners	49,180	51,151	51,200	(49)
County Clerk	104,371	122,112	131,320	(9,208)
County Treasurer	158,167	172,416	159,544	12,872
County Attorney	78,257	76,487	83,000	(6,513)
Register of Deeds	97,776	85,946	83,242	2,704
Sheriff	619,799	638,780	531,750	107,030
Unified Courts	39,587	40,474	62,000	(21,526)
Courthouse General	263,484	255,451	300,000	(44,549)
Courthouse Janitorial	11,971	32,602	42,500	(9,898)
Information Technology	57,226	66,272	89,000	(22,728)
Emergency Preparedness	39,574	32,213	49,650	(17,437)
Fair and Fair Buildings	10,000	10,000	10,000	-
Mental Health	19,095	19,096	19,096	-
Mental Retardation	62,476	63,225	63,225	-
Extension Council	128,500	128,500	128,500	-
Soil Conservation District	25,000	25,000	25,000	-
Juvenile Detention	-	840	10,000	(9,160)
Historical Society	19,000	19,000	19,000	-
Environmental Planning	12,838	49	6,443	(6,394)
Employee Benefits	1,014,900	980,338	920,150	60,188
Economic Development	98,114	83,277	83,277	-
Neighborhood Revitalization Rebate	19,111	34,942	32,337	2,605

STAFFORD COUNTY, KANSAS
General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Transfers Out	-	-	100,000	(100,000)
Total Expenditures	2,928,426	2,938,171	3,000,234	(62,063)
Cash Receipts Over (Under) Expenditures	(485,307)	98,667		
Unencumbered Cash - Beginning	808,477	323,170		
Prior Year Cancelled Encumbrances	-	4,103		
Unencumbered Cash - Ending	<u>\$ 323,170</u>	<u>425,940</u>		

STAFFORD COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 148,791	-	-	-
Delinquent Tax	2,155	1,397	-	1,397
Motor Vehicle Tax	12,069	11,938	6,947	4,991
Recreational Vehicle Tax	269	244	158	86
16/20 M Vehicle Tax	1,996	2,952	2,065	887
Federal and State Aid	4,575	4,500	-	4,500
Ambulance Run Fees	148,120	125,233	150,000	(24,767)
Reimbursed Expenses	899	500	-	500
Total Cash Receipts	318,874	146,764	159,170	(12,406)
Expenditures				
Personal Services	185,192	191,753	220,000	(28,247)
Contractual	59,073	41,519	52,975	(11,456)
Commodities	31,101	26,355	35,350	(8,995)
Capital Outlay	24,443	20,998	35,581	(14,583)
Tax Refunds	-	213	-	213
Neighborhood Revitalization Rebate	1,691	-	-	-
Transfers Out	-	30,000	-	30,000
Total Expenditures	301,500	310,838	343,906	(33,068)
Cash Receipts Over (Under) Expenditures	17,374	(164,074)		
Unencumbered Cash - Beginning	222,849	240,223		
Prior Year Cancelled Encumbrances	-	211		
Unencumbered Cash - Ending	\$ 240,223	76,360		

STAFFORD COUNTY, KANSAS
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 115,537	127,497	129,577	(2,080)
Delinquent Tax	1,427	1,471	-	1,471
Motor Vehicle Tax	6,948	7,510	5,394	2,116
Recreational Vehicle Tax	155	153	123	30
16/20 M Vehicle Tax	1,552	1,857	1,603	254
Fees	3,521	4,583	2,250	2,333
Total Cash Receipts	<u>129,140</u>	<u>143,071</u>	<u>138,947</u>	<u>4,124</u>
Expenditures				
Personal Services	115,763	118,359	121,900	(3,541)
Contractual	11,024	10,238	11,200	(962)
Commodities	689	325	2,400	(2,075)
Capital Outlay	195	-	2,200	(2,200)
Neighborhood Revitalization Rebate	1,313	1,969	1,816	153
Total Expenditures	<u>128,984</u>	<u>130,891</u>	<u>139,516</u>	<u>(8,625)</u>
Cash Receipts Over (Under) Expenditures	156	12,180		
Unencumbered Cash - Beginning	<u>10,642</u>	<u>10,798</u>		
Unencumbered Cash - Ending	<u>\$ 10,798</u>	<u>22,978</u>		

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, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 212,207	190,308	192,702	(2,394)
Delinquent Tax	1,947	1,694	-	1,694
Motor Vehicle Tax	6,992	7,708	5,728	1,980
Recreational Vehicle Tax	175	160	168	(8)
16/20 M Vehicle Tax	2,997	3,391	3,256	135
Miscellaneous	695	5,127	-	5,127
Collections	600	300	-	300
Reimbursed Expenses	2,155	927	-	927
Sale of Asset	-	1,052	-	-
Total Cash Receipts	227,768	210,667	201,854	7,761
Expenditures				
Personal Services	67,046	70,183	45,900	24,283
Contractual	49,966	38,038	59,575	(21,537)
Commodities	28,092	40,746	58,750	(18,004)
Capital Outlay	27,067	18,507	58,000	(39,493)
Transfers Out	50,000	31,052	-	31,052
Total Expenditures	222,171	198,526	222,225	(23,699)
Cash Receipts Over (Under) Expenditures	5,597	12,141		
Unencumbered Cash - Beginning	49,354	54,951		
Prior Year Cancelled Encumbrances	-	468		
Unencumbered Cash - Ending	\$ 54,951	67,560		

STAFFORD COUNTY, KANSAS
Fire District No. 1 - Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Reimbursed Expenses	\$ 6,153	8,598
Transfers In	50,000	31,052
Total Cash Receipts	<u>56,153</u>	<u>39,650</u>
Expenditures		
Capital Outlay	20,638	-
Contractual	14,395	-
Total Expenditures	<u>35,033</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	21,120	39,650
Unencumbered Cash - Beginning	<u>279,234</u>	<u>300,354</u>
Unencumbered Cash - Ending	<u>\$ 300,354</u>	<u>340,004</u>

STAFFORD COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 48,114	78,930	80,186	(1,256)
Delinquent Tax	811	773	-	773
Motor Vehicle Tax	4,457	4,741	2,245	2,496
Recreational Vehicle Tax	100	97	51	46
16/20 M Vehicle Tax	645	1,173	667	506
Intergovernmental	58,491	67,716	45,000	22,716
Reimbursements and Collections	72,906	81,566	35,000	46,566
Total Cash Receipts	185,524	234,996	163,149	71,847
Expenditures				
Personal Services	127,697	123,446	135,067	(11,621)
Contractual	17,312	16,026	22,500	(6,474)
Commodities	46,638	57,945	44,650	13,295
Capital Outlay	6,481	1,026	5,600	(4,574)
Neighborhood Revitalization Rebate	547	1,219	1,118	101
Transfers Out	10,000	-	-	-
Total Expenditures	208,675	199,662	208,935	(9,273)
Cash Receipts Over (Under) Expenditures	(23,151)	35,334		
Unencumbered Cash - Beginning	124,547	101,396		
Unencumbered Cash - Ending	\$ 101,396	136,730		

STAFFORD COUNTY, KANSAS
Health Capital Outlay Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 10,000	-
Expenditures		
Capital Outlay	9,892	125
Cash Receipts Over (Under) Expenditures	108	(125)
Unencumbered Cash - Beginning	158,692	158,800
Unencumbered Cash - Ending	\$ 158,800	158,675

STAFFORD COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 58,612	74,475	75,640	(1,165)
Delinquent Tax	803	808	-	808
Motor Vehicle Tax	4,207	4,512	2,736	1,776
Recreational Vehicle Tax	94	92	62	30
16/20 M Vehicle Tax	787	1,116	813	303
Reimbursements and Collections	11,119	14,903	12,000	2,903
Total Cash Receipts	<u>75,622</u>	<u>95,906</u>	<u>91,251</u>	<u>4,655</u>
Expenditures				
Personal Services	49,412	50,523	50,345	178
Contractual	6,253	5,462	8,350	(2,888)
Commodities	16,297	15,793	28,750	(12,957)
Capital Outlay	-	-	1,820	(1,820)
Neighborhood Revitalization Rebate	666	1,150	1,057	93
Transfers Out	12,500	12,000	-	12,000
Total Expenditures	<u>85,128</u>	<u>84,928</u>	<u>90,322</u>	<u>(5,394)</u>
Cash Receipts Over (Under) Expenditures	(9,506)	10,978		
Unencumbered Cash - Beginning	<u>13,281</u>	<u>3,775</u>		
Unencumbered Cash - Ending	<u>\$ 3,775</u>	<u>14,753</u>		

STAFFORD COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers In	\$ 12,500	12,000	-	12,000
Expenditures				
Capital Outlay	1,266	809	46,885	(46,076)
Cash Receipts Over (Under) Expenditures	11,234	11,191		
Unencumbered Cash - Beginning	46,885	58,119		
Unencumbered Cash - Ending	\$ 58,119	69,310		

STAFFORD COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 1,243,970	1,641,050	1,667,388	(26,338)
Delinquent Tax	14,774	16,574	-	16,574
Motor Vehicle Tax	72,913	67,775	58,078	9,697
Recreational Vehicle Tax	1,620	1,385	1,319	66
16/20 M Vehicle Tax	16,703	16,762	17,261	(499)
Intergovernmental	337,311	343,179	375,050	(31,871)
Federal Aid	-	7,439	-	7,439
State Aid	-	992	-	992
Reimbursements and Collections	257,822	110,561	60,000	50,561
Total Cash Receipts	1,945,113	2,205,717	2,179,096	26,621
Expenditures				
Personal Services	553,159	562,252	607,200	(44,948)
Contractual	179,818	181,922	173,300	8,622
Commodities	1,116,420	1,242,296	1,214,500	27,796
Capital Outlay	142,000	105,000	105,000	-
Neighborhood Revitalization Rebate	14,135	25,343	23,311	2,032
Transfers Out	56,000	50,000	50,000	-
Total Expenditures	2,061,532	2,166,813	2,173,311	(6,498)
Cash Receipts Over (Under) Expenditures	(116,419)	38,904		
Unencumbered Cash - Beginning	286,337	169,918		
Unencumbered Cash - Ending	\$ 169,918	208,822		

STAFFORD COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Reimbursed Expenses	\$ 14,800	-
Transfers In	56,000	-
Total Cash Receipts	70,800	-
Expenditures		
Commodities	184,307	72,525
Cash Receipts Over (Under) Expenditures	(113,507)	(72,525)
Unencumbered Cash - Beginning	189,056	75,549
Unencumbered Cash - Ending	\$ 75,549	3,024

STAFFORD COUNTY, KANSAS
Special Machinery Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous	\$ 10,915	-
Transfers In	-	50,000
Total Cash Receipts	10,915	50,000
Expenditures		
Capital Outlay	32,700	-
Cash Receipts Over (Under) Expenditures	(21,785)	50,000
Unencumbered Cash - Beginning	45,526	23,741
Unencumbered Cash - Ending	\$ 23,741	73,741

STAFFORD COUNTY, KANSAS
Local Alcoholic Liquor Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Intergovernmental	\$ 1,130	928	600	328
Expenditures				
Commodities	-	-	2,286	(2,286)
Cash Receipts Over (Under) Expenditures	1,130	928		
Unencumbered Cash - Beginning	-	1,130		
Unencumbered Cash - Ending	\$ 1,130	2,058		

STAFFORD COUNTY, KANSAS
Special Parks and Recreation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Intergovernmental	\$ 147	-	600	(600)
Expenditures				
Contractual	147	-	1,545	(1,545)
Cash Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

STAFFORD COUNTY, KANSAS
Appraisal Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Cash Receipts	\$ -	-
Expenditures		
Contractual	4,251	-
Commodities	106	-
Capital Outlay	<u>3,467</u>	<u>7,817</u>
Total Expenditures	<u>7,824</u>	<u>7,817</u>
Cash Receipts Over (Under) Expenditures	(7,824)	(7,817)
Unencumbered Cash - Beginning	<u>29,445</u>	<u>21,621</u>
Unencumbered Cash - Ending	<u><u>\$ 21,621</u></u>	<u><u>13,804</u></u>

STAFFORD COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash Receipts				
Reimbursements and Collections	15,841	42,890	25,000	17,890
Transfers In	\$ -	18,564	-	18,564
Total Cash Receipts	<u>15,841</u>	<u>61,454</u>	<u>25,000</u>	<u>36,454</u>
Expenditures				
Contractual	9,688	37,431	6,000	31,431
Commodities	378	838	5,000	(4,162)
Capital Outlay	4,957	-	14,000	(14,000)
Total Expenditures	<u>15,023</u>	<u>38,269</u>	<u>25,000</u>	<u>13,269</u>
Cash Receipts Over (Under) Expenditures	818	23,185		
Unencumbered Cash - Beginning	<u>32,757</u>	<u>33,575</u>		
Unencumbered Cash - Ending	\$ <u>33,575</u>	<u>56,760</u>		

STAFFORD COUNTY, KANSAS
Emergency 911 - Wireless Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Collections	\$ 9,016	2,331	20,000	(17,669)
911 Wireless Grant	92,629	6,996	-	6,996
Total Cash Receipts	<u>101,645</u>	<u>9,327</u>	<u>20,000</u>	<u>(10,673)</u>
Expenditures				
Contractual	31,813	3,553	20,000	(16,447)
Capital Outlay	58,907	-	-	-
Transfers Out	-	18,564	-	18,564
Total Expenditures	<u>90,720</u>	<u>22,117</u>	<u>20,000</u>	<u>2,117</u>
Cash Receipts Over (Under) Expenditures	10,925	(12,790)		
Unencumbered Cash - Beginning	<u>1,865</u>	<u>12,790</u>		
Unencumbered Cash - Ending	<u>\$ 12,790</u>	<u>-</u>		

STAFFORD COUNTY, KANSAS
Dare Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous	\$ 825	1,050
Expenditures		
Commodities	654	369
Contractual	617	-
Total Expenditures	1,271	369
Cash Receipts Over (Under) Expenditures	(446)	681
Unencumbered Cash - Beginning	499	53
Unencumbered Cash - Ending	\$ 53	734

STAFFORD COUNTY, KANSAS
Service for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 70,948	84,075	85,444	(1,369)
Delinquent Tax	837	916	-	916
Motor Vehicle Tax	4,223	4,397	3,313	1,084
Recreational Vehicle Tax	94	90	75	15
16/20 M Vehicle Tax	953	1,088	985	103
Total Cash Receipts	<u>77,055</u>	<u>90,566</u>	<u>89,817</u>	<u>749</u>
Expenditures				
Appropriations	76,248	89,267	86,962	2,305
Neighborhood Revitalization Rebate	807	1,299	1,180	119
Total Expenditures	<u>77,055</u>	<u>90,566</u>	<u>88,142</u>	<u>2,424</u>
Cash Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>		

STAFFORD COUNTY, KANSAS
Public Health Emergency Preparedness Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal and State Aid	\$ 10,000	7,790
Expenditures		
Personal Services	7,464	10,401
Contractual	1,163	908
Commodities	539	-
Capital Outlay	969	550
Total Expenditures	10,135	11,859
Cash Receipts Over (Under) Expenditures	(135)	(4,069)
Unencumbered Cash - Beginning	7,314	7,179
Unencumbered Cash - Ending	\$ 7,179	3,110

STAFFORD COUNTY, KANSAS
Risk Management Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Reimbursed Expenses	\$ -	1,051
Expenditures		
Contractual	1,942	3,630
Capital Outlay	285	1,051
Total Expenditures	2,227	4,681
Cash Receipts Over (Under) Expenditures	(2,227)	(3,630)
Unencumbered Cash - Beginning	214,422	212,195
Unencumbered Cash - Ending	\$ 212,195	208,565

STAFFORD COUNTY, KANSAS
Rural Fire Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Federal Aid	\$ 1,168	-
Expenditures		
Capital Outlay	<u>1,168</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash - Ending	<u><u>\$ -</u></u>	<u><u>-</u></u>

STAFFORD COUNTY, KANSAS
Special Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures		
Contractual	42,250	1,922
Capital Outlay	732,353	5,992
Total Expenditures	774,603	7,914
Cash Receipts Over (Under) Expenditures	(774,603)	(7,914)
Unencumbered Cash - Beginning	1,063,328	288,725
Unencumbered Cash - Ending	288,725	280,811

STAFFORD COUNTY, KANSAS
EMS Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous Receipts	\$ 506	-
Transfers In	-	30,000
Total Cash Receipts	506	30,000
Expenditures	-	-
Cash Receipts Over (Under) Expenditures	506	30,000
Unencumbered Cash - Beginning	126,415	126,921
Unencumbered Cash - Ending	\$ 126,921	156,921

STAFFORD COUNTY, KANSAS
Stafford County Hospital Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 441,470	450,251	457,581	(7,330)
Delinquent Tax	4,262	5,306	-	5,306
Motor Vehicle Tax	23,508	23,511	20,612	2,899
Recreational Vehicle Tax	524	480	468	12
16/20 M Vehicle Tax	5,938	5,814	6,126	(312)
Total Cash Receipts	<u>475,702</u>	<u>485,362</u>	<u>484,787</u>	<u>575</u>
Expenditures				
Appropriations	470,685	478,406	475,000	3,406
Neighborhood Revitalization Rebate	5,017	6,956	6,365	591
Total Expenditures	<u>475,702</u>	<u>485,362</u>	<u>481,365</u>	<u>3,997</u>
Cash Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>		

STAFFORD COUNTY, KANSAS
Register of Deeds Technology Fee Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 11,338	14,005
Interest Income	69	77
Total Cash Receipts	<u>11,407</u>	<u>14,082</u>
Expenditures		
Commodities	2,240	136
Contractual	5,951	4,067
Capital Outlay	4,642	1,335
Total Expenditures	<u>12,833</u>	<u>5,538</u>
Cash Receipts Over (Under) Expenditures	(1,426)	8,544
Unencumbered Cash - Beginning	<u>28,038</u>	<u>26,612</u>
Unencumbered Cash - Ending	<u>\$ 26,612</u>	<u>35,156</u>

STAFFORD COUNTY, KANSAS
County Hospital No Fund Warrant Proceeds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Cash Receipts		
Proceeds	\$ -	555,000
Expenditures		
Appropriations	<u>-</u>	<u>555,000</u>
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>

STAFFORD COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 273,370	126,524	128,855	(2,331)
Delinquent Tax	2,329	2,534	-	2,534
Motor Vehicle Tax	9,408	10,336	12,763	(2,427)
Recreational Vehicle Tax	211	211	290	(79)
16/20 M Vehicle Tax	3,674	2,556	3,793	(1,237)
Reimbursements and Collections	17,122	26,637	8,000	18,637
Total Cash Receipts	306,114	168,798	153,701	15,097
Expenditures				
Personal Services	57,189	62,080	56,918	5,162
Contractual	220,785	108,702	141,545	(32,843)
Commodities	9,062	7,919	10,750	(2,831)
Neighborhood Revitalization	3,106	1,958	1,805	153
Total Expenditures	290,142	180,659	211,018	(30,359)
Cash Receipts Over (Under) Expenditures	15,972	(11,861)		
Unencumbered Cash - Beginning	112,219	128,191		
Unencumbered Cash - Ending	\$ 128,191	116,330		

STAFFORD COUNTY, KANSAS
Insurance Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Collections	\$ 577,626	557,384
Reimbursed Expenses	1,132	-
Total Cash Receipts	578,758	557,384
Expenditures		
Contractual	420,316	346,221
Cash Receipts Over (Under) Expenditures	158,442	211,163
Unencumbered Cash - Beginning	601,544	759,986
Unencumbered Cash - Ending	\$ 759,986	971,149

STAFFORD COUNTY, KANSAS
Special Law Enforcement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures	-	-
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>422</u>	<u>422</u>
Unencumbered Cash - Ending	<u>\$ 422</u>	<u>422</u>

STAFFORD COUNTY, KANSAS
Prosecutors Assistance and Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous Income	\$ 1,462	487
Expenditures		
Disbursements	39	-
Contractual	55	686
Total Expenditures	<u>94</u>	<u>686</u>
Cash Receipts Over (Under) Expenditures	1,368	(199)
Unencumbered Cash - Beginning	<u>802</u>	<u>2,170</u>
Unencumbered Cash - Ending	<u>\$ 2,170</u>	<u>1,971</u>

STAFFORD COUNTY, KANSAS
Special Motor Vehicle Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous Income	\$ 273	190
Fees	54,457	58,609
Total Cash Receipts	54,730	58,799
Expenditures		
Personal Services	10,415	10,966
Contractual	6,447	5,948
Commodities	1,223	3,868
Capital Outlay	25	4,184
Transfers Out	30,432	31,677
Total Expenditures	48,542	56,643
Cash Receipts Over (Under) Expenditures	6,188	2,156
Unencumbered Cash - Beginning	85,432	91,620
Unencumbered Cash - Ending	\$ 91,620	93,776

STAFFORD COUNTY, KANSAS
Fire District No. 1 - Endowment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Interest Income	\$ 313	-
Expenditures		
Contractual	30,291	-
Capital Outlay	351	-
Total Expenditures	<u>30,642</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	(30,329)	-
Unencumbered Cash - Beginning	<u>30,329</u>	<u>-</u>
Unencumbered Cash - Ending	<u><u>\$ -</u></u>	<u><u>-</u></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, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Oil and Gas Valuation Distribution	\$ -	584,488
Interest	-	280
Total Cash Receipts	-	584,768
Expenditures		
Transfers Out	-	280
Cash Receipts Over (Under) Expenditures	-	584,488
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	584,488

STAFFORD COUNTY, KANSAS
Distributable Funds, State Funds and Subdivision Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2012

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Ad Valorem Tax	\$ 8,072,682	12,462,836	11,945,144	8,590,374
Delinquent Real Estate Tax	35,796	84,681	91,698	28,779
Delinquent Personal Property Tax	14,096	260,277	242,484	31,889
Motor Vehicle Tax	179,643	636,032	645,751	169,924
16/20M Heavy Truck Tax	89,620	143,533	134,485	98,668
Total Distributable Funds	8,391,837	13,587,359	13,059,562	8,919,634
State Funds				
State Educational Building	-	88,610	88,610	-
State Motor Vehicle	-	458,133	458,133	-
State Institutional Building	-	44,305	44,305	-
Total State Funds	-	591,048	591,048	-
Subdivision Funds				
Cities	-	834,333	834,333	-
Townships	10,478	1,726,719	1,737,197	-
School Districts	21,250	4,546,792	4,549,449	18,593
Groundwater Management Districts	-	107,185	107,185	-
Cemetery District	-	167,054	167,031	23
Regional Library	-	87,579	87,579	-
Total Subdivision Funds	31,728	7,469,662	7,482,774	18,616
Total	\$ 8,423,565	21,648,069	21,133,384	8,938,250

STAFFORD COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2012

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Agency Funds				
Fee Offices				
Game Licenses	\$ 387	7,580	7,467	500
District Court	25,196	211,380	192,361	44,215
Sheriff	1,132	9,450	9,567	1,015
Sheriff Special Alcohol Program Fund	1,579	-	-	1,579
Drug and Sex Offender Registration Fee Fund	-	920	-	920
Sales Tax	14,743	224,505	230,981	8,267
Drivers License	-	13,323	13,323	-
Concealed Weapons	1,350	1,463	790	2,023
County Attorney Forfeiture	350	-	136	214
County Attorney Insufficient Checks	314	90	201	203
Total Agency Funds	\$ 45,051	468,711	454,826	58,936