

STANTON COUNTY, KANSAS  
Johnson, Kansas

FINANCIAL STATEMENTS  
For the year ended December 31, 2011

STANTON COUNTY, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2011

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STANTON COUNTY, KANSAS

FINANCIAL SECTION

## INDEPENDENT AUDITOR'S REPORT

The Board of County Commissioners  
Stanton County, Kansas

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Stanton County, Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of Stanton County's management. 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 Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, Stanton County, Kansas has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Stanton County, Kansas, as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended. Further, Stanton County, Kansas has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

The Board of County Commissioners  
Stanton County, Kansas

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In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Stanton County, Kansas, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, schedule of cash receipts and expenditures-agency funds, schedule of general fund departmental expenditures (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the statutory financial statements. 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the 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.

*Hay•Rice & Associates, Chartered*

October 17, 2012

## STANTON COUNTY, KANSAS

Statement 1

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

For the year ended December 31, 2011

Fund	Beginning	Cash	Expenditures	Ending	Add	Ending
	Unencumbered			Unencumbered	Outstanding	
	Cash	Receipts		Cash	& Accounts	Cash
	Balance			Balance	Payable	Balance
Governmental Type Funds:						
General Fund	\$ 971,887	\$ 3,531,314	\$ 3,824,958	\$ 678,243	\$ 62,303	\$ 740,546
Special Revenue Funds:						
Road and Bridge	470,214	1,771,633	2,094,026	147,821	15,146	162,967
Park Maintenance	17,862	47,655	32,165	33,352	-	33,352
Extension Service	3,778	153,799	152,500	5,077	-	5,077
Mental Health	807	27,020	27,120	707	-	707
Rural Fire	19,007	57,324	65,827	10,504	-	10,504
Noxious Weed	89,814	20,694	43,890	66,618	117	66,735
Library Maintenance	6,712	216,907	216,355	7,264	-	7,264
Library Employees' Benefits	1,173	51,662	50,846	1,989	-	1,989
4-H Club	9,008	4,341	11,089	2,260	-	2,260
Employees' Benefits	148,558	1,127,346	961,801	314,103	-	314,103
Golf Course Maintenance	16,386	76,007	71,991	20,402	6,897	27,299
Memorial Building	15,248	-	15,248	-	-	-
Developmental Disabled	1,020	28,487	28,235	1,272	-	1,272
Airport Maintenance	41,341	64,318	86,230	19,429	359	19,788
Hospital Maintenance	20,242	705,763	700,000	26,005	-	26,005
Register of Deeds Technology	16,568	3,548	676	19,440	-	19,440
Sheriff Conceal and Carry Permit	850	203	-	1,053	-	1,053
911 Fund	15,686	4,800	-	20,486	-	20,486
County Equipment	384,366	175,000	221,934	337,432	26,991	364,423
Rural Fire Equipment	21,170	8,400	6,533	23,037	1,311	24,348
Emergency Medical Services Equipment	127,045	-	9,971	117,074	9,971	127,045
Noxious Weed Equipment	22,124	-	-	22,124	-	22,124
Capital Improvement	1,161,677	-	495,872	665,805	145,531	811,336
Special Law Enforcement	1,800	937	-	2,737	-	2,737
Title XIX	19,536	3,124	4,519	18,141	1,922	20,063
Family Planning	-	6,963	5,239	1,724	683	2,407
Healthy Start	-	3,903	3,903	-	721	721
Bioterrorism	9,615	11,576	20,105	1,086	321	1,407
Museum Grants and Donations	5,897	179	-	6,076	-	6,076
Debt Service Funds:						
Principal and Interest	4,511	106,115	100,755	9,871	-	9,871
Bond and Interest	23,780	1,109,792	823,504	310,068	-	310,068
Capital Project Funds:						
Airport Improvement	-	234,273	234,273	-	-	-
Hospital Improvement	5,683,397	10,527	4,885,637	808,287	1,146,840	1,955,127
Road Improvement Project	-	895,848	895,848	-	-	-
Fiduciary Type Funds – Expendable Trust Funds:						
Senior Citizens Special Bequest	451	-	-	451	-	451
Treasurer's Special Auto	-	24,333	24,333	-	-	-
Prosecutor's Training Assistance	4,171	339	181	4,329	-	4,329
Law Library	(12)	6,664	6,689	(37)	1,092	1,055
Total Reporting Entity (Excluding Agency Funds)	<u>\$9,335,689</u>	<u>\$10,490,794</u>	<u>\$16,122,253</u>	<u>\$3,704,230</u>	<u>\$1,420,205</u>	<u>\$5,124,435</u>

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

STANTON COUNTY, KANSAS

Statement 1  
(Continued)

SUMMARY OF CASH RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH

For the year ended December 31, 2011

Composition of Cash:

County Treasurer:

Cash on hand	\$ 200
Cash in checking – Johnson State Bank	7,260,305
Cash in checking – Johnson State Bank	44,278
Cash in money market – Johnson State Bank	2,244,288
Certificates of Deposit – First National Bank	1,870,866
Municipal Investment Pool	1,955,129

Clerk of the District Court:

Cash in checking – Johnson State Bank	8,252
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Register of Deeds:

Cash in checking – Johnson State Bank	749
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Sheriff:

Cash in checking – Johnson State Bank	1,992
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Law Library:

Cash in checking – Johnson State Bank	<u>1,055</u>
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Total Cash	\$13,387,114
Agency Funds per Schedule 3	<u>(8,262,679)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 5,124,435</u>

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

STANTON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

Note 1: Reporting Entity

Stanton County is a municipal corporation governed by an elected three-member commission. These financial statements present Stanton County (the primary government). The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the County audit. The Law Library is used in County offices, but is operated independent of the County's governing body. Even though the Law Library is considered to be an entity independent of the County, its financial information is presented as a part of the primary government's financial statements because it is clearly an immaterial item. All component units of the County are not included in these financial statements.

A component unit is defined as an entity legally separate from the County, which has a significant dependence on, or relationships with, the County.

Component Units not Presented:

Extension Council – Stanton County Extension Service provides services in such areas as agriculture, home economics and 4-H to all persons in the County. The Council is an elected executive board. The County annually provides significant operating subsidies to the Council.

Library Board – The Stanton County Library Board operates the County's public library. All board members are appointed by the County Commissioners.

Hospital – The Stanton County Hospital Board operates the County's hospital. The County Commissioners appoint all the board members. The County annually levies a tax for the hospital. The year end for the hospital is June 30.

Clinic Board – The Stanton County Commissioners appoint all members of the Clinic Board. The Clinic Board manages property that is rented to physicians.

Related Organizations

The County Commissioners are responsible for appointing the members of the following advisory boards, but the County's accountability does not extend beyond making the appointments.

STANTON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 1: Related Organizations (Continued)

4-H Building Board  
Park Board  
Airport Board  
Golf Course Board  
Senior Center Board

Joint Ventures:

Southwest Developmental Services, Inc. – Southwest Developmental Services, Inc. provides services to the developmentally disabled. Stanton County makes no board appointments.

Area Mental Health Center – The Area Mental Health Center provides mental health services for several counties. The Stanton County Commissioners appoint two members to the board of directors.

Southwest Area Agency on Aging – The Stanton County Commissioners appoint three members to the board of directors of the Southwest Area Agency on Aging, which provides services for the elderly for several southwest Kansas counties.

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of Stanton County for the year of 2011:

Governmental Funds:

General Fund – to account for all unrestricted resources except those required to be accounted for in another fund.

STANTON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 1: Fund Descriptions (Continued)

Governmental Funds (Continued):

Special Revenue Funds – to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds – to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt of Stanton County.

Capital Project Funds – to account for resources used for major capital acquisitions.

Fiduciary Funds:

Agency Funds – to account for assets held by a governmental unit as a trustee or agent for others.

Basis of Accounting

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the statutory basis of accounting.

STANTON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 1: Departure from Generally Accepted Accounting Principles  
(Cont.)

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

Other Accounting Policies

Cash and Time Deposits

These liquid assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate. Deposits are carried at cost.

In accordance with K.S.A. 9-1402, K.S.A. 12-1675, Stanton County, Kansas deposited and/or invested all funds with the Johnson State Bank and the First National Bank, both in Johnson, Kansas.

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation is employed in the governmental funds.

STANTON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 1: Other Accounting Policies (Continued)

Unencumbered Cash Balance

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable

All unmatured general obligation long-term liabilities of the County are accounted for in a permanent set of records.

Sick and Vacation Leave

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

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

General Fixed Assets

Stanton County commenced accounting for general fixed assets as of January 1, 1982. Investment in general fixed assets, January 1, 1982, represents the original fixed assets recorded on that date, further reduced by the amount of original fixed assets disposed of since January 1, 1982.

Reimbursed Expense

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee

STANTON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 1: Reimbursed Expense (Continued)

2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Note 2: Budgetary Information and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 ten days after publication the hearing may be held and the governing body may amend the budget at that time.

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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

STANTON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 2: Budgetary Information and Tax Cycle (Continued)

All legal annual operating budgets are prepared using the statutory basis of accounting, revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Road Machinery	Title XIX
Special Highway Improvement	Family Planning
Rural Fire Equipment	Healthy Start
Emergency Medical Services Equipment Fund	County Equipment
Noxious Weed Equipment	Capital Improvement
Special Law Enforcement	Senior Citizens Special Bequest
Prosecutor's Training Assistance	Treasurer's Special Auto
Law Library	Cooper Clark Foundation
Bioterrorism	Museum Grants and Donations
Airport Improvement Project	

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

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

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

STANTON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 2: Budgetary Information and Tax Cycle (Continued)

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

Note 3: Transfers

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Treasurer's Special Auto	General Fund	KSA 19-120	\$ 5,366
County Memorial Building	General Fund	KSA 19-120	15,248
General Fund	County Equipment Fund	KSA 19-119	150,000

Note 4: Defined Benefit Pension Plan

Stanton County contributes to the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by KSA 74-4901, et seq. 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.

KSA 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary for all employees hired before July 1, 2009 and 6% for all employees hired after July 1, 2009. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established for calendar year 2011 is 6.74%. The Stanton County employer contributions to KPERS for the years ending December 31, 2011 and 2010 were \$180,177 and \$164,896, respectively, equal to the required contributions for each year.

STANTON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 5: Deferred Compensation

Stanton County offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation assets, which are funded currently with third party investment companies, are not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County, subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The following is a summary of activity for the year ended December 31, 2011:

Beginning account value	\$355,990
Contributions	51,513
Withdrawals	(6,135)
Change in investment value	<u>2,005</u>
Ending account balance	<u>\$403,373</u>

Note 6: Statutory Compliance

1. Contrary to the provisions of KSA 10-1117 and 79-2934, the required budget and encumbrance records were not maintained by the County Clerk.
2. Contrary to the provisions of KSA 79-3104, mortgage registration fees were not remitted daily to the County Treasurer by the Register of Deeds.
3. Contrary to the provisions of KSA 79-2801, the County Commissioners did not instruct the County Attorney to proceed with a tax foreclosure sale.

STANTON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 7: Deposits and Investments

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

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

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

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Stanton County's deposits may not be returned to it. State statutes require Stanton County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. Stanton County has no "peak periods". All deposits were legally secured at December 31, 2011.

At December 31, 2011, Stanton County's carrying amount of deposits was \$13,374,866 and the bank balance was \$13,614,060. Of the bank balance, \$4,075,995 was covered by FDIC insurance, \$9,538,065 was collateralized with securities held by the pledging financial institutions' agents in Stanton County's name.

STANTON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 7: Deposits and Investments (Continued)

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

Note 8: Contingent Liabilities

Stanton County participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives for audits of these programs for or including the year ending December 31, 2011. Accordingly, the County's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

Note 9: Closure and Postclosure Care Cost

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure costs will be paid only near or after the date that the landfill stops accepting waste, the County estimates closure and postclosure costs to be \$685,575. This amount is based on what it would cost to perform all closure and postclosure care in 2011. Actual cost may be higher due to inflation, changes in technology or changes in regulations. About 17.94% of the total municipal solid waste landfill site space has been used to date. The remaining life of the landfill is estimated at 100 years. The County is not required to currently accumulate funds to pay the future costs of closure and postclosure, and has not done so. These future costs will be met when due by the allocation of general tax revenues, the issue of debt, or both.

STANTON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 10: Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2011 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:										
Assisted Living Center – Series 2003-B	1.90-3.10%	06/12/03	\$ 900,000	10/01/13	\$ 300,000	\$ -	\$200,000	\$ (200,000)	\$ 100,000	\$ 9,010
Hospital – Series 2010-A	1.842-6.432%	06/01/10	12,700,000	9/01/29	12,700,000	-	-	-	12,700,000	819,379
Series 2010-B	0%	06/01/10	110,000	9/01/13	-	110,000	-	110,000	110,000	4,125
Other Long-Term Debt:										
Transportation Revolving Fund 0061	3.64%	08/17/07	1,332,003	8/01/17	971,075	-	128,622	(128,622)	842,453	35,347
Transportation Revolving Fund 0127	3.53%	02/01/11	895,848	8/01/19	-	895,848	102,037	793,811	793,811	14,799
Lease Purchase Agreements:										
First National Bank – Communications Equip.	4.75%	03/22/07	124,925	3/22/12	53,472	-	26,116	(26,116)	27,356	2,540
John Deere Credit – Grader	5.25%	09/20/07	89,465	9/20/12	38,619	-	18,804	(18,804)	19,815	2,077
John Deere Credit – JD770D	4.50%	12/15/08	128,333	2/01/15	80,429	-	25,615	(25,615)	54,814	3,695
John Deere Credit – Grader	3.50%	01/12/10	114,766	1/28/15	93,389	-	22,138	(22,138)	71,251	3,322
First National Bank – Volvo Motorgrader	4.55%	03/21/11	129,856	3/21/16	-	129,856	-	129,856	129,856	-
Cat Loader	3.75%	06/13/11	162,301	6/13/16	-	162,301	-	162,301	162,301	-
<b>Total Long-Term Debt</b>					<u>\$14,236,984</u>	<u>\$1,298,005</u>	<u>\$523,332</u>	<u>\$ 774,673</u>	<u>\$15,011,657</u>	<u>\$894,294</u>

STANTON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 10: Long-Term Debt (Continued)

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017-2021</u>	<u>2022-2026</u>	<u>2027-2029</u>	<u>Total</u>
Principal:									
General obligation bonds	\$ 655,000	\$ 670,000	\$ 570,000	\$ 585,000	\$ 595,000	\$3,240,000	\$3,875,000	\$2,720,000	\$12,910,000
Other long-term debt	220,134	228,268	236,703	245,450	254,521	451,188	-	-	1,636,264
Lease purchase agreements	<u>150,715</u>	<u>107,799</u>	<u>82,922</u>	<u>60,731</u>	<u>63,226</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>465,393</u>
Total principal	<u>\$1,025,849</u>	<u>\$1,006,067</u>	<u>\$ 889,625</u>	<u>\$ 891,181</u>	<u>\$ 912,747</u>	<u>\$3,691,188</u>	<u>\$3,875,000</u>	<u>\$2,720,000</u>	<u>\$15,011,657</u>
Interest:									
General obligation bonds	\$ 661,524	\$ 648,300	\$ 632,176	\$ 614,449	\$ 594,501	\$2,570,524	\$1,606,273	\$ 354,725	\$ 7,682,472
Other long-term debt	60,671	52,537	44,102	35,355	26,285	29,489	-	-	248,439
Lease purchase agreements	<u>19,411</u>	<u>12,647</u>	<u>8,360</u>	<u>5,092</u>	<u>2,598</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,108</u>
Total interest	<u>\$ 741,606</u>	<u>\$ 713,484</u>	<u>\$ 684,638</u>	<u>\$ 654,896</u>	<u>\$ 623,384</u>	<u>\$2,600,013</u>	<u>\$1,606,273</u>	<u>\$ 354,725</u>	<u>\$ 7,979,019</u>
Total Principal and Interest	<u>\$1,767,455</u>	<u>\$1,719,551</u>	<u>\$1,574,263</u>	<u>\$1,546,077</u>	<u>\$1,536,131</u>	<u>\$6,291,201</u>	<u>\$5,481,273</u>	<u>\$3,074,725</u>	<u>\$22,990,676</u>

STANTON COUNTY, KANSAS

SUPPLEMENTAL SCHEDULES

STANTON COUNTY, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET  
(BUDGETED FUNDS ONLY)

For the year ended December 31, 2011

<u>Fund</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year Budget</u>	<u>Variance Favorable (Unfavor.)</u>
Governmental Type Funds:			
General Fund	\$4,638,766	\$3,824,958	\$813,808
Special Revenue Funds:			
Road and Bridge	2,101,850	2,094,026	7,824
Park Maintenance	49,000	32,165	16,835
Extension Service	152,500	152,500	-
Mental Health	27,120	27,120	-
Rural Fire	67,000	65,827	1,173
Noxious Weed	112,000	43,890	68,110
Library Maintenance	216,355	216,355	-
Library Employees' Benefits	50,846	50,846	-
4-H Club	11,100	11,089	11
Employees' Benefits	1,124,660	961,801	162,859
Golf Course Maintenance	80,000	71,991	8,009
Memorial Building	24,500	15,248	9,252
Developmental Disabled	28,235	28,235	-
Airport Maintenance	91,150	86,230	4,920
Hospital Maintenance	700,000	700,000	-
Register of Deeds Technology	20,050	676	19,374
Sheriff Conceal and Carry	1,300	-	1,300
911	18,000	-	18,000
Debt Service Funds:			
Principal and Interest	104,500	100,755	3,745
Bond and Interest	824,000	823,504	496

STANTON COUNTY, KANSAS

Schedule 2

SCHEDULES OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

STANTON COUNTY, KANSAS

Schedule 2-1

GENERAL FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

<u>Cash Receipts</u>	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavor.)</u>	
Taxes:				
Ad valorem property tax	\$2,225,443	\$2,233,266	\$ (7,823)	\$2,728,652
Back tax collections	37,195	14,037	23,158	17,826
Motor vehicle tax	88,234	62,463	25,771	82,023
Interest on delinquent taxes	11,756	7,500	4,256	9,352
Local sales tax	174,534	150,000	24,534	164,707
Intergovernmental:				
Law enforcement	304,668	330,000	(25,332)	293,813
State aid	10,638	7,000	3,638	27,355
Mineral tax	121,768	-	121,768	95,626
Licenses, Permits and Fees:				
Mortgage registration fees	18,620	35,000	(16,380)	38,533
V.I.N.'s	1,983	1,000	983	1,539
Officers' fees	19,665	20,000	(335)	20,248
Use of Money and Property:				
Interest	16,163	25,000	(8,837)	24,620
Rents	19,400	20,000	(600)	18,800
Memorial Living Facility	290,778	250,000	40,778	283,232
Charges for Services:				
Sheriff	3,062	5,000	(1,938)	3,210
Senior Citizens	76,529	70,000	6,529	79,362
Landfill	3,565	1,000	2,565	5,134
Health/Clinic	3,784	275,000	(271,216)	113,093
Emergency Medical Services	66,563	55,000	11,563	52,882
Transfers In:				
Treasurer's Special Auto	20,615	5,000	15,615	15,827
Other:				
Reimbursements	12,392	-	12,392	11,023
Miscellaneous	3,959	-	3,959	18,472
 Total cash receipts	 <u>\$3,531,314</u>	 <u>\$3,566,266</u>	 <u>\$ (34,952)</u>	 <u>\$4,105,329</u>

STANTON COUNTY, KANSAS

Schedule 2-1  
(Continued)

GENERAL FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

<u>Expenditures and Transfers</u>	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavor.)</u>	
<u>Subject to Budget</u> (Schedule 4)				
General Government:				
County Commissioners	\$ 26,803	\$ 28,000	\$ 1,197	\$ 6,560
County Clerk	11,257	12,000	743	7,277
County Treasurer	14,792	20,110	5,318	15,809
County Attorney	9,285	10,700	1,415	3,737
Register of Deeds	6,104	12,000	5,896	8,105
Clerk of District Court	41,418	67,100	25,682	31,960
Appraiser cost	81,821	93,500	11,679	89,270
Election	10,136	20,300	10,164	15,767
Courthouse General	133,408	200,000	66,592	168,863
Professional Building	22,419	23,000	581	21,000
Road and Bridge	117	-	(117)	-
Public Safety:				
Sheriff	261,902	324,100	62,198	266,708
Law Library	4,264	6,000	1,736	3,046
Juvenile Detention	4,307	6,000	1,693	5,516
Ambulance	43,239	66,000	22,761	47,619
Fire and Rescue	3,110	-	(3,110)	-
Health Care:				
Health	19,689	20,000	311	10,314
Family Practice Clinic	3,306	273,300	269,994	98,421
Environmental:				
Solid waste disposal	41,862	60,000	18,138	35,518
Soil Conservation	29,000	29,000	-	29,000
Emergency Management	8,556	20,000	11,444	14,789

STANTON COUNTY, KANSAS

Schedule 2-1  
(Continued)

GENERAL FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Prior</u> <u>Year</u> <u>Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Expenditures and Transfers</u>				
<u>Subject to Budget (Schedule 4) (Cont.)</u>				
Social Services:				
Services for the elderly	142,009	130,276	(11,733)	142,591
Memorial living center	101,272	101,677	405	103,389
Chamber of Commerce	20,600	20,600	-	-
Memorial building	9,771	-	(9,771)	-
Cultural and Recreation:				
Historical records	25,767	43,853	18,086	24,774
Airport	-	-	-	27,479
4-H Building	860	-	(860)	-
Payroll:				
Personal services	2,597,884	2,950,000	352,116	2,687,349
Transfers:				
County Equipment Fund	150,000	50,625	(99,375)	-
Capital Improvement Fund	-	50,625	50,625	-
Total expenditures and transfers subject to budget	<u>\$3,824,958</u>	<u>\$4,638,766</u>	<u>\$813,808</u>	<u>\$3,864,861</u>
Receipts over (under) expenditures	\$ (293,644)			\$ 240,468
Unencumbered Cash, Beginning	<u>971,887</u>			<u>731,419</u>
Unencumbered Cash, Ending	<u>\$ 678,243</u>			<u>\$ 971,887</u>

STANTON COUNTY, KANSAS

Schedule 2-2

ROAD AND BRIDGE FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavor.)</u>	
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$1,479,581	\$1,481,850	\$ (2,269)	\$1,837,388
Back tax collections	24,764	5,006	19,758	11,963
Motor vehicle tax	59,235	42,061	17,174	54,729
Intergovernmental:				
Special City & Co. Hwy. Fund	203,801	187,933	15,868	192,432
County Equalization Fund	2,584	5,000	(2,416)	4,835
Charges for Services:				
County Engineer	<u>1,668</u>	<u>5,000</u>	<u>(3,332)</u>	<u>3,699</u>
Total cash receipts	<u>\$1,771,633</u>	<u>\$1,726,850</u>	<u>\$ 44,783</u>	<u>\$2,105,046</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Contractual services	\$ 252,110	\$ 258,100	\$ 5,990	\$ 266,958
Commodities	1,482,648	1,466,781	(15,867)	1,450,384
Capital outlay	78,464	213,000	134,536	184,832
Principal	230,659	128,622	(102,037)	124,105
Interest	<u>50,145</u>	<u>35,347</u>	<u>(14,798)</u>	<u>39,865</u>
Total expenditures and transfers subject to budget	<u>\$2,094,026</u>	<u>\$2,101,850</u>	<u>\$ 7,824</u>	<u>\$2,066,144</u>
Receipts over (under) expenditures	\$ (322,393)			\$ 38,902
Unencumbered Cash, Beginning	<u>470,214</u>			<u>431,312</u>
Unencumbered Cash, Ending	<u>\$ 147,821</u>			<u>\$ 470,214</u>

STANTON COUNTY, KANSAS

Schedule 2-3

PARK MAINTENANCE FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$ 40,683	\$ 39,900	\$ 783	\$ 44,619
Back tax collections	658	54	604	271
Motor vehicle tax	1,359	1,021	338	1,047
Charges for Services:				
Swimming pool	<u>4,955</u>	<u>3,500</u>	<u>1,455</u>	<u>5,160</u>
Total cash receipts	\$ <u>47,655</u>	\$ <u>44,475</u>	\$ <u>3,180</u>	\$ <u>51,097</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Contractual services	\$ 26,175	\$ 8,800	\$ (17,375)	\$ 27,907
Commodities	<u>5,990</u>	<u>40,200</u>	<u>34,210</u>	<u>10,273</u>
Total expenditures and transfers subject to budget	\$ <u>32,165</u>	\$ <u>49,000</u>	\$ <u>16,835</u>	\$ <u>38,180</u>
Receipts over (under) expenditures	\$ 15,490			\$ 12,917
Unencumbered Cash, Beginning	<u>17,862</u>			<u>4,945</u>
Unencumbered Cash, Ending	\$ <u>33,352</u>			\$ <u>17,862</u>

STANTON COUNTY, KANSAS

Schedule 2-4

EXTENSION SERVICE FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011  
 (with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavor.)</u>	
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$147,102	\$147,800	\$ (698)	\$136,899
Back tax collections	2,293	566	1,727	898
Motor vehicle tax	<u>4,404</u>	<u>3,134</u>	<u>1,270</u>	<u>4,176</u>
Total cash receipts	\$153,799	<u>\$151,500</u>	<u>\$ 2,299</u>	\$141,973
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Appropriations	<u>152,500</u>	<u>\$152,500</u>	<u>-</u>	<u>142,000</u>
Receipts over (under) expenditures	\$ 1,299			\$ (27)
Unencumbered Cash, Beginning	<u>3,778</u>			<u>3,805</u>
Unencumbered Cash, Ending	<u>\$ 5,077</u>			<u>\$ 3,778</u>

STANTON COUNTY, KANSAS

Schedule 2-5

MENTAL HEALTH FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavor.)</u>	
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$ 25,766	\$ 25,700	\$ 66	\$ 26,366
Back tax collections	411	316	95	172
Motor vehicle tax	<u>843</u>	<u>604</u>	<u>239</u>	<u>783</u>
Total cash receipts	\$ 27,020	\$ <u>26,620</u>	\$ <u>400</u>	\$ 27,321
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Appropriations	<u>27,120</u>	\$ <u>27,120</u>	<u>-</u>	<u>27,120</u>
Receipts over (under) expenditures	\$ (100)			\$ 201
Unencumbered Cash, Beginning	<u>807</u>			<u>606</u>
Unencumbered Cash, Ending	\$ <u>707</u>			\$ <u>807</u>

STANTON COUNTY, KANSAS

Schedule 2-6

RURAL FIRE FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	Current Year			Prior
	Actual	Budget	Variance Favorable (Unfavor.)	Year Actual
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$ 52,817	\$ 53,000	\$ (183)	\$ 63,886
Back tax collections	879	238	641	419
Motor vehicle tax	2,070	1,462	608	1,982
Other:				
Miscellaneous	<u>1,558</u>	<u>-</u>	<u>1,558</u>	<u>1,428</u>
Total cash receipts	<u>\$ 57,324</u>	<u>\$ 54,700</u>	<u>\$ 2,624</u>	<u>\$ 67,715</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Personal services	\$ 1,558	\$ -	\$ (1,558)	\$ 1,428
Contractual services	35,720	46,000	10,280	37,607
Commodities	<u>28,549</u>	<u>21,000</u>	<u>(7,549)</u>	<u>25,164</u>
Total expenditures and transfers subject to budget	<u>\$ 65,827</u>	<u>\$ 67,000</u>	<u>\$ 1,173</u>	<u>\$ 64,199</u>
Receipts over (under) expenditures	\$ (8,503)			\$ 3,516
Unencumbered Cash, Beginning	<u>19,007</u>			<u>15,491</u>
Unencumbered Cash, Ending	<u>\$ 10,504</u>			<u>\$ 19,007</u>

STANTON COUNTY, KANSAS

Schedule 2-7

NOXIOUS WEED FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavor.)</u>	
<u>Cash Receipts</u>				
Taxes:				
Back tax collections	\$ 20	\$ -	\$ 20	\$ 83
Motor vehicle tax	228	-	228	1,420
Charges for Services:				
Treatment of noxious weed	<u>20,446</u>	<u>25,000</u>	<u>(4,554)</u>	<u>41,259</u>
Total cash receipts	\$ <u>20,694</u>	\$ <u>25,000</u>	\$ <u>(4,306)</u>	\$ <u>42,762</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Contractual services	\$ 8,984	\$ 12,100	\$ 3,116	\$ 11,255
Commodities	<u>34,906</u>	<u>99,900</u>	<u>64,994</u>	<u>62,715</u>
Total expenditures and transfers subject to budget	\$ <u>43,890</u>	\$ <u>112,000</u>	\$ <u>68,110</u>	\$ <u>73,970</u>
Receipts over (under) expenditures	\$ (23,196)			\$ (31,208)
Unencumbered Cash, Beginning	<u>89,814</u>			<u>121,022</u>
Unencumbered Cash, Ending	\$ <u>66,618</u>			\$ <u>89,814</u>

STANTON COUNTY, KANSAS

Schedule 2-8

LIBRARY MAINTENANCE FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011  
 (with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$206,984	\$207,855	\$ (871)	\$205,856
Back tax collections	3,273	788	(788)	1,350
Motor vehicle tax	<u>6,650</u>	<u>4,712</u>	<u>1,938</u>	<u>6,217</u>
Total cash receipts	\$216,907	<u>\$213,355</u>	<u>\$ 279</u>	\$213,423
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Appropriations	<u>216,355</u>	<u>\$216,355</u>	<u>-</u>	<u>212,113</u>
Receipts over (under) expenditures	\$ 552			\$ 1,310
Unencumbered Cash, Beginning	<u>6,712</u>			<u>5,402</u>
Unencumbered Cash, Ending	<u>\$ 7,264</u>			<u>\$ 6,712</u>

STANTON COUNTY, KANSAS

Schedule 2-9

LIBRARY EMPLOYEES' BENEFITS FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavor.)</u>	
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$ 49,248	\$ 49,146	\$ 102	\$ 50,703
Back tax collections	784	240	544	329
Motor vehicle tax	<u>1,630</u>	<u>1,160</u>	<u>470</u>	<u>1,473</u>
Total cash receipts	\$ 51,662	\$ <u>50,546</u>	\$ <u>1,116</u>	\$ 52,505
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Appropriations	<u>50,846</u>	\$ <u>50,846</u>	<u>-</u>	<u>52,152</u>
Receipts over (under) expenditures	\$ 816			\$ 353
Unencumbered Cash, Beginning	<u>1,173</u>			<u>820</u>
Unencumbered Cash, Ending	\$ <u>1,989</u>			\$ <u>1,173</u>

STANTON COUNTY, KANSAS

Schedule 2-10

4-H CLUB FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavor.)</u>	
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$ 3,925	\$ 3,900	\$ 25	\$ 10,141
Back tax collections	87	270	(183)	68
Motor vehicle tax	<u>329</u>	<u>230</u>	<u>99</u>	<u>349</u>
Total cash receipts	\$ <u>4,341</u>	\$ <u>4,400</u>	\$ <u>(59)</u>	\$ <u>10,558</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Contractual services	\$ 7,958	\$ 7,100	\$ (858)	\$ 10,112
Commodities	<u>3,131</u>	<u>4,000</u>	<u>869</u>	<u>2,144</u>
Total expenditures and transfers subject to budget	\$ <u>11,089</u>	\$ <u>11,100</u>	\$ <u>11</u>	\$ <u>12,256</u>
Receipts over (under) expenditures	\$ (6,748)			\$ (1,698)
Unencumbered Cash, Beginning	<u>9,008</u>			<u>10,706</u>
Unencumbered Cash, Ending	\$ <u>2,260</u>			\$ <u>9,008</u>

STANTON COUNTY, KANSAS

Schedule 2-11

EMPLOYEES' BENEFITS FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavor.)</u>	
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$1,075,676	\$1,071,000	\$ 4,676	\$1,090,122
Back tax collections	17,063	3,707	13,356	6,975
Motor vehicle tax	<u>34,607</u>	<u>24,953</u>	<u>9,654</u>	<u>30,295</u>
Total cash receipts	<u>\$1,127,346</u>	<u>\$1,099,660</u>	<u>\$ 27,686</u>	<u>\$1,127,392</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Social Security	\$ 187,646	\$ 230,000	\$ 42,354	\$ 188,753
Retirement	177,378	175,000	(2,378)	164,951
Workmen's compensation	58,173	125,000	66,827	84,619
Unemployment tax	10,934	10,000	(934)	-
Health insurance	<u>527,670</u>	<u>584,660</u>	<u>56,990</u>	<u>587,229</u>
Total expenditures and transfers subject to budget	<u>\$ 961,801</u>	<u>\$1,124,660</u>	<u>\$162,859</u>	<u>\$1,025,552</u>
Receipts over (under) expenditures	\$ 165,545			\$ 101,840
Unencumbered Cash, Beginning	<u>148,558</u>			<u>46,718</u>
Unencumbered Cash, Ending	<u>\$ 314,103</u>			<u>\$ 148,558</u>

STANTON COUNTY, KANSAS

Schedule 2-12

GOLF COURSE MAINTENANCE FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavor.)</u>	
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$ 45,679	\$ 45,000	\$ 679	\$ 43,605
Back tax collections	716	203	513	280
Motor vehicle tax	1,387	997	390	1,285
Other:				
Memberships and greens fees	27,280	25,000	2,280	25,850
Miscellaneous	<u>945</u>	<u>-</u>	<u>945</u>	<u>575</u>
Total cash receipts	\$ <u>76,007</u>	\$ <u>71,200</u>	\$ <u>4,807</u>	\$ <u>71,595</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Contractual services	\$ 35,403	\$ 35,000	\$ (403)	\$ 36,772
Commodities	<u>36,588</u>	<u>45,000</u>	<u>8,412</u>	<u>43,066</u>
Total expenditures and transfers subject to budget	\$ <u>71,991</u>	\$ <u>80,000</u>	\$ <u>8,009</u>	\$ <u>79,838</u>
Receipts over (under) expenditures	\$ 4,016			\$ (8,243)
Unencumbered Cash, Beginning	<u>16,386</u>			<u>24,629</u>
Unencumbered Cash, Ending	\$ <u>20,402</u>			\$ <u>16,386</u>

STANTON COUNTY, KANSAS

Schedule 2-13

MEMORIAL BUILDING FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavor.)</u>	
<u>Cash Receipts</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Contractual services	\$ -	\$ -	\$ -	\$ 9,289
Transfers	<u>15,248</u>	<u>24,500</u>	<u>9,252</u>	<u>-</u>
Total expenditures and transfers subject to budget	\$ <u>15,248</u>	\$ <u>24,500</u>	\$ <u>9,252</u>	\$ <u>9,289</u>
Receipts over (under) expenditures	\$ (15,248)			\$ (9,289)
Unencumbered Cash, Beginning	<u>15,248</u>			<u>24,537</u>
Unencumbered Cash, Ending	<u>-</u>			\$ <u>15,248</u>

STANTON COUNTY, KANSAS

Schedule 2-14

DEVELOPMENTAL DISABLED FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Prior</u> <u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$ 27,122	\$ 27,000	\$ 122	\$ 27,380
Back tax collections	436	158	278	200
Motor vehicle tax	<u>929</u>	<u>627</u>	<u>302</u>	<u>1,161</u>
Total cash receipts	\$ 28,487	\$ <u>27,785</u>	\$ <u>702</u>	\$ 28,741
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Appropriations	<u>28,235</u>	\$ <u>28,235</u>	<u>-</u>	<u>28,794</u>
Receipts over (under) expenditures	\$ 252			\$ (53)
Unencumbered Cash, Beginning	<u>1,020</u>			<u>1,073</u>
Unencumbered Cash, Ending	\$ <u>1,272</u>			\$ <u>1,020</u>

STANTON COUNTY, KANSAS

Schedule 2-15

AIRPORT MAINTENANCE FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavor.)</u>	
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$ 51,389	\$ 50,900	\$ 489	\$ 44,619
Back tax collections	777	229	548	233
Motor vehicle tax	1,250	1,021	229	327
Use of Money and Property:				
Hangar rent	10,902	2,000	8,902	4,945
Other:				
Miscellaneous	-	-	-	895
Total cash receipts	<u>\$ 64,318</u>	<u>\$ 54,150</u>	<u>\$ 10,168</u>	<u>\$ 51,019</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Contractual services	\$ 79,737	\$ 88,150	\$ 8,413	\$ 46,749
Commodities	<u>6,493</u>	<u>3,000</u>	<u>(3,493)</u>	<u>1,251</u>
Total expenditures and transfers subject to budget	<u>\$ 86,230</u>	<u>\$ 91,150</u>	<u>\$ 4,920</u>	<u>\$ 48,000</u>
Receipts over (under) expenditures	\$ (21,912)			\$ 3,019
Unencumbered Cash, Beginning	<u>41,341</u>			<u>38,322</u>
Unencumbered Cash, Ending	<u>\$ 19,429</u>			<u>\$ 41,341</u>

STANTON COUNTY, KANSAS

Schedule 2-16

HOSPITAL MAINTENANCE FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavor.)</u>	
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$668,060	\$672,000	\$ (3,940)	\$821,394
Back tax collections	11,174	3,198	7,976	5,418
Motor vehicle tax	<u>26,529</u>	<u>18,802</u>	<u>7,727</u>	<u>25,135</u>
Total cash receipts	\$705,763	<u>\$694,000</u>	<u>\$ 11,763</u>	\$851,947
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Appropriations	<u>700,000</u>	<u>\$700,000</u>	<u>-</u>	<u>850,000</u>
Receipts over (under) expenditures	\$ 5,763			\$ 1,947
Unencumbered Cash, Beginning	<u>20,242</u>			<u>18,295</u>
Unencumbered Cash, Ending	<u>\$ 26,005</u>			<u>\$ 20,242</u>

STANTON COUNTY, KANSAS

Schedule 2-17

PRINCIPAL AND INTEREST FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavor.)</u>	
<u>Cash Receipts</u>				
Taxes:				
Ad valorem tax	\$100,637	\$100,500	\$ 137	\$102,421
Back tax	1,602	356	1,246	673
Motor vehicle tax	3,295	2,344	951	3,109
Reimbursement	<u>581</u>	<u>-</u>	<u>581</u>	<u>-</u>
Total cash receipts	<u>\$106,115</u>	<u>\$103,200</u>	<u>\$ 2,915</u>	<u>\$106,203</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Principal	\$ 95,000	\$ 95,000	\$ -	\$ 90,000
Interest	5,755	9,010	3,255	14,995
Miscellaneous	<u>-</u>	<u>490</u>	<u>490</u>	<u>-</u>
Total expenditures and transfers subject to budget	<u>\$100,755</u>	<u>\$104,500</u>	<u>\$ 3,745</u>	<u>\$104,995</u>
Receipts over (under) expenditures	\$ 5,360			\$ 1,208
Unencumbered Cash, Beginning	<u>4,511</u>			<u>3,303</u>
Unencumbered Cash, Ending	<u>\$ 9,871</u>			<u>\$ 4,511</u>

STANTON COUNTY, KANSAS

Schedule 2-18

REGISTER OF DEEDS TECHNOLOGY FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011  
 (with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Fees	\$ 3,500	\$ 5,000	\$ (1,500)	\$ 4,994
Interest	<u>48</u>	<u>50</u>	<u>(2)</u>	<u>52</u>
Total cash receipts	\$ <u>3,548</u>	\$ <u>5,050</u>	\$ <u>(1,502)</u>	\$ <u>5,046</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Contractual services	\$ 251	\$ 5,000	\$ 4,749	\$ 125
Commodities	425	5,000	4,575	95
Capital outlay	<u>-</u>	<u>10,050</u>	<u>10,050</u>	<u>-</u>
Total expenditures and transfers subject to budget	\$ <u>676</u>	\$ <u>20,050</u>	\$ <u>19,374</u>	\$ <u>220</u>
Receipts over (under) expenditures	\$ 2,872			\$ 4,826
Unencumbered Cash, Beginning	<u>16,568</u>			<u>11,742</u>
Unencumbered Cash, Ending	\$ <u>19,440</u>			\$ <u>16,568</u>

STANTON COUNTY, KANSAS

Schedule 2-19

SHERIFF CONCEAL & CARRY FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavor.)</u>	
<u>Cash Receipts</u>				
Fees	\$ 203	\$ <u>500</u>	\$ <u>(297)</u>	\$ 290
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Capital outlay	<u>-</u>	\$ <u>1,300</u>	\$ <u>1,300</u>	<u>-</u>
Receipts over (under) expenditures	\$ 203			\$ 290
Unencumbered Cash, Beginning	<u>850</u>			<u>560</u>
Unencumbered Cash, Ending	\$ <u>1,053</u>			\$ <u>850</u>

STANTON COUNTY, KANSAS

Schedule 2-20

911 FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET  
 For the year ended December 31, 2011  
 (with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavor.)</u>	
<u>Cash Receipts</u>				
Fees	\$ 4,800	\$ <u>4,000</u>	\$ <u>800</u>	\$ 4,838
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Capital outlay	-	\$ <u>18,000</u>	\$ <u>18,000</u>	-
Receipts over (under) expenditures	\$ 4,800			\$ 4,838
Unencumbered Cash, Beginning	<u>15,686</u>			<u>10,848</u>
Unencumbered Cash, Ending	\$ <u>20,486</u>			\$ <u>15,686</u>

STANTON COUNTY, KANSAS

Schedule 2-21

BOND AND INTEREST FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavor.)</u>	
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$ 821,514	\$824,000	\$ (2,486)	\$ -
Back tax collections	9,899	-	9,899	-
Interest subsidy (35%)	278,379	-	278,379	-
Accrued interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,780</u>
Total cash receipts	<u>\$1,109,792</u>	<u>\$824,000</u>	<u>\$285,792</u>	<u>\$ 23,780</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Interest	\$ 823,504	\$823,154	\$ (350)	-
Miscellaneous	<u>-</u>	<u>846</u>	<u>846</u>	<u>-</u>
Total expenditures and transfers subject to budget	<u>\$ 823,504</u>	<u>\$824,000</u>	<u>\$ 496</u>	<u>-</u>
Receipts over (under) expenditures	\$ 286,288			\$ 23,780
Unencumbered Cash, Beginning	<u>23,780</u>			<u>-</u>
Unencumbered Cash, Ending	<u>\$ 310,068</u>			<u>\$ 23,780</u>

STANTON COUNTY, KANSAS

Schedule 2  
(Continued)

SCHEDULES OF CASH RECEIPTS AND EXPENDITURES

STANTON COUNTY, KANSAS

Schedule 2-22

COUNTY EQUIPMENT FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Equipment sales	\$ 25,000	-
Operating Transfers:		
General Fund	<u>150,000</u>	<u>-</u>
Total cash receipts	\$175,000	\$ -
<u>Expenditures and Transfers</u>		
Capital outlay	<u>221,934</u>	<u>192,268</u>
Receipts over (under) expenditures	\$ (46,934)	\$ (192,268)
Unencumbered Cash, Beginning	<u>384,366</u>	<u>576,634</u>
Unencumbered Cash, Ending	<u>\$337,432</u>	<u>\$ 384,366</u>

STANTON COUNTY, KANSAS

Schedule 2-23

ROAD MACHINERY FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
 For the year ended December 31, 2011  
 (with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>	-	\$ -
<u>Expenditures and Transfers</u>		
Capital outlay	<u>-</u>	<u>60,000</u>
Receipts over (under) expenditures	-	\$ (60,000)
Unencumbered Cash, Beginning	<u>-</u>	<u>60,000</u>
Unencumbered Cash, Ending	<u><u>-</u></u>	<u><u>-</u></u>

STANTON COUNTY, KANSAS

Schedule 2-24

RURAL FIRE EQUIPMENT FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2011  
 (with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Donation	\$ 8,400	\$ 1,698
<u>Expenditures and Transfers</u>		
Capital outlay	<u>6,533</u>	<u>1,000</u>
Receipts over (under) expenditures	\$ 1,867	\$ 698
Unencumbered Cash, Beginning	<u>21,170</u>	<u>20,472</u>
Unencumbered Cash, Ending	<u>\$ 23,037</u>	<u>\$ 21,170</u>

STANTON COUNTY, KANSAS

Schedule 2-25

EMERGENCY MEDICAL SERVICES EQUIPMENT FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2011  
 (with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>	\$ -	-
<u>Expenditures and Transfers</u>		
Capital outlay	<u>9,971</u>	<u>-</u>
Receipts over (under) expenditures	\$ (9,971)	\$ -
Unencumbered Cash, Beginning	<u>127,045</u>	<u>127,045</u>
Unencumbered Cash, Ending	<u>\$117,074</u>	<u>\$127,045</u>

STANTON COUNTY, KANSAS

Schedule 2-26

NOXIOUS WEED EQUIPMENT FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2011  
 (with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>	-	\$ -
<u>Expenditures and Transfers</u>		
Capital outlay	<u>-</u>	<u>5,501</u>
Receipts over (under) expenditures	\$ -	\$ (5,501)
Unencumbered Cash, Beginning	<u>22,124</u>	<u>27,625</u>
Unencumbered Cash, Ending	<u>\$ 22,124</u>	<u>\$ 22,124</u>

STANTON COUNTY, KANSAS

Schedule 2-27

CAPITAL IMPROVEMENT FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2011  
 (with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>	\$ -	\$ -
<u>Expenditures and Transfers</u>		
Capital outlay	<u>495,872</u>	<u>126,825</u>
Receipts over (under) expenditures	\$ (495,872)	\$ (126,825)
Unencumbered Cash, Beginning	<u>1,161,677</u>	<u>1,288,502</u>
Unencumbered Cash, Ending	<u>\$ 665,805</u>	<u>\$1,161,677</u>

STANTON COUNTY, KANSAS

Schedule 2-28

SPECIAL LAW ENFORCEMENT FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2011  
 (with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
State of Kansas	\$ 437	\$ -
Donations	<u>500</u>	<u>500</u>
Total cash receipts	\$ 937	\$ 500
<u>Expenditures and Transfers</u>	<u>-</u>	<u>-</u>
Receipts over (under) expenditures	\$ 937	\$ 500
Unencumbered Cash, Beginning	<u>1,800</u>	<u>1,300</u>
Unencumbered Cash, Ending	<u>\$ 2,737</u>	<u>\$ 1,800</u>

STANTON COUNTY, KANSAS

Schedule 2-29

TITLE XIX FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
 For the year ended December 31, 2011  
 (with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
State of Kansas	\$ 1,381	\$ -
Reimbursements	<u>1,743</u>	<u>5,191</u>
Total cash receipts	\$ 3,124	\$ 5,191
 <u>Expenditures and Transfers</u>		
Appropriations	<u>4,519</u>	<u>350</u>
Receipts over (under) expenditures	\$ (1,395)	\$ 4,841
Unencumbered Cash, Beginning	<u>19,536</u>	<u>14,695</u>
Unencumbered Cash, Ending	<u>\$ 18,141</u>	<u>\$ 19,536</u>

STANTON COUNTY, KANSAS

Schedule 2-30

FAMILY PLANNING FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Reimbursements	\$ 249	\$ -
State aid	1,749	4,030
Physical examinations	<u>4,965</u>	<u>3,619</u>
Total cash receipts	<u>\$ 6,963</u>	<u>\$ 7,649</u>
<u>Expenditures and Transfers</u>		
Contractual services	\$ 1,680	\$ 3,799
Commodities	<u>3,559</u>	<u>3,850</u>
Total expenditures and transfers	<u>\$ 5,239</u>	<u>\$ 7,649</u>
Receipts over (under) expenditures	\$ 1,724	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 1,724</u>	<u>-</u>

STANTON COUNTY, KANSAS

Schedule 2-31

HEALTHY START FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
 For the year ended December 31, 2011  
 (with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
State aid	\$ 3,903	\$ 3,415
 <u>Expenditures and Transfers</u>		
Contractual services	3,903	3,415
Receipts over (under) expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

STANTON COUNTY, KANSAS

Schedule 2-32

BIOTERRORISM FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
 For the year ended December 31, 2011  
 (with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Federal aid	\$ <u>11,576</u>	\$ <u>19,059</u>
 <u>Expenditures and Transfers</u>		
Personal services	\$ 19,902	\$ 6,825
Contractual services	203	4,311
Capital outlay	<u>-</u>	<u>3,721</u>
 Total expenditures and transfers	 \$ <u>20,105</u>	 \$ <u>14,857</u>
 Receipts over (under) expenditures	 \$ (8,529)	 \$ 4,202
 Unencumbered Cash, Beginning	 <u>9,615</u>	 <u>5,413</u>
 Unencumbered Cash, Ending	 <u>\$ 1,086</u>	 <u>\$ 9,615</u>

STANTON COUNTY, KANSAS

Schedule 2-33

MUSEUM GRANTS AND DONATIONS FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2011  
 (with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Donations	\$ 179	-
<u>Expenditures and Transfers</u>	<u>-</u>	<u>-</u>
Receipts over (under) expenditures	\$ 179	\$ -
Unencumbered Cash, Beginning	<u>5,897</u>	<u>5,897</u>
Unencumbered Cash, Ending	<u>\$ 6,076</u>	<u>\$ 5,897</u>

STANTON COUNTY, KANSAS

Schedule 2-34

SENIOR CITIZENS SPECIAL BEQUEST FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>	-	-
<u>Expenditures and Transfers</u>	<u>-</u>	<u>-</u>
Receipts over (under) expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>451</u>	<u>451</u>
Unencumbered Cash, Ending	<u>\$ 451</u>	<u>\$ 451</u>

STANTON COUNTY, KANSAS

Schedule 2-35

TREASURER'S SPECIAL AUTO FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2011  
 (with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Motor vehicle licenses	\$ 24,184	\$ 24,442
Other fees	<u>149</u>	<u>151</u>
Total cash receipts	\$ <u>24,333</u>	\$ <u>24,593</u>
<u>Expenditures and Transfers</u>		
Personal services	\$ 4,164	\$ 4,190
Contractual services	7,254	506
Commodities	7,549	4,070
Operating transfers	<u>5,366</u>	<u>15,827</u>
Total expenditures and transfers	\$ <u>24,333</u>	\$ <u>24,593</u>
Receipts over (under) expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>-</u></u>	<u><u>-</u></u>

STANTON COUNTY, KANSAS

Schedule 2-36

PROSECUTOR'S TRAINING ASSISTANCE FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Docket fees	\$ 339	\$ 332
<u>Expenditures and Transfers</u>		
Contractual services	<u>181</u>	<u>171</u>
Receipts over (under) expenditures	\$ 158	\$ 161
Unencumbered Cash, Beginning	<u>4,171</u>	<u>4,010</u>
Unencumbered Cash, Ending	<u>\$ 4,329</u>	<u>\$ 4,171</u>

STANTON COUNTY, KANSAS

Schedule 2-37

LAW LIBRARY FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
 For the year ended December 31, 2011  
 (with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Docket fees	\$ 6,664	\$ 6,657
 <u>Expenditures and Transfers</u>		
Commodities	<u>6,689</u>	<u>6,485</u>
Receipts over (under) expenditures	\$ (25)	\$ 172
Unencumbered Cash, Beginning	<u>(12)</u>	<u>(184)</u>
Unencumbered Cash, Ending	<u><u>(37)</u></u>	<u><u>(12)</u></u>

STANTON COUNTY, KANSAS

Schedule 2-38

AIRPORT IMPROVEMENT PROJECT FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2011  
 (with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Federal aid	\$234,273	\$ 43,073
 <u>Expenditures and Transfers</u>		
Construction costs	<u>234,273</u>	<u>43,073</u>
Receipts over (under) expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

STANTON COUNTY, KANSAS

Schedule 2-39

HOSPITAL IMPROVEMENT PROJECT FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Debt proceeds	\$ -	\$12,758,649
Interest income	<u>10,527</u>	<u>11,927</u>
Total cash receipts	\$ <u>10,527</u>	\$ <u>12,770,576</u>
<u>Expenditures and Transfers</u>		
Construction costs	\$ 4,882,688	\$ 7,080,266
Cost of issuance	-	6,913
Miscellaneous	<u>2,949</u>	<u>-</u>
Total expenditures and transfers	\$ <u>4,885,637</u>	\$ <u>7,087,179</u>
Receipts over (under) expenditures	\$ (4,875,110)	\$ 5,683,397
Unencumbered Cash, Beginning	<u>5,683,397</u>	<u>-</u>
Unencumbered Cash, Ending	\$ <u>808,287</u>	\$ <u>5,683,397</u>

STANTON COUNTY, KANSAS

Schedule 2-40

ROAD IMPROVEMENT PROJECT FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
 For the year ended December 31, 2011  
 (with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Financing proceeds	\$895,848	-
<u>Expenditures and Transfers</u>		
Road improvements	<u>895,848</u>	<u>-</u>
Receipts over (under) expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>-</u></u>	<u><u>-</u></u>

STANTON COUNTY, KANSAS

Schedule 3

DISTRIBUTABLE, STATE, SUBDIVISION AND OTHER AGENCY FUNDS  
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS

For the year ended December 31, 2011

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Ad Valorem Taxes:				
Current tax	\$6,674,493	\$11,815,752	\$10,385,471	\$8,104,774
Delinquent real estate tax	850	125,928	125,537	1,241
Delinquent personal property tax	492	41,480	41,960	12
16/20 Vehicle tax	-	5,326	5,326	-
Antique vehicle tax	1,619	1,800	1,614	1,805
Motor vehicle tax	<u>63,916</u>	<u>363,961</u>	<u>368,000</u>	<u>59,877</u>
Total Distributable Funds	<u>\$6,741,370</u>	<u>\$12,354,247</u>	<u>\$10,927,908</u>	<u>\$8,167,709</u>
State Funds:				
State Educational Building	-	\$ 75,908	\$ 75,908	\$ -
State Institutional Building	-	37,954	37,954	-
State Correctional Institution	-	-	-	-
State Motor Vehicle tax	-	198,141	198,141	-
Compensating and isolated sales tax	-	130,234	130,234	-
Fish and game licenses	-	1,401	1,382	19
Drivers licenses fees	<u>-</u>	<u>7,745</u>	<u>7,745</u>	<u>-</u>
Total State Funds	<u>-</u>	<u>\$ 451,383</u>	<u>\$ 451,364</u>	<u>\$ 19</u>

STANTON COUNTY, KANSAS

Schedule 3  
(Continued)

DISTRIBUTABLE, STATE, SUBDIVISION AND OTHER AGENCY FUNDS  
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
For the year ended December 31, 2011

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Subdivision Funds:				
Cities	\$ -	\$ 393,455	\$ 393,455	\$ -
Schools	23,480	3,047,160	3,033,164	37,476
Groundwater Management	-	54,413	54,413	-
Cemetery Districts	-	56,635	56,635	-
Total Subdivision Funds	<u>\$ 23,480</u>	<u>\$ 3,551,663</u>	<u>\$ 3,537,667</u>	<u>\$ 37,476</u>
Other Agency Funds:				
Payroll Clearing Fund	\$ 1,500	\$ 435,517	\$ 436,944	\$ 73
Diversion Fund	4,260	4,351	3,453	5,158
CDBG Micro Loan Fund	38,351	6,106	465	43,992
Clerk of the District Court	2,469	461,036	455,253	8,252
Total Other Agency Funds	<u>\$ 46,580</u>	<u>\$ 907,010</u>	<u>\$ 896,115</u>	<u>\$ 57,475</u>
Grand Total	<u>\$6,811,430</u>	<u>\$17,264,303</u>	<u>\$15,813,054</u>	<u>\$8,262,679</u>

## STANTON COUNTY, KANSAS

Schedule 4

GENERAL FUND  
DEPARTMENTAL EXPENDITURES COMPARED  
WITH BUDGET ESTIMATES

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Prior</u> <u>Year</u> <u>Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>County Commissioners</u>				
Contractual services	\$ 26,778	\$ 27,500	\$ 722	\$ 6,469
Commodities	<u>25</u>	<u>500</u>	<u>475</u>	<u>91</u>
Total	<u>\$ 26,803</u>	<u>\$ 28,000</u>	<u>\$ 1,197</u>	<u>\$ 6,560</u>
<u>County Clerk</u>				
Contractual services	\$ 7,792	\$ 7,700	\$ (92)	\$ 4,029
Commodities	<u>3,465</u>	<u>4,300</u>	<u>835</u>	<u>3,248</u>
Total	<u>\$ 11,257</u>	<u>\$ 12,000</u>	<u>\$ 743</u>	<u>\$ 7,277</u>
<u>County Treasurer</u>				
Contractual services	\$ 7,635	\$ 14,960	\$ 7,325	\$ 11,966
Commodities	<u>7,157</u>	<u>5,150</u>	<u>(2,007)</u>	<u>3,843</u>
Total	<u>\$ 14,792</u>	<u>\$ 20,110</u>	<u>\$ 5,318</u>	<u>\$ 15,809</u>
<u>County Attorney</u>				
Contractual services	\$ 6,067	\$ 7,700	\$ 1,633	\$ 1,504
Commodities	<u>3,218</u>	<u>3,000</u>	<u>(218)</u>	<u>2,233</u>
Total	<u>\$ 9,285</u>	<u>\$ 10,700</u>	<u>\$ 1,415</u>	<u>\$ 3,737</u>
<u>Register of Deeds</u>				
Contractual services	\$ 5,873	\$ 10,000	\$ 4,127	\$ 7,006
Commodities	<u>231</u>	<u>2,000</u>	<u>1,769</u>	<u>1,099</u>
Total	<u>\$ 6,104</u>	<u>\$ 12,000</u>	<u>\$ 5,896</u>	<u>\$ 8,105</u>
<u>Clerk of District Court</u>				
Contractual services	\$ 39,026	\$ 64,100	\$ 25,074	\$ 29,343
Commodities	<u>2,392</u>	<u>3,000</u>	<u>608</u>	<u>2,617</u>
Total	<u>\$ 41,418</u>	<u>\$ 67,100</u>	<u>\$ 25,682</u>	<u>\$ 31,960</u>

STANTON COUNTY, KANSAS

Schedule 4  
(Continued)

GENERAL FUND  
DEPARTMENTAL EXPENDITURES COMPARED  
WITH BUDGET ESTIMATES

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Prior</u> <u>Year</u> <u>Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Appraiser Cost</u>				
Contractual services	\$ 79,050	\$ 90,000	\$ 10,950	\$ 85,017
Commodities	<u>2,771</u>	<u>3,500</u>	<u>729</u>	<u>4,253</u>
Total	\$ <u>81,821</u>	\$ <u>93,500</u>	\$ <u>11,679</u>	\$ <u>89,270</u>
<u>Election</u>				
Contractual services	\$ 7,618	\$ 10,300	\$ 2,682	\$ 14,308
Commodities	<u>2,518</u>	<u>10,000</u>	<u>7,482</u>	<u>1,459</u>
Total	\$ <u>10,136</u>	\$ <u>20,300</u>	\$ <u>10,164</u>	\$ <u>15,767</u>
<u>Courthouse General</u>				
Contractual services	\$114,885	\$180,000	\$ 65,115	\$154,481
Commodities	15,291	20,000	4,709	14,382
Capital outlay	<u>3,232</u>	<u>-</u>	<u>(3,232)</u>	<u>-</u>
Total	\$ <u>133,408</u>	\$ <u>200,000</u>	\$ <u>66,592</u>	\$ <u>168,863</u>
<u>Professional Building</u>				
Contractual services	\$ 21,284	\$ 23,000	\$ 1,716	\$ 21,000
Capital outlay	<u>1,135</u>	<u>-</u>	<u>(1,135)</u>	<u>-</u>
Total	\$ <u>22,419</u>	\$ <u>23,000</u>	\$ <u>581</u>	\$ <u>21,000</u>
<u>Road and Bridge</u>				
Personal services	\$ 89	-	\$ (89)	-
Contractual services	23	-	(23)	-
Commodities	<u>5</u>	<u>-</u>	<u>(5)</u>	<u>-</u>
Total	\$ <u>117</u>	<u>-</u>	\$ <u>(117)</u>	<u>-</u>

STANTON COUNTY, KANSAS

Schedule 4  
(Continued)

GENERAL FUND  
DEPARTMENTAL EXPENDITURES COMPARED  
WITH BUDGET ESTIMATES

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variance Favorable (Unfavor.)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Sheriff</u>				
Contractual services	\$204,191	\$224,100	\$ 19,909	\$208,446
Commodities	57,711	100,000	42,289	53,212
Special investigations	-	-	-	5,050
Total	<u>\$261,902</u>	<u>\$324,100</u>	<u>\$ 62,198</u>	<u>\$266,708</u>
<u>Law Library</u>				
Contractual services	\$ 4,264	\$ 6,000	\$ 1,736	\$ 3,046
<u>Juvenile Detention</u>				
Contractual services	\$ 4,307	\$ 6,000	\$ 1,693	\$ 5,516
<u>Ambulance</u>				
Contractual services	\$ 21,727	\$ 43,500	\$ 21,773	\$ 21,457
Commodities	21,512	22,500	988	25,142
Capital outlay	-	-	-	1,020
Total	<u>\$ 43,239</u>	<u>\$ 66,000</u>	<u>\$ 22,761</u>	<u>\$ 47,619</u>
<u>Fire and Rescue</u>				
Personal services	\$ 19	-	\$ (19)	-
Contractual services	3,091	-	(3,091)	-
Total	<u>\$ 3,110</u>	<u>-</u>	<u>\$ (3,110)</u>	<u>-</u>
<u>Health</u>				
Contractual services	\$ 9,768	\$ 15,000	\$ 5,232	\$ 5,230
Commodities	6,200	5,000	(1,200)	5,084
Capital outlay	3,721	-	(3,721)	-
Total	<u>\$ 19,689</u>	<u>\$ 20,000</u>	<u>\$ 311</u>	<u>\$ 10,314</u>

STANTON COUNTY, KANSAS

Schedule 4  
(Continued)

GENERAL FUND  
DEPARTMENTAL EXPENDITURES COMPARED  
WITH BUDGET ESTIMATES

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Prior</u> <u>Year</u> <u>Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Family Practice Clinic</u>				
Contractual services	\$ 3,135	\$233,800	\$230,665	\$ 83,328
Commodities	<u>171</u>	<u>39,500</u>	<u>39,329</u>	<u>15,093</u>
Total	\$ <u>3,306</u>	\$ <u>273,300</u>	\$ <u>269,994</u>	\$ <u>98,421</u>
<u>Solid Waste Disposal</u>				
Contractual services	\$ 24,449	\$ 20,000	\$ (4,449)	\$ 18,038
Commodities	<u>17,413</u>	<u>40,000</u>	<u>22,587</u>	<u>17,480</u>
Total	\$ <u>41,862</u>	\$ <u>60,000</u>	\$ <u>18,138</u>	\$ <u>35,518</u>
<u>Soil Conservation</u>				
Contractual services	\$ <u>29,000</u>	\$ <u>29,000</u>	<u>-</u>	\$ <u>29,000</u>
<u>Emergency Management</u>				
Commodities	\$ 8,556	\$ 10,000	\$ 1,444	\$ 14,789
Capital outlay	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total	\$ <u>8,556</u>	\$ <u>20,000</u>	\$ <u>11,444</u>	\$ <u>14,789</u>
<u>Services for the Elderly</u>				
Contractual services	\$ 41,602	\$ 40,468	\$ (1,134)	\$ 41,345
Commodities	100,407	89,808	(10,599)	99,251
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,995</u>
Total	\$ <u>142,009</u>	\$ <u>130,276</u>	\$ <u>(11,733)</u>	\$ <u>142,591</u>
<u>Memorial Living Center</u>				
Contractual services	\$ 44,108	\$ 57,018	\$ 12,910	\$ 46,248
Commodities	52,423	44,659	(7,764)	55,731
Capital outlay	<u>4,741</u>	<u>-</u>	<u>(4,741)</u>	<u>1,410</u>
Total	\$ <u>101,272</u>	\$ <u>101,677</u>	\$ <u>405</u>	\$ <u>103,389</u>

STANTON COUNTY, KANSAS

Schedule 4  
(Continued)

GENERAL FUND  
DEPARTMENTAL EXPENDITURES COMPARED  
WITH BUDGET ESTIMATES

For the year ended December 31, 2011  
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavor.)</u>	
<u>Chamber of Commerce</u>				
Appropriation	\$ <u>20,600</u>	\$ <u>20,600</u>	<u>-</u>	<u>-</u>
<u>Memorial Building</u>				
Personal services	\$ <u>9,771</u>	<u>-</u>	\$ <u>(9,771)</u>	<u>-</u>
<u>Historical Records</u>				
Contractual services	\$ <u>18,760</u>	\$ <u>26,453</u>	\$ <u>7,693</u>	\$ <u>15,920</u>
Commodities	<u>7,007</u>	<u>17,400</u>	<u>10,393</u>	<u>8,854</u>
Total	\$ <u>25,767</u>	\$ <u>43,853</u>	\$ <u>18,086</u>	\$ <u>24,774</u>
<u>Airport</u>				
Contractual services	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u>27,479</u>
<u>4-H Building</u>				
Personal services	\$ <u>75</u>	<u>-</u>	\$ <u>(75)</u>	<u>-</u>
Contractual services	<u>496</u>	<u>-</u>	<u>(496)</u>	<u>-</u>
Commodities	<u>289</u>	<u>-</u>	<u>(289)</u>	<u>-</u>
Total	\$ <u>860</u>	<u>-</u>	\$ <u>(860)</u>	<u>-</u>
<u>Payroll Department</u>				
Personal services	\$ <u>2,597,884</u>	\$ <u>2,950,000</u>	\$ <u>352,116</u>	\$ <u>2,687,349</u>
<u>Transfers</u>				
County Equipment	\$ <u>150,000</u>	\$ <u>50,625</u>	\$ <u>(99,375)</u>	<u>-</u>
Capital Improvement	<u>-</u>	<u>50,625</u>	<u>50,625</u>	<u>-</u>
Total	\$ <u>150,000</u>	\$ <u>101,250</u>	\$ <u>(48,750)</u>	<u>-</u>
Totals	\$ <u>3,824,958</u>	\$ <u>4,638,766</u>	\$ <u>813,808</u>	\$ <u>3,864,861</u>