

STANTON COUNTY, KANSAS
Johnson, Kansas

FINANCIAL STATEMENTS
For the year ended December 31, 2012

STANTON COUNTY, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2012

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STANTON COUNTY, KANSAS

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STANTON COUNTY, KANSAS

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners
Stanton County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Stanton County, Kansas, a Municipality, 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 applicable audit requirements of the *Kansas Municipal Audit and Accounting Guide*. Those standards and the *Kansas Municipal Audit and Accounting Guide* require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

To the Board of County Commissioners
Stanton County, Kansas

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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 U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Stanton 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 U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Stanton County, Kansas as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2012 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2012 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit*

To the Board of County Commissioners
Stanton County, Kansas

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and Accounting Guide. The schedule of general fund departmental expenditures compared with budget estimates (Schedule 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the 2012 basic financial statement or the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2012 basic financial statement. The 2012 information has been subjected to the auditing procedures applied in the audit of the 2012 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 2012 basic financial statement or to the 2012 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 2012 supplementary information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2011 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and general fund departmental expenditures compared with budget estimates (Schedules 2 and 4 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 basic financial statement upon which we rendered an unqualified opinion dated October 17, 2012. The 2011 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 basic financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 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 2011 basic financial statement or to the 2011 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 2011 comparative information is fairly stated in all material respects in relation to the 2011 basic financial statement as a whole, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

July 31, 2013

STANTON COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASHREGULATORY BASIS

For the year ended December 31, 2012

	<u>Beginning</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Add</u> <u>Encumbrances</u> <u>& Accounts</u> <u>Payable</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
Funds						
Governmental Type Funds:						
General Fund	\$ 675,830	\$ 3,998,143	\$ 3,859,669	\$ 814,304	\$ 34,033	\$ 848,337
Special Purpose Funds:						
Road and Bridge	147,821	2,253,622	2,308,900	92,543	44,241	136,784
Park Maintenance	33,352	38,975	34,604	37,723	-	37,723
Extension Service	5,077	142,952	142,500	5,529	-	5,529
Mental Health	707	28,605	28,476	836	-	836
Rural Fire	10,504	62,531	61,025	12,010	2,981	14,991
Noxious Weed	66,618	53,693	53,895	66,416	241	66,657
Library Maintenance	7,264	219,156	218,035	8,385	-	8,385
Library Employees' Benefits	1,989	57,111	57,154	1,946	-	1,946
4-H Club	2,260	29,907	11,100	21,067	-	21,067
Employees' Benefits	314,103	1,013,731	1,094,441	233,393	-	233,393
Golf Course Maintenance	20,402	87,569	80,305	27,666	5,094	32,760
Developmental Disabled	1,272	30,280	30,295	1,257	-	1,257
Airport Maintenance	19,429	87,755	80,583	26,601	-	26,601
Hospital Maintenance	26,005	1,103,022	1,100,000	29,027	-	29,027
Register of Deeds Technology	19,440	3,460	10,569	12,331	-	12,331
Sheriff Conceal and Carry Permit	1,053	97	-	1,150	-	1,150
911 Fund	20,486	39,797	-	60,283	-	60,283
County Equipment	337,432	-	141,594	195,838	22,007	217,845
Road Machinery	-	18,000	-	18,000	-	18,000
Rural Fire Equipment	23,037	3,761	1,933	24,865	-	24,865
Emergency Medical Services Equipment	117,074	-	-	117,074	-	117,074
Noxious Weed Equipment	22,124	-	-	22,124	-	22,124
Capital Improvement	665,805	-	37,965	627,840	-	627,840
Special Law Enforcement	2,737	600	-	3,337	-	3,337
Title XIX	18,141	4,455	19,845	2,751	527	3,278
Family Planning	1,724	8,116	4,358	5,482	1,412	6,894
Healthy Start	-	3,903	3,903	-	1,079	1,079
Bioterrorism	1,086	6,873	7,959	-	750	750
Museum Grants and Donations	6,076	-	-	6,076	-	6,076
Sheriff Donations	2,413	-	-	2,413	-	2,413
Living Center Donations	-	185	-	185	-	185
Debt Service Funds:						
Principal and Interest	9,871	98,160	103,500	4,531	-	4,531
Bond and Interest	310,068	1,428,629	1,213,374	525,323	-	525,323
Capital Project Funds:						
Airport Improvement	-	421,905	421,905	-	-	-
Hospital Improvement	808,287	78	808,365	-	-	-
Fiduciary Type Funds – Expendable Trust Funds:						
Senior Citizens Special Bequest	451	-	451	-	669	669
Treasurer's Special Auto	-	25,966	25,966	-	-	-
Prosecutor's Training Assistance	4,329	288	104	4,513	-	4,513
Law Library	(37)	4,393	4,218	138	-	138
Total Reporting Entity (Excluding Agency Funds)	<u>\$3,704,230</u>	<u>\$11,275,718</u>	<u>\$11,966,991</u>	<u>\$3,012,957</u>	<u>\$113,034</u>	<u>\$3,125,991</u>

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

STANTON COUNTY, KANSAS

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS

For the year ended December 31, 2012

Composition of Cash:

County Treasurer:

Cash on hand	\$ 11,732
Cash in checking – Johnson State Bank	4,286,513
Cash in checking – Johnson State Bank	43,520
Cash in money market – Johnson State Bank	645,272
Cash in money market – First National Bank	16,197
Certificates of Deposit – Johnson State Bank	3,000,000
Certificates of Deposit – First National Bank	4,155,381

Clerk of the District Court:

Cash in checking – Johnson State Bank	250
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Register of Deeds:

Cash in checking – Johnson State Bank	2,805
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Sheriff:

Cash in checking – Johnson State Bank	1,970
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Law Library:

Cash in checking – Johnson State Bank	<u>138</u>
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Total Cash	\$12,163,778
Agency Funds per Schedule 3	<u>(9,037,787)</u>
Total Reporting Entity (Excluding Agency Funds)	\$ <u>3,125,991</u>

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Stanton County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Stanton County (the municipality). The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the County audit. The Law Library is housed in County offices, but is operated independent of the County's governing body. Even though the Law Library is considered to be an entity independent of the County, its financial information is presented as a part of the municipality's financial statements because it is clearly an immaterial item. All related municipal entities of the County are not included in this financial statement.

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

Related Municipal Entities not Presented:

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

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

Hospital – The Stanton County Hospital Board operates the County's hospital. The board members are elected to four year terms. The County annually levies a tax for the hospital. The year end for the hospital is June 30.

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Related Organizations

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

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

Joint Ventures – Joint ventures are not included in this financial statement. The following organizations are considered to be joint ventures:

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

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

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

Fund Descriptions

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of Stanton County for the year of 2012:

Governmental Funds:

General Fund – The Chief Operating Fund – used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Fiduciary Funds:

Trust Funds – used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds – used to report assets held by the municipal reporting entity in a purely custodial capacity as trustee or agent for others.

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

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

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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.

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

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

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

Other Accounting Policies

Cash and Time Deposits

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

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

Vouchers Payable

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Special Assessments

Projects financed in part by special assessments are financed through general obligation bonds of the County and are retired from the Bond and Interest Fund. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as revenue in the Bond and Interest Fund.

Temporary Notes

Upon authorization for the issuance of general obligation bonds for certain improvements, Kansas law permits the temporary financing of such improvements by the issuance of temporary notes. Temporary notes issued may not exceed the aggregate amount of bonds authorized, are interest bearing and have a maturity date not later than four years from the date of issuance of such temporary notes. Temporary notes outstanding are retired from the proceeds of the sale of general obligation bonds.

Encumbrances

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

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

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

Bonds Payable

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 2: Stewardship, Compliance and Accountability

Budgetary Information and Tax Cycle

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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. 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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 2: Stewardship, Compliance and Accountability (Continued)

Budgetary Information and Tax Cycle (Continued)

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

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

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

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

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

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 2: Stewardship, Compliance and Accountability (Continued)

Compliance with Kansas Statutes

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

Note 3: Deposits and Investments

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

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, 2012.

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 3: Deposits and Investments (Continued)

At December 31, 2012, Stanton County's carrying amount of deposits was \$12,158,615 and the bank balance was \$12,282,693. Of the bank balance, \$4,671,578 was covered by federal depository insurance, \$7,611,115 was collateralized with securities held by the pledging financial institutions' agents in Stanton County's name.

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

Note 4: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Treasurer's Special Auto	General Fund	KSA 19-120	\$ 12,024

Note 5: Defined Benefit Pension Plan

Plan Description

Stanton County participates in 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.

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 5: Defined Benefit Pension Plan (Continued)

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. The employer rate established for calendar year 2012 is 7.34%. The Stanton County employer contributions to KPERS for the years ending December 31, 2012, 2011 and 2010 were \$174,174, \$180,177 and \$164,896, respectively, equal to the statutory required contributions for each year.

Note 6: Other Long-Term Obligations from Operations

Compensated Absences

Sick and Vacation Leave

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

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

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

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, 2012:

Beginning account value	\$403,373
Contributions	65,250
Withdrawals	(6,000)
Change in investment value	<u>47,254</u>
Ending account balance	<u>\$509,877</u>

Other Post Employment Benefits

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

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

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 7: Contingent Liabilities

Stanton County participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives for audits of these programs for or including the year ending December 31, 2012. Accordingly, the County's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

Note 8: Closure and Postclosure Care Cost

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure costs will be paid only near or after the date that the landfill stops accepting waste, the County estimates closure and postclosure costs to be \$4,464,647. This amount is based on what it would cost to perform all closure and postclosure care in 2012. Actual cost may be higher due to inflation, changes in technology or changes in regulations. About 18.15% of the total municipal solid waste landfill site space has been used to date. The remaining life of the landfill is estimated at 100 years. The County is not required to currently accumulate funds to pay the future costs of closure and postclosure, and has not done so. These future costs will be met when due by the allocation of general tax revenues, the issue of debt, or both.

Note 9: Subsequent Events

Stanton County's management has evaluated events and transactions through July 31, 2013, the date which the financial statement was available to be issued.

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 10: Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2012 were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:										
Assisted Living Center – Series 2003-B	1.90- 3.10%	06/12/03	\$ 900,000	10/01/13	\$ 100,000	\$ -	\$ 100,000	\$ (100,000)	\$ -	\$ 3,000
Hospital – Series 2010-A	1.842- 6.432%	06/01/10	12,700,000	9/01/29	12,700,000	-	555,000	(555,000)	12,145,000	655,574
Series 2010-B	0%	06/01/10	110,000	9/01/13	110,000	-	-	-	110,000	3,300
Other Long-Term Debt:										
Transportation Revolving Fund 0061	3.64%	08/17/07	1,332,003	8/01/17	842,453	-	133,304	(133,304)	709,149	30,665
Transportation Revolving Fund 0127	3.53%	02/01/11	895,848	8/01/19	793,811	-	86,830	(86,830)	706,981	30,006
Lease Purchase Agreements:										
First National Bank –										
Communications Equipment	4.75%	03/22/07	124,925	3/22/12	27,356	-	27,356	(27,356)	-	1,299
John Deere Credit – Motorgrader	5.25%	09/20/07	89,465	9/20/12	19,815	-	19,815	(19,815)	-	1,066
John Deere Credit – JD770D	4.50%	12/15/08	128,333	2/01/15	54,814	-	26,791	(26,791)	28,023	2,518
John Deere Credit – Motorgrader	3.50%	01/12/10	114,766	1/28/15	71,251	-	22,925	(22,925)	48,326	2,534
First National Bank – Volvo										
Motorgrader	4.55%	03/21/11	129,856	3/21/16	129,856	-	23,713	(23,713)	106,143	5,908
Cat Loader	3.75%	06/13/11	162,301	6/13/16	162,301	-	30,115	(30,115)	132,186	6,086
Row Crop Tractor	3.30%	05/25/12	138,765	5/25/16	-	138,765	27,493	111,272	111,272	2,119
John Deere Motorgrader	3.30%	03/28/12	167,395	3/28/17	-	167,395	-	167,395	167,395	-
Total Contractual Indebtedness					<u>\$15,011,657</u>	<u>\$306,160</u>	<u>\$1,053,342</u>	<u>\$ (747,182)</u>	<u>\$14,264,475</u>	<u>\$744,075</u>

STANTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018-2022</u>	<u>2023-2027</u>	<u>2028-2029</u>	<u>Total</u>
Principal:									
General obligation bonds	\$ 670,000	\$ 570,000	\$ 585,000	\$ 595,000	\$ 610,000	\$3,345,000	\$4,030,000	\$1,850,000	\$12,255,000
Other long-term debt	228,268	236,703	245,450	254,521	230,141	221,047	-	-	1,416,130
Lease purchase agreements	<u>165,062</u>	<u>142,104</u>	<u>121,896</u>	<u>128,560</u>	<u>35,723</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>593,345</u>
Total principal	<u>\$1,063,330</u>	<u>\$ 948,807</u>	<u>\$ 952,346</u>	<u>\$ 978,081</u>	<u>\$ 875,864</u>	<u>\$3,566,047</u>	<u>\$4,030,000</u>	<u>\$1,850,000</u>	<u>\$14,264,475</u>
Interest:									
General obligation bonds	\$ 648,300	\$ 632,176	\$ 614,449	\$ 594,501	\$ 571,421	\$2,409,370	\$1,370,956	\$ 179,774	\$ 7,020,947
Other long-term debt	48,996	44,102	35,355	26,285	16,879	12,611	-	-	184,228
Lease purchase agreements	<u>20,771</u>	<u>14,377</u>	<u>9,081</u>	<u>4,492</u>	<u>303</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,024</u>
Total interest	<u>\$ 718,067</u>	<u>\$ 690,655</u>	<u>\$ 658,885</u>	<u>\$ 625,278</u>	<u>\$ 588,603</u>	<u>\$2,421,981</u>	<u>\$1,370,956</u>	<u>\$ 179,774</u>	<u>\$ 7,254,199</u>
Total Principal and Interest	<u>\$1,781,397</u>	<u>\$1,639,462</u>	<u>\$1,611,231</u>	<u>\$1,603,359</u>	<u>\$1,464,467</u>	<u>\$5,988,028</u>	<u>\$5,400,956</u>	<u>\$2,029,774</u>	<u>\$21,518,674</u>

STANTON COUNTY, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

STANTON COUNTY, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS

For the year ended December 31, 2012

<u>Funds</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental Type Funds:			
General Fund	\$4,308,357	\$3,859,669	\$448,688
Special Purpose Funds:			
Road and Bridge	2,308,900	2,308,900	-
Park Maintenance	47,500	34,604	12,896
Extension Service	142,500	142,500	-
Mental Health	28,476	28,476	-
Rural Fire	67,000	61,025	5,975
Noxious Weed	100,850	53,895	46,955
Library Maintenance	218,035	218,035	-
Library Employees' Benefits	57,154	57,154	-
4-H Club	11,100	11,100	-
Employees' Benefits	1,125,000	1,094,441	30,559
Golf Course Maintenance	88,000	80,305	7,695
Memorial Building	15,200	-	15,200
Developmental Disabled	30,295	30,295	-
Airport Maintenance	81,150	80,583	567
Hospital Maintenance	1,100,000	1,100,000	-
Register of Deeds Technology	26,000	10,569	15,431
Sheriff Conceal and Carry Permit	2,000	-	2,000
911	24,000	-	24,000
Debt Service Funds:			
Principal and Interest	103,500	103,500	-
Bond and Interest	1,218,000	1,213,374	4,626

STANTON COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2012

STANTON COUNTY, KANSAS

Schedule 2-1

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)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$2,735,142	\$2,728,357	\$ 6,785	\$2,225,443
Delinquent tax	10,400	9,909	491	37,195
Motor vehicle tax	101,308	64,591	36,717	88,234
Interest on delinquent taxes	7,101	7,500	(399)	11,756
Local sales tax	181,127	155,000	26,127	174,534
Intergovernmental:				
Law enforcement	245,939	290,000	(44,061)	304,668
State aid	13,223	7,000	6,223	10,638
Mineral tax	102,656	85,000	17,656	121,768
Licenses, Permits and Fees:				
Mortgage registration fees	21,171	35,000	(13,829)	18,620
V.I.N.'s	2,642	1,000	1,642	1,983
Officers' fees	19,734	20,000	(266)	19,665
Use of Money and Property:				
Interest	17,574	20,000	(2,426)	16,163
Rents	19,800	17,500	2,300	19,400
Memorial Living Center	315,959	275,000	40,959	290,778
Charges for Services:				
Sheriff	4,197	-	4,197	3,062
Senior Citizens	94,035	75,000	19,035	76,529
Landfill	10,239	2,500	7,739	3,565
Health/Clinic	-	-	-	3,784
Emergency Medical Services	70,951	50,000	20,951	66,563
Transfers In:				
Treasurer's Special Auto	12,024	10,000	2,024	20,615
Other:				
Reimbursements	9,608	-	9,608	12,392
Miscellaneous	<u>3,313</u>	<u>-</u>	<u>3,313</u>	<u>3,959</u>
Total Cash Receipts	<u>\$3,998,143</u>	<u>\$3,853,357</u>	<u>\$144,786</u>	<u>\$3,531,314</u>

STANTON COUNTY, KANSAS

Schedule 2-1
(Continued)

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

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Expenditures</u> (Schedule 4)				
General Government:				
County Commissioners	\$ 20,863	\$ 28,000	\$ 7,137	\$ 26,803
County Clerk	6,740	12,000	5,260	11,257
County Treasurer	15,938	19,610	3,672	14,792
County Attorney	4,762	10,700	5,938	9,285
Register of Deeds	7,038	12,000	4,962	6,104
Clerk of District Court	34,334	67,000	32,666	41,418
Appraiser cost	94,964	93,500	(1,464)	81,821
Election	22,083	20,300	(1,783)	10,136
Courthouse General	157,719	200,000	42,281	133,408
Professional Building	22,223	13,000	(9,223)	22,419
Road and Bridge	8,224	-	(8,224)	117
Public Safety:				
Sheriff	327,128	324,100	(3,028)	261,902
Law Library	2,184	6,000	3,816	4,264
Juvenile Detention	2,196	4,000	1,804	4,307
Ambulance	38,718	66,000	27,282	43,239
Fire and Rescue	-	-	-	3,110
Health Care:				
Health	25,310	20,000	(5,310)	19,689
Family Practice Clinic	5,061	12,000	6,939	3,306
Environmental:				
Solid waste disposal	23,803	60,000	36,197	41,862
Soil Conservation	29,000	29,000	-	29,000
Emergency Management	12,251	20,000	7,749	8,556

STANTON COUNTY, KANSAS

Schedule 2-1
(Continued)

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

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	Current Year		Variance	Prior
	Actual	Budget	Over	Year
			(Under)	Actual
<u>Expenditures</u> (Schedule 4) (Continued)				
Social Services:				
Services for the elderly	166,320	143,633	(22,687)	142,009
Memorial Living Center	105,656	99,560	(6,096)	101,272
Chamber of Commerce	20,600	20,600	-	20,600
Memorial building	-	-	-	9,771
Cultural and Recreation:				
Historical records	41,737	43,620	1,883	25,767
Airport	18,335	-	(18,335)	-
4-H Building	2,242	-	(2,242)	860
Payroll:				
Personal services	2,644,240	2,800,000	155,760	2,597,884
Transfers:				
County Equipment Fund	<u>-</u>	<u>183,734</u>	<u>183,734</u>	<u>150,000</u>
Total Expenditures	<u>\$3,859,669</u>	<u>\$4,308,357</u>	<u>\$448,688</u>	<u>\$3,824,958</u>
Cash Receipts Over (Under) Expenditures	\$ 138,474			\$ (293,644)
Unencumbered Cash, Beginning	<u>675,830</u>			<u>969,474</u>
Unencumbered Cash, Ending	<u>\$ 814,304</u>			<u>\$ 675,830</u>

STANTON COUNTY, KANSAS

Schedule 2-2

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

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

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$1,979,322	\$1,973,900	\$ 5,422	\$1,479,581
Delinquent tax	7,420	5,407	2,013	24,764
Motor vehicle tax	66,946	42,943	24,003	59,235
Intergovernmental:				
Special City & Co. Hwy. Fund	198,786	185,000	13,786	203,801
County Equalization Fund	-	5,000	(5,000)	2,584
Charges for Services:				
County Engineer	<u>1,148</u>	<u>3,500</u>	<u>(2,352)</u>	<u>1,668</u>
Total Cash Receipts	<u>\$2,253,622</u>	<u>\$2,215,750</u>	<u>\$ 37,872</u>	<u>\$1,771,633</u>
<u>Expenditures</u>				
Contractual services	\$ 245,624	\$ 233,900	\$ (11,724)	\$ 252,110
Commodities	1,578,714	1,609,500	30,786	1,482,648
Capital outlay	32,673	35,059	2,386	78,464
Transportation revolving fund	280,805	288,969	8,164	-
Lease purchase	<u>171,084</u>	<u>141,472</u>	<u>(29,612)</u>	<u>-</u>
Total Expenditures	<u>\$2,308,900</u>	<u>\$2,308,900</u>	<u>-</u>	<u>\$2,094,026</u>
Cash Receipts Over (Under) Expenditures	\$ (55,278)			\$ (322,393)
Unencumbered Cash, Beginning	<u>147,821</u>			<u>470,214</u>
Unencumbered Cash, Ending	<u>\$ 92,543</u>			<u>\$ 147,821</u>

STANTON COUNTY, KANSAS

Schedule 2-3

PARK MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

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

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 28,977	\$ 28,200	\$ 777	\$ 40,683
Delinquent tax	123	120	3	658
Motor vehicle tax	1,805	1,180	625	1,359
Charges for Services:				
Swimming pool	<u>8,070</u>	<u>3,500</u>	<u>4,570</u>	<u>4,955</u>
Total Cash Receipts	<u>\$ 38,975</u>	<u>\$ 33,000</u>	<u>\$ 5,975</u>	<u>\$ 47,655</u>
<u>Expenditures</u>				
Contractual services	\$ 22,607	\$ 8,800	\$ (13,807)	\$ 26,175
Commodities	<u>11,997</u>	<u>38,700</u>	<u>26,703</u>	<u>5,990</u>
Total Expenditures	<u>\$ 34,604</u>	<u>\$ 47,500</u>	<u>\$ 12,896</u>	<u>\$ 32,165</u>
Cash Receipts Over (Under) Expenditures	\$ 4,371			\$ 15,490
Unencumbered Cash, Beginning	<u>33,352</u>			<u>17,862</u>
Unencumbered Cash, Ending	<u>\$ 37,723</u>			<u>\$ 33,352</u>

STANTON COUNTY, KANSAS

Schedule 2-4

EXTENSION SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

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

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$136,031	\$135,500	\$ 531	\$147,102
Delinquent tax	539	232	307	2,293
Motor vehicle tax	<u>6,382</u>	<u>4,268</u>	<u>2,114</u>	<u>4,404</u>
Total Cash Receipts	\$142,952	<u>\$140,000</u>	<u>\$ 2,952</u>	\$153,799
<u>Expenditures</u>				
Appropriations	<u>142,500</u>	<u>\$142,500</u>	<u>-</u>	<u>152,500</u>
Cash Receipts Over (Under) Expenditures	\$ 452			\$ 1,299
Unencumbered Cash, Beginning	<u>5,077</u>			<u>3,778</u>
Unencumbered Cash, Ending	<u>\$ 5,529</u>			<u>\$ 5,077</u>

STANTON COUNTY, KANSAS

Schedule 2-5

MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

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

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 27,367	\$ 27,226	\$ 141	\$ 25,766
Delinquent tax	106	123	(17)	411
Motor vehicle tax	<u>1,132</u>	<u>747</u>	<u>385</u>	<u>843</u>
Total Cash Receipts	\$ 28,605	\$ <u>28,096</u>	\$ <u>509</u>	\$ 27,020
<u>Expenditures</u>				
Appropriations	<u>28,476</u>	\$ <u>28,476</u>	<u>-</u>	<u>27,120</u>
Cash Receipts Over (Under) Expenditures	\$ 129			\$ (100)
Unencumbered Cash, Beginning	<u>707</u>			<u>807</u>
Unencumbered Cash, Ending	\$ <u>836</u>			\$ <u>707</u>

STANTON COUNTY, KANSAS

Schedule 2-6

RURAL FIRE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

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

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 58,759	\$ 58,500	\$ 259	\$ 52,817
Delinquent tax	228	166	62	879
Motor vehicle tax	2,380	1,534	846	2,070
Other:				
Miscellaneous	<u>1,164</u>	<u>-</u>	<u>1,164</u>	<u>1,558</u>
Total Cash Receipts	<u>\$ 62,531</u>	<u>\$ 60,200</u>	<u>\$ 2,331</u>	<u>\$ 57,324</u>
<u>Expenditures</u>				
Personal services	\$ 1,012	\$ -	\$ (1,012)	\$ 1,558
Contractual services	27,247	42,600	15,353	35,720
Commodities	<u>32,766</u>	<u>24,400</u>	<u>(8,366)</u>	<u>28,549</u>
Total Expenditures	<u>\$ 61,025</u>	<u>\$ 67,000</u>	<u>\$ 5,975</u>	<u>\$ 65,827</u>
Cash Receipts Over (Under) Expenditures	\$ 1,506			\$ (8,503)
Unencumbered Cash, Beginning	<u>10,504</u>			<u>19,007</u>
Unencumbered Cash, Ending	<u>\$ 12,010</u>			<u>\$ 10,504</u>

STANTON COUNTY, KANSAS

Schedule 2-7

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

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

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 28,978	\$ 28,850	\$ 128	\$ -
Delinquent tax	94	-	94	20
Motor vehicle tax	-	-	-	228
Charges for Services:				
Treatment of noxious weed	<u>24,621</u>	<u>25,000</u>	<u>(379)</u>	<u>20,446</u>
Total Cash Receipts	<u>\$ 53,693</u>	<u>\$ 53,850</u>	<u>\$ (157)</u>	<u>\$ 20,694</u>
<u>Expenditures</u>				
Contractual services	\$ 8,711	\$ 12,100	\$ 3,389	\$ 8,984
Commodities	<u>45,184</u>	<u>88,750</u>	<u>43,566</u>	<u>34,906</u>
Total Expenditures	<u>\$ 53,895</u>	<u>\$100,850</u>	<u>\$ 46,955</u>	<u>\$ 43,890</u>
Cash Receipts Over (Under) Expenditures	\$ (202)			\$ (23,196)
Unencumbered Cash, Beginning	<u>66,618</u>			<u>89,814</u>
Unencumbered Cash, Ending	<u>\$ 66,416</u>			<u>\$ 66,618</u>

STANTON COUNTY, KANSAS

Schedule 2-8

LIBRARY MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

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

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$209,279	\$208,527	\$ 752	\$206,984
Delinquent tax	818	-	818	3,273
Motor vehicle tax	<u>9,059</u>	<u>6,008</u>	<u>3,051</u>	<u>6,650</u>
Total Cash Receipts	\$219,156	<u>\$214,535</u>	<u>\$ 4,621</u>	\$216,907
<u>Expenditures</u>				
Appropriations	<u>218,035</u>	<u>\$218,035</u>	<u>-</u>	<u>216,355</u>
Cash Receipts Over (Under) Expenditures	\$ 1,121			\$ 552
Unencumbered Cash, Beginning	<u>7,264</u>			<u>6,712</u>
Unencumbered Cash, Ending	<u>\$ 8,385</u>			<u>\$ 7,264</u>

STANTON COUNTY, KANSAS

Schedule 2-9

LIBRARY EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 54,735	\$ 54,454	\$ 281	\$ 49,248
Delinquent tax	210	172	38	784
Motor vehicle tax	<u>2,166</u>	<u>1,428</u>	<u>738</u>	<u>1,630</u>
Total Cash Receipts	\$ 57,111	\$ <u>56,054</u>	\$ <u>1,057</u>	\$ 51,662
<u>Expenditures</u>				
Appropriations	<u>57,154</u>	\$ <u>57,154</u>	<u>-</u>	<u>50,846</u>
Cash Receipts Over (Under) Expenditures	\$ (43)			\$ 816
Unencumbered Cash, Beginning	<u>1,989</u>			<u>1,173</u>
Unencumbered Cash, Ending	\$ <u>1,946</u>			\$ <u>1,989</u>

STANTON COUNTY, KANSAS

Schedule 2-10

4-H CLUB FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

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

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 8,854	\$ 8,800	\$ 54	\$ 3,925
Delinquent tax	32	87	(55)	87
Motor vehicle tax	209	113	96	329
Other:				
Building rent	3,755	-	3,755	-
Miscellaneous	<u>17,057</u>	<u>-</u>	<u>17,057</u>	<u>-</u>
Total Cash Receipts	\$ <u>29,907</u>	\$ <u>9,000</u>	\$ <u>20,907</u>	\$ <u>4,341</u>
<u>Expenditures</u>				
Contractual services	\$ 7,112	\$ 7,100	\$ (12)	\$ 7,958
Commodities	<u>3,988</u>	<u>4,000</u>	<u>12</u>	<u>3,131</u>
Total Expenditures	\$ <u>11,100</u>	\$ <u>11,100</u>	<u>-</u>	\$ <u>11,089</u>
Cash Receipts Over (Under) Expenditures	\$ 18,807			\$ (6,748)
Unencumbered Cash, Beginning	<u>2,260</u>			<u>9,008</u>
Unencumbered Cash, Ending	\$ <u>21,067</u>			\$ <u>2,260</u>

STANTON COUNTY, KANSAS

Schedule 2-11

EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

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

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 962,678	\$ 960,000	\$ 2,678	\$1,075,676
Delinquent tax	3,856	3,440	416	17,063
Motor vehicle tax	<u>47,197</u>	<u>31,220</u>	<u>15,977</u>	<u>34,607</u>
Total Cash Receipts	<u>\$1,013,731</u>	<u>\$ 994,660</u>	<u>\$ 19,071</u>	<u>\$1,127,346</u>
<u>Expenditures</u>				
Social Security	\$ 189,744	\$ 205,000	\$ 15,256	\$ 187,646
Retirement	197,847	170,000	(27,847)	177,378
Workmen's compensation	92,267	105,000	12,733	58,173
Unemployment tax	1,358	5,000	3,642	10,934
Health insurance	<u>613,225</u>	<u>640,000</u>	<u>26,775</u>	<u>527,670</u>
Total Expenditures	<u>\$1,094,441</u>	<u>\$1,125,000</u>	<u>\$ 30,559</u>	<u>\$ 961,801</u>
Cash Receipts Over (Under) Expenditures	\$ (80,710)			\$ 165,545
Unencumbered Cash, Beginning	<u>314,103</u>			<u>148,558</u>
Unencumbered Cash, Ending	<u>\$ 233,393</u>			<u>\$ 314,103</u>

STANTON COUNTY, KANSAS

Schedule 2-12

GOLF COURSE MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

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

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
<u>Cash Receipts</u>			<u>(Under)</u>	<u>Actual</u>
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 53,206	\$ 53,000	\$ 206	\$ 45,679
Delinquent tax	201	175	26	716
Motor vehicle tax	1,988	1,325	663	1,387
Other:				
Memberships and green fees	30,035	25,000	5,035	27,280
Miscellaneous	<u>2,139</u>	<u>-</u>	<u>2,139</u>	<u>945</u>
Total Cash Receipts	<u>\$ 87,569</u>	<u>\$ 79,500</u>	<u>\$ 8,069</u>	<u>\$ 76,007</u>
<u>Expenditures</u>				
Contractual services	\$ 33,983	\$ 45,000	\$ 11,017	\$ 35,403
Commodities	45,522	43,000	(2,522)	36,588
Capital outlay	<u>800</u>	<u>-</u>	<u>(800)</u>	<u>-</u>
Total Expenditures	<u>\$ 80,305</u>	<u>\$ 88,000</u>	<u>\$ 7,695</u>	<u>\$ 71,991</u>
Cash Receipts Over (Under) Expenditures	\$ 7,264			\$ 4,016
Unencumbered Cash, Beginning	<u>20,402</u>			<u>16,386</u>
Unencumbered Cash, Ending	<u>\$ 27,666</u>			<u>\$ 20,402</u>

STANTON COUNTY, KANSAS

Schedule 2-13

MEMORIAL BUILDING 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)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>	-	<u>-</u>	<u>-</u>	\$ -
<u>Expenditures</u>				
Transfers	<u>-</u>	\$ <u>15,200</u>	\$ <u>15,200</u>	<u>15,248</u>
Cash Receipts Over (Under) Expenditures	-			\$ (15,248)
Unencumbered Cash, Beginning	<u>-</u>			<u>15,248</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

STANTON COUNTY, KANSAS

Schedule 2-14

DEVELOPMENTAL DISABLED 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)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 28,977	\$ 28,595	\$ 382	\$ 27,122
Delinquent tax	113	149	(36)	436
Motor vehicle tax	<u>1,190</u>	<u>786</u>	<u>404</u>	<u>929</u>
Total Cash Receipts	\$ 30,280	\$ <u>29,530</u>	\$ <u>750</u>	\$ 28,487
<u>Expenditures</u>				
Appropriations	<u>30,295</u>	\$ <u>30,295</u>	<u>-</u>	<u>28,235</u>
Cash Receipts Over (Under) Expenditures	\$ (15)			\$ 252
Unencumbered Cash, Beginning	<u>1,272</u>			<u>1,020</u>
Unencumbered Cash, Ending	\$ <u>1,257</u>			\$ <u>1,272</u>

STANTON COUNTY, KANSAS

Schedule 2-15

AIRPORT MAINTENANCE 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)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
<u>Cash Receipts</u>			<u>(Under)</u>	<u>Actual</u>
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 72,444	\$ 71,650	\$ 794	\$ 51,389
Delinquent tax	261	159	102	777
Motor vehicle tax	2,210	1,491	719	1,250
Use of Money and Property:				
Hangar rent	10,895	2,500	8,395	10,902
Other:				
Miscellaneous	<u>1,945</u>	<u>-</u>	<u>1,945</u>	<u>-</u>
Total Cash Receipts	<u>\$ 87,755</u>	<u>\$ 75,800</u>	<u>\$ 11,955</u>	<u>\$ 64,318</u>
<u>Expenditures</u>				
Contractual services	\$ 71,484	\$ 78,150	\$ 6,666	\$ 79,737
Commodities	<u>9,099</u>	<u>3,000</u>	<u>(6,099)</u>	<u>6,493</u>
Total Expenditures	<u>\$ 80,583</u>	<u>\$ 81,150</u>	<u>\$ 567</u>	<u>\$ 86,230</u>
Cash Receipts Over (Under) Expenditures	\$ 7,172			\$ (21,912)
Unencumbered Cash, Beginning	<u>19,429</u>			<u>41,341</u>
Unencumbered Cash, Ending	<u>\$ 26,601</u>			<u>\$ 19,429</u>

STANTON COUNTY, KANSAS

Schedule 2-16

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

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

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$1,068,953	\$1,066,000	\$ 2,953	\$668,060
Delinquent tax	3,891	2,610	1,281	11,174
Motor vehicle tax	<u>30,178</u>	<u>19,390</u>	<u>10,788</u>	<u>26,529</u>
Total Cash Receipts	\$1,103,022	<u>\$1,088,000</u>	<u>\$ 15,022</u>	\$705,763
<u>Expenditures</u>				
Appropriations	<u>1,100,000</u>	<u>\$1,100,000</u>	<u>-</u>	<u>700,000</u>
Cash Receipts Over (Under) Expenditures	\$ 3,022			\$ 5,763
Unencumbered Cash, Beginning	<u>26,005</u>			<u>20,242</u>
Unencumbered Cash, Ending	<u>\$ 29,027</u>			<u>\$ 26,005</u>

STANTON COUNTY, KANSAS

Schedule 2-17

PRINCIPAL AND INTEREST 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)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem tax	\$ 93,370	\$ 93,100	\$ 270	\$100,637
Delinquent tax	372	230	142	1,602
Motor vehicle tax	4,418	2,920	1,498	3,295
Reimbursement	<u>-</u>	<u>-</u>	<u>-</u>	<u>581</u>
Total Cash Receipts	<u>\$ 98,160</u>	<u>\$ 96,250</u>	<u>\$ 1,910</u>	<u>\$106,115</u>
<u>Expenditures</u>				
Principal	\$100,000	\$100,000	\$ -	\$ 95,000
Interest	3,500	3,000	(500)	5,755
Miscellaneous	<u>-</u>	<u>500</u>	<u>500</u>	<u>-</u>
Total Expenditures	<u>\$103,500</u>	<u>\$103,500</u>	<u>-</u>	<u>\$100,755</u>
Cash Receipts Over (Under) Expenditures	\$ (5,340)			\$ 5,360
Unencumbered Cash, Beginning	<u>9,871</u>			<u>4,511</u>
Unencumbered Cash, Ending	<u>\$ 4,531</u>			<u>\$ 9,871</u>

STANTON COUNTY, KANSAS

Schedule 2-18

REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

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

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Fees	\$ 3,416	\$ 5,000	\$ (1,584)	\$ 3,500
Interest	<u>44</u>	<u>50</u>	<u>(6)</u>	<u>48</u>
Total Cash Receipts	<u>\$ 3,460</u>	<u>\$ 5,050</u>	<u>\$ (1,590)</u>	<u>\$ 3,548</u>
<u>Expenditures</u>				
Contractual services	\$ 8,676	\$ 5,000	\$ (3,676)	\$ 251
Commodities	903	5,000	4,097	425
Capital outlay	<u>990</u>	<u>16,000</u>	<u>15,010</u>	<u>-</u>
Total Expenditures	<u>\$ 10,569</u>	<u>\$ 26,000</u>	<u>\$ 15,431</u>	<u>\$ 676</u>
Cash Receipts Over (Under) Expenditures	\$ (7,109)			\$ 2,872
Unencumbered Cash, Beginning	<u>19,440</u>			<u>16,568</u>
Unencumbered Cash, Ending	<u>\$ 12,331</u>			<u>\$ 19,440</u>

STANTON COUNTY, KANSAS

Schedule 2-19

SHERIFF CONCEAL & CARRY PERMIT 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)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Fees	\$ 97	\$ <u>500</u>	\$ <u>(403)</u>	\$ 203
<u>Expenditures</u>				
Capital outlay	<u>-</u>	\$ <u>2,000</u>	\$ <u>2,000</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ 97			\$ 203
Unencumbered Cash, Beginning	<u>1,053</u>			<u>850</u>
Unencumbered Cash, Ending	\$ <u>1,150</u>			\$ <u>1,053</u>

STANTON COUNTY, KANSAS

Schedule 2-20

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)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Fees	\$ 39,797	\$ <u>4,000</u>	\$ <u>35,797</u>	\$ 4,800
<u>Expenditures</u>				
Capital outlay	<u>-</u>	\$ <u>24,000</u>	\$ <u>24,000</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ 39,797			\$ 4,800
Unencumbered Cash, Beginning	<u>20,486</u>			<u>15,686</u>
Unencumbered Cash, Ending	\$ <u>60,283</u>			\$ <u>20,486</u>

STANTON COUNTY, KANSAS

Schedule 2-21

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

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

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$1,164,172	\$1,163,000	\$ 1,172	\$ 821,514
Delinquent tax	4,071	5,156	(1,085)	9,899
Motor vehicle tax	31,056	23,844	7,212	-
Interest subsidy (35%)	<u>229,330</u>	<u>-</u>	<u>229,330</u>	<u>278,379</u>
Total Cash Receipts	<u>\$1,428,629</u>	<u>\$1,192,000</u>	<u>\$236,629</u>	<u>\$1,109,792</u>
<u>Expenditures</u>				
Principal	\$ 555,000	\$ 555,000	\$ -	\$ -
Interest	658,374	661,824	3,450	823,504
Miscellaneous	<u>-</u>	<u>1,176</u>	<u>1,176</u>	<u>-</u>
Total Expenditures	<u>\$1,213,374</u>	<u>\$1,218,000</u>	<u>\$ 4,626</u>	<u>\$ 823,504</u>
Cash Receipts Over (Under) Expenditures	\$ 215,255			\$ 286,288
Unencumbered Cash, Beginning	<u>310,068</u>			<u>23,780</u>
Unencumbered Cash, Ending	<u>\$ 525,323</u>			<u>\$ 310,068</u>

STANTON COUNTY, KANSAS

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012

STANTON COUNTY, KANSAS

Schedule 2-22

COUNTY EQUIPMENT 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>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Equipment sales	-	\$ 25,000
Operating Transfers:		
General Fund	<u>-</u>	<u>150,000</u>
Total Cash Receipts	\$ -	\$175,000
<u>Expenditures</u>		
Capital outlay	<u>141,594</u>	<u>221,934</u>
Cash Receipts Over (Under) Expenditures	\$ (141,594)	\$ (46,934)
Unencumbered Cash, Beginning	<u>337,432</u>	<u>384,366</u>
Unencumbered Cash, Ending	\$ <u>195,838</u>	\$ <u>337,432</u>

STANTON COUNTY, KANSAS

Schedule 2-23

ROAD 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)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Equipment sales	\$ 18,000	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ 18,000	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	\$ <u>18,000</u>	<u>-</u>

STANTON COUNTY, KANSAS

Schedule 2-24

RURAL FIRE EQUIPMENT 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>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Donation	\$ 3,761	\$ 8,400
<u>Expenditures</u>		
Capital outlay	<u>1,933</u>	<u>6,533</u>
Cash Receipts Over (Under) Expenditures	\$ 1,828	\$ 1,867
Unencumbered Cash, Beginning	<u>23,037</u>	<u>21,170</u>
Unencumbered Cash, Ending	<u>\$ 24,865</u>	<u>\$ 23,037</u>

STANTON COUNTY, KANSAS

Schedule 2-25

EMERGENCY MEDICAL SERVICES EQUIPMENT 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>2012</u>	<u>2011</u>
<u>Cash Receipts</u>	\$ -	\$ -
<u>Expenditures</u>		
Capital outlay	<u>-</u>	<u>9,971</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ (9,971)
Unencumbered Cash, Beginning	<u>117,074</u>	<u>127,045</u>
Unencumbered Cash, Ending	<u>\$117,074</u>	<u>\$117,074</u>

STANTON COUNTY, KANSAS

Schedule 2-26

NOXIOUS WEED EQUIPMENT 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>2012</u>	<u>2011</u>
<u>Cash Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>22,124</u>	<u>22,124</u>
Unencumbered Cash, Ending	<u>\$ 22,124</u>	<u>\$ 22,124</u>

STANTON COUNTY, KANSAS

Schedule 2-27

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)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>	\$ -	\$ -
<u>Expenditures</u>		
Capital outlay	<u>37,965</u>	<u>495,872</u>
Cash Receipts Over (Under) Expenditures	\$ (37,965)	\$ (495,872)
Unencumbered Cash, Beginning	<u>665,805</u>	<u>1,161,677</u>
Unencumbered Cash, Ending	<u>\$627,840</u>	<u>\$ 665,805</u>

STANTON COUNTY, KANSAS

Schedule 2-28

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)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
State of Kansas	\$ 600	\$ 437
Donations	<u>-</u>	<u>500</u>
Total Cash Receipts	\$ 600	\$ 937
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ 600	\$ 937
Unencumbered Cash, Beginning	<u>2,737</u>	<u>1,800</u>
Unencumbered Cash, Ending	<u>\$ 3,337</u>	<u>\$ 2,737</u>

STANTON COUNTY, KANSAS

Schedule 2-29

TITLE XIX 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>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
State of Kansas	\$ 1,251	\$ 1,381
Reimbursements	<u>3,204</u>	<u>1,743</u>
Total Cash Receipts	\$ 4,455	\$ 3,124
<u>Expenditures</u>		
Appropriations	<u>19,845</u>	<u>4,519</u>
Cash Receipts Over (Under) Expenditures	\$ (15,390)	\$ (1,395)
Unencumbered Cash, Beginning	<u>18,141</u>	<u>19,536</u>
Unencumbered Cash, Ending	\$ <u>2,751</u>	\$ <u>18,141</u>

STANTON COUNTY, KANSAS

Schedule 2-30

FAMILY PLANNING 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>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Reimbursements	\$ 560	\$ 249
State aid	4,973	1,749
Physical examinations	<u>2,583</u>	<u>4,965</u>
Total Cash Receipts	\$ <u>8,116</u>	\$ <u>6,963</u>
<u>Expenditures</u>		
Contractual services	\$ 3,072	\$ 1,680
Commodities	<u>1,286</u>	<u>3,559</u>
Total Expenditures	\$ <u>4,358</u>	\$ <u>5,239</u>
Cash Receipts Over (Under) Expenditures	\$ 3,758	\$ 1,724
Unencumbered Cash, Beginning	<u>1,724</u>	<u>-</u>
Unencumbered Cash, Ending	\$ <u>5,482</u>	\$ <u>1,724</u>

STANTON COUNTY, KANSAS

Schedule 2-31

HEALTHY START 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>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
State aid	\$ <u>3,903</u>	\$ <u>3,903</u>
<u>Expenditures</u>		
Contractual services	\$ 3,688	\$ 3,903
Commodities	<u>215</u>	<u>-</u>
Total Expenditures	\$ <u>3,903</u>	\$ <u>3,903</u>
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

STANTON COUNTY, KANSAS

Schedule 2-32

BIOTERRORISM 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>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Federal aid	\$ <u>6,873</u>	\$ <u>11,576</u>
<u>Expenditures</u>		
Personal services	\$ 6,825	\$ 19,902
Contractual services	515	203
Commodities	<u>619</u>	<u>-</u>
Total Expenditures	\$ <u>7,959</u>	\$ <u>20,105</u>
Cash Receipts Over (Under) Expenditures	\$ (1,086)	\$ (8,529)
Unencumbered Cash, Beginning	<u>1,086</u>	<u>9,615</u>
Unencumbered Cash, Ending	<u>-</u>	\$ <u>1,086</u>

STANTON COUNTY, KANSAS

Schedule 2-33

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

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Donations	-	\$ 179
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ 179
Unencumbered Cash, Beginning	<u>6,076</u>	<u>5,897</u>
Unencumbered Cash, Ending	<u>\$ 6,076</u>	<u>\$ 6,076</u>

STANTON COUNTY, KANSAS

Schedule 2-34

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

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>	\$ -	-
<u>Expenditures</u>		
Contractual services	<u>451</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ (451)	\$ -
Unencumbered Cash, Beginning	<u>451</u>	<u>451</u>
Unencumbered Cash, Ending	<u>-</u>	<u>\$ 451</u>

STANTON COUNTY, KANSAS

Schedule 2-35

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

For the year ended December 31, 2012
 (with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Motor vehicle licenses	\$ 24,756	\$ 24,184
Other fees	<u>1,210</u>	<u>149</u>
Total Cash Receipts	\$ <u>25,966</u>	\$ <u>24,333</u>
<u>Expenditures</u>		
Personal services	\$ 4,308	\$ 4,164
Contractual services	3,980	7,254
Commodities	5,654	7,549
Operating transfers	<u>12,024</u>	<u>5,366</u>
Total Expenditures	\$ <u>25,966</u>	\$ <u>24,333</u>
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

STANTON COUNTY, KANSAS

Schedule 2-36

PROSECUTOR'S TRAINING ASSISTANCE 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>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Docket fees	\$ 288	\$ 339
<u>Expenditures</u>		
Contractual services	<u>104</u>	<u>181</u>
Cash Receipts Over (Under) Expenditures	\$ 184	\$ 158
Unencumbered Cash, Beginning	<u>4,329</u>	<u>4,171</u>
Unencumbered Cash, Ending	<u>\$ 4,513</u>	<u>\$ 4,329</u>

STANTON COUNTY, KANSAS

Schedule 2-37

LAW LIBRARY FUND
SCHEDULE OF CASH 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>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Docket fees	\$ 4,393	\$ 6,664
<u>Expenditures</u>		
Commodities	<u>4,218</u>	<u>6,689</u>
Cash Receipts Over (Under) Expenditures	\$ 175	\$ (25)
Unencumbered Cash, Beginning	<u>(37)</u>	<u>(12)</u>
Unencumbered Cash, Ending	<u>\$ 138</u>	<u>\$ (37)</u>

STANTON COUNTY, KANSAS

Schedule 2-38

AIRPORT IMPROVEMENT PROJECT 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>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Federal aid	\$421,905	\$234,273
<u>Expenditures</u>		
Construction costs	<u>421,905</u>	<u>234,273</u>
Cash 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
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Interest income	\$ <u>78</u>	\$ <u>10,527</u>
<u>Expenditures</u>		
Construction costs	\$ 808,365	\$ 4,882,688
Miscellaneous	<u>-</u>	<u>2,949</u>
Total Expenditures	\$ <u>808,365</u>	\$ <u>4,885,637</u>
Cash Receipts Over (Under) Expenditures	\$ (808,287)	\$ (4,875,110)
Unencumbered Cash, Beginning	<u>808,287</u>	<u>5,683,397</u>
Unencumbered Cash, Ending	<u>-</u>	\$ <u>808,287</u>

STANTON COUNTY, KANSAS

Schedule 2-40

ROAD IMPROVEMENT PROJECT 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>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Financing proceeds	-	\$895,848
<u>Expenditures</u>		
Road improvements	<u>-</u>	<u>895,848</u>
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

STANTON COUNTY, KANSAS

Schedule 2-41

SHERIFF DONATIONS 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>2012</u>	<u>2011</u>
<u>Cash Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>2,413</u>	<u>2,413</u>
Unencumbered Cash, Ending	<u>\$ 2,413</u>	<u>\$ 2,413</u>

STANTON COUNTY, KANSAS

Schedule 2-42

LIVING CENTER DONATIONS 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>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Donations	\$ 185	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ 185	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 185</u>	<u>-</u>

STANTON COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the year ended December 31, 2012

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Ad Valorem Taxes:				
Current tax	\$8,104,774	\$12,320,595	\$12,432,145	\$7,993,224
Delinquent real estate tax	1,241	13,206	12,037	2,410
Delinquent personal property tax	12	38,318	36,448	1,882
16/20 Vehicle tax	-	6,870	6,870	-
Antique vehicle tax	1,805	1,944	1,800	1,949
Motor vehicle tax	59,877	498,181	463,444	94,614
Oil and gas depletion	<u>-</u>	<u>871,524</u>	<u>-</u>	<u>871,524</u>
Total Distributable Funds	<u>\$8,167,709</u>	<u>\$13,750,638</u>	<u>\$12,952,744</u>	<u>\$8,965,603</u>
State Funds:				
State Educational Building	\$ -	\$ 84,114	\$ 84,114	\$ -
State Institutional Building	-	42,057	42,057	-
Compensating and isolated sales tax	-	157,213	157,213	-
Fish and game licenses	19	1,876	1,838	57
Drivers licenses fees and state motor vehicle tax	<u>-</u>	<u>214,739</u>	<u>214,889</u>	<u>(150)</u>
Total State Funds	<u>\$ 19</u>	<u>\$ 499,999</u>	<u>\$ 500,111</u>	<u>\$ (93)</u>

STANTON COUNTY, KANSAS

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the year ended December 31, 2012

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Subdivision Funds:				
Cities	\$ -	\$ 404,452	\$ 404,452	\$ -
Schools	37,476	3,304,757	3,325,084	17,149
Groundwater Management	-	54,727	54,727	-
Cemetery Districts	<u>-</u>	<u>56,993</u>	<u>56,993</u>	<u>-</u>
Total Subdivision Funds	\$ <u>37,476</u>	\$ <u>3,820,929</u>	\$ <u>3,841,256</u>	\$ <u>17,149</u>
Other Agency Funds:				
Payroll Clearing Fund	\$ 73	\$ 453,612	\$ 450,085	\$ 3,600
Diversion Fund	5,158	2,885	-	8,043
CDBG Micro Loan Fund	43,992	44	801	43,235
Clerk of the District Court	<u>8,252</u>	<u>85,880</u>	<u>93,882</u>	<u>250</u>
Total Other Agency Funds	\$ <u>57,475</u>	\$ <u>542,421</u>	\$ <u>544,768</u>	\$ <u>55,128</u>
Grand Total	\$ <u>8,262,679</u>	\$ <u>18,613,987</u>	\$ <u>17,838,879</u>	\$ <u>9,037,787</u>

STANTON COUNTY, KANSAS

SUPPLEMENTARY INFORMATION

For the year ended December 31, 2012

STANTON COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2012

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

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>County Commissioners</u>				
Contractual services	\$ 20,863	\$ 27,500	\$ 6,637	\$ 26,778
Commodities	-	500	500	25
Total	\$ 20,863	\$ 28,000	\$ 7,137	\$ 26,803
<u>County Clerk</u>				
Contractual services	\$ 4,334	\$ 7,700	\$ 3,366	\$ 7,792
Commodities	2,406	4,300	1,894	3,465
Total	\$ 6,740	\$ 12,000	\$ 5,260	\$ 11,257
<u>County Treasurer</u>				
Contractual services	\$ 6,348	\$ 14,460	\$ 8,112	\$ 7,635
Commodities	9,590	5,150	(4,440)	7,157
Total	\$ 15,938	\$ 19,610	\$ 3,672	\$ 14,792
<u>County Attorney</u>				
Contractual services	\$ 3,252	\$ 7,700	\$ 4,448	\$ 6,067
Commodities	1,510	3,000	1,490	3,218
Total	\$ 4,762	\$ 10,700	\$ 5,938	\$ 9,285
<u>Register of Deeds</u>				
Contractual services	\$ 6,316	\$ 10,000	\$ 3,684	\$ 5,873
Commodities	722	2,000	1,278	231
Total	\$ 7,038	\$ 12,000	\$ 4,962	\$ 6,104
<u>Clerk of District Court</u>				
Contractual services	\$ 30,695	\$ 63,000	\$ 32,305	\$ 39,026
Commodities	2,609	4,000	1,391	2,392
Capital outlay	1,030	-	(1,030)	-
Total	\$ 34,334	\$ 67,000	\$ 32,666	\$ 41,418

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Appraiser Cost</u>				
Contractual services	\$ 92,069	\$ 90,000	\$ (2,069)	\$ 79,050
Commodities	1,684	3,500	1,816	2,771
Capital outlay	<u>1,211</u>	<u>-</u>	<u>(1,211)</u>	<u>-</u>
Total	<u>\$ 94,964</u>	<u>\$ 93,500</u>	<u>\$ (1,464)</u>	<u>\$ 81,821</u>
<u>Election</u>				
Contractual services	\$ 13,478	\$ 10,300	\$ (3,178)	\$ 7,618
Commodities	2,031	10,000	7,969	2,518
Capital outlay	<u>6,574</u>	<u>-</u>	<u>(6,574)</u>	<u>-</u>
Total	<u>\$ 22,083</u>	<u>\$ 20,300</u>	<u>\$ (1,783)</u>	<u>\$ 10,136</u>
<u>Courthouse General</u>				
Contractual services	\$139,723	\$185,000	\$ 45,277	\$114,885
Commodities	17,996	15,000	(2,996)	15,291
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,232</u>
Total	<u>\$157,719</u>	<u>\$200,000</u>	<u>\$ 42,281</u>	<u>\$133,408</u>
<u>Professional Building</u>				
Contractual services	\$ 21,616	\$ 11,000	\$ (10,616)	\$ 21,284
Commodities	607	2,000	1,393	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,135</u>
Total	<u>\$ 22,223</u>	<u>\$ 13,000</u>	<u>\$ (9,223)</u>	<u>\$ 22,419</u>
<u>Road and Bridge</u>				
Personal services	\$ -	-	\$ -	\$ 89
Contractual services	8,224	-	(8,224)	23
Commodities	<u>-</u>	<u>-</u>	<u>-</u>	<u>5</u>
Total	<u>\$ 8,224</u>	<u>-</u>	<u>\$ (8,224)</u>	<u>\$ 117</u>

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Sheriff</u>				
Contractual services	\$211,890	\$224,100	\$ 12,210	\$204,191
Commodities	83,471	100,000	16,529	57,711
Capital outlay	<u>31,767</u>	<u>-</u>	<u>(31,767)</u>	<u>-</u>
Total	<u>\$327,128</u>	<u>\$324,100</u>	<u>\$ (3,028)</u>	<u>\$261,902</u>
<u>Law Library</u>				
Contractual services	<u>\$ 2,184</u>	<u>\$ 6,000</u>	<u>\$ 3,816</u>	<u>\$ 4,264</u>
<u>Juvenile Detention</u>				
Contractual services	<u>\$ 2,196</u>	<u>\$ 4,000</u>	<u>\$ 1,804</u>	<u>\$ 4,307</u>
<u>Ambulance</u>				
Contractual services	\$ 18,534	\$ 43,500	\$ 24,966	\$ 21,727
Commodities	<u>20,184</u>	<u>22,500</u>	<u>2,316</u>	<u>21,512</u>
Total	<u>\$ 38,718</u>	<u>\$ 66,000</u>	<u>\$ 27,282</u>	<u>\$ 43,239</u>
<u>Fire and Rescue</u>				
Personal services	-	-	-	\$ 19
Contractual services	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,091</u>
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 3,110</u>
<u>Health</u>				
Contractual services	\$ 13,971	\$ 15,000	\$ 1,029	\$ 9,768
Commodities	11,339	5,000	(6,339)	6,200
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,721</u>
Total	<u>\$ 25,310</u>	<u>\$ 20,000</u>	<u>\$ (5,310)</u>	<u>\$ 19,689</u>

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
			<u>(Unfavor.)</u>	<u>Actual</u>
<u>Family Practice Clinic</u>				
Contractual services	\$ 5,061	\$ 10,000	\$ 4,939	\$ 3,135
Commodities	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>171</u>
Total	<u>\$ 5,061</u>	<u>\$ 12,000</u>	<u>\$ 6,939</u>	<u>\$ 3,306</u>
<u>Solid Waste Disposal</u>				
Contractual services	\$ 7,151	\$ 30,000	\$ 22,849	\$ 24,449
Commodities	<u>16,652</u>	<u>30,000</u>	<u>13,348</u>	<u>17,413</u>
Total	<u>\$ 23,803</u>	<u>\$ 60,000</u>	<u>\$ 36,197</u>	<u>\$ 41,862</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>				
Contractual services	\$ 10,512	\$ 10,000	\$ (512)	\$ 8,556
Capital outlay	<u>1,739</u>	<u>10,000</u>	<u>8,261</u>	<u>-</u>
Total	<u>\$ 12,251</u>	<u>\$ 20,000</u>	<u>\$ 7,749</u>	<u>\$ 8,556</u>
<u>Services for the Elderly</u>				
Contractual services	\$ 43,717	\$ 41,705	\$ (2,012)	\$ 41,602
Commodities	122,385	101,928	(20,457)	100,407
Capital outlay	<u>218</u>	<u>-</u>	<u>(218)</u>	<u>-</u>
Total	<u>\$166,320</u>	<u>\$143,633</u>	<u>\$ (22,687)</u>	<u>\$142,009</u>
<u>Memorial Living Center</u>				
Contractual services	\$ 53,653	\$ 56,618	\$ 2,965	\$ 44,108
Commodities	52,003	42,942	(9,061)	52,423
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,741</u>
Total	<u>\$105,656</u>	<u>\$ 99,560</u>	<u>\$ (6,096)</u>	<u>\$101,272</u>

STANTON COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
			<u>(Unfavor.)</u>	<u>Actual</u>
<u>Chamber of Commerce</u>				
Appropriation	\$ <u>20,600</u>	\$ <u>20,600</u>	<u>-</u>	\$ <u>20,600</u>
<u>Memorial Building</u>				
Personal services	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u>9,771</u>
<u>Historical Records</u>				
Contractual services	\$ 24,253	\$ 26,220	\$ 1,967	\$ 18,760
Commodities	17,105	17,400	295	7,007
Capital outlay	<u>379</u>	<u>-</u>	<u>(379)</u>	<u>-</u>
Total	\$ <u>41,737</u>	\$ <u>43,620</u>	\$ <u>1,883</u>	\$ <u>25,767</u>
<u>Airport</u>				
Contractual services	\$ <u>18,335</u>	<u>-</u>	\$ <u>(18,335)</u>	<u>-</u>
<u>4-H Building</u>				
Personal services	\$ 330	-	\$ (330)	\$ 75
Contractual services	874	-	(874)	496
Commodities	<u>1,038</u>	<u>-</u>	<u>(1,038)</u>	<u>289</u>
Total	\$ <u>2,242</u>	<u>-</u>	\$ <u>(2,242)</u>	\$ <u>860</u>
<u>Payroll Department</u>				
Personal services	\$ <u>2,644,240</u>	\$ <u>2,800,000</u>	\$ <u>155,760</u>	\$ <u>2,597,884</u>
<u>Transfers</u>				
County Equipment	<u>-</u>	\$ <u>183,734</u>	\$ <u>183,734</u>	\$ <u>150,000</u>
Totals	\$ <u>3,859,669</u>	\$ <u>4,308,357</u>	\$ <u>448,688</u>	\$ <u>3,824,958</u>