

SCOTT COUNTY, KANSAS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
December 31, 2011

SCOTT COUNTY, KANSAS
 Financial Statements
 (Primary Government and Selected Component Units)
 For the Year Ended December 31, 2011

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(Primary Government and Selected Component Units)
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INDEPENDENT AUDITORS' REPORT

The County Commissioners
Scott County Courthouse
Scott City, Kansas 67871

We have audited the summary statement of cash receipts, expenditures and unencumbered cash of Scott County, Kansas, as of and for the year ended December 31, 2011, for the primary government and selected component units including the Scott County Fair Association, Scott County Extension Council and Scott County Public Library. This financial statement is the responsibility of the 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 that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. 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.

The financial statements do not include financial data for all of the County's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. The effect on the financial statements of the omission of the aggregate discretely presented component units, although not reasonably determinable, is presumed to be material.

As described in Note 1, the County prepared these statutory basis financial statements 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 statements of the variances between these regulatory 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 omission of one of the discretely presented component units of Scott County, Kansas, and because of the effects of the matter described in the preceding paragraph, the statutory basis financial statement referred to in the first paragraph does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Scott County, Kansas, as of December 31, 2011, or the changes in its financial position, or where applicable, its cash flows for the year then ended. Further, the County 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.

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The County Commissioners
Scott County, Kansas
Page 2

Further, in our opinion, the financial statement as discussed above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Scott County, Kansas, and selected component units including the Scott County Fair Association, Scott County Extension Council and Scott County Public Library, 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 statements of Scott County, Kansas, taken as a whole. The accompanying financial information listed as supplemental information in the table of contents is presented for purposes of additional analysis and is 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.

The 2010 actual columns presented in the individual fund schedules of cash receipts and expenditures (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 2010 financial statement upon which we rendered an unqualified opinion dated May 16, 2011. The 2010 financial statements 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://www.da.ks.gov/ar/muniserv/EAuditAccept.htm>. Such 2010 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 2010 financial statements. The 2010 comparative information was subjected to the auditing procedures applied in the audit of the 2010 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2010 financial statements or to the 2010 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2010 comparative information is fairly stated in all material respects in relation to the 2010 financial statements as a whole.



LEWIS, HOOPER & DICK, LLC

June 13, 2012

SCOTT COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2011

	Unencumbered Cash 01/01/11	Receipts and Transfers	Expenditures and Transfers	Unencumbered Cash (Deficit) 12/31/11	Add Payables and Encumbrances	Treasurer's Cash (Deficit) 12/31/11
<u>General Fund</u>						
General	\$ 1,451,857	\$ 3,303,533	\$ 3,174,813	\$ 1,580,577	\$ 46,760	\$ 1,627,337
<u>Special Revenue Funds</u>						
Alcohol Programs	1,192	1,822	1,800	1,214	-	1,214
Employee Benefit	305,670	730,670	714,218	322,122	-	322,122
Equipment Reserve	516,753	23,729	17,237	523,245	-	523,245
County Health	163,527	294,094	286,134	171,487	6,576	178,063
Home Health Agency	29	80,591	80,090	530	-	530
Hospital Maintenance	-	488,107	480,540	7,567	-	7,567
Library Maintenance	77,527	267,414	249,845	95,096	-	95,096
Noxious Weed	83,719	95,479	106,593	72,605	490	73,095
Public Building	1,095,979	-	14,429	1,081,550	-	1,081,550
Road and Bridge	78,633	1,343,331	1,328,868	93,096	16,809	109,905
Fire District	19,286	53,106	58,637	13,755	2,804	16,559
Special Parks and Recreation	1	-	-	1	-	1
CDBG Loan	-	-	200,000	(200,000)	-	(200,000)
County Attorney's Training	8,278	1,316	110	9,484	-	9,484
County Health Bio-Terrorism Grant	24,432	11,073	6,877	28,628	-	28,628
County Health Special Assistance	10,862	2,073	2,189	10,746	-	10,746
County Fair and 4-H Building Operating	28,139	146,275	138,389	36,025	-	36,025
Emergency 911	45,118	27,860	10,763	62,215	1,882	64,097
Micro-Loans	59,672	12,258	398	71,532	-	71,532
Register of Deeds' Technology	34,573	10,981	5,705	39,849	-	39,849
Sheriff Equipment	1,093	-	-	1,093	-	1,093
Special Cemetery Equipment	28,307	10,000	11,246	27,061	-	27,061
Special Highway	241,212	14,762	15,750	240,224	-	240,224
Special Law Enforcement Trust	7,866	434	3,934	4,366	1,018	5,384
Special Noxious Weed Equipment	63,907	30,000	3,150	90,757	-	90,757
Special Road Machinery and Equipment	388,799	161,931	17,150	533,580	-	533,580
Motor Vehicle Operating	13,087	105,673	116,798	1,962	191	2,153
Total Special Revenue Funds	3,297,661	3,912,979	3,870,850	3,339,790	29,770	3,369,560
<u>Debt Service Fund</u>						
Bond and Interest	736,442	2,159,012	1,813,403	1,082,051	-	1,082,051
<u>Capital Project Funds</u>						
Hospital Building	21,643,651	61,289	16,152,985	5,551,955	1,035,201	6,587,156
<u>Fiduciary - Expendable Trust Funds</u>						
Zella O. Carpenter Special Assistance	48,565	93,718	42,942	99,341	-	99,341
M.F. Barnhart Trust	-	11,860	11,860	-	-	-
Total Fiduciary - Expendable Trust Funds	48,565	105,578	54,802	99,341	-	99,341
<u>Fiduciary - Nonexpendable Trust Fund</u>						
Zella O. Carpenter Trust	508,740	-	-	508,740	-	508,740
<u>Component Units</u>						
Scott County Extension Council	73,656	197,185	208,594	62,247	-	62,247
Scott County Public Library	38,496	225,189	221,766	41,919	7,559	49,478
Total Component Units	112,152	422,374	430,360	104,166	7,559	111,725
Total Reporting Entity (excluding Agency Funds and selected component units) (memorandum only)	\$ 27,799,068	\$ 9,964,765	\$ 25,497,213	\$ 12,266,620	\$ 1,119,290	\$ 13,385,910

(continued)

SCOTT COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures and Unencumbered Cash
 For the Year Ended December 31, 2011

<u>Composition of Cash</u>	
Demand deposits:	
First National Bank	\$ 174,393
Security State Bank	94,110
Western State Bank	<u>8,678</u>
Total demand deposits	\$ 277,181
Time deposits:	
First National Bank	6,800,297
Security State Bank	3,114,716
Western State Bank	<u>5,267,378</u>
Total time deposits	15,182,391
Certificates of deposit:	
First National Bank	791,490
Western State Bank	<u>609,945</u>
Total certificates of deposit	1,401,435
Kansas Municipal Investment Pool	5,013,012
Plus deposits in transit	73,409
Less outstanding checks	(171,429)
Change funds	<u>470</u>
Total cash	21,776,469
Less Agency Funds per Schedule 3	(8,502,284)
Plus discrete component units	<u>111,725</u>
Total Treasurer's cash (excluding Agency Funds)	<u>\$ 13,385,910</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

SCOTT COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

1. Summary of significant accounting policies

Scott County, Kansas (the County) was established in 1886 and is an organized county having the powers, duties and privileges granted counties by K.S.A. 19-101.

A. Financial reporting entity

The County is a municipal corporation governed by an elected three-member commission. These financial statements present Scott County (the primary government) and its selected component units. The component units discussed below are included in the County's reporting entity because of the significance of their operational or financial relationships with the County.

The following organizations, functions or activities are blended component units. Although legally separate entities, they are in substance, part of the government's operations and so data from these units are combined with the data of the primary government. Each blended component unit has a December 31st year end.

The Scott County Fair Association operates the County's fair. The Board is appointed by the County Commissioners. The County Commissioners approve the Fair Association's budget and levy taxes for fairground operations. The fairground building, improvements and equipment are titled to the County. Bond issuances must be approved by the County. The Scott County Fair Association has been determined to be a "county free fair" created under K.S.A. 2-132. The Fair Association is presented in these financial statements as a special revenue fund, the County Fair and 4-H Building Operating Fund. No separate financial statements have been issued for the Scott County Fair Association.

The following organizations, functions or activities are discretely presented component units included in the County's statutory basis financial statements. These component units are reported separately to emphasize that they are legally separate from the County. Each discretely presented component unit has a December 31st year end.

The Scott County Extension Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council was created under K.S.A. 2-601 and is governed by an elected executive board. The County levies taxes for the support of the Council. The Council is presented as a governmental fund type. No separate financial statements have been issued for the Scott County Extension Council.

The Scott County Public Library operates the County's library and provides services for the residents of Scott County. It was created under K.S.A. 12-1218 and has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Library. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for Library operations. The Library building is titled to the County. Bond issuances for the Library's benefit must be approved by the County. The Library is presented as a governmental fund type. No separate financial statements have been issued for the Scott County Public Library.

SCOTT COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

The respective administrative offices of the component units are:

Scott County Extension Council
303 Court
Scott City, KS 67871

Scott County Public Library
110 West Eighth
Scott City, KS 67871

Additional component units which are not included in the County's statutory basis financial statements are as follows:

The Scott County Hospital, Inc. operates the County's hospital and provides services for the residents of Scott County. It was created under K.S.A. 19-4601 and has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Hospital. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners levy taxes for Hospital operations. The Hospital building is titled to the County. Bond issuances for the Hospital's benefit must be approved by the County. The Hospital is presented as a proprietary fund type with a June 30th year end. Separate financial statements have been issued for Scott County Hospital, Inc. and can be obtained at the Hospital Administration Department of Scott County Hospital, Inc. at 310 E. Third Street, Scott City, KS 67871.

The following organizations are jointly governed organizations in which the County participates and are not included in presentation of the County's statutory basis financial statements:

Area Mental Health Center is a jointly governed organization between thirteen southwest Kansas counties created under K.S.A. 19-4001. Area Mental Health Center is governed by a twenty-eight member board appointed by the County Commissioners in Finney, Ford, Grant, Gray, Greeley, Hamilton, Hodgeman, Kearny, Lane, Morton, Scott, Stanton and Wichita counties in southwest Kansas. The purpose of Area Mental Health Center is to promote mental health wellness. This is accomplished by providing training, counseling and other services to those in need. A primary source of funding for Area Mental Health Center is ad valorem tax levies by the participating counties. Scott County contributed \$46,341 to the operations of Area Mental Health Center during the year ended December 31, 2011. Scott County has no equity interest nor does the County materially contribute to the continued existence of Area Mental Health Center. Area Mental Health Center has a December 31st year end.

Southwest Kansas Regional Juvenile Detention Center is a jointly governed organization between eighteen counties in southwest Kansas created under an interlocal agreement. Southwest Kansas Regional Juvenile Detention Center is governed by a board appointed by the participating parties. Southwest Kansas Regional Juvenile Detention Center was established to operate a juvenile correctional facility located in Garden City, Kansas. The primary source of funding for Southwest Kansas Regional Juvenile Detention Center is from the participating parties with additional support from grants. Scott County contributed \$12,920 to the operations of Southwest Kansas Regional Juvenile Detention Center during the year ended December 31, 2011. Scott County has no equity interest nor does the County materially contribute to the continued existence of Southwest Kansas Regional Juvenile Detention Center. Southwest Kansas Regional Juvenile Detention Center has a December 31st year end.

SCOTT COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

The following organization is a related organization in which the County participates and is not included in the presentation of the County's statutory basis financial statements:

The Scott County Public Building Commission is a related organization created under K.S.A. 12-1757. The Scott County Public Building Commission is governed by a three member board with one member appointed by the Scott County Commissioners, one member appointed by the City of Scott City, Kansas, and one member appointed by the other members of the Public Building Commission. The County's accountability for this organization does not extend beyond making the appointments. During the year ended December 31, 2011, the County entered into a capital lease arrangement with the Public Building Commission as discussed in Note 3D.

B. Measurement focus, basis of accounting and basis of presentation

These financial statements are presented on a statutory 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. Expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's 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. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure is recorded in the fund from which the transfer is made.

C. Waiver of financial reporting requirements

The County's Board of Commissioners has determined by resolution that financial statements prepared in conformity with accounting principles generally accepted in the United States of America are not relevant to the requirements of the cash basis and budget laws of the State of Kansas and are of no significant value to the Board, the County or the members of the general public of the County. The County approved the resolution which served as notice of the Board's election to waive the requirements for reporting of its financial data in conformity with accounting principles generally accepted in the United States of America, as provided and authorized by K.S.A. 75-1120a.

D. Departure from accounting principles generally accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances. 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 accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

SCOTT COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

1. Summary of significant accounting policies (continued)

E. Fund 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 the County:

Governmental Funds

General Fund - the General Fund is the County's primary operating fund. It accounts for all financial transactions of the general government, except those required to be accounted for in another fund.

Special Revenue Funds - the Special Revenue Funds account for revenue sources that are legally restricted to expenditures for specific purposes (not including expendable trusts or major capital projects).

Debt Service Fund - the Debt Service Fund accounts for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds.

Capital Project Funds - the Capital Project Funds account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

Fiduciary Funds

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the County under the terms of a formal trust agreement. Fiduciary funds include the following fund types:

Nonexpendable Trust Funds - the Nonexpendable Trust Funds are accounted for in essentially the same manner as the proprietary funds, using the same measurement focus and basis of accounting. The Nonexpendable Trust Funds account for assets of which the principal may not be spent.

Expendable Trust Funds - the Expendable Trust Funds are accounted for in essentially the same manner as governmental fund types. Expendable Trust Funds account for assets where both the principal and interest may be spent.

Agency Funds - the Agency Funds are custodial in nature and do not present results of operation or have a measurement focus. Agency Funds are accounted for using the modified accrual basis of accounting. These funds are used to account for assets that the County holds for others in an agency capacity.

SCOTT COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

1. Summary of significant accounting policies (continued)

F. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the general fund.

Investments are stated at cost, which approximates fair value. The aggregate value of the investments at December 31, 2011, is \$5,013,012.

G. Property taxes and special assessments

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments received prior to or after the issuance of general obligation bonds are recorded as revenue in the appropriate project fund. Further, state statutes require levying additional general ad valorem property taxes in the Debt Service Fund to finance delinquent special assessments receivable.

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2011, the special assessment taxes levied are a lien on the property.

SCOTT COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

1. Summary of significant accounting policies (continued)

H. Compensated absences

The County's policy regarding vacation leave pay permits employees to accumulate vacation leave days at a maximum rate of 12 days per year up to 15 days. Upon resignation or retirement, employees are entitled to payment for all accrued vacation earned provided they give their department head and the County Commission two weeks written notice. If an employee fails to give the two weeks written notice, no accrued vacation earned is paid unless a waiver is agreed to by the department head and the County Commissioners. Upon termination, no payment is made to an employee for the accrued vacation leave; however, the employee is paid two weeks' severance pay. In addition, employees are allowed two discretionary days per year with no accumulation. Current year unused discretionary leave is paid upon termination. Vacation and discretionary leave pay is accrued when incurred in proprietary funds and reported as a fund liability. Vacation and discretionary leave pay that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts not expected to be liquidated with expendable available financial resources are not reported as expenditures. The County has estimated the value of accrued vacation and discretionary leave pay at December 31, 2011, to be \$38,274.

The County's policy regarding sick leave pay permits employees to accumulate leave days at a maximum rate of 12 days per year up to 60 days (120 days if employed before 1994). The County's policy is to recognize the costs of sick leave when actually paid since employees are not reimbursed for unused sick leave when they leave the County's employ.

I. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as revenues or expenses if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as cash receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

J. Reimbursements

A reimbursement is an expenditure or expense initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the County records an expenditure (or expense) in the reimbursing fund, and a reduction of expenditure (or expense) in the reimbursed fund, following the authoritative guidance of the *Governmental Accounting, Auditing and Financial Reporting*.

K. Memorandum totals

Total columns on the financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures present for these amounts.

SCOTT COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

2. Stewardship, compliance and accountability

A. Budgetary information

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, enterprise funds and internal service 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 the year ended December 31, 2011.

The legal level of budgetary control is the fund level. 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 adopted budget of expenditures of individual funds. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval.

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

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

- Equipment Reserve
- CDBG Loan
- County Attorney's Training
- County Health Bio-Terrorism Grant
- County Health Special Assistance
- County Fair and 4-H Building Operating
- Emergency 911
- Micro-Loans
- Register of Deeds' Technology
- Sheriff Equipment

SCOTT COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

Special Cemetery Equipment
Special Highway
Special Law Enforcement Trust
Special Noxious Weed Equipment
Special Road Machinery and Equipment
Motor Vehicle Operating

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.

B. Compliance with Kansas statutes

References made herein to the statutes are not intended as interpretation of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney, the legal representative of the County.

No material violations were noted; however, the following immaterial violation occurred:

- Kansas statute 79-3104 requires the Register of Deeds to remit mortgage registration fees collected daily to the County Treasurer. The Register of Deeds remits fees collected to the County Treasurer on a weekly basis.
- Kansas statute 10-130 requires the remittance of principal and interest to the state fiscal agent at least 20 days prior to maturity. During 2011 payments were not submitted on a timely basis, although they were submitted to the State prior to the maturity dates.
- Kansas statutes 10-1113 and 10-1121 require no indebtedness be created in excess of available monies in any fund. At December 31, 2011, one fund had a deficit unencumbered cash balance as explained in Note 2C.

C. Deficit unencumbered cash

The CDBG Loan fund had a deficit unencumbered cash balance of \$200,000 as of December 31, 2011, as a result of grant funds due to the County at year end to cover the deficit.

SCOTT COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

3. Detailed notes on all funds

A. Deposits and investments

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

A reconciliation of cash and investments as shown in the composition of cash on the summary of cash receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Cash on hand	\$	470
Carrying amount of deposits		16,762,987
Carrying amount of investments		<u>5,013,012</u>
 Total cash		 <u><u>\$ 21,776,469</u></u>

As of December 31, 2011, the County had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)		Rating
		Less than 1	1-2	
Kansas Municipal Investment Pool	\$ 5,013,012	\$ 5,013,012	\$ -	S&P AAA f/S+
Total fair value	<u><u>\$ 5,013,012</u></u>	<u><u>\$ 5,013,012</u></u>	<u><u>\$ -</u></u>	

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

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

Concentration of credit risk

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

Custodial credit risk - deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" are May 1st through June 29th, and December 10th through February 8th, during which time the County requires coverage of 70%.

SCOTT COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk – deposits (continued)

At December 31, 2011, the County's carrying amount of deposits was \$16,762,987 and the bank balance was \$16,861,007. Of the bank balance, 100% of the balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$1,041,651 was covered by federal depository insurance and \$12,497,774 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The balance of \$3,321,582 was unsecured. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	First National Bank	Security State Bank	Western State Bank
FDIC coverage	\$ 405,676	\$ 377,290	\$ 258,685
Pledged securities at market value	6,448,356	2,054,462	3,994,956
 Total coverage	 <u>\$ 6,854,032</u>	 <u>\$ 2,431,752</u>	 <u>\$ 4,253,641</u>
 Funds on deposit	 <u>\$ 7,766,180</u>	 <u>\$ 3,208,826</u>	 <u>\$ 5,886,001</u>
 Funds at risk	 <u>\$ 912,148</u>	 <u>\$ 777,074</u>	 <u>\$ 1,632,360</u>

The carrying amount of deposits for the Scott County Extension Council, a discretely presented component unit, was \$62,247 and the bank balance was \$72,902. All of the \$72,902 bank balance was covered by federal depository insurance.

The carrying amount of deposits for the Scott County Public Library, a discretely presented component unit, was \$41,919 and the bank balance was \$54,939. All of the \$54,939 bank balance was covered by federal depository insurance.

Credit risk - investments

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

At December 31, 2011, the County had invested \$5,013,012 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

SCOTT COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

3. Detailed notes on all funds (continued)

B. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>		
General	Special Cemetery Equipment	19-119	\$	10,000
General	Equipment Reserve	19-119		20,000
Noxious Weed	Special Noxious Weed Equipment	2-1318		30,000
Road and Bridge	Special Road Machinery and Equipment	68-141g		150,000
Motor Vehicle	General	8-145		12,348
				<u>222,348</u>
Total			\$	<u>222,348</u>

C. Capital projects

Capital project authorizations at December 31, 2011, with approved change orders compared to disbursements and accounts payable from inception, are as follows:

	<u>Project Authorization</u>	<u>Disbursements and Accounts Payable to Date</u>	<u>Committed</u>
Hospital Building	\$ 24,000,000	\$ 17,774,506	\$ 6,225,494

D. Long-term debt

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

	<u>Date of Issue</u>	<u>Maximum Rate</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance 01/01/11</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance 12/31/11</u>	<u>Interest Paid</u>
General obligation bonds payable:										
Refunding Series 2009	03/26/09	3.55%	\$ 1,430,000	08/01/20	\$ 1,215,000	\$ -	\$ 110,000		\$ 1,105,000	\$ 33,365
Refunding & Improvement Series 2010	04/01/10	5.00%	24,020,000	10/01/40	24,020,000	-	20,000		24,000,000	1,650,038
Total general obligation bonds payable					25,235,000	-	130,000		25,105,000	1,683,403
Capital leases payable:										
Postage machine	03/27/07	3.41%	22,411	03/27/12	5,966	-	4,752		1,214	143
2007 motor grader	04/03/07	5.04%	100,000	02/15/12	42,685	-	20,822		21,863	2,134
2007 motor grader	04/03/07	5.04%	100,000	02/15/12	42,685	-	20,822		21,863	2,134
2007 motor grader	05/08/07	4.91%	74,138	02/15/12	31,491	-	15,360		16,131	1,581
2007 motor grader	05/08/07	4.91%	74,138	02/15/12	31,491	-	15,360		16,131	1,581
2007 Ranco trailers with Mack trucks	08/16/07	5.00%	119,000	02/01/12	19,017	-	19,017		-	951
2 Mack trucks	09/19/07	5.00%	54,000	02/01/12	22,510	-	10,977		11,533	1,141
Indoor arena improvements	12/18/07	4.99%	171,559	02/15/23	144,506	-	2,550		141,956	-
Sand screen producer	03/05/08	3.14%	100,000	02/20/13	61,790	-	19,954		41,836	1,970
Komatsu WA380-6 wheel loader	10/21/08	3.98%	152,816	08/20/13	61,918	-	19,840		42,078	2,464
Library expansion	03/17/09	4.43%	350,000	08/15/21	295,730	-	46,000		249,728	12,510
Law Enforcement Center	04/17/09	4.40%	3,350,100	09/01/24	2,975,700	-	153,800		2,811,900	120,886
2009 motor grader	04/17/09	3.75%	100,000	04/17/13	59,946	-	19,251		40,695	2,248
2010 JD 770G motor grader	05/03/10	3.67%	133,328	05/03/15	78,533	-	18,585		59,948	2,882
Bobcat excavator	07/02/10	3.00%	33,161	07/02/11	29,239	-	29,239		-	877
Bobcat skid steer loader	08/17/10	3.00%	27,574	08/17/11	24,267	-	24,267		-	726
Park Lane expansion	10/01/10	4.00%	5,750,000	09/01/25	5,750,000	-	290,000		5,460,000	159,196
Bobcat excavator	05/21/11	3.05%	34,499	07/03/12	-	34,499	4,258		30,241	-
Bobcat skid steer loader	05/21/11	2.96%	28,070	08/17/12	-	28,070	3,444		24,626	-
Total capital leases payable					9,677,474	62,569	748,300		8,991,743	313,524
Total contractual indebtedness					34,912,474	62,569	878,300		34,096,743	\$ 1,996,927
Employee compensated absences payable										
Accrued vacation and discretionary leave (net change)					35,959	-	-	\$ 2,315	38,274	-
Total long-term debt					\$ 34,948,433	\$ 62,569	\$ 878,300	\$ 2,315	\$ 34,135,017	-

SCOTT COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

3. Detailed notes on all funds (continued)

D. 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:

	Year									
	2012	2013	2014	2015	2016	2017-2021	2022-2026	2027-2031	2032-2036	2037-2040
Principal:										
General obligation bonds payable	\$ 390,000	\$ 410,000	\$ 445,000	\$ 460,000	\$ 495,000	\$ 2,745,000	\$ 3,225,000	\$ 4,520,000	\$ 6,095,000	\$ 6,320,000
Capital leases payable	709,685	597,944	559,857	563,835	588,805	3,245,702	2,726,115	-	-	-
Total principal	1,099,685	1,007,944	1,004,857	1,023,835	1,083,805	5,990,702	5,951,115	4,520,000	6,095,000	6,320,000
Interest:										
General obligation bonds payable	1,126,830	1,115,980	1,104,167	1,091,205	1,077,450	5,085,447	4,403,500	3,463,763	2,246,482	622,250
Capital leases payable	318,288	291,600	273,739	254,313	234,799	857,368	249,668	-	-	-
Total interest	1,445,118	1,407,580	1,377,906	1,345,518	1,312,249	5,942,815	4,653,168	3,463,763	2,246,482	622,250
Total principal and interest	\$ 2,544,803	\$ 2,415,524	\$ 2,382,763	\$ 2,369,353	\$ 2,396,054	\$ 11,933,517	\$ 10,604,283	\$ 7,983,763	\$ 8,341,482	\$ 6,942,250

Legal debt margin

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation adjusted for exempt farm property, business aircraft and motor vehicles given by the County Assessor to the County Clerk on August 25th each year. Per K.S.A. 10-307, certain bond issues are not subject to the bonded indebtedness limitation; these include refunding bonds and limited obligation bonds issued for the purpose of financing the construction and remodeling of the courthouse, jail and law enforcement center, to be paid from sales tax proceeds. The amount of debt outstanding does not exceed the statutory limit.

Conduit debt obligations

To provide for an addition to the Scott City Clinic Building, the County has agreed to a lease purchase agreement between Scott County Hospital, Inc. and Western State Bank. This agreement is a special limited obligation of the County, payable solely from and secured by a pledge of income from Scott County Hospital, Inc. The lease purchase agreement does not constitute a debt or pledge of the faith and credit of the County, and accordingly has not been reported in the accompanying financial statements. At December 31, 2011, the lease purchase agreement amount outstanding aggregated \$330,119. Subsequent to year end the County assumed this liability in exchange for clear title to the property which they are in the process of selling to pay off the lease purchase agreement.

4. Other information

A. Risk management and self-insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

In addition, the County has established a health reimbursement plan within the Employee Benefit fund to reimburse employees for a higher deductible on the current health insurance policy. The maximum cost to the County is estimated at \$128,000 per year and is being funded through savings realized on lower premiums for the health insurance coverage.

SCOTT COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

4. Other information

A. Risk management and self-insurance (continued)

The claims liability reported in the Employee Benefits fund at December 31, 2011 and 2010, is based on the requirements of Governmental Accounting Standards Board Statements No. 10 and No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claims liability and expenses include all specific, incremental claim adjustment expenses. Changes in the Employee Benefits fund's claims liability amount in fiscal years 2010 and 2011 were:

	December 31, 2010	December 31, 2011
Beginning of fiscal year liability	\$ -	\$ 843
Current year claims and changes in estimates	14,669	35,786
Claim payments	(13,826)	(34,329)
Balance at fiscal year end	\$ 843	\$ 2,300

B. Commitments and contingencies

Contingencies

The County is responsible for the cleanup of groundwater contamination that occurred prior to closing the landfill. The determination of the extent of the contamination is in the discovery stages and the effect, if any, on the County is not determinable at this time. In the opinion of management, the ultimate outcome of the cleanup will not have a material adverse effect on the County.

Litigation

The County is named as a party in various lawsuits. Most of these lawsuits are in the discovery stages and the effect, if any, on the County is not determinable at this time; in the opinion of management, the ultimate outcome of these lawsuits will not have a material adverse effect on the County.

C. Post-employment health care benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

SCOTT COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

4. Other information (continued)

D. Defined benefit pension plan

Plan description: Scott County, Kansas, contributes to the Kansas Public Employees Retirement System ("KPERs"), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* 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 66603-3869) or by calling 1-888-275-5737.

Funding policy: K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at up to 6% of covered salary. 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 by statute for calendar year 2011 is 7.74%. Scott County, Kansas, contributions to KPERs for the years ending December 31, 2011, 2010 and 2009, were \$97,904, \$88,580, and \$76,728, respectively, equal to the required contributions for each year as set forth by the legislature.

Employees of the discretely presented component units also contribute to the Kansas Public Employees Retirement System. All contribution requirements were met by the component units and their employees.

E. Related party transactions

Various departments and funds within the County provide goods and services to other operating departments. Charges for these services are billed in the same manner such services would be billed to the general public and are handled as arm's length transactions in the normal course of business.

The County purchases goods and services from a business operated by a County Commissioner. The County paid this business \$1,356 during the year ended December 31, 2011.

Jack Frick, County Commissioner, is president of Frick, Inc., which leases 1,072 acres of land owned by the Zella O. Carpenter Trust. The three County Commissioners serve as trustees for the Zella O. Carpenter Trust. Frick, Inc. entered into the land lease several years before Mr. Frick became a County Commissioner and is leasing the land at the prevailing rates other lessees are paying to the Zella O. Carpenter Trust.

F. Subsequent events

Subsequent to year end, the Commissioners approved purchase of equipment totaling \$199,908.

Supplemental Information

SCOTT COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 (Budgeted Funds Only)
 For the Year Ended December 31, 2011

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General Fund</u>					
General	\$ 3,690,645	\$ -	\$ 3,690,645	\$ 3,174,813	\$ (515,832)
<u>Special Revenue Funds</u>					
Alcohol Programs	4,245	-	4,245	1,800	(2,445)
Employee Benefit	944,135	-	944,135	714,218	(229,917)
County Health	372,849	-	372,849	286,134	(86,715)
Home Health Agency	80,770	-	80,770	80,090	(680)
Hospital Maintenance	484,661	-	484,661	480,540	(4,121)
Library Maintenance	346,987	-	346,987	249,845	(97,142)
Noxious Weed	137,607	-	137,607	106,593	(31,014)
Public Building	1,067,067	-	1,067,067	14,429	(1,052,638)
Road and Bridge	1,423,001	-	1,423,001	1,328,868	(94,133)
Fire District	68,730	-	68,730	58,637	(10,093)
Special Parks and Recreation	1	-	1	-	(1)
<u>Debt Service Fund</u>					
Bond and Interest	2,144,754	-	2,144,754	1,813,403	(331,351)

General Fund

Fund Description

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

The General Fund functions are reported in three categories as follows:

General government:

- *General and administrative
- *County Commission
- *County Clerk
- *County Treasurer
- *Register of Deeds
- *Data processing
- *Direct election
- *Appraisal
- *Cemetery
- *Spirit of the Plains CASA, Inc.
- *Economic Development Committee
- *Soil conservation
- *Historical society
- *Weather modification
- *Agricultural extension
- *Fair Board and 4-H building
- *Indoor arena
- *Historical society

Public safety:

- *County Attorney
- *Sheriff
- *Law enforcement center
- *District court
- *25th Judicial District
- *Emergency management
- *Western KS Child Advocacy Center

Health and sanitation:

- *Solid waste disposal
- *Landfill
- *Recycle center
- *Ambulance
- *Southwest Developmental Services
- *Russell Child Development Center
- *Area Mental Health
- *City on a Hill
- *Health – bioterrorism
- *Nursing Home

SCOTT COUNTY, KANSAS
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)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash receipts:				
Taxes	\$ 2,602,741	\$ 2,697,231	\$ 2,544,632	\$ 152,599
Intergovernmental revenue	32,965	64,596	20,000	44,596
Licenses and fees	401,522	412,853	296,780	116,073
Use of money and property	84,610	70,716	66,000	4,716
Other	58,520	45,789	12,000	33,789
Transfers in	9,725	12,348	-	12,348
Total cash receipts	3,190,083	3,303,533	\$ 2,939,412	\$ 364,121
Expenditures:				
General government:				
General and administrative	241,813	232,622	\$ 523,884	\$ (291,262)
County Commission	86,039	86,623	96,500	(9,877)
County Clerk	85,982	89,403	92,000	(2,597)
County Treasurer	78,448	75,236	83,900	(8,664)
Register of Deeds	68,944	68,662	71,895	(3,233)
Data processing	43,640	21,960	43,500	(21,540)
Direct election	25,370	22,430	30,000	(7,570)
Appraisal	104,267	105,285	114,670	(9,385)
Cemetery	71,701	49,468	79,650	(30,182)
Other agencies - general government	309,029	341,250	333,409	7,841
Public safety:				
County Attorney	46,197	50,826	71,545	(20,719)
Sheriff	572,564	593,299	581,182	12,117
Law enforcement center	323,071	224,633	284,686	(60,053)
District court	61,051	61,886	76,430	(14,544)
25th Judicial District	4,223	5,770	7,215	(1,445)
Other agencies - public safety	28,091	24,963	29,000	(4,037)
Health and sanitation:				
Solid waste disposal	-	249,419	245,965	3,454
Landfill	317,475	69,503	86,050	(16,547)
Recycle center	45,407	47,698	73,150	(25,452)
Rodent control	-	6,472	-	6,472
Other agencies - health and sanitation	275,471	717,405	766,014	(48,609)
Transfers out	24,899	30,000	-	30,000
Total expenditures	2,813,682	3,174,813	\$ 3,690,645	\$ (515,832)
Receipts over expenditures	376,401	128,720		
Unencumbered cash, beginning of year	1,075,456	1,451,857		
Unencumbered cash, end of year	\$ 1,451,857	\$ 1,580,577		

Special Revenue Funds

Fund Descriptions

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

The Special Revenue Funds used by Scott County, Kansas, are:

Alcohol Programs:

This fund is used to account for monies received from the State of Kansas from taxes on the sale of alcohol. The funds are to be used for the purchase, establishment, maintenance or expansion of services or programs for alcoholism and drug abuse prevention and education.

Employee Benefit:

This fund is used to account for monies to pay for various benefits provided to the County employees.

Equipment Reserve:

This fund is used to account for monies set aside to finance the acquisition of equipment for the County.

County Health:

This fund is used to account for monies to pay for health services provided by the County.

Home Health Agency:

This fund is used to account for monies used to help maintain and support a home health agency in Scott County.

Hospital Maintenance:

This fund is used to help maintain and equip the local hospital in order to provide medical care for those in need.

Library Maintenance:

This fund is used to account for monies used to help maintain and support a free public library system in Scott County.

Noxious Weed:

This fund is used to account for monies used in the control of the spread of and eradication of noxious weeds in the County.

Public Building:

This fund is used to account for monies reserved for future capital improvement requirements as deemed necessary by the County Commissioners.

Road and Bridge:

This fund is used to account for monies used in the operation of the Road and Bridge Department, which is responsible for the building and maintenance of roads and bridges in Scott County.

Fire District:

This fund is used to account for monies needed to carry out the operations of the Rural Fire Department.

Special Revenue Funds

Special Parks and Recreation:

This fund is used to account for monies received from the State liquor tax which are to be used for the purchase, establishment, maintenance or expansion of park and recreational services, programs and facilities.

CDBG Loan:

This fund is used to account for revolving loans provided through a Community Development Block Grant.

County Attorney's Training:

This fund is used to account for fees received by the Clerk of the Court from certain cases. The funds are to be used exclusively for the training of personnel in the County Attorney's office and costs related thereto.

County Health Bio-Terrorism Grant:

This fund is used to account for grant funds received for the prevention of bio-terrorism.

County Health Special Assistance:

This fund is used to account for gifts received from donors whom have specifically restricted the use of the funds to be allocated at the discretion of the County Health Administrators.

County Fair and 4-H Building Operating:

This fund is used to account for monies used to operate the County's fair and 4-H club building.

Emergency 911:

This fund is used to account for proceeds received from a tariff imposed by the County which is collected by the telephone service supplier from all telephone service users. It also accounts for funds received under the wireless 911 tariff. The funds are used to pay for the establishment of a service to provide emergency phone support for police, fire, medical and other emergency situations; and to pay for certain ongoing charges, improvements, equipment and physical enhancements.

Micro-Loans:

This fund is used to account for revolving loans provided through a Community Development Block Grant.

Register of Deeds' Technology:

This fund is used to account for monies used to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded or stored in the office of the Register of Deeds.

Sheriff Equipment:

This fund is used to account for monies for equipment needed to carry out the operations of the Sheriff Department.

Special Cemetery Equipment:

This fund is used to account for monies from the Cemetery fund to be used for purchasing equipment for the Cemetery Department.

Special Revenue Funds

Special Highway:

This fund is used to account for monies to finance specified improvement projects involving the construction or reconstruction of highways, bridges, roads, streets and related incidental facilities.

Special Law Enforcement Trust:

This fund is used to account for taxes imposed on controlled substances and proceeds from the sale of property seized and forfeited due to certain criminal activities. The funds are to be used solely for law enforcement and criminal prosecution purposes.

Special Noxious Weed Equipment:

This fund is used to account for monies from the Noxious Weed Department in the General fund to be used for purchasing equipment for the Noxious Weed Department.

Special Road Machinery and Equipment:

This fund is used to account for monies from the Road and Bridge fund to be used for purchasing construction equipment for the Road and Bridge Department or building bridges within Scott County.

Motor Vehicle Operating:

This fund is used to account for funds received from the registration fees collected for the State of Kansas motor vehicle department. The funds are appropriated for the use of the County Treasurer in paying for necessary personnel and expenses incidental to the administration of duties in accordance with the provisions of law. The funds are also used for the extra compensation to the County Treasurer for the services performed in administering the motor vehicle department.

Note: The County budgets all special revenue funds except for Equipment Reserve, CDBG Loan, County Attorney's Training, County Health Bio-Terrorism Grant, County Health Special Assistance, County Fair and 4-H Building Operating, Emergency 911 Service, Micro-Loans, Register of Deeds' Technology, Sheriff Equipment, Special Cemetery Equipment, Special Highway Improvement, Special Law Enforcement Trust, Special Noxious Weed Equipment, Special Road Machinery and Equipment, and Motor Vehicle Operating funds.

SCOTT COUNTY, KANSAS
 Alcohol Programs 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Intergovernmental revenues	\$ 1,763	\$ 1,822	\$ 1,987	\$ (165)
Total cash receipts	<u>1,763</u>	<u>1,822</u>	<u>\$ 1,987</u>	<u>\$ (165)</u>
Expenditures:				
Education	3,000	1,800	\$ 4,245	\$ (2,445)
Total expenditures	<u>3,000</u>	<u>1,800</u>	<u>\$ 4,245</u>	<u>\$ (2,445)</u>
Receipts over (under) expenditures	(1,237)	22		
Unencumbered cash, beginning of year	<u>2,429</u>	<u>1,192</u>		
Unencumbered cash, end of year	<u>\$ 1,192</u>	<u>\$ 1,214</u>		

SCOTT COUNTY, KANSAS
Employee Benefit 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 634,129	\$ 619,636	\$ 632,736	\$ (13,100)
Motor vehicle	49,922	57,400	56,260	1,140
Delinquent property	1,045	1,875	-	1,875
Reimbursements	1,410	3,103	33,325	(30,222)
Other	49,346	48,656	-	48,656
Total cash receipts	<u>735,852</u>	<u>730,670</u>	<u>\$ 722,321</u>	<u>\$ 8,349</u>
Expenditures:				
General government:				
Social Security	116,193	99,206	\$ 114,500	\$ (15,294)
Retirement	97,937	94,837	88,155	6,682
Workmens compensation insurance	24,927	31,987	70,000	(38,013)
Unemployment insurance	20,220	4,610	15,750	(11,140)
Other	45,033	47,130	25,730	21,400
Medical insurance	443,635	436,448	630,000	(193,552)
Total expenditures	<u>747,945</u>	<u>714,218</u>	<u>\$ 944,135</u>	<u>\$ (229,917)</u>
Receipts over (under) expenditures	(12,093)	16,452		
Unencumbered cash, beginning of year	<u>317,763</u>	<u>305,670</u>		
Unencumbered cash, end of year	<u>\$ 305,670</u>	<u>\$ 322,122</u>		

SCOTT COUNTY, KANSAS
 Equipment Reserve 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)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Licenses and fees	\$ 25	\$ -
Sale of County assets	4,523	3,729
Transfers in	20,000	20,000
Total cash receipts	<u>24,548</u>	<u>23,729</u>
Expenditures:		
Public works:		
Capital outlay	-	17,237
Total expenditures	<u>-</u>	<u>17,237</u>
Receipts over expenditures	24,548	6,492
Unencumbered cash, beginning of year	<u>492,205</u>	<u>516,753</u>
Unencumbered cash, end of year	<u>\$ 516,753</u>	<u>\$ 523,245</u>

SCOTT COUNTY, KANSAS
County 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 99,895	\$ 98,621	\$ 100,732	\$ (2,111)
Motor vehicle	7,908	9,207	8,861	346
Delinquent property	154	291	-	291
Intergovernmental revenues	78,239	65,943	38,966	26,977
Licenses and fees	116,030	120,032	118,365	1,667
Total cash receipts	<u>302,226</u>	<u>294,094</u>	<u>\$ 266,924</u>	<u>\$ 27,170</u>
Expenditures:				
Health and sanitation:				
Personnel services	173,463	166,991	\$ 189,519	\$ (22,528)
Contractual services	17,422	23,979	18,712	5,267
Commodities	71,589	89,803	70,188	19,615
Occupation and overhead	-	-	90,930	(90,930)
Capital outlay	7,309	5,361	3,500	1,861
Total expenditures	<u>269,783</u>	<u>286,134</u>	<u>\$ 372,849</u>	<u>\$ (86,715)</u>
Receipts over expenditures	32,443	7,960		
Unencumbered cash, beginning of year	<u>131,084</u>	<u>163,527</u>		
Unencumbered cash, end of year	<u>\$ 163,527</u>	<u>\$ 171,487</u>		

SCOTT COUNTY, KANSAS
Home Health Agency 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 70,671	\$ 73,553	\$ 75,055	\$ (1,502)
Motor vehicle	5,932	6,826	6,270	556
Delinquent property	125	212	-	212
Total cash receipts	<u>76,728</u>	<u>80,591</u>	<u>\$ 81,325</u>	<u>\$ (734)</u>
Expenditures:				
Health and sanitation:				
Home health services	<u>78,000</u>	<u>80,090</u>	<u>\$ 80,770</u>	<u>\$ (680)</u>
Total expenditures	<u>78,000</u>	<u>80,090</u>	<u>\$ 80,770</u>	<u>\$ (680)</u>
Receipts over (under) expenditures	(1,272)	501		
Unencumbered cash, beginning of year	<u>1,301</u>	<u>29</u>		
Unencumbered cash, end of year	<u>\$ 29</u>	<u>\$ 530</u>		

SCOTT COUNTY, KANSAS
 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 427,243	\$ 445,678	\$ 455,071	\$ (9,393)
Motor vehicle	37,706	41,142	37,878	3,264
Delinquent property	757	1,287	-	1,287
Total cash receipts	<u>465,706</u>	<u>488,107</u>	<u>\$ 492,949</u>	<u>\$ (4,842)</u>
Expenditures:				
Health and sanitation:				
Hospital Board	<u>465,706</u>	<u>480,540</u>	<u>\$ 484,661</u>	<u>\$ (4,121)</u>
Total expenditures	<u>465,706</u>	<u>480,540</u>	<u>\$ 484,661</u>	<u>\$ (4,121)</u>
Receipts over expenditures	-	7,567		
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 7,567</u>		

SCOTT COUNTY, KANSAS
 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 225,314	\$ 235,186	\$ 240,270	\$ (5,084)
Motor vehicle	19,352	21,568	20,099	1,469
Delinquent property	280	545	-	545
Use of money and property	238	30	-	30
Other	37,050	10,085	-	10,085
Total cash receipts	<u>282,234</u>	<u>267,414</u>	<u>\$ 260,369</u>	<u>\$ 7,045</u>
Expenditures:				
Culture and recreation:				
Library Board	190,936	199,913	\$ 199,913	\$ -
Capital improvement	100,612	49,932	147,074	(97,142)
Total expenditures	<u>291,548</u>	<u>249,845</u>	<u>\$ 346,987</u>	<u>\$ (97,142)</u>
Receipts over (under) expenditures	(9,314)	17,569		
Unencumbered cash, beginning of year	<u>86,841</u>	<u>77,527</u>		
Unencumbered cash, end of year	<u>\$ 77,527</u>	<u>\$ 95,096</u>		

SCOTT COUNTY, KANSAS
 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 86,386	\$ 87,254	\$ 89,128	\$ (1,874)
Motor vehicle	6,908	7,973	7,655	318
Delinquent property	134	252	-	252
Total cash receipts	<u>93,428</u>	<u>95,479</u>	<u>\$ 96,783</u>	<u>\$ (1,304)</u>
Expenditures:				
Public works:				
Personnel services	32,415	47,107	\$ 48,000	\$ (893)
Contractual services	5,324	5,158	7,607	(2,449)
Commodities	22,312	24,328	42,000	(17,672)
Transfers out	10,000	30,000	40,000	(10,000)
Total expenditures	<u>70,051</u>	<u>106,593</u>	<u>\$ 137,607</u>	<u>\$ (31,014)</u>
Receipts over (under) expenditures	23,377	(11,114)		
Unencumbered cash, beginning of year	<u>60,342</u>	<u>83,719</u>		
Unencumbered cash, end of year	<u>\$ 83,719</u>	<u>\$ 72,605</u>		

SCOTT COUNTY, KANSAS
Public 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Other	\$ 244,366	\$ -	\$ -	\$ -
Transfers in	463	-	-	-
Total cash receipts	<u>244,829</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Public works:				
Capital outlay	<u>340,917</u>	<u>14,429</u>	<u>\$ 1,067,067</u>	<u>\$ (1,052,638)</u>
Total expenditures	<u>340,917</u>	<u>14,429</u>	<u>\$ 1,067,067</u>	<u>\$ (1,052,638)</u>
Receipts under expenditures	(96,088)	(14,429)		
Unencumbered cash, beginning of year	<u>1,192,067</u>	<u>1,095,979</u>		
Unencumbered cash, end of year	<u>\$ 1,095,979</u>	<u>\$ 1,081,550</u>		

SCOTT COUNTY, KANSAS
 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 874,073	\$ 954,308	\$ 974,590	\$ (20,282)
Motor vehicle	71,676	82,724	77,533	5,191
Delinquent property	1,453	2,589	-	2,589
Intergovernmental revenues	325,871	300,818	319,699	(18,881)
Other	858	2,892	-	2,892
Total cash receipts	<u>1,273,931</u>	<u>1,343,331</u>	<u>\$ 1,371,822</u>	<u>\$ (28,491)</u>
Expenditures:				
Public works:				
Personnel services	317,342	344,187	\$ 359,000	\$ (14,813)
Contractual services	166,364	126,321	177,626	(51,305)
Commodities	472,371	443,346	571,875	(128,529)
Capital outlay	232,242	265,014	264,500	514
Transfers out	100,000	150,000	50,000	100,000
Total expenditures	<u>1,288,319</u>	<u>1,328,868</u>	<u>\$ 1,423,001</u>	<u>\$ (94,133)</u>
Receipts over (under) expenditures	(14,388)	14,463		
Unencumbered cash, beginning of year	93,021	78,633		
Unencumbered cash, end of year	<u>\$ 78,633</u>	<u>\$ 93,096</u>		

SCOTT COUNTY, KANSAS
 Fire District 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 47,975	\$ 50,655	\$ 51,243	\$ (588)
Motor vehicle	1,578	2,340	2,339	1
Delinquent property	53	111	-	111
Other	500	-	-	-
Total cash receipts	<u>50,106</u>	<u>53,106</u>	<u>\$ 53,582</u>	<u>\$ (476)</u>
Expenditures:				
Public safety:				
Personnel services	4,671	4,672	\$ 6,000	\$ (1,328)
Contractual services	25,796	30,175	25,000	5,175
Commodities	6,891	9,183	10,000	(817)
Capital outlay	612	14,607	27,730	(13,123)
Total expenditures	<u>37,970</u>	<u>58,637</u>	<u>\$ 68,730</u>	<u>\$ (10,093)</u>
Receipts over (under) expenditures	12,136	(5,531)		
Unencumbered cash, beginning of year	<u>7,150</u>	<u>19,286</u>		
Unencumbered cash, end of year	<u>\$ 19,286</u>	<u>\$ 13,755</u>		

SCOTT COUNTY, KANSAS
 Special Parks and Recreation 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Transfers in	\$ -	\$ -	\$ -	\$ -
Total cash receipts	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Culture and recreation:				
Remit to local agencies	-	-	\$ 1	\$ (1)
Total expenditures	<u>-</u>	<u>-</u>	<u>\$ 1</u>	<u>\$ (1)</u>
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	<u>1</u>	<u>1</u>		
Unencumbered cash, end of year	<u>\$ 1</u>	<u>\$ 1</u>		

SCOTT COUNTY, KANSAS
 CDBG Loan 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)

	Prior Year Actual	Actual
Cash receipts:		
Intergovernmental revenues	\$ -	\$ -
Total cash receipts	-	-
Expenditures:		
General government:		
Contractual services	-	200,000
Total expenditures	-	200,000
Receipts over (under) expenditures	-	(200,000)
Unencumbered cash, beginning of year	-	-
Unencumbered cash (deficit), end of year	\$ -	\$ (200,000)

SCOTT COUNTY, KANSAS
 County Attorney's Training 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)

	Prior Year Actual	Actual
Cash receipts:		
Licenses and fees	\$ 1,356	\$ 1,316
Total cash receipts	<u>1,356</u>	<u>1,316</u>
Expenditures:		
Public safety:		
Contractual services	<u>1,996</u>	<u>110</u>
Total expenditures	<u>1,996</u>	<u>110</u>
Receipts over (under) expenditures	(640)	1,206
Unencumbered cash, beginning of year	<u>8,918</u>	<u>8,278</u>
Unencumbered cash, end of year	<u>\$ 8,278</u>	<u>\$ 9,484</u>

SCOTT COUNTY, KANSAS
 County Health Bio-Terrorism Grant 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)

	Prior Year <u>Actual</u>	<u>Actual</u>
Cash receipts:		
Intergovernmental revenues	\$ 23,834	\$ 11,073
Total cash receipts	<u>23,834</u>	<u>11,073</u>
Expenditures:		
Health and sanitation:		
Contractual services	1,826	2,250
Commodities	1,605	600
Capital outlay	<u>8,639</u>	<u>4,027</u>
Total expenditures	<u>12,070</u>	<u>6,877</u>
Receipts over expenditures	11,764	4,196
Unencumbered cash, beginning of year	<u>12,668</u>	<u>24,432</u>
Unencumbered cash, end of year	<u>\$ 24,432</u>	<u>\$ 28,628</u>

SCOTT COUNTY, KANSAS
 County Health Special 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>Prior Year Actual</u>	<u>Actual</u>
Cash receipts:		
Other	\$ 119	\$ 2,073
Total cash receipts	<u>119</u>	<u>2,073</u>
Expenditures:		
Health and sanitation:		
Capital outlay	1,764	712
Occupation and overhead	<u>1,176</u>	<u>1,477</u>
Total expenditures	<u>2,940</u>	<u>2,189</u>
Receipts under expenditures	(2,821)	(116)
Unencumbered cash, beginning of year	<u>13,683</u>	<u>10,862</u>
Unencumbered cash, end of year	<u><u>\$ 10,862</u></u>	<u><u>\$ 10,746</u></u>

SCOTT COUNTY, KANSAS
 County Fair and 4-H Building Operating 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>Prior Year Actual</u>	<u>Actual</u>
Cash receipts:		
Intergovernmental revenues	\$ 87,640	\$ 88,000
Licenses and fees	34,431	44,178
Use of money and property	11,080	10,365
Other	<u>22,220</u>	<u>3,732</u>
Total cash receipts	<u>155,371</u>	<u>146,275</u>
Expenditures:		
Culture and recreation:		
Personnel services	22,473	21,387
Contractual services	77,463	80,564
Commodities	29,487	30,445
Capital outlay	<u>1,552</u>	<u>5,993</u>
Total expenditures	<u>130,975</u>	<u>138,389</u>
Receipts over expenditures	24,396	7,886
Unencumbered cash, beginning of year	<u>3,743</u>	<u>28,139</u>
Unencumbered cash, end of year	<u>\$ 28,139</u>	<u>\$ 36,025</u>

SCOTT COUNTY, KANSAS
 Emergency 911 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)

	Prior Year Actual	Actual
Cash receipts:		
Intergovernmental revenues	\$ 34,633	\$ 27,860
Total cash receipts	<u>34,633</u>	<u>27,860</u>
Expenditures:		
Public safety:		
Contractual services	4,967	4,869
Commodities	-	5,435
Capital outlay	<u>743</u>	<u>459</u>
Total expenditures	<u>5,710</u>	<u>10,763</u>
Receipts over expenditures	28,923	17,097
Unencumbered cash, beginning of year	<u>16,195</u>	<u>45,118</u>
Unencumbered cash, end of year	<u>\$ 45,118</u>	<u>\$ 62,215</u>

SCOTT COUNTY, KANSAS
 Micro-Loans 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>Prior Year Actual</u>	<u>Actual</u>
Cash receipts:		
Use of money and property	\$ 424	\$ 408
Other	<u>10,200</u>	<u>11,850</u>
Total cash receipts	<u>10,624</u>	<u>12,258</u>
Expenditures:		
General government:		
Contractual services	<u>1,686</u>	<u>398</u>
Total expenditures	<u>1,686</u>	<u>398</u>
Receipts over expenditures	8,938	11,860
Unencumbered cash, beginning of year	<u>50,734</u>	<u>59,672</u>
Unencumbered cash, end of year	<u>\$ 59,672</u>	<u>\$ 71,532</u>

SCOTT COUNTY, KANSAS
 Register of Deeds' Technology 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>Prior Year Actual</u>	<u>Actual</u>
Cash receipts:		
Licenses and fees	\$ 8,344	\$ 10,740
Use of money and property	256	241
	<u>8,600</u>	<u>10,981</u>
Total cash receipts		
Expenditures:		
General government:		
Commodities	-	975
Capital outlay	3,765	4,730
	<u>3,765</u>	<u>5,705</u>
Total expenditures		
Receipts over expenditures	4,835	5,276
Unencumbered cash, beginning of year	<u>29,738</u>	<u>34,573</u>
Unencumbered cash, end of year	<u>\$ 34,573</u>	<u>\$ 39,849</u>

SCOTT COUNTY, KANSAS
 Sheriff 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>Prior Year Actual</u>	<u>Actual</u>
Cash receipts:		
Other	\$ -	\$ -
Total cash receipts	<u>-</u>	<u>-</u>
Expenditures:		
Public safety:		
Capital outlay	<u>270</u>	<u>-</u>
Total expenditures	<u>270</u>	<u>-</u>
Receipts over (under) expenditures	(270)	-
Unencumbered cash, beginning of year	<u>1,363</u>	<u>1,093</u>
Unencumbered cash, end of year	<u>\$ 1,093</u>	<u>\$ 1,093</u>

SCOTT COUNTY, KANSAS
 Special Cemetery 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)

	Prior Year Actual	Actual
Cash receipts:		
Transfers in	\$ 4,899	\$ 10,000
Total cash receipts	4,899	10,000
Expenditures:		
General government:		
Capital outlay	-	11,246
Total expenditures	-	11,246
Receipts over (under) expenditures	4,899	(1,246)
Unencumbered cash, beginning of year	23,408	28,307
Unencumbered cash, end of year	\$ 28,307	\$ 27,061

SCOTT COUNTY, KANSAS
 Special Highway 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>Prior Year Actual</u>	<u>Actual</u>
Cash receipts:		
Fees and sales	<u>\$ 23,654</u>	<u>\$ 14,762</u>
Total cash receipts	<u>23,654</u>	<u>14,762</u>
Expenditures:		
Public works:		
Commodities	<u>-</u>	<u>15,750</u>
Total expenditures	<u>-</u>	<u>15,750</u>
Receipts over (under) expenditures	23,654	(988)
Unencumbered cash, beginning of year	<u>217,558</u>	<u>241,212</u>
Unencumbered cash, end of year	<u>\$ 241,212</u>	<u>\$ 240,224</u>

SCOTT COUNTY, KANSAS
 Special Law Enforcement Trust 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>Prior Year Actual</u>	<u>Actual</u>
Cash receipts:		
Licenses and fees	\$ 3,726	\$ 434
Total cash receipts	<u>3,726</u>	<u>434</u>
Expenditures:		
Public safety:		
Commodities	<u>5,551</u>	<u>3,934</u>
Total expenditures	<u>5,551</u>	<u>3,934</u>
Receipts under expenditures	(1,825)	(3,500)
Unencumbered cash, beginning of year	<u>9,691</u>	<u>7,866</u>
Unencumbered cash, end of year	<u>\$ 7,866</u>	<u>\$ 4,366</u>

SCOTT COUNTY, KANSAS
 Special 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)

	Prior Year Actual	Actual
Cash receipts:		
Transfers in	\$ 10,000	\$ 30,000
Sale of County assets	2,000	-
Total cash receipts	12,000	30,000
Expenditures:		
Public works:		
Capital outlay	-	3,150
Total expenditures	-	3,150
Receipts over expenditures	12,000	26,850
Unencumbered cash, beginning of year	51,907	63,907
Unencumbered cash, end of year	\$ 63,907	\$ 90,757

SCOTT COUNTY, KANSAS
 Special Road Machinery and 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>Prior Year Actual</u>	<u>Actual</u>
Cash receipts:		
Other	\$ 36,149	\$ 11,931
Transfers in	<u>100,000</u>	<u>150,000</u>
Total cash receipts	<u>136,149</u>	<u>161,931</u>
Expenditures:		
Public works:		
Capital outlay	<u>57,020</u>	<u>17,150</u>
Total expenditures	<u>57,020</u>	<u>17,150</u>
Receipts over expenditures	79,129	144,781
Unencumbered cash, beginning of year	<u>309,670</u>	<u>388,799</u>
Unencumbered cash, end of year	<u>\$ 388,799</u>	<u>\$ 533,580</u>

SCOTT COUNTY, KANSAS
 Motor Vehicle Operating 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)

	Prior Year Actual	Actual
Cash receipts:		
Licenses and fees	\$ 94,838	\$ 105,673
Total cash receipts	<u>94,838</u>	<u>105,673</u>
Expenditures:		
General government:		
Personnel services	36,809	38,925
Contractual services	37,925	55,503
Commodities	1,501	2,837
Capital outlay	5,515	7,185
Transfers out	<u>9,725</u>	<u>12,348</u>
Total expenditures	<u>91,475</u>	<u>116,798</u>
Receipts over (under) expenditures	3,363	(11,125)
Unencumbered cash, beginning of year	<u>9,724</u>	<u>13,087</u>
Unencumbered cash, end of year	<u>\$ 13,087</u>	<u>\$ 1,962</u>

Debt Service Fund

Fund Description

The Debt Service Fund is used to account for the accumulation of resources to be used for the payment of principal, interest and related costs of the general obligation bonds and certain other long-term obligations of the County.

SCOTT COUNTY, KANSAS
 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 128,345	\$ 1,107,102	\$ 1,130,513	\$ (23,411)
Motor vehicle	13,322	13,963	11,396	2,567
Delinquent property	294	416	-	416
Sales tax	644,312	917,531	750,000	167,531
Bond refunding proceeds	20,000	-	-	-
Use of money and property	160	120,000	200,000	(80,000)
Total cash receipts	806,433	2,159,012	\$ 2,091,909	\$ 67,103
Expenditures:				
General government:				
Principal	115,000	130,000	\$ 130,000	\$ -
Interest	35,205	1,683,403	1,383,403	300,000
Commissions and fees	-	-	1,000	(1,000)
Cash basis reserve	-	-	620,113	(620,113)
Neighborhood revitalization rebate	-	-	10,238	(10,238)
Total expenditures	150,205	1,813,403	\$ 2,144,754	\$ (331,351)
Receipts over expenditures	656,228	345,609		
Unencumbered cash, beginning of year	80,214	736,442		
Unencumbered cash, end of year	\$ 736,442	\$ 1,082,051		

Capital Project Funds

Fund Description

The Capital Project Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

The Capital Project Funds used by Scott County, Kansas, are:

Hospital Building:

This fund is used to account for the financing for the new hospital building.

SCOTT COUNTY, KANSAS
Hospital Building
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)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Bond proceeds	\$ 24,089,284	\$ -
Use of money and property	12,057	61,289
Miscellaneous	10	-
Total cash receipts	<u>24,101,351</u>	<u>61,289</u>
Expenditures:		
Capital outlay	2,370,498	16,152,985
Debt service	87,202	-
Total expenditures	<u>2,457,700</u>	<u>16,152,985</u>
Receipts over (under) expenditures	21,643,651	(16,091,696)
Unencumbered cash, beginning of year	<u>-</u>	<u>21,643,651</u>
Unencumbered cash, end of year	<u>\$ 21,643,651</u>	<u>\$ 5,551,955</u>

Fiduciary Funds

Expendable Trust Funds

Fund Description

The Expendable Trust Funds are used to account for assets held by the County in a trustee capacity.

The Expendable Trust Funds used by Scott County, Kansas, are:

Zella O. Carpenter Special Assistance:

This fund is used to account for revenues received from the use of assets bequeathed to the Scott County Commissioners in trust by Zella O. Carpenter. The revenues received are to be used to assist the aged of the County, specifically, for the operational and maintenance expenses of the Park Lane Rest Home.

M.F. Barnhart Trust:

This fund is used to account for funds received from a trust established in probate court by M.F. Barnhart, 78-P-34. It is merely a "receivership" fund to account for the funds to be disbursed to the nursing home.

Nonexpendable Trust Funds

Fund Description

The Nonexpendable Trust Funds are used to account for assets held by the County in a trustee capacity for which the principal cannot be spent.

The Nonexpendable Trust Fund used by Scott County, Kansas, is:

Zella O. Carpenter Trust:

This fund is used to hold the principal cash and farmland received in trust from Zella O. Carpenter, and further restricted by Scott County Resolution 83-108.

SCOTT COUNTY, KANSAS
 Expendable Trust Funds
 Schedules of Cash Receipts and Expenditures
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Total	Current Year		Total (Memorandum Only)
		Zella O. Carpenter Special Assistance Account	M.F. Barnhart Trust	
Cash receipts:				
Use of money and property	\$ 59,374	\$ 93,718	\$ -	\$ 93,718
Other	6,000	-	11,860	11,860
Total cash receipts	65,374	93,718	11,860	105,578
Expenditures:				
Commodities	7,147	33	-	33
Remit to local agencies	60,377	42,909	11,860	54,769
Total expenditures	67,524	42,942	11,860	54,802
Receipts over (under) expenditures	(2,150)	50,776	-	50,776
Unencumbered cash, beginning of year	50,715	48,565	-	48,565
Unencumbered cash, ending of year	\$ 48,565	\$ 99,341	\$ -	\$ 99,341

SCOTT COUNTY, KANSAS
 Nonexpendable Trust Funds
 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>Zella O. Carpenter Trust</u>	
	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts:		
Use of money and property	\$ -	\$ -
Total cash receipts	<u>-</u>	<u>-</u>
Expenditures:		
Contractual	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	<u>508,740</u>	<u>508,740</u>
Unencumbered cash, ending of year	<u>\$ 508,740</u>	<u>\$ 508,740</u>

Component Units

Fund Description

Component units are legally separate from the County. The governing bodies of all of these component units are appointed by the County Commission. Each component unit has a December 31st year end. Neither component unit is subject to a legally adopted annual operating budget; however, internal operating budget information is presented.

The component units included by Scott County, Kansas, are:

Scott County Extension Council:

The Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The County levies taxes for the support of the Council.

Scott County Public Library:

The Library Board operates the County's library and provides services for the residents of Scott County. The Board of Directors is responsible for the management and fiscal accountability of the Library. The County Commissioners approve the Library's budget and levy taxes for Library operations. The Library building is titled to the County. Bond issuances for the Library's benefit must be approved by the County.

SCOTT COUNTY, KANSAS
 Scott County Extension Council
 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)

	Prior Year Actual	Actual	Internal Budget*	Variance Over (Under)
Cash receipts:				
Intergovernmental revenue	\$ 156,252	\$ 156,252	\$ 156,252	\$ -
Use of money and property	608	182	-	182
Other	13,531	40,751	27,500	13,251
Total cash receipts	<u>170,391</u>	<u>197,185</u>	<u>\$ 183,752</u>	<u>\$ 13,433</u>
Expenditures:				
Culture and recreation:				
Personnel services	152,860	156,244	\$ 157,000	\$ (756)
Contractual services	10,051	30,664	28,500	2,164
Commodities	18,669	19,823	9,000	10,823
Capital outlay	-	1,863	17,500	(15,637)
Total expenditures	<u>181,580</u>	<u>208,594</u>	<u>\$ 212,000</u>	<u>\$ (3,406)</u>
Receipts under expenditures	(11,189)	(11,409)		
Unencumbered cash, beginning of year	84,845	73,656		
Unencumbered cash, end of year	<u>\$ 73,656</u>	<u>\$ 62,247</u>		

* Note: This is an internal operating budget only. The Extension Council is not subject to a legal budget.

SCOTT COUNTY, KANSAS
 Scott County Public Library
 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>Prior Year Actual</u>	<u>Actual</u>	<u>Internal Budget*</u>	<u>Variance Over (Under)</u>
Cash receipts:				
Intergovernmental revenues	\$ 193,507	\$ 202,154	\$ 202,413	\$ (259)
Licenses and fees	5,577	5,159	7,000	(1,841)
Use of money and property	903	825	1,000	(175)
Other	<u>22,846</u>	<u>17,051</u>	<u>3,500</u>	<u>13,551</u>
Total cash receipts	<u>222,833</u>	<u>225,189</u>	<u>\$ 213,913</u>	<u>\$ 11,276</u>
Expenditures:				
Culture and recreation:				
Personnel services	116,552	114,575	\$ 120,177	\$ (5,602)
Contractual services	38,026	40,014	56,340	(16,326)
Commodities	53,485	58,511	34,900	23,611
Capital outlay	<u>13,098</u>	<u>8,666</u>	<u>-</u>	<u>8,666</u>
Total expenditures	<u>221,161</u>	<u>221,766</u>	<u>\$ 211,417</u>	<u>\$ 10,349</u>
Receipts over expenditures	1,672	3,423		
Unencumbered cash, beginning of year	<u>36,824</u>	<u>38,496</u>		
Unencumbered cash, end of year	<u>\$ 38,496</u>	<u>\$ 41,919</u>		

* Note: This is an internal operating budget only. The Library is not subject to a legal budget.

Agency Funds

Fund Description

The Agency Funds are used to account for assets held by the County as an agent for other funds.

The Agency Funds used by Scott County, Kansas, are:

Register of Deeds Account:

This fund is used to account for mortgage fees, recording fees and miscellaneous fees for copies and faxes.

Law Library Account:

This fund is used to account for funds used in the operation of the County's law library.

District Court Account:

This fund is used to account for the collections of fines, fees and related court costs along with the collection and payment of child support and other payments as ordered by the Court.

Sheriff Account:

This fund is used to account for sheriff and report fees, VIN fees, warrants, and reimbursements for use of the County jail by other law enforcement entities.

Sheriff Inmate Account:

This fund is used to account for monies held in trust for inmates.

Sheriff Drug Education Account:

This fund is used to account for donations for drug education and prevention including expenditures related to the drug dog and its trainer.

Road Easement Account:

This fund is used to account for monies held as deposits for easements provided for individuals who live within the County.

Indoor Arena Account:

This fund is used to account for monies from fundraisers and donations for the indoor arena at the fairgrounds.

County Treasurer – County Health Memorials Account:

This fund is used to account for monies held from the memorials received for benefit of the health department. The proceeds are to be used for a memorial within the County.

County Treasurer - Kansas Payroll Taxes Account:

This fund is used to account for all State income tax withheld from County employees. These taxes are remitted monthly to the State of Kansas.

County Treasurer - Federal Payroll Taxes Account:

This fund is used to account for all federal income tax withheld from County employees. These taxes are remitted monthly to the Federal Government.

Agency Funds

County Treasurer - Wildlife and Parks Account:

This fund is used to account for the user fees collected from individuals to permit access to State parks and recreational areas, and to permit the harvesting of fish and game in the State. The funds included are: annual camping permits, archery permits, fish and game licenses, waterfowl stamps, turkey licenses, boat permits, rattlesnake permits and trout permits. The fees collected are remitted quarterly to the State of Kansas.

County Treasurer - Motor Vehicle Fees and Sales Tax Collections Account:

This fund is used to account for fees assessed to register certain motor vehicles with the State of Kansas; reports and remittances are made to the State daily. This fund is also used to account for taxes collected on the sale of motor vehicles and trailers.

County Treasurer - Tax Collections Account:

This fund is used to account for collections of County ad valorem taxes. The funds included are: current tax, protested tax, advanced tax, motor vehicle registration tax, recreational vehicle tax, and rental and excise tax.

County Treasurer - Tax Distributions Account:

This fund is used to account for distribution of County ad valorem taxes collected to the various taxing entities in the County. Distributions are made in January, March, May, July, September and October. Delinquent personal property taxes are distributed once a year, generally in March.

SCOTT COUNTY, KANSAS
Trust and Agency Funds
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

	Balance 01/01/11	Cash Receipts	Cash Disburse- ments	Balance 12/31/11
Trust and Agency Accounts:				
Register of Deeds Account	\$ 4,499	\$ 82,664	\$ 80,786	\$ 6,377
Law Library Account	47,566	7,109	2,835	51,840
District Court Account	16,143	216,756	225,494	7,405
Sheriff Account	10	118,561	118,571	-
Sheriff Inmate Account	13,658	17,738	14,850	16,546
Sheriff Drug Education Account	1,373	-	-	1,373
Road Easement Account	3,300	1,800	3,300	1,800
Indoor Arena Account	27,141	46,258	28,042	45,357
County Treasurer:				
County Health Memorials Account	883	-	-	883
Kansas Payroll Taxes Account	-	45,295	45,295	-
Federal Payroll Taxes Account	-	110,349	110,349	-
Wildlife and Parks Account	4,336	21,205	20,178	5,363
Motor Vehicle Fees and Sales Tax Collections Account	20,481	790,814	786,584	24,711
Tax Collections Account	7,795,624	14,370,401	13,825,966	8,340,059
Tax Distributions Account	564	7,132,339	7,132,333	570
	<u>\$ 7,935,578</u>	<u>\$ 22,961,289</u>	<u>\$ 22,394,583</u>	<u>\$ 8,502,284</u>
Total	<u>\$ 7,935,578</u>	<u>\$ 22,961,289</u>	<u>\$ 22,394,583</u>	<u>\$ 8,502,284</u>

SCOTT COUNTY, KANSAS
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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 2,048,266	\$ 2,058,292	\$ 2,085,414	\$ (27,122)
Motor vehicle	141,335	174,459	179,218	(4,759)
Delinquent property	2,916	5,785	-	5,785
Interest and fees:				
Current	12,044	4,655	1,500	3,155
Delinquent	-	9,665	3,500	6,165
Local sales	398,180	444,375	275,000	169,375
Total taxes	2,602,741	2,697,231	2,544,632	152,599
Intergovernmental revenue:				
Mineral production tax	32,965	64,596	20,000	44,596
Licenses and fees:				
Mortgage registration fees	71,718	67,378	40,000	27,378
Refuse access fees	202,322	217,438	180,780	36,658
Prairie dog fees	11,066	9,319	-	9,319
Officers' fees	116,416	113,890	76,000	37,890
	-	4,828	-	4,828
Total licenses and fees	401,522	412,853	296,780	116,073
Use of money and property:				
Indoor arena	18,810	14,195	10,000	4,195
Cemetery lots	7,648	21,535	6,000	15,535
Interest on investments	58,152	34,986	50,000	(15,014)
Total use of money and property	84,610	70,716	66,000	4,716
Other:				
Other	58,520	45,789	12,000	33,789
Transfers in	9,725	12,348	-	12,348
Total cash receipts	\$ 3,190,083	\$ 3,303,533	\$ 2,939,412	\$ 364,121
Expenditures:				
General government:				
General and administrative:				
Personnel services	\$ 14,816	\$ 15,125	\$ 25,000	\$ (9,875)
Contractual services	203,162	205,877	270,884	(65,007)
Commodities	19,547	11,480	22,000	(10,520)
Capital outlay	4,288	140	206,000	(205,860)
Total general and administrative	241,813	232,622	523,884	(291,262)

(continued)

SCOTT COUNTY, KANSAS
 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
County Commission:				
Personnel services	\$ 43,798	\$ 43,912	\$ 45,000	\$ (1,088)
Contractual services	42,206	42,630	50,000	(7,370)
Commodities	35	81	500	(419)
Capital outlay	-	-	1,000	(1,000)
Total County Commission	<u>86,039</u>	<u>86,623</u>	<u>96,500</u>	<u>(9,877)</u>
County Clerk:				
Personnel services	77,774	79,283	80,000	(717)
Contractual services	5,057	7,431	8,000	(569)
Commodities	1,271	1,017	2,000	(983)
Capital outlay	1,880	1,672	2,000	(328)
Total County Clerk	<u>85,982</u>	<u>89,403</u>	<u>92,000</u>	<u>(2,597)</u>
County Treasurer:				
Personnel services	66,717	63,122	68,500	(5,378)
Contractual services	7,181	7,737	10,400	(2,663)
Commodities	4,550	4,377	3,000	1,377
Capital outlay	-	-	2,000	(2,000)
Total County Treasurer	<u>78,448</u>	<u>75,236</u>	<u>83,900</u>	<u>(8,664)</u>
Register of Deeds:				
Personnel services	60,738	62,849	63,500	(651)
Contractual services	4,093	4,149	4,295	(146)
Commodities	4,113	1,664	3,800	(2,136)
Capital outlay	-	-	300	(300)
Total Register of Deeds	<u>68,944</u>	<u>68,662</u>	<u>71,895</u>	<u>(3,233)</u>
Data processing:				
Personnel services	-	-	1,500	(1,500)
Contractual services	41,653	16,703	39,000	(22,297)
Commodities	1,987	1,329	1,000	329
Capital outlay	-	3,928	2,000	1,928
Total data processing	<u>43,640</u>	<u>21,960</u>	<u>43,500</u>	<u>(21,540)</u>
Direct election:				
Personnel services	14,736	13,017	15,000	(1,983)
Contractual services	4,775	4,399	6,500	(2,101)
Commodities	5,859	1,895	6,500	(4,605)
Capital outlay	-	3,119	2,000	1,119
Total direct election	<u>25,370</u>	<u>22,430</u>	<u>30,000</u>	<u>(7,570)</u>
Appraisal:				
Personnel services	73,567	75,169	76,670	(1,501)
Contractual services	25,518	25,788	30,000	(4,212)
Commodities	4,694	4,328	4,500	(172)
Capital outlay	488	-	3,500	(3,500)
Total appraisal	<u>104,267</u>	<u>105,285</u>	<u>114,670</u>	<u>(9,385)</u>

(continued)

SCOTT COUNTY, KANSAS
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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Cemetery:				
Personnel services	\$ 49,010	\$ 34,880	\$ 55,050	\$ (20,170)
Contractual services	12,636	6,308	12,100	(5,792)
Commodities	6,133	8,280	8,000	280
Capital outlay	3,922	-	4,500	(4,500)
Total cemetery	71,701	49,468	79,650	(30,182)
Other agencies:				
Spirit of the Plains CASA, Inc.	2,000	2,000	2,000	-
Economic Development Committee	5,000	25,000	25,000	-
Soil conservation	36,000	36,000	36,000	-
Weather modification	13,909	13,909	13,909	-
Agricultural extension	118,500	118,500	118,500	-
Fair Board and 4-H building	87,640	88,000	88,000	-
Indoor arena	11,830	22,841	15,000	7,841
Historical society	34,150	35,000	35,000	-
Total other agencies	309,029	341,250	333,409	7,841
Total general government	1,115,233	1,092,939	1,469,408	(376,469)
Public safety:				
County Attorney:				
Personnel services	36,378	36,978	39,545	(2,567)
Contractual services	9,544	13,768	31,500	(17,732)
Commodities	275	80	500	(420)
Total County Attorney	46,197	50,826	71,545	(20,719)
Sheriff:				
Personnel services	354,910	372,833	372,403	430
Contractual services	80,283	79,579	94,678	(15,099)
Commodities	110,944	116,874	81,601	35,273
Capital outlay	26,427	24,013	32,500	(8,487)
Total Sheriff	572,564	593,299	581,182	12,117
Law enforcement center:				
Contractual services	323,071	224,633	284,686	(60,053)
District court:				
Contractual services	50,500	53,694	66,430	(12,736)
Commodities	1,636	2,488	4,000	(1,512)
Capital outlay	8,915	5,704	6,000	(296)
Total district court	61,051	61,886	76,430	(14,544)
25th Judicial District:				
Contractual services	4,223	5,770	7,215	(1,445)

SCOTT COUNTY, KANSAS
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)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
(continued)				
Other agencies:				
Emergency management	\$ 28,091	\$ 24,963	\$ 24,000	\$ 963
Western KS Child Advocacy Center	-	-	5,000	(5,000)
Total other agencies	28,091	24,963	29,000	(4,037)
Total public safety	1,035,197	961,377	1,050,058	(88,681)
Health and sanitation:				
Solid waste disposal:				
Personnel services	-	5,000	5,000	-
Contractual services	-	244,263	239,075	5,188
Commodities	-	156	1,890	(1,734)
Total solid waste disposal	-	249,419	245,965	3,454
Landfill:				
Personnel services	36,187	24,964	35,500	(10,536)
Contractual services	269,133	31,611	19,550	12,061
Commodities	12,155	12,928	11,000	1,928
Capital outlay	-	-	20,000	(20,000)
Total solid waste disposal	317,475	69,503	86,050	(16,547)
Recycle center:				
Personnel services	29,890	31,489	43,900	(12,411)
Contractual services	14,970	14,793	25,800	(11,007)
Commodities	547	1,416	1,450	(34)
Capital outlay	-	-	2,000	(2,000)
Total recycle center	45,407	47,698	73,150	(25,452)
Rodent control:				
Commodities	-	6,472	-	6,472
Other agencies:				
Ambulance	96,534	94,607	92,250	2,357
Southwest Developmental Services	31,030	30,842	30,842	-
Russell Child Development Center	20,273	19,915	19,915	-
Area Mental Health	46,341	46,341	46,341	-
City on a Hill	5,000	5,000	5,000	-
Nursing home	76,293	520,700	571,666	(50,966)
Total other agencies	275,471	717,405	766,014	(48,609)
Total health and sanitation	638,353	1,090,497	1,171,179	(80,682)
Transfers out	24,899	30,000	-	30,000
Total expenditures	\$ 2,813,682	\$ 3,174,813	\$ 3,690,645	\$ (515,832)

SCOTT COUNTY, KANSAS
 Reconciliation of 2010 Tax Roll
 For the Year Ended December 31, 2011

2010 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		\$ 12,538,530
Supplemental tax roll		960
2010 taxes abated		<u>(53,490)</u>
2010 tax roll as adjusted		<u>\$ 12,486,000</u>
2010 Tax Roll Accounted For:		
2010 current tax collections		\$ 12,379,997
Delinquent taxes:		
Personal property tax warrants	\$ 33,873	
Real estate taxes	<u>72,130</u>	<u>106,003</u>
2010 total tax roll		<u>\$ 12,486,000</u>