SCOTT COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

FOR THE YEAR ENDED
December 31, 2022

SCOTT COUNTY, KANSAS

Regulatory Basis Financial Statement
(Municipality and Selected Related Municipal Entities)

For the Year Ended December 31, 2022

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SCOTT COUNTY, KANSAS

Regulatory Basis Financial Statement
(Municipality and Selected Related Municipal Entities)

For the Year Ended December 31, 2022

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FINANCIAL

SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Scott County Courthouse
Scott City, Kansas 67871

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Scott County, Kansas, (the County), for the municipality and its selected related municipal entity, the Scott County Public Library, as of and for the year ended December 31, 2022, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash of the County and its selected related municipal entity, as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide (KMAAG)* described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County and its selected related municipal entity, as of December 31, 2022, or changes in net position and cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *KMAAG*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the County, on the basis of the financial reporting provisions of the *KMAAG,* which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Kansas' regulatory basis of accounting and budget laws. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the *KMAAG* to demonstrate compliance with the State of Kansas regulatory basis of accounting and budget laws, this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the *KMAAG* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *KMAAG*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash (the financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures, and the regulatory basis schedule of receipts and disbursements - agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented under the provisions of the *KMAAG*. The other supplemental information (Schedules 4 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. 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 GAAS and the *KMAAG*. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with GAAS and the *KMAAG*, the financial statement of the County as of and for the year ended December 31, 2021, (not presented herein), and have issued our report thereon dated April 6, 2022, which contained an unmodified opinion on the financial statement. The 2021 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2022, (Schedules 2 and 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such 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 2021 financial statement. The comparative information was subjected to the auditing procedures applied in the audit of the 2021 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statement or to the 2021 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the financial statement as a whole.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

May 15, 2023

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Financial Statement

SCOTT COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

	Unencumbered Cash 01/01/22	Receipts	Expenditures	Unencumbered Cash 12/31/22	Add Payables and Encumbrances	Treasurer's Cash 12/31/22
General Fund						
General	$ 576,961	$ 3,910,995	$ 3,478,100	$ 1,009,856	$ 26,489	$ 1,036,345
Special Purpose Funds						
Alcohol Programs	19,686	3,388	-	23,074	-	23,074
Ambulance	18,667	315,657	310,000	24,324	-	24,324
Employee Benefit	1,250,598	1,456,824	1,150,734	1,556,688	1,209	1,557,897
County Health	2,626	451,373	442,185	11,814	3,820	15,634
Hospital Maintenance	3,286	17,504	-	20,790	-	20,790
Library Maintenance	245,048	243,618	240,000	248,666	-	248,666
Noxious Weed	46,371	116,716	151,221	11,866	156	12,022
Public Building	1,627,198	551,838	95,169	2,083,867	-	2,083,867
Road and Bridge	180,907	1,502,196	1,653,098	30,005	57,943	87,948
Fire District	183,316	173,747	141,182	215,881	8,725	224,606
Sheriff	555,464	771,993	1,283,631	43,826	60,288	104,114
Special Parks and Recreation	4,865	1,771	-	6,636	-	6,636
Equipment Reserve	2,022,080	200	33,500	1,988,780	-	1,988,780
Fight Addiction	-	896	-	896	-	896
County Attorney's Training	3,196	460	-	3,656	-	3,656
County Coronavirus Relief	468,405	468,406	246,568	690,243	-	690,243
County Health Bio-Terrorism Grant	47,070	9,344	46,489	9,925	-	9,925
County Health Special Assistance	92,205	-	-	92,205	-	92,205
County Fair and 4-H Building Operating	85,365	224,462	259,093	50,734	-	50,734
Emergency 911	271,305	26,809	298,114	-	-	-
Micro-Loans	65,353	20,715	-	86,068	-	86,068
Oil & Gas Valuation Depletion Trust	1,512,943	7,680	-	1,520,623	-	1,520,623
County Clerk's Technology	12,376	2,027	-	14,403	-	14,403
Register of Deeds' Technology	36,300	8,110	6,828	37,582	1,912	39,494
County Treasurer's Technology	3,746	2,028	-	5,774	-	5,774
Sheriff Equipment	295	-	-	295	-	295
Special Cemetery Equipment	34,705	5,000	-	39,705	-	39,705
Special Highway	768,161	63,352	363,009	468,504	-	468,504
Special Law Enforcement Trust	9,158	7,450	7,624	8,984	-	8,984
Special Noxious Weed Equipment	83,626	15,000	21,544	77,082	-	77,082
Special Road Machinery and Equipment	462,504	-	287,033	175,471	-	175,471
Motor Vehicle Operating	-	93,780	93,780	-	25	25
Total Special Purpose Funds	10,116,825	6,562,344	7,130,802	9,548,367	134,078	9,682,445
Bond and Interest Fund						
Bond and Interest	382,062	1,392,404	1,493,925	280,541	-	280,541
Trust Funds - Expendable						
Zella O. Carpenter Special Assistance	419,087	89,402	47,710	460,779	-	460,779
M.F. Barnhart Trust	17,919	-	17,919	-	-	-
Total Trust Funds - Expendable	437,006	89,402	65,629	460,779	-	460,779
Trust Funds - Nonexpendable						
Zella O. Carpenter Trust	508,740	-	-	508,740	-	508,740
Related Municipal Entities						
Scott County Public Library	194,661	276,279	274,009	196,931	2,422	199,353
Total Municipal Entity (excluding Agency Funds) and selected Related Muncipal Entities (memorandum only)	$ 12,216,255	$ 12,231,424	$ 12,442,465	$ 12,005,214	$ 162,989	$ 12,168,203

(continued)

SCOTT COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

(continued)

Composition of Cash		
Demand deposits:		
First National Bank	$ 296,304	
Security State Bank	169,148	
Western State Bank	42,507	
Total demand deposits		$ 507,959
Time deposits:		
First National Bank	8,496,872	
Security State Bank	5,771,665	
Western State Bank	4,598,578	
Total time deposits		18,867,115
Certificates of deposit:		
Security State Bank	3,000,000	
Western State Bank	1,250,000	
Total certificates of deposit		4,250,000
Plus deposits in transit		68,499
Less outstanding checks		(531,806)
Change funds		690
Total cash and investments		23,162,457
Less Agency Funds per Schedule 3		(11,193,607)
Plus related municipal entities		199,353
Total Treasurer's cash (excluding Agency Funds)		$12,168,203

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

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Notes to the

Financial Statement

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. This financial statement presents Scott County (the municipality) and selected related municipal entities. The related municipal entities discussed below are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

The Scott County Public Library operates the County's library and provides services for the residents of the 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 related municipal entities discussed below are not included in the County's financial statement but are related municipal entities because they were established to benefit the County and/or its constituents.

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. The 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.

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. The County has entered into capital lease arrangements with the Public Building Commission as discussed in Note 3C. Scott County Public Building Commission has a December 31st year end.

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1. Summary of significant accounting policies (continued)

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide (KMAAG)* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The *KMAAG* regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

C. Regulatory basis fund types

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 fund types are used by the County:

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

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific receipt sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

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

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

1. Summary of significant accounting policies (continued)

D. 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. Cash includes amounts in demand deposits, time accounts and certificates of deposit. The County has no other investments. Interest income earned, unless specifically designated, is allocated to the General fund.

E. 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 Bond and Interest 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, 2022, the special assessment taxes levied are a lien on the property.

F. Interfund transactions and reimbursements

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as 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.

1. Summary of significant accounting policies (continued)

   G. Memorandum totals
   The total line on the financial statement is captioned "memorandum only" to indicate that it is presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures present for these amounts.

2. Stewardship, compliance and accountability

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

   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.

   If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing for this year.

   The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts 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, 2022. There was however, a qualifying budget adjustment made to the Road and Bridge fund for $116,903 due to expenses made under a federal grant awarded to the County.

   The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. The Sheriff fund exceeded its legal budget by $138,957.

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

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2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)
A legal operating budget is not required for capital projects funds, trust funds and the following special purpose funds:

Equipment Reserve
Fight Addiction
County Attorney's Training
County Coronavirus Relief
County Health Bio-Terrorism Grant
County Health Special Assistance
County Fair and 4-H Building Operating
Emergency 911
Micro-Loans
Oil & Gas Valuation Depletion Trust
County Clerk's Technology
Register of Deeds' Technology
County Treasurer's Technology
Sheriff Equipment
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 finance-related legal and contractual provisions
References made herein to the statutes are not intended as interpretation of law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer and interpretation by the County Attorney, the legal representative of the County.

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2022. Funds which exceeded their budget authority are discussed in Note 2, item A.

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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 statement of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Cash on hand	$ 690
Carrying amount of deposits	23,161,767
Total cash	$ 23,162,457

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 itself, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

Concentration of credit risk

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

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3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk - deposits
Custodial credit risk for deposits 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 30th, and December 1st through January 30th, during which time the County requires coverage of 70%.

At December 31, 2022, the County's carrying amount of deposits was $23,161,767 and the bank balance was $23,625,074. Of the bank balance, 100% of the balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,258,117 was covered by federal depository insurance and $22,366,957 was collateralized with securities held by the pledging financial institutions' agents in the County's name. 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	$ 514,314	$ 450,995	$ 292,808
Pledged securities at market value	6,521,925	6,954,288	7,491,429
Total coverage	$ 7,036,239	$ 7,405,283	$ 7,784,237
Funds on deposit	$ 8,793,176	$ 8,940,813	$ 5,891,085
Funds at risk	$ -	$ -	$ -

The carrying amount of deposits for the Scott County Public Library, a related municipal entity, was $199,353 and the bank balance was $206,069. The entire bank balance was covered by federal depository insurance.

Custodial 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. The County had no investments of this type at December 31, 2022.

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3. Detailed notes on all funds (continued)

B. Capital projects in process

Capital project authorizations with approved change orders compared to expenditures to date from inception are as follows at December 31, 2022:

	Project Authorization	Expenditures to Date	Committed
KLBIP bridge replacement	$ 126,472	$ 126,472	$ -
Rest Home flooring and installation	74,929	74,929	-

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2022, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/22	Additions	Reductions/ Payments	Balance 12/31/22	Interest Paid
General obligation bond:									
Refunding Series 2016	04/19/16	5.00%	$ 21,650,000	10/01/40	$ 20,985,000	$ -	$ 700,000	$ 20,285,000	$ 793,925
Finance leases:									
Indoor arena improvements	12/18/07	4.99%	171,559	02/15/23	26,062	-	14,960	11,102	1,824
Law Enforcement Center	04/28/16	3.00%	1,872,000	09/01/24	748,800	-	241,800	507,000	22,464
Park Lane expansion	01/21/21	2.00%	2,350,000	09/01/25	1,895,000	-	450,000	1,445,000	37,900
Postage machine	01/18/22	0.00%	22,995	04/18/27	-	22,995	4,380	18,615	-
Total finance leases					2,669,862	22,995	711,140	1,981,717	62,188
Total contractual indebtedness					$ 23,654,862	$ 22,995	$ 1,411,140	$ 22,266,717	$ 856,113

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

	Year								
	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2040	Total
Principal:									
General obligation bonds	$ 735,000	$ 775,000	$ 810,000	$ 845,000	$ 910,000	$ 5,505,000	$ 7,240,000	$ 3,465,000	$ 20,285,000
Finance leases	735,082	741,780	499,380	4,380	1,095	-	-	-	1,981,717
Total principal	1,470,082	1,516,780	1,309,380	849,380	911,095	5,505,000	7,240,000	3,465,000	22,266,717
Interest:									
General obligation bonds	772,400	749,750	725,975	692,700	648,825	2,477,000	1,198,716	123,609	7,388,975
Finance leases	44,699	27,222	9,900	-	-	-	-	-	81,821
Total interest	817,099	776,972	735,875	692,700	648,825	2,477,000	1,198,716	123,609	7,470,796
Total principal and interest	$ 2,287,181	$ 2,293,752	$ 2,045,255	$ 1,542,080	$ 1,559,920	$ 7,982,000	$ 8,438,716	$ 3,588,609	$ 29,737,513

Legal debt margin

The debt limit per K.S.A. 10-306 is three percent of the assessed value of all tangible taxable property within the County as certified by the County Assessor to the County Clerk on the preceding 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.

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3. Detailed notes on all funds (continued)

D. Interfund transfers

Interfund operating transfers are as follows:

From	To	Authority	Amount
General	Public Building	19-120	$ 551,338
General	Special Cemetery Equipment	19-119	5,000
Noxious Weed	Special Noxious Weed Equipment	2-1318	15,000
County Health Bio-Terrorism Grant	County Health		43,424
Motor Vehicle Operating	General	8-145	2,652
Total			$ 617,414

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. The County has been unable to obtain property, liability, crime and surety insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool, a public entity risk pool currently operating as a common risk management and insurance program for 108 participating members.

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

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties, a public entity risk pool currently operating as a common risk management and insurance program for 88 participating members.

The County pays an annual premium to Kansas Workers Risk Cooperative for Counties for its insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative of Kansas will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Workers Risk Cooperative of Kansas management.

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4. Other information (continued)

B. Post-employment health care benefits

Other post-employment benefits
As provided by K.S.A. 12-5040, the 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 this financial statement.

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

Death and disability other post-employment benefits
As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2022.

C. 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.

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.

D. Defined benefit pension plan
Plan description: The County participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

4. Other information (continued)

D. Defined benefit pension plan (continued)

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $192,098 for the year ended December 31, 2022.

Net pension liability: At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $2,084,942. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the *KMAAG* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Employees of the Scott County Library, a related municipal entity, also participate in the Kansas Public Employees Retirement System. All contribution requirements were met by the related municipal entity and its employees. Contributions to the pension plan from Scott County Library were $5,550 for the year ended December 31, 2022, and the Library's proportionate share of the collective net pension liability reported by KPERS was $54,691.

E. 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.

3. Other information (continued)

F. Subsequent events

Subsequent to December 31, 2022, the County approved to accept a bid for the Road 270 project for a total cost of $1,801,625. In addition, the County accepted a bid for the purchase of a bobcat compact for $84,374.

Regulatory Required Supplemental Information

SCOTT COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2022

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund					
General	$ 3,891,401	$ -	$ 3,891,401	$ 3,478,100	$ (413,301)
Special Purpose Funds					
Alcohol Programs	21,355	-	21,355	-	(21,355)
Ambulance	310,000	-	310,000	310,000	-
Employee Benefit	1,950,905	-	1,950,905	1,150,734	(800,171)
County Health	464,870	-	464,870	442,185	(22,685)
Hospital Maintenance	-	-	-	-	-
Library Maintenance	240,000	-	240,000	240,000	-
Noxious Weed	152,166	-	152,166	151,221	(945)
Public Building	1,785,325	-	1,785,325	95,169	(1,690,156)
Road and Bridge	1,585,083	116,903	1,701,986	1,653,098	(48,888)
Fire District	341,650	-	341,650	141,182	(200,468)
Sheriff	1,144,674	-	1,144,674	1,283,631	138,957
Special Parks and Recreation	6,118	-	6,118	-	(6,118)
Bond and Interest Fund					
Bond and Interest	1,570,363	-	1,570,363	1,493,925	(76,438)

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
- *Fair Board and 4-H building
- *Historical society

Public safety:
- *County Attorney
- *District court
- *25th Judicial District
- *Emergency management
- *Western KS Child Advocacy Center

Health and sanitation:
- *Solid waste disposal
- *Landfill
- *Recycle center
- *Rodent control
- *Southwest Developmental Services
- *Russell Child Development Center
- *Compass Behavioral Health
- *City on a Hill
- *Southwest Kansas Agency on Aging
- *Scott County VIP Center
- *Nursing home

SCOTT COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 2,267,181	$ 3,312,998	$ 2,995,766	$ 317,232
Intergovernmental receipts	24,451	50,293	21,371	28,922
Licenses and fees	420,542	430,843	262,780	168,063
Use of money and property	45,024	62,953	31,000	31,953
Other	13,411	51,256	12,000	39,256
Transfers in	2,306	2,652	270,000	(267,348)
Total receipts	2,772,915	3,910,995	$ 3,592,917	$ 318,078
Expenditures:				
General government:				
General and administrative	686,448	549,183	$ 1,207,750	$ (658,567)
County Commission	116,327	124,948	123,475	1,473
County Clerk	98,569	103,419	115,560	(12,141)
County Treasurer	181,732	167,235	188,950	(21,715)
Register of Deeds	86,517	76,512	92,525	(16,013)
Data processing	76,204	52,744	69,850	(17,106)
Direct election	42,071	48,605	68,800	(20,195)
Appraisal	155,115	174,463	170,720	3,743
Cemetery	63,643	91,890	97,426	(5,536)
Other agencies - general government	206,500	207,500	207,500	-
Public safety:				
County Attorney	199,550	227,810	241,860	(14,050)
District court	70,798	55,176	114,800	(59,624)
25th Judicial District	8,128	9,041	9,500	(459)
Emergency Management	68,294	70,837	71,024	(187)
Other agencies - public safety	5,000	5,000	5,000	-
Health and sanitation:				
Solid waste disposal	290,988	256,524	300,750	(44,226)
Landfill	48,860	52,924	74,775	(21,851)
Recycle center	9,679	1,835	-	1,835
Rodent control	4,245	-	10,000	(10,000)
Other agencies - health and sanitation	587,983	646,116	669,798	(23,682)
Transfers out	130,000	556,338	51,338	505,000
Total expenditures	3,136,651	3,478,100	$ 3,891,401	$ (413,301)
Receipts over (under) expenditures	(363,736)	432,895		
Unencumbered cash, beginning of year	940,697	576,961		
Unencumbered cash, end of year	$ 576,961	$ 1,009,856		

Special Purpose Funds

Fund Descriptions

Special Purpose Funds are used to account for specific receipts that are legally restricted to expenditures for particular purposes.

The Special Purpose 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.

Ambulance:

This fund is used to account for monies used in the operation of the Ambulance department.

Employee Benefit:

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

County Health:

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

Hospital Maintenance:

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

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.

Sheriff:

This fund is used to account for monies to carry out the operations of the Sheriff department.

Special Parks and Recreation:

This fund is used to account for monies generated by state alcohol tax funds which the County uses to support recreational programs in Scott County.

Special Purpose Funds

(continued)

Equipment Reserve:

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

Fight Addiction

This fund is used to account for monies received for the prevention, treatment and recovery activities related to opioid use.

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 Coronavirus Relief:

This fund is used to account for the monies received from the State of Kansas through the Strengthening People and Revitalizing Kansas (SPARK) grant program and the American Rescue Plan Act (ARPA) program.

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 Administrator.

County Fair and 4-H Building Operating:

This fund is used to account for monies used to operate the County's fair and the 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.

Oil & Gas Valuation Depletion Trust:

This fund is used to account for monies from the oil and gas valuation depletion trust fund created under the provisions of K.S.A. 79-4231 for transfer to the County's General fund as oil and gas reserves decline resulting in a decrease in valuation.

County Clerk's Technology:

This fund is used to account for monies used to acquire equipment and technological services for the office of the County Clerk.

Special Purpose Funds

(continued)

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.

County Treasurer's Technology:

This fund is used to account for monies used to acquire equipment and technological services for the office of the County Treasurer.

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 department in the General fund to be used for purchasing equipment for the Cemetery department.

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 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 equipment for the Road and Bridge department.

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 purpose funds except for Equipment Reserve, Fight Addiction, County Attorney's Training, County Coronavirus Relief, County Health Bio-Terrorism Grant, County Health Special Assistance, County Fair and 4-H Building Operating, Emergency 911, Micro-Loans, Oil & Gas Valuation Depletion Trust, County Clerk's Technology, Register of Deeds' Technology, County Treasurer's Technology, Sheriff Equipment, Special Cemetery Equipment, Special Highway, 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 Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 3,547	$ 3,388	$ 2,622	$ 766
Total receipts	3,547	3,388	$ 2,622	$ 766
Expenditures:				
Education	-	-	$ 21,355	$ (21,355)
Total expenditures	-	-	$ 21,355	$ (21,355)
Receipts over expenditures	3,547	3,388		
Unencumbered cash, beginning of year	16,139	19,686		
Unencumbered cash, end of year	$ 19,686	$ 23,074		

SCOTT COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 180,210	$ 295,517	$ 299,190	$ (3,673)
Motor vehicle	18,228	19,740	13,282	6,458
Delinquent property	228	400	-	400
Total receipts	198,666	315,657	$ 312,472	$ 3,185
Expenditures:				
Health and sanitation:				
Contractual services	184,085	310,000	$ 310,000	$ -
Total expenditures	184,085	310,000	$ 310,000	$ -
Receipts over expenditures	14,581	5,657		
Unencumbered cash, beginning of year	4,086	18,667		
Unencumbered cash, end of year	$ 18,667	$ 24,324		

SCOTT COUNTY, KANSAS
Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,259,504	$ 1,205,978	$ 1,220,960	$ (14,982)
Motor vehicle	90,675	113,915	92,858	21,057
Delinquent property	1,454	1,799	-	1,799
Reimbursements	44,493	53,671	58,500	(4,829)
Other	87,183	81,461	-	81,461
Total receipts	1,483,309	1,456,824	$ 1,372,318	$ 84,506
Expenditures:				
General government:				
Social Security	147,768	193,749	$ 152,536	$ 41,213
Retirement	186,064	177,282	307,768	(130,486)
Workmens compensation insurance	50,139	41,716	55,913	(14,197)
Unemployment insurance	38	-	20,000	(20,000)
Other	94,481	115,083	119,000	(3,917)
Medical insurance	758,989	622,904	1,295,688	(672,784)
Total expenditures	1,237,479	1,150,734	$ 1,950,905	$ (800,171)
Receipts over expenditures	245,830	306,090		
Unencumbered cash, beginning of year	1,004,768	1,250,598		
Unencumbered cash, end of year	$ 1,250,598	$ 1,556,688		

SCOTT COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 99,452	$ 101,453	$ 102,731	$ (1,278)
Motor vehicle	10,176	10,791	7,330	3,461
Delinquent property	132	151	-	151
Intergovernmental receipts	100,810	149,741	113,300	36,441
Licenses and fees	107,325	145,813	215,000	(69,187)
Transfers in	-	43,424	-	43,424
Total receipts	317,895	451,373	$ 438,361	$ 13,012
Expenditures:				
Health and sanitation:				
Personnel services	243,654	253,694	$ 279,770	$ (26,076)
Contractual services	31,221	28,044	50,900	(22,856)
Commodities	83,738	115,457	134,200	(18,743)
Occupation and overhead	40,000	40,000	-	40,000
Capital outlay	224	4,990	-	4,990
Total expenditures	398,837	442,185	$ 464,870	$ (22,685)
Receipts over (under) expenditures	(80,942)	9,188		
Unencumbered cash, beginning of year	83,568	2,626		
Unencumbered cash, end of year	$ 2,626	$ 11,814		

SCOTT COUNTY, KANSAS
Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 162,797	$ -	$ -	$ -
Motor vehicle	16,628	17,442	11,998	5,444
Delinquent property	219	62	-	62
Total receipts	179,644	17,504	$ 11,998	$ 5,506
Expenditures:				
Health and sanitation:				
Hospital Board	180,000	-	$ -	$ -
Total expenditures	180,000	-	$ -	$ -
Receipts over (under) expenditures	(356)	17,504		
Unencumbered cash, beginning of year	3,642	3,286		
Unencumbered cash, end of year	$ 3,286	$ 20,790		

SCOTT COUNTY, KANSAS
Library Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 263,573	$ 217,413	$ 220,139	$ (2,726)
Motor vehicle	17,289	25,868	19,430	6,438
Delinquent property	287	337	-	337
Total receipts	281,149	243,618	$ 239,569	$ 4,049
Expenditures:				
Culture and recreation:				
Library Board	240,000	240,000	$ 240,000	$ -
Total expenditures	240,000	240,000	$ 240,000	$ -
Receipts over expenditures	41,149	3,618		
Unencumbered cash, beginning of year	203,899	245,048		
Unencumbered cash, end of year	$ 245,048	$ 248,666		

SCOTT COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 136,621	$ 104,230	$ 105,527	$ (1,297)
Motor vehicle	6,023	12,325	10,070	2,255
Delinquent property	134	161	-	161
Total receipts	142,778	116,716	$ 115,597	$ 1,119
Expenditures:				
Public works:				
Personnel services	51,707	55,481	$ 66,966	$ (11,485)
Contractual services	2,183	4,118	7,500	(3,382)
Commodities	83,904	76,622	77,700	(1,078)
Transfers out	-	15,000	-	15,000
Total expenditures	137,794	151,221	$ 152,166	$ (945)
Receipts over (under) expenditures	4,984	(34,505)		
Unencumbered cash, beginning of year	41,387	46,371		
Unencumbered cash, end of year	$ 46,371	$ 11,866		

SCOTT COUNTY, KANSAS
Public Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Other	$ 500	$ 500	$ -	$ 500
Transfers in	100,000	551,338	102,676	448,662
Total receipts	100,500	551,838	$ 102,676	$ 449,162
Expenditures:				
Public works:				
Capital outlay	160,034	95,169	$ 1,785,325	$ (1,690,156)
Total expenditures	160,034	95,169	$ 1,785,325	$ (1,690,156)
Receipts over (under) expenditures	(59,534)	456,669		
Unencumbered cash, beginning of year	1,686,732	1,627,198		
Unencumbered cash, end of year	$ 1,627,198	$ 2,083,867		

SCOTT COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,172,930	$ 1,013,907	$ 1,026,447	$ (12,540)
Motor vehicle	103,775	120,954	86,473	34,481
Delinquent property	1,453	1,561	-	1,561
Intergovernmental receipts	367,348	350,349	318,755	31,594
Other	2,687	15,425	-	15,425
Total receipts	1,648,193	1,502,196	$ 1,431,675	$ 70,521
Expenditures:				
Public works:				
Personnel services	504,741	534,059	$ 592,283	$ (58,224)
Contractual services	284,341	315,472	258,300	57,172
Commodities	529,875	781,754	851,403	(69,649)
Capital outlay	65,526	21,813	-	21,813
Transfers out	215,000	-	-	-
Total expenditures	1,599,483	1,653,098	$ 1,701,986	$ (48,888)
Receipts over (under) expenditures	48,710	(150,902)		
Unencumbered cash, beginning of year	132,197	180,907		
Unencumbered cash, end of year	$ 180,907	$ 30,005		

SCOTT COUNTY, KANSAS
Fire District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 82,602	$ 165,178	$ 167,222	$ (2,044)
Motor vehicle	5,396	6,133	3,996	2,137
Delinquent property	107	217	-	217
Other	-	2,219	-	2,219
Total receipts	88,105	173,747	$ 171,218	$ 2,529
Expenditures:				
Public safety:				
Personnel services	5,400	11,556	$ 8,000	$ 3,556
Contractual services	34,819	87,726	46,000	41,726
Commodities	9,031	31,784	22,450	9,334
Capital outlay	2,759	10,116	7,000	3,116
City fire	-	-	57,200	(57,200)
Equipment reserve	-	-	201,000	(201,000)
Total expenditures	52,009	141,182	$ 341,650	$ (200,468)
Receipts over expenditures	36,096	32,565		
Unencumbered cash, beginning of year	147,220	183,316		
Unencumbered cash, end of year	$ 183,316	$ 215,881		

SCOTT COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 846,845	$ 596,228	$ 603,600	$ (7,372)
Motor vehicle	89,903	92,377	62,426	29,951
Delinquent property	1,123	989	-	989
Officers' fees	71,700	63,554	65,000	(1,446)
Sale of County assets	3,900	-	-	-
Other	25,415	18,845	-	18,845
Total receipts	1,038,886	771,993	$ 731,026	$ 40,967
Expenditures:				
Public safety:				
Personnel services	575,138	651,816	$ 580,000	$ 71,816
Contractual services	96,395	151,854	134,850	17,004
Commodities	110,945	166,605	165,560	1,045
Capital outlay	28,182	48,198	-	48,198
Law Enforcement Center	260,321	265,158	264,264	894
Total expenditures	1,070,981	1,283,631	$ 1,144,674	$ 138,957
Receipts under expenditures	(32,095)	(511,638)		
Unencumbered cash, beginning of year	587,559	555,464		
Unencumbered cash, end of year	$ 555,464	$ 43,826		

SCOTT COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Alcohol tax funds	$ 1,855	$ 1,771	$ 1,371	$ 400
Total cash receipts	1,855	1,771	$ 1,371	$ 400
Expenditures:				
Culture and recreation:				
Capital outlay	-	-	$ 6,118	$ (6,118)
Total expenditures	-	-	$ 6,118	$ (6,118)
Receipts over expenditures	1,855	1,771		
Unencumbered cash, beginning of year	3,010	4,865		
Unencumbered cash, end of year	$ 4,865	$ 6,636		

SCOTT COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 848	$ 200
Transfers in	20,000	-
Total receipts	20,848	200
Expenditures:		
Public works:		
Capital outlay	-	33,500
Total expenditures	-	33,500
Receipts over (under) expenditures	20,848	(33,300)
Unencumbered cash, beginning of year	2,001,232	2,022,080
Unencumbered cash, end of year	$ 2,022,080	$ 1,988,780

SCOTT COUNTY, KANSAS
Fight Addiction Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ 896
Total receipts	-	896
Expenditures:		
Public safety:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	-	896
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 896

SCOTT COUNTY, KANSAS
County Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 708	$ 460
Total receipts	708	460
Expenditures:		
Public safety:		
Contractual services	2,575	-
Total expenditures	2,575	-
Receipts over (under) expenditures	(1,867)	460
Unencumbered cash, beginning of year	5,063	3,196
Unencumbered cash, end of year	$ 3,196	$ 3,656

SCOTT COUNTY, KANSAS
County Coronavirus Relief Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 468,405	$ 468,406
Total receipts	468,405	468,406
Expenditures:		
Health and sanitation:		
Direct County expenditures	17,902	246,568
Total expenditures	17,902	246,568
Receipts over expenditures	450,503	221,838
Unencumbered cash, beginning of year	17,902	468,405
Unencumbered cash, end of year	$ 468,405	$ 690,243

SCOTT COUNTY, KANSAS
County Health Bio-Terrorism Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 11,571	$ 9,344
Other	40	-
Total receipts	11,611	9,344
Expenditures:		
Health and sanitation:		
Contractual services	5,960	105
Commodities	-	150
Capital outlay	1,401	2,810
Transfers out	-	43,424
Total expenditures	7,361	46,489
Receipts over (under) expenditures	4,250	(37,145)
Unencumbered cash, beginning of year	42,820	47,070
Unencumbered cash, end of year	$ 47,070	$ 9,925

SCOTT COUNTY, KANSAS
County Health Special Assistance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 2,800	$ -
Total receipts	2,800	-
Expenditures:		
Health and sanitation:		
Occupation and overhead	-	-
Total expenditures	-	-
Receipts over expenditures	2,800	-
Unencumbered cash, beginning of year	89,405	92,205
Unencumbered cash, end of year	$ 92,205	$ 92,205

SCOTT COUNTY, KANSAS
County Fair and 4-H Building Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 116,500	$ 91,500
Licenses and fees	18,250	42,890
Use of money and property	38,515	37,283
Other	57,510	52,789
Total receipts	230,775	224,462
Expenditures:		
Culture and recreation:		
Personnel services	24,588	22,795
Contractual services	112,465	102,840
Commodities	31,564	43,783
Capital outlay	44,934	89,675
Total expenditures	213,551	259,093
Receipts over (under) expenditures	17,224	(34,631)
Unencumbered cash, beginning of year	68,141	85,365
Unencumbered cash, end of year	$ 85,365	$ 50,734

SCOTT COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 60,026	$ 26,809
Total receipts	60,026	26,809
Expenditures:		
Public safety:		
Contractual services	26,044	295,253
Commodities	-	493
Capital outlay	752	2,368
Total expenditures	26,796	298,114
Receipts over (under) expenditures	33,230	(271,305)
Unencumbered cash, beginning of year	238,075	271,305
Unencumbered cash, end of year	$ 271,305	$ -

SCOTT COUNTY, KANSAS
Micro-Loans Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ 112	$ 395
Other	19,917	20,320
Total receipts	20,029	20,715
Expenditures:		
General government:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	20,029	20,715
Unencumbered cash, beginning of year	45,324	65,353
Unencumbered cash, end of year	$ 65,353	$ 86,068

SCOTT COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ 3,261	$ 7,680
Total receipts	3,261	7,680
Expenditures:		
Transfers out	-	-
Total expenditures	-	-
Receipts over expenditures	3,261	7,680
Unencumbered cash, beginning of year	1,509,682	1,512,943
Unencumbered cash, end of year	$ 1,512,943	$ 1,520,623

SCOTT COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,999	$ 2,027
Total receipts	1,999	2,027
Expenditures:		
General government:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	1,999	2,027
Unencumbered cash, beginning of year	10,377	12,376
Unencumbered cash, end of year	$ 12,376	$ 14,403

SCOTT COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 7,996	$ 8,110
Total receipts	7,996	8,110
Expenditures:		
General government:		
Contractual services	1,683	1,358
Commodities	3,456	1,994
Capital outlay	679	3,476
Total expenditures	5,818	6,828
Receipts over expenditures	2,178	1,282
Unencumbered cash, beginning of year	34,122	36,300
Unencumbered cash, end of year	$ 36,300	$ 37,582

SCOTT COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,999	$ 2,028
Total receipts	1,999	2,028
Expenditures:		
General government:		
Capital outlay	5,861	-
Total expenditures	5,861	-
Receipts over (under) expenditures	(3,862)	2,028
Unencumbered cash, beginning of year	7,608	3,746
Unencumbered cash, end of year	$ 3,746	$ 5,774

SCOTT COUNTY, KANSAS
Sheriff Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ -	$ -
Total receipts	-	-
Expenditures:		
Public safety:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	295	295
Unencumbered cash, end of year	$ 295	$ 295

SCOTT COUNTY, KANSAS
Special Cemetery Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 10,000	$ 5,000
Total receipts	10,000	5,000
Expenditures:		
General government:		
Capital outlay	20,860	-
Total expenditures	20,860	-
Receipts over (under) expenditures	(10,860)	5,000
Unencumbered cash, beginning of year	45,565	34,705
Unencumbered cash, end of year	$ 34,705	$ 39,705

SCOTT COUNTY, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees and sales	$ 69,569	$ 63,352
Total receipts	69,569	63,352
Expenditures:		
Public works:		
Commodities	4,371	363,009
Total expenditures	4,371	363,009
Receipts over (under) expenditures	65,198	(299,657)
Unencumbered cash, beginning of year	702,963	768,161
Unencumbered cash, end of year	$ 768,161	$ 468,504

SCOTT COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 5,688	$ 7,450
Total receipts	5,688	7,450
Expenditures:		
Public safety:		
Commodities	5,731	7,624
Total expenditures	5,731	7,624
Receipts under expenditures	(43)	(174)
Unencumbered cash, beginning of year	9,201	9,158
Unencumbered cash, end of year	$ 9,158	$ 8,984

SCOTT COUNTY, KANSAS
Special Noxious Weed Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ -	$ 15,000
Total receipts	-	15,000
Expenditures:		
Public works:		
Capital outlay	28,253	21,544
Total expenditures	28,253	21,544
Receipts under expenditures	(28,253)	(6,544)
Unencumbered cash, beginning of year	111,879	83,626
Unencumbered cash, end of year	$ 83,626	$ 77,082

SCOTT COUNTY, KANSAS
Special Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 25,588	$ -
Transfers in	215,000	-
Total receipts	240,588	-
Expenditures:		
Public works:		
Capital outlay	753,142	287,033
Total expenditures	753,142	287,033
Receipts under expenditures	(512,554)	(287,033)
Unencumbered cash, beginning of year	975,058	462,504
Unencumbered cash, end of year	$ 462,504	$ 175,471

SCOTT COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 116,984	$ 93,665
Other	-	115
Total receipts	116,984	93,780
Expenditures:		
General government:		
Personnel services	50,985	49,971
Contractual services	57,597	34,826
Commodities	1,978	2,342
Capital outlay	4,434	3,989
Transfers out	2,306	2,652
Total expenditures	117,300	93,780
Receipts over (under) expenditures	(316)	-
Unencumbered cash, beginning of year	316	-
Unencumbered cash, end of year	$ -	$ -

Bond and Interest Fund

Fund Description

The Bond and Interest 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 Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Motor vehicle	$ -	$ 11	$ -	$ 11
Delinquent property	20	1	-	1
Sales tax	1,148,632	1,227,392	1,000,000	227,392
Use of money and property	195,000	165,000	450,000	(285,000)
Total receipts	1,343,652	1,392,404	$ 1,450,000	$ (57,596)
Expenditures:				
General government:				
Principal	665,000	700,000	$ 700,000	$ -
Interest	814,400	793,925	793,925	-
Commissions and fees	-	-	10,000	(10,000)
Cash basis reserve	-	-	66,438	(66,438)
Total expenditures	1,479,400	1,493,925	$ 1,570,363	$ (76,438)
Receipts under expenditures	(135,748)	(101,521)		
Unencumbered cash, beginning of year	517,810	382,062		
Unencumbered cash, end of year	$ 382,062	$ 280,541		

Trust Funds

Trust Funds – Expendable

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

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

Zella O. Carpenter Special Assistance:
This fund is used to account for receipts from the use of assets bequeathed to the Scott County Commissioners in trust by Zella O. Carpenter. The receipts 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.

Trust Funds – Nonexpendable

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

The Trust Fund - Nonexpendable 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
Trust Funds - Expendable
Schedules of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Total	Zella O. Carpenter Special Assistance Account	M.F. Barnhart Trust	Total (Memorandum Only)
Receipts:				
Use of money and property	$ 87,000	$ 89,402	$ -	$ 89,402
Other	28,229	-	-	-
Total receipts	115,229	89,402	-	89,402
Expenditures:				
Commodities	14,398	13,402	-	13,402
Remit to local agencies	61,460	34,308	17,919	52,227
Total expenditures	75,858	47,710	17,919	65,629
Receipts over (under) expenditures	39,371	41,692	(17,919)	23,773
Unencumbered cash, beginning of year	397,635	419,087	17,919	437,006
Unencumbered cash, ending of year	$ 437,006	$ 460,779	$ -	$ 460,779

SCOTT COUNTY, KANSAS
Trust Funds - Nonexpendable
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Zella O. Carpenter Trust	
	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ -	$ -
Total receipts	-	-
Expenditures:		
Contractual	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	508,740	508,740
Unencumbered cash, ending of year	$ 508,740	$ 508,740

Related Municipal Entities

Fund Description

Related municipal entities are legally separate from the County. The related municipal entity has a December 31st year end. The related municipal entity is not subject to a legally adopted annual operating budget; however, internal operating budget information is presented.

The related municipal entity included by Scott County, Kansas, is:

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 Public Library
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Internal Budget*	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 268,521	$ 243,305	$ 242,309	$ 996
Licenses and fees	1,683	2,187	791	1,396
Use of money and property	651	1,631	660	971
Other	13,994	29,156	300	28,856
Total receipts	284,849	276,279	$ 244,060	$ 32,219
Expenditures:				
Culture and recreation:				
Personnel services	109,009	128,827	$ 121,500	$ 7,327
Contractual services	47,393	67,428	52,506	14,922
Commodities	96,367	67,241	82,450	(15,209)
Capital outlay	9,211	10,513	600	9,913
Total expenditures	261,980	274,009	$ 257,056	$ 16,953
Receipts over expenditures	22,869	2,270		
Unencumbered cash, beginning of year	171,792	194,661		
Unencumbered cash, end of year	$ 194,661	$ 196,931		

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

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

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

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

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

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

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

County Treasurer - Wildlife and Parks:
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.

Agency Funds

(continued)

County Treasurer - Motor Vehicle Fees and Sales Tax Collections:

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:

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

County Treasurer - Tax Distributions:

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

SCOTT COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

	Cash Balance 01/01/22	Receipts	Disburse-ments	Cash Balance 12/31/22
Agency Funds:				
Register of Deeds	$ 5,473	$ 74,384	$ 73,974	$ 5,883
Law Library	35,810	3,306	1,745	37,371
District Court	12,386	183,662	184,360	11,688
Sheriff	20	37,905	37,905	20
Sheriff Inmate	13,872	26,851	26,034	14,689
Sheriff Drug Education	1,373	-	-	1,373
Indoor Arena	31,225	84,808	75,886	40,147
County Treasurer:				
County Health Memorials	515	-	-	515
Kansas Payroll Taxes	-	83,974	83,974	-
Federal Payroll Taxes	-	175,286	175,286	-
Wildlife and Parks	3,929	1,893	1,819	4,003
Motor Vehicle Fees and Sales Tax Collections	82,803	1,494,403	1,507,969	69,237
Tax Collections	10,466,990	17,146,177	16,605,050	11,008,117
Tax Distributions	564	9,104,704	9,104,704	564
Total	$ 10,654,960	$ 28,417,353	$ 27,878,706	$ 11,193,607

Other Supplemental Information

SCOTT COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,465,521	$ 2,501,698	$ 2,532,760	$ (31,062)
Motor vehicle	252,301	173,435	108,006	65,429
Delinquent property	2,438	3,463	-	3,463
Interest and fees:				
Current	20,823	47,094	1,500	45,594
Delinquent	712	-	3,500	(3,500)
Local sales	525,386	587,308	350,000	237,308
Total taxes	2,267,181	3,312,998	2,995,766	317,232
Intergovernmental receipts:				
Alcohol tax	1,855	1,771	1,371	400
Mineral production tax	22,596	48,522	20,000	28,522
Total intergovernmental receipts	24,451	50,293	21,371	28,922
Licenses and fees:				
Mortgage registration fees	58,352	57,609	-	57,609
Recycle fees	100	-	-	-
Refuse access fees	305,872	330,059	201,780	128,279
Other fees	11,198	6,220	10,000	(3,780)
Diversion fees	18,678	6,452	40,000	(33,548)
Officers' fees	26,342	30,503	11,000	19,503
Total licenses and fees	420,542	430,843	262,780	168,063
Use of money and property:				
Cemetery lots	13,233	8,670	6,000	2,670
Interest on investments	31,791	54,283	25,000	29,283
Total use of money and property	45,024	62,953	31,000	31,953
Other:				
Other	13,411	51,256	12,000	39,256
Transfers in	2,306	2,652	270,000	(267,348)
Total receipts	**$ 2,772,915**	**$ 3,910,995**	**$ 3,592,917**	**$ 318,078**
Expenditures:				
General government:				
General and administrative:				
Personnel services	$ 14,360	$ 14,160	$ 28,000	$ (13,840)
Contractual services	458,954	525,832	462,250	63,582
Commodities	12,925	9,191	27,500	(18,309)
Capital outlay	200,209	-	240,000	(240,000)
Other	-	-	450,000	(450,000)
Total general and administrative	686,448	549,183	1,207,750	(658,567)

(continued)

SCOTT COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures: (continued)				
General government: (continued)				
County Commission:				
Personnel services	$ 57,248	$ 60,080	$ 57,375	$ 2,705
Contractual services	59,025	64,868	66,100	(1,232)
Commodities	54	-	-	-
Total County Commission	116,327	124,948	123,475	1,473
County Clerk:				
Personnel services	90,435	93,861	100,410	(6,549)
Contractual services	5,792	7,518	7,350	168
Commodities	1,836	1,810	1,800	10
Capital outlay	506	230	6,000	(5,770)
Total County Clerk	98,569	103,419	115,560	(12,141)
County Treasurer:				
Personnel services	171,828	152,682	128,750	23,932
Contractual services	5,537	8,427	57,200	(48,773)
Commodities	4,367	5,750	3,000	2,750
Capital outlay	-	376	-	376
Total County Treasurer	181,732	167,235	188,950	(21,715)
Register of Deeds:				
Personnel services	79,275	67,518	85,125	(17,607)
Contractual services	3,480	5,333	4,800	533
Commodities	3,762	3,661	2,500	1,161
Capital outlay	-	-	100	(100)
Total Register of Deeds	86,517	76,512	92,525	(16,013)
Data processing:				
Personnel services	-	-	1,500	(1,500)
Contractual services	47,541	49,331	59,350	(10,019)
Commodities	880	584	3,000	(2,416)
Capital outlay	27,783	2,829	6,000	(3,171)
Total data processing	76,204	52,744	69,850	(17,106)
Direct election:				
Personnel services	27,609	26,006	30,000	(3,994)
Contractual services	10,622	106	11,300	(11,194)
Commodities	3,417	17,235	17,000	235
Capital outlay	423	5,258	10,500	(5,242)
Total direct election	42,071	48,605	68,800	(20,195)

(continued)

SCOTT COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures: (continued)				
General government: (continued)				
Appraisal:				
Personnel services	$ 101,067	$ 133,478	$ 80,000	$ 53,478
Contractual services	47,673	36,129	76,910	(40,781)
Commodities	6,325	4,856	3,810	1,046
Capital outlay	50	-	10,000	(10,000)
Total appraisal	155,115	174,463	170,720	3,743
Cemetery:				
Personnel services	41,975	41,924	69,776	(27,852)
Contractual services	7,838	13,602	12,450	1,152
Commodities	3,830	14,323	15,200	(877)
Capital outlay	10,000	22,041	-	22,041
Total cemetery	63,643	91,890	97,426	(5,536)
Other agencies:				
Spirit of the Plains CASA, Inc.	2,000	2,000	2,000	-
Economic Development Committee	55,000	55,000	55,000	-
Soil conservation	28,000	29,000	29,000	-
Fair Board and 4-H building	91,500	91,500	91,500	-
Historical society	30,000	30,000	30,000	-
Total other agencies	206,500	207,500	207,500	-
Total general government	**1,713,126**	**1,596,499**	**2,342,556**	**(746,057)**
Public safety:				
County Attorney:				
Personnel services	162,626	186,517	157,405	29,112
Contractual services	32,030	34,735	78,455	(43,720)
Commodities	2,194	2,442	2,000	442
Capital outlay	2,700	4,116	4,000	116
Total County Attorney	199,550	227,810	241,860	(14,050)
District court:				
Contractual services	69,666	52,294	105,300	(53,006)
Commodities	641	1,333	2,500	(1,167)
Capital outlay	491	1,549	7,000	(5,451)
Total district court	70,798	55,176	114,800	(59,624)
25th Judicial District:				
Contractual services	8,128	9,041	9,500	(459)
Emergency Management:				
Personnel services	57,878	59,661	57,434	2,227
Contractual services	5,413	5,961	5,750	211
Commodities	4,475	5,215	6,000	(785)
Capital outlay	528	-	1,840	(1,840)
Total Emergency Management	68,294	70,837	71,024	(187)

(continued)

SCOTT COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures: (continued)				
Public safety: (continued)				
Other agencies:				
Western KS Child Advocacy Center	$ 5,000	$ 5,000	$ 5,000	$ -
Total public safety	**351,770**	**367,864**	**442,184**	**(74,320)**
Health and sanitation:				
Solid waste disposal:				
Personnel services	5,348	5,164	6,500	(1,336)
Contractual services	285,063	250,788	292,250	(41,462)
Commodities	577	572	1,000	(428)
Capital outlay	-	-	1,000	(1,000)
Total solid waste disposal	290,988	256,524	300,750	(44,226)
Landfill:				
Personnel services	35,854	34,831	38,955	(4,124)
Contractual services	8,630	10,350	19,920	(9,570)
Commodities	4,376	7,743	15,900	(8,157)
Total landfill	48,860	52,924	74,775	(21,851)
Recycle center:				
Contractual services	9,599	1,835	-	1,835
Commodities	80	-	-	-
Total recycle center	9,679	1,835	-	1,835
Rodent control:				
Commodities	4,245	-	10,000	(10,000)
Other agencies:				
Southwest Developmental Services	34,245	35,638	35,638	-
Russell Child Development Center	22,000	22,000	22,000	-
Compass Behavioral Health	46,341	46,341	46,341	-
City on a Hill	2,000	2,000	2,000	-
Southwest Kansas Agency of Aging	1,000	1,000	1,000	-
Scott County VIP Center	-	50,000	50,000	-
Nursing home	482,397	489,137	512,819	(23,682)
Total other agencies	587,983	646,116	669,798	(23,682)
Total health and sanitation	**941,755**	**957,399**	**1,055,323**	**(97,924)**
Transfers out	**130,000**	**556,338**	**51,338**	**505,000**
Total expenditures	**$ 3,136,651**	**$ 3,478,100**	**$ 3,891,401**	**$ (413,301)**

SCOTT COUNTY, KANSAS
Reconciliation of 2021 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2022

2021 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		$ 14,967,904
Supplemental tax roll		2,654
2021 taxes abated		(50,869)
2021 tax roll as adjusted		$ 14,919,689
2021 Tax Roll Accounted For:		
2021 current tax collections		$ 14,748,316
Delinquent taxes:		
Personal property tax warrants	$ 30,934	
Real estate taxes	140,439	171,373
2021 total tax roll		$ 14,919,689