

# SCOTT COUNTY, KANSAS

## REGULATORY BASIS FINANCIAL STATEMENT

FOR THE YEAR ENDED  
December 31, 2019

SCOTT COUNTY, KANSAS  
Regulatory Basis Financial Statement  
(Municipality and Selected Related Municipal Entities)  
For the Year Ended December 31, 2019

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SCOTT COUNTY, KANSAS  
Regulatory Basis Financial Statements  
(Municipality and Selected Related Municipal Entities)  
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# FINANCIAL SECTION



## INDEPENDENT AUDITORS' REPORT

The County Commissioners  
Scott County Courthouse  
Scott City, Kansas 67871

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Scott County, Kansas, and selected related municipal entities including the Scott County Extension Council and the Scott County Public Library, as of and for the year ended December 31, 2019, and the related notes to the financial statement, which collectively comprise Scott County's basic financial statement as listed in the table of contents.

### Management's Responsibility for the Financial Statement

Scott County's management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; 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 a financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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 Scott County, Kansas, on the basis of the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the regulatory basis of accounting per the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Scott County, Kansas, and selected related municipal entities including the Scott County Extension Council and the Scott County Public Library, as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Scott County, Kansas, and selected related municipal entities including the Scott County Extension Council and the Scott County Public Library, as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Our audit was conducted for the purpose of forming opinions on the regulatory basis fund summary statement of receipts, expenditures and unencumbered balances that collectively comprise Scott County's basic financial statement. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures - actual and budget 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 basic financial statement; however, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. In addition, the other supplemental information (Schedules 4 and 5 as listed in the table of contents) is presented for purposes of additional analysis and are not a required part of the basic 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 basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Scott County, Kansas, as of and for the year ended December 31, 2018, (not presented herein), and have issued our report thereon dated May 16, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2018, (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

basic 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 2018 basic financial statement. The comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole.

*Lewis, Hooper & Dick, LLC*

LEWIS, HOOPER & DICK, LLC

May 14, 2020

## Financial Statement



**SCOTT COUNTY, KANSAS**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	Unencumbered Cash 01/01/19	Receipts	Expenditures	Unencumbered Cash 12/31/19	Add Payables and Encumbrances	Treasurer's Cash 12/31/19
<b>General Fund</b>						
General	\$ 1,280,124	\$ 3,779,900	\$ 4,119,948	\$ 940,076	\$ 77,128	\$ 1,017,204
<b>Special Purpose Funds</b>						
Alcohol Programs	10,331	2,811	-	13,142	-	13,142
Ambulance	1,360	181,858	180,000	3,218	-	3,218
Employee Benefit	986,740	1,191,096	1,158,595	1,019,241	-	1,019,241
County Health	88,183	389,254	391,465	85,972	1,933	87,905
Hospital Maintenance	5,986	177,493	180,000	3,479	-	3,479
Library Maintenance	290,783	172,652	215,160	248,275	-	248,275
Noxious Weed	100,397	76,879	113,049	64,227	211	64,438
Public Building	1,402,411	248,778	18,206	1,632,983	-	1,632,983
Road and Bridge	54,752	1,610,022	1,460,208	174,568	43,578	218,146
Fire District	34,959	89,289	32,486	91,752	895	92,647
Sheriff	236,875	1,089,399	1,013,030	313,244	11,363	324,607
Special Parks and Recreation	4,974	1,470	-	6,444	-	6,444
Equipment Reserve	1,136,268	421,233	-	1,557,501	-	1,557,501
CDBG Loan	-	12,404	12,404	-	-	-
County Attorney's Training	6,386	927	666	6,647	195	6,842
County Health Bio-Terrorism Grant	31,919	12,084	9,675	34,328	-	34,328
County Health Special Assistance	13,920	-	-	13,920	-	13,920
County Fair and 4-H Building Operating	89,587	209,913	238,973	60,527	-	60,527
Emergency 911	276,068	52,881	113,777	215,172	-	215,172
Micro-Loans	79,204	6,409	25,000	60,613	-	60,613
Oil & Gas Valuation Depletion Trust	1,469,977	26,806	-	1,496,783	-	1,496,783
County Clerk's Technology	7,838	1,983	2,081	7,740	-	7,740
Register of Deeds' Technology	31,333	7,912	8,367	30,878	1,727	32,605
County Treasurer's Technology	4,713	1,968	-	6,681	-	6,681
Sheriff Equipment	295	500	500	295	-	295
Special Cemetery Equipment	45,743	10,000	9,876	45,867	-	45,867
Special Highway	599,783	77,732	24,789	652,726	-	652,726
Special Law Enforcement Trust	7,962	11,608	13,367	6,183	402	6,585
Special Noxious Weed Equipment	111,879	-	-	111,879	-	111,879
Special Road Machinery and Equipment	233,389	829,671	394,637	668,423	-	668,423
Motor Vehicle Operating	514	109,499	109,332	681	297	978
<b>Total Special Purpose Funds</b>	<b>7,384,529</b>	<b>7,024,531</b>	<b>5,755,671</b>	<b>8,633,389</b>	<b>60,601</b>	<b>8,693,990</b>
<b>Bond and Interest Fund</b>						
Bond and Interest	1,098,683	1,106,205	1,480,774	744,114	-	744,114
<b>Trust Funds - Expendable</b>						
Zella O. Carpenter Special Assistance	355,130	107,379	82,280	380,229	-	380,229
M.F. Barnhart Trust	-	9,165	9,165	-	-	-
<b>Total Trust Funds - Expendable</b>	<b>355,130</b>	<b>116,544</b>	<b>91,445</b>	<b>380,229</b>	<b>-</b>	<b>380,229</b>
<b>Trust Funds - Nonexpendable</b>						
Zella O. Carpenter Trust	508,740	-	-	508,740	-	508,740
<b>Related Municipal Entities</b>						
Scott County Extension Council	145,649	218,430	189,893	174,186	-	174,186
Scott County Public Library	98,621	236,098	215,957	118,762	4,581	123,343
<b>Total Related Municipal Entities</b>	<b>244,270</b>	<b>454,528</b>	<b>405,850</b>	<b>292,948</b>	<b>4,581</b>	<b>297,529</b>
<b>Total Municipal Entity (excluding Agency Funds) and selected Related Municipal Entities (memorandum only)</b>	<b>\$ 10,851,476</b>	<b>\$ 12,481,708</b>	<b>\$ 11,833,688</b>	<b>\$ 11,499,496</b>	<b>\$ 142,310</b>	<b>\$ 11,641,806</b>

(continued)

SCOTT COUNTY, KANSAS  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2019

(continued)

<u>Composition of Cash</u>	
Demand deposits:	
First National Bank	\$ 555,498
Security State Bank	252,417
Western State Bank	<u>38,072</u>
Total demand deposits	\$ 845,987
Time deposits:	
First National Bank	6,653,699
Security State Bank	2,670,295
Western State Bank	<u>4,753,451</u>
Total time deposits	14,077,445
Certificates of deposit:	
First National Bank	867,250
Security State Bank	2,658,090
Western State Bank	<u>3,728,400</u>
Total certificates of deposit	7,253,740
Plus deposits in transit	141,160
Less outstanding checks	(358,346)
Change funds	<u>640</u>
Total cash and investments	21,960,626
Less Agency Funds per Schedule 3	(10,616,349)
Plus related municipal entities	<u>297,529</u>
Total Treasurer's cash (excluding Agency Funds)	<u>\$ 11,641,806</u>

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

**Notes to the  
Financial Statement**

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2019

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 Extension Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council was created under K.S.A. 2-610 and is governed by an elected executive board. The County levies taxes for the support of the Council.

In December 2019, it was approved under K.S.A. 2-623 to redistrict and join with the Finney County Extension District to form Extension District No. 19, beginning July 1, 2020.

The Scott County Public Library operates the County's library and provides services for the residents of Scott County. It was created under K.S.A. 12-1218 and has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Library. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for Library operations. The Library building is titled to the County. Bond issuances for the Library's benefit must be approved by the County.

The 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. Scott County has no equity interest nor does the County materially contribute to the continued existence of Southwest Kansas Regional Juvenile Detention Center. Southwest Kansas Regional Juvenile Detention Center has a December 31st year end.

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.

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2019

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* 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 *Kansas Municipal Audit and Accounting Guide* 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.e. enterprise and internal service funds etc.).

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

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

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2019

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, 2019, 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.

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2019

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.

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, 2019.

The legal level of budgetary control is the fund level. The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval.

All legal annual operating budgets are prepared using the 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.

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2019

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
- CDBG Loan
- County Attorney's Training
- County Health Bio-Terrorism Grant
- County Health Special Assistance
- County Fair and 4-H Building Operating
- Emergency 911
- Micro-Loans
- 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, 2019.

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	\$ 640
Carrying amount of deposits	<u>21,959,986</u>
Total cash	<u><u>\$ 21,960,626</u></u>



SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2019

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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 9-1405.

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, 2019, the County's carrying amount of deposits was \$21,959,986 and the bank balance was \$22,177,172. Of the bank balance, 100% of the balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$1,487,136 was covered by federal depository insurance and \$17,445,698 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The balance of \$3,244,338 was unsecured. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	First National Bank	Security State Bank	Western State Bank
FDIC coverage	\$ 685,638	\$ 512,680	\$ 288,818
Pledged securities at market value	5,314,445	3,900,148	11,917,914
Total coverage	<u>\$ 6,000,083</u>	<u>\$ 4,412,828</u>	<u>\$ 12,206,732</u>
Funds on deposit	<u>\$ 8,076,447</u>	<u>\$ 5,580,802</u>	<u>\$ 8,519,923</u>
Funds at risk	<u>\$ 2,076,364</u>	<u>\$ 1,167,974</u>	<u>\$ -</u>

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2019

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk – deposits (continued)

The carrying amount of deposits for the Scott County Extension Council, a related municipal entity, was \$174,186 and the bank balance was \$186,691. All of the \$186,691 bank balance was covered by federal depository insurance.

The carrying amount of deposits for the Scott County Public Library, a related municipal entity, was \$123,343 and the bank balance was \$128,153. All of the \$128,153 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, 2019.

B. Capital projects in process

Capital project authorizations with approved change orders compared to disbursements and accounts payable to date from inception are as follows at December 31, 2019:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Landfill cell 5 excavation	\$ 181,208	\$ 190,688	\$ -
Gypsum, rock and asphalt crushing	125,955	121,040	-
Royal Beef road project	58,871	58,871	-
Crack sealing	218,743	46,500	172,243
Landfill cell 5 excavation	181,208	190,688	-

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2019, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/19	Additions	Reductions/ Payments	Balance 12/31/19	Interest Paid
General obligation bonds payable: Refunding Series 2018	04/19/18	5.00%	\$ 21,650,000	10/01/40	\$ 21,650,000	\$ -	\$ -	\$ 21,650,000	\$ 824,375
Notes payable: Community Development Block Grant	01/11/12	4.00%	735,000	08/01/19	12,384	-	12,384	-	41
Capital leases payable:									
Indoor arena improvements	12/18/07	4.99%	171,559	02/15/23	68,188	-	13,385	54,803	3,457
Park Lane expansion	10/01/10	4.00%	5,750,000	08/01/25	3,150,000	-	385,000	2,755,000	104,419
Law Enforcement Center	04/28/16	3.00%	1,872,000	08/01/24	1,443,000	-	234,000	1,209,000	38,649
Total capital leases payable					4,661,188	-	642,385	4,018,803	146,525
Total long-term debt					\$ 26,323,552	\$ -	\$ 654,749	\$ 25,668,803	\$ 970,941

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2019

3. Detailed notes on all funds (continued)

C. Long-term debt (continued)

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

	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2039	2040	Total
<b>Principal:</b>										
General obligation bonds payable	\$ -	\$ 865,000	\$ 700,000	\$ 735,000	\$ 775,000	\$ 4,580,000	\$ 6,220,000	\$ 7,590,000	\$ 105,000	\$ 21,650,000
Capital leases payable	654,093	674,792	702,226	730,282	747,400	810,000	-	-	-	4,018,803
<b>Total principal</b>	<b>654,093</b>	<b>1,339,792</b>	<b>1,402,226</b>	<b>1,465,282</b>	<b>1,522,400</b>	<b>5,390,000</b>	<b>6,220,000</b>	<b>7,590,000</b>	<b>105,000</b>	<b>25,668,803</b>
<b>Interest:</b>										
General obligation bonds payable	824,375	814,400	793,525	772,400	749,750	3,221,275	1,941,125	702,653	1,772	9,821,875
Capital leases payable	130,317	112,718	91,642	68,599	44,659	20,450	-	-	-	468,393
<b>Total interest</b>	<b>954,692</b>	<b>927,118</b>	<b>885,167</b>	<b>840,999</b>	<b>794,409</b>	<b>3,241,725</b>	<b>1,941,125</b>	<b>702,653</b>	<b>1,772</b>	<b>10,290,068</b>
<b>Total principal and interest</b>	<b>\$ 1,608,785</b>	<b>\$ 2,266,910</b>	<b>\$ 2,287,393</b>	<b>\$ 2,306,281</b>	<b>\$ 2,316,809</b>	<b>\$ 8,311,675</b>	<b>\$ 8,161,125</b>	<b>\$ 8,292,653</b>	<b>\$ 106,772</b>	<b>\$ 35,958,871</b>

On April 19, 2016, the County issued \$21,650,000 of general obligation bonds, Series 2016, for the purpose of advance refunding \$500,000 of general obligation bonds, Series 2009 and defeasing \$22,405,000 of general obligation bonds, Series 2010. As a result, the Series 2010 bonds were defeased as of April 19, 2016, and the liability removed from the County's long-term debt. The reacquisition price was \$1,255,000 less than the net carrying amount of the old debt. This bond was undertaken to reduce debt service payments over the next twenty-four years resulting in a decrease in total debt service payments of \$2,015,437 and in an economic gain of \$1,102,714. The market value of the escrow account at December 31, 2019, is \$20,929,392.

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.

D. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	
General	Public Building	19-120	\$ 206,678
General	Equipment Reserve	19-119	421,233
General	Special Cemetery Equipment	19-119	10,000
General	Special Road Machinery and Equipment	19-119	540,000
Road and Bridge	Special Road Machinery and Equipment	68-141g	150,000
Motor Vehicle Operating	General	8-145	1,209
<b>Total</b>			<b>\$ 1,329,120</b>

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2019

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 95 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 77 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.

B. Post-employment health care 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.

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2019

4. Other information (continued)

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: Scott County, Kansas, 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 Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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 8.39% for the fiscal year ended December 31, 2019. Contributions to the pension plan from Scott County, Kansas, were \$156,689 for the year ended December 31, 2019.

Net pension liability: At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,335,273. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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 nonemployer

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2019

4. Other information (continued)

D. Defined benefit pension plan (continued)

contributions of the Local subgroup within KPERS. Since the *Kansas Municipal Audit and Accounting Guide* 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](http://www.kpers.org) or can be obtained as described above.

Employees of the Scott County Extension Council, 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 Extension Council were \$1,221 for the year ended December 31, 2019, and the Council's proportionate share of the collective net pension liability reported by KPERS was \$19,088.

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 \$7,386 for the year ended December 31, 2019, and the Library's proportionate share of the collective net pension liability reported by KPERS was \$66,249.

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.

Litigation

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

F. Subsequent events

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the County is located. It is unknown how long these conditions will last and what the complete financial effect will be to the County.

## Regulatory Required Supplemental Information

SCOTT COUNTY, KANSAS  
Summary of Expenditures - Actual and Budget  
(Budgeted Funds Only)  
Regulatory Basis  
For the Year Ended December 31, 2019

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General Fund</u>			
General	\$ 4,122,259	\$ 4,119,948	\$ (2,311)
<u>Special Purpose Funds</u>			
Alcohol Programs	10,536	-	(10,536)
Ambulance	180,000	180,000	-
Employee Benefit	1,880,774	1,158,595	(522,179)
County Health	482,364	391,465	(90,899)
Hospital Maintenance	180,000	180,000	-
Library Maintenance	453,931	215,160	(238,771)
Noxious Weed	117,607	113,049	(4,558)
Public Building	1,843,643	18,206	(1,825,437)
Road and Bridge	1,565,618	1,490,206	(75,412)
Fire District	355,262	32,496	(322,766)
Sheriff	1,143,379	1,013,030	(130,349)
Special Parks and Recreation	6,656	-	(6,656)
<u>Bond and Interest Fund</u>			
Bond and Interest	2,715,275	1,460,774	(1,254,501)



# 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
- \*Agricultural extension
- \*Fair Board and 4-H building
- \*Indoor arena
- \*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
- \*Nursing home

SCOTT COUNTY, KANSAS  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes	\$ 3,131,326	\$ 3,176,729	\$ 3,064,421	\$ 112,308
Intergovernmental revenue	46,947	32,330	21,778	10,552
Licenses and fees	387,931	392,876	222,780	170,096
Use of money and property	95,477	131,832	41,000	90,832
Other	44,073	44,924	12,000	32,924
Transfers in	3,388	1,209	-	1,209
Total receipts	<u>3,709,142</u>	<u>3,779,900</u>	<u>\$ 3,361,979</u>	<u>\$ 417,921</u>
Expenditures:				
General government:				
General and administrative	536,886	392,284	\$ 653,647	\$ (261,363)
County Commission	103,887	119,036	122,927	(3,891)
County Clerk	99,569	76,841	108,701	(31,860)
County Treasurer	162,033	157,565	160,000	(2,435)
Register of Deeds	77,249	81,517	84,242	(2,725)
Data processing	48,886	60,089	59,350	739
Direct election	37,954	29,356	52,700	(23,344)
Appraisal	118,405	125,174	130,713	(5,539)
Cemetery	88,195	68,947	106,765	(37,818)
Other agencies - general government	346,060	356,500	371,500	(15,000)
Public safety:				
County Attorney	195,075	211,294	212,967	(1,673)
District court	79,246	96,119	85,000	11,119
25th Judicial District	10,300	9,500	9,500	-
Other agencies - public safety	64,913	67,339	69,064	(1,725)
Health and sanitation:				
Solid waste disposal	276,376	281,694	300,450	(18,756)
Landfill	131,624	140,064	123,417	16,647
Recycle center	87,921	59,681	85,519	(25,838)
Rodent control	9,540	7,020	10,000	(2,980)
Other agencies - health and sanitation	598,525	602,017	937,886	(335,869)
Transfers out	<u>852,178</u>	<u>1,177,911</u>	<u>437,911</u>	<u>740,000</u>
Total expenditures	<u>3,924,822</u>	<u>4,119,948</u>	<u>\$ 4,122,259</u>	<u>\$ (2,311)</u>
Receipts under expenditures	(215,680)	(340,048)		
Unencumbered cash, beginning of year	<u>1,495,804</u>	<u>1,280,124</u>		
Unencumbered cash, end of year	<u>\$ 1,280,124</u>	<u>\$ 940,076</u>		

# Special Purpose Funds

## Fund Descriptions

Special Purpose Funds are used to account for specific revenues 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 for those in need.

### Library Maintenance:

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

### Noxious Weed:

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

### Public Building:

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

### Road and Bridge:

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

### Fire District:

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

### Sheriff:

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

## Special Purpose Funds

(continued)

### 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.

### Equipment Reserve:

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

### CDBG Loan:

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

### County Attorney's Training:

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

### County Health Bio-Terrorism Grant:

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

### County Health Special Assistance:

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

### County Fair and 4-H Building Operating:

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

### Emergency 911:

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

### Micro-Loans:

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

### 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 construction 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, CDBG Loan, County Attorney's Training, County Health Bio-Terrorism Grant, County Health Special Assistance, County Fair and 4-H Building Operating, Emergency 911, Micro-Loans, 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, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Intergovernmental revenues	\$ 3,208	\$ 2,811	\$ 3,402	\$ (591)
Total receipts	<u>3,208</u>	<u>2,811</u>	<u>\$ 3,402</u>	<u>\$ (591)</u>
Expenditures:				
Education	-	-	\$ 10,536	\$ (10,536)
Total expenditures	<u>-</u>	<u>-</u>	<u>\$ 10,536</u>	<u>\$ (10,536)</u>
Receipts over expenditures	3,208	2,811		
Unencumbered cash, beginning of year	<u>7,123</u>	<u>10,331</u>		
Unencumbered cash, end of year	<u>\$ 10,331</u>	<u>\$ 13,142</u>		

SCOTT COUNTY, KANSAS  
 Ambulance Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 160,885	\$ 164,897	\$ 165,779	\$ (882)
Motor vehicle	13,126	16,596	15,530	1,066
Delinquent property	288	365	-	365
Total receipts	<u>174,299</u>	<u>181,858</u>	<u>\$ 181,309</u>	<u>\$ 549</u>
Expenditures:				
Health and sanitation:				
Contractual services	<u>175,345</u>	<u>180,000</u>	<u>\$ 180,000</u>	<u>\$ -</u>
Total expenditures	<u>175,345</u>	<u>180,000</u>	<u>\$ 180,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	(1,046)	1,858		
Unencumbered cash, beginning of year	<u>2,406</u>	<u>1,360</u>		
Unencumbered cash, end of year	<u>\$ 1,360</u>	<u>\$ 3,218</u>		

SCOTT COUNTY, KANSAS  
Employee Benefit Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,079,924	\$ 944,148	\$ 951,745	\$ (7,597)
Motor vehicle	91,077	103,342	104,304	(962)
Delinquent property	2,050	2,147	-	2,147
Reimbursements	43,517	44,637	40,000	4,637
Other	96,309	96,822	58,500	38,322
Total receipts	<u>1,312,877</u>	<u>1,191,096</u>	<u>\$ 1,154,549</u>	<u>\$ 36,547</u>
Expenditures:				
General government:				
Social Security	128,636	130,426	\$ 139,593	\$ (9,167)
Retirement	165,017	175,818	231,231	(55,413)
Workmens compensation insurance	25,978	33,284	53,250	(19,966)
Unemployment insurance	652	-	20,000	(20,000)
Other	83,727	91,438	119,000	(27,562)
Medical insurance	<u>735,450</u>	<u>727,629</u>	<u>1,117,700</u>	<u>(390,071)</u>
Total expenditures	<u>1,139,460</u>	<u>1,158,595</u>	<u>\$ 1,680,774</u>	<u>\$ (522,179)</u>
Receipts over expenditures	173,417	32,501		
Unencumbered cash, beginning of year	<u>813,323</u>	<u>986,740</u>		
Unencumbered cash, end of year	<u>\$ 986,740</u>	<u>\$ 1,019,241</u>		



SCOTT COUNTY, KANSAS  
County Health Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 98,970	\$ 99,106	\$ 99,885	\$ (779)
Motor vehicle	10,130	10,148	9,553	595
Delinquent property	200	221	-	221
Intergovernmental revenues	42,413	37,992	53,800	(15,808)
Licenses and fees	219,611	241,787	255,432	(13,645)
Total receipts	<u>371,324</u>	<u>389,254</u>	<u>\$ 418,670</u>	<u>\$ (29,416)</u>
Expenditures:				
Health and sanitation:				
Personnel services	180,651	191,739	\$ 254,764	\$ (63,025)
Contractual services	15,425	16,234	42,600	(26,366)
Commodities	170,411	143,373	145,000	(1,627)
Occupation and overhead	40,000	40,000	40,000	-
Capital outlay	1,265	119	-	119
Total expenditures	<u>407,752</u>	<u>391,465</u>	<u>\$ 482,364</u>	<u>\$ (90,899)</u>
Receipts under expenditures	(36,428)	(2,211)		
Unencumbered cash, beginning of year	<u>124,611</u>	<u>88,183</u>		
Unencumbered cash, end of year	<u>\$ 88,183</u>	<u>\$ 85,972</u>		

SCOTT COUNTY, KANSAS  
Hospital Maintenance Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 162,547	\$ 160,365	\$ 161,659	\$ (1,294)
Motor vehicle	17,184	16,769	15,699	1,070
Delinquent property	319	359	-	359
Total receipts	<u>180,050</u>	<u>177,493</u>	<u>\$ 177,358</u>	<u>\$ 135</u>
Expenditures:				
Health and sanitation:				
Hospital Board	<u>180,000</u>	<u>180,000</u>	<u>\$ 180,000</u>	<u>\$ -</u>
Total expenditures	<u>180,000</u>	<u>180,000</u>	<u>\$ 180,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	50	(2,507)		
Unencumbered cash, beginning of year	<u>5,936</u>	<u>5,986</u>		
Unencumbered cash, end of year	<u>\$ 5,986</u>	<u>\$ 3,479</u>		

SCOTT COUNTY, KANSAS  
Library Maintenance Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 257,063	\$ 146,282	\$ 189,920	\$ (43,638)
Motor vehicle	25,935	26,022	20,664	5,358
Delinquent property	423	348	-	348
Total receipts	<u>283,421</u>	<u>172,652</u>	<u>\$ 210,584</u>	<u>\$ (37,932)</u>
Expenditures:				
Culture and recreation:				
Library Board	212,000	215,160	\$ 212,000	\$ 3,160
Capital improvement	-	-	241,931	(241,931)
Total expenditures	<u>212,000</u>	<u>215,160</u>	<u>\$ 453,931</u>	<u>\$ (238,771)</u>
Receipts over (under) expenditures	71,421	(42,508)		
Unencumbered cash, beginning of year	<u>219,362</u>	<u>290,783</u>		
Unencumbered cash, end of year	<u>\$ 290,783</u>	<u>\$ 248,275</u>		

SCOTT COUNTY, KANSAS  
 Noxious Weed Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 107,281	\$ 66,189	\$ 66,725	\$ (536)
Motor vehicle	9,809	10,529	10,356	173
Delinquent property	212	161	-	161
Total receipts	<u>117,302</u>	<u>76,879</u>	<u>\$ 77,081</u>	<u>\$ (202)</u>
Expenditures:				
Public works:				
Personnel services	40,256	42,106	\$ 49,207	\$ (7,101)
Contractual services	2,173	4,974	4,200	774
Commodities	11,211	52,576	54,200	(1,624)
Capital outlay	-	13,393	-	13,393
Transfers out	10,000	-	10,000	(10,000)
Total expenditures	<u>63,640</u>	<u>113,049</u>	<u>\$ 117,607</u>	<u>\$ (4,558)</u>
Receipts over (under) expenditures	53,662	(36,170)		
Unencumbered cash, beginning of year	<u>46,735</u>	<u>100,397</u>		
Unencumbered cash, end of year	<u>\$ 100,397</u>	<u>\$ 64,227</u>		

SCOTT COUNTY, KANSAS  
Public Building Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Other	\$ 46,597	\$ 42,100	\$ -	\$ 42,100
Transfers in	476,678	206,678	206,678	-
Total receipts	<u>523,275</u>	<u>248,778</u>	<u>\$ 206,678</u>	<u>\$ 42,100</u>
Expenditures:				
Public works:				
Capital outlay	553,001	18,206	\$ 1,843,643	\$ (1,825,437)
Total expenditures	<u>553,001</u>	<u>18,206</u>	<u>\$ 1,843,643</u>	<u>\$ (1,825,437)</u>
Receipts over (under) expenditures	(29,726)	230,572		
Unencumbered cash, beginning of year	<u>1,432,137</u>	<u>1,402,411</u>		
Unencumbered cash, end of year	<u>\$ 1,402,411</u>	<u>\$ 1,632,983</u>		

SCOTT COUNTY, KANSAS  
 Road and Bridge Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 761,243	\$ 1,108,562	\$ 1,117,483	\$ (8,921)
Motor vehicle	83,575	80,987	73,519	7,468
Delinquent property	1,514	2,357	-	2,357
Intergovernmental revenues	357,786	354,542	354,896	(354)
Other	6,043	63,574	-	63,574
Total receipts	<u>1,210,161</u>	<u>1,610,022</u>	<u>\$ 1,545,898</u>	<u>\$ 64,124</u>
Expenditures:				
Public works:				
Personnel services	465,830	511,273	\$ 578,052	\$ (66,779)
Contractual services	186,550	213,049	152,900	60,149
Commodities	484,036	525,990	566,750	(40,760)
Capital outlay	71,983	89,894	117,916	(28,022)
Transfers out	-	150,000	150,000	-
Total expenditures	<u>1,208,399</u>	<u>1,490,206</u>	<u>\$ 1,565,618</u>	<u>\$ (75,412)</u>
Receipts over expenditures	1,762	119,816		
Unencumbered cash, beginning of year	<u>52,990</u>	<u>54,752</u>		
Unencumbered cash, end of year	<u>\$ 54,752</u>	<u>\$ 174,568</u>		

SCOTT COUNTY, KANSAS  
 Fire District Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 82,447	\$ 83,963	\$ 84,390	\$ (427)
Motor vehicle	5,272	5,083	4,924	159
Delinquent property	147	243	-	243
Total receipts	87,866	89,289	\$ 89,314	\$ (25)
Expenditures:				
Public safety:				
Personnel services	4,671	4,671	\$ 6,000	\$ (1,329)
Contractual services	29,169	21,272	40,000	(18,728)
Commodities	6,002	3,174	10,000	(6,826)
Capital outlay	250,036	3,379	299,262	(295,883)
Total expenditures	289,878	32,496	\$ 355,262	\$ (322,766)
Receipts over (under) expenditures	(202,012)	56,793		
Unencumbered cash, beginning of year	236,971	34,959		
Unencumbered cash, end of year	\$ 34,959	\$ 91,752		

SCOTT COUNTY, KANSAS  
 Sheriff Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 956,311	\$ 893,960	\$ 901,039	\$ (7,079)
Motor vehicle	69,483	97,285	92,337	4,948
Delinquent property	1,676	2,006	-	2,006
Officers' fees	71,413	74,486	65,000	9,486
Other	26,998	21,662	-	21,662
Total receipts	<u>1,125,881</u>	<u>1,089,399</u>	<u>\$ 1,058,376</u>	<u>\$ 31,023</u>
Expenditures:				
Public safety:				
Personnel services	498,269	510,915	\$ 582,200	\$ (71,285)
Contractual services	88,682	96,998	123,050	(26,052)
Commodities	140,284	131,788	165,480	(33,692)
Capital outlay	689	232	-	232
Law Enforcement Center	264,106	273,097	272,649	448
Total expenditures	<u>992,030</u>	<u>1,013,030</u>	<u>\$ 1,143,379</u>	<u>\$ (130,349)</u>
Receipts over expenditures	133,851	76,369		
Unencumbered cash, beginning of year	<u>103,024</u>	<u>236,875</u>		
Unencumbered cash, end of year	<u>\$ 236,875</u>	<u>\$ 313,244</u>		



SCOTT COUNTY, KANSAS  
Special Parks and Recreation Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Alcohol tax funds	\$ 1,677	\$ 1,470	\$ 1,778	\$ (308)
Total cash receipts	<u>1,677</u>	<u>1,470</u>	<u>\$ 1,778</u>	<u>\$ (308)</u>
Expenditures:				
Culture and recreation:				
Capital outlay	-	-	\$ 6,656	\$ (6,656)
Total expenditures	<u>-</u>	<u>-</u>	<u>\$ 6,656</u>	<u>\$ (6,656)</u>
Receipts over expenditures	1,677	1,470		
Unencumbered cash, beginning of year	<u>3,297</u>	<u>4,974</u>		
Unencumbered cash, end of year	<u>\$ 4,974</u>	<u>\$ 6,444</u>		

SCOTT COUNTY, KANSAS  
Equipment Reserve Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 359,500	\$ 421,233
Total receipts	<u>359,500</u>	<u>421,233</u>
Expenditures:		
Public works:		
Capital outlay	<u>386,736</u>	<u>-</u>
Total expenditures	<u>386,736</u>	<u>-</u>
Receipts over (under) expenditures	(27,236)	421,233
Unencumbered cash, beginning of year	<u>1,163,504</u>	<u>1,136,268</u>
Unencumbered cash, end of year	<u>\$ 1,136,268</u>	<u>\$ 1,557,501</u>

SCOTT COUNTY, KANSAS  
 CDBG Loan Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Economic development loan repayment	\$ 149,100	\$ 12,404
Total cash receipts	<u>149,100</u>	<u>12,404</u>
Expenditures:		
General government:		
Debt service	<u>149,100</u>	<u>12,404</u>
Total expenditures	<u>149,100</u>	<u>12,404</u>
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>

SCOTT COUNTY, KANSAS  
County Attorney's Training Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 1,208	\$ 927
Total receipts	<u>1,208</u>	<u>927</u>
Expenditures:		
Public safety:		
Contractual services	<u>704</u>	<u>666</u>
Total expenditures	<u>704</u>	<u>666</u>
Receipts over expenditures	504	261
Unencumbered cash, beginning of year	<u>5,882</u>	<u>6,386</u>
Unencumbered cash, end of year	<u>\$ 6,386</u>	<u>\$ 6,647</u>

SCOTT COUNTY, KANSAS  
County Health Bio-Terrorism Grant Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenues	\$ 8,252	\$ 12,084
Total receipts	<u>8,252</u>	<u>12,084</u>
Expenditures:		
Health and sanitation:		
Contractual services	2,264	1,822
Commodities	645	2,508
Capital outlay	<u>3,506</u>	<u>5,345</u>
Total expenditures	<u>6,415</u>	<u>9,675</u>
Receipts over expenditures	1,837	2,409
Unencumbered cash, beginning of year	<u>30,082</u>	<u>31,919</u>
Unencumbered cash, end of year	<u>\$ 31,919</u>	<u>\$ 34,328</u>

SCOTT COUNTY, KANSAS  
County Health Special Assistance Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	\$ -	\$ -
Total receipts	-	-
Expenditures:		
Health and sanitation:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	13,920	13,920
Unencumbered cash, end of year	\$ 13,920	\$ 13,920

SCOTT COUNTY, KANSAS  
County Fair and 4-H Building Operating Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenues	\$ 86,500	\$ 91,500
Licenses and fees	33,730	46,283
Use of money and property	2,408	20,777
Other	476,379	51,353
Total receipts	<u>599,017</u>	<u>209,913</u>
Expenditures:		
Culture and recreation:		
Personnel services	24,725	25,933
Contractual services	70,265	98,972
Commodities	44,914	21,733
Capital outlay	418,056	92,335
Total expenditures	<u>557,960</u>	<u>238,973</u>
Receipts over (under) expenditures	41,057	(29,060)
Unencumbered cash, beginning of year	<u>48,530</u>	<u>89,587</u>
Unencumbered cash, end of year	<u>\$ 89,587</u>	<u>\$ 60,527</u>

SCOTT COUNTY, KANSAS  
Emergency 911 Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenues	\$ 49,996	\$ 52,881
Total receipts	<u>49,996</u>	<u>52,881</u>
Expenditures:		
Public safety:		
Contractual services	38,020	19,419
Capital outlay	<u>6,528</u>	<u>94,358</u>
Total expenditures	<u>44,548</u>	<u>113,777</u>
Receipts over (under) expenditures	5,448	(60,896)
Unencumbered cash, beginning of year	<u>270,620</u>	<u>276,068</u>
Unencumbered cash, end of year	<u>\$ 276,068</u>	<u>\$ 215,172</u>



SCOTT COUNTY, KANSAS  
Micro-Loans Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 347	\$ 409
Other	<u>6,023</u>	<u>6,000</u>
Total receipts	<u>6,370</u>	<u>6,409</u>
Expenditures:		
General government:		
Contractual services	<u>25,000</u>	<u>25,000</u>
Total expenditures	<u>25,000</u>	<u>25,000</u>
Receipts under expenditures	(18,630)	(18,591)
Unencumbered cash, beginning of year	<u>97,834</u>	<u>79,204</u>
Unencumbered cash, end of year	<u>\$ 79,204</u>	<u>\$ 60,613</u>

SCOTT COUNTY, KANSAS  
Oil & Gas Valuation Depletion Trust Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 16,473	\$ 26,806
Total receipts	<u>16,473</u>	<u>26,806</u>
Expenditures:		
Transfers out	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	16,473	26,806
Unencumbered cash, beginning of year	<u>1,453,504</u>	<u>1,469,977</u>
Unencumbered cash, end of year	<u><u>\$ 1,469,977</u></u>	<u><u>\$ 1,496,783</u></u>

SCOTT COUNTY, KANSAS  
County Clerk's Technology Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 1,680	\$ 1,942
Use of money and property	26	41
Total receipts	<u>1,706</u>	<u>1,983</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>2,081</u>
Total expenditures	<u>-</u>	<u>2,081</u>
Receipts over (under) expenditures	1,706	(98)
Unencumbered cash, beginning of year	<u>6,132</u>	<u>7,838</u>
Unencumbered cash, end of year	<u>\$ 7,838</u>	<u>\$ 7,740</u>

SCOTT COUNTY, KANSAS  
Register of Deeds' Technology Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 6,718	\$ 7,766
Use of money and property	156	146
Total receipts	<u>6,874</u>	<u>7,912</u>
Expenditures:		
General government:		
Contractual services	5,710	4,073
Commodities	5,667	2,948
Capital outlay	<u>9,859</u>	<u>1,346</u>
Total expenditures	<u>21,236</u>	<u>8,367</u>
Receipts under expenditures	(14,362)	(455)
Unencumbered cash, beginning of year	<u>45,695</u>	<u>31,333</u>
Unencumbered cash, end of year	<u>\$ 31,333</u>	<u>\$ 30,878</u>

SCOTT COUNTY, KANSAS  
County Treasurer's Technology Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 1,680	\$ 1,942
Use of money and property	24	26
Total receipts	<u>1,704</u>	<u>1,968</u>
Expenditures:		
General government:		
Capital outlay	<u>2,658</u>	<u>-</u>
Total expenditures	<u>2,658</u>	<u>-</u>
Receipts over (under) expenditures	(954)	1,968
Unencumbered cash, beginning of year	<u>5,667</u>	<u>4,713</u>
Unencumbered cash, end of year	<u>\$ 4,713</u>	<u>\$ 6,681</u>

SCOTT COUNTY, KANSAS  
 Sheriff Equipment Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	\$ -	\$ 500
Total receipts	-	500
Expenditures:		
Public safety:		
Capital outlay	-	500
Total expenditures	-	500
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, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 16,000	\$ 10,000
Total receipts	<u>16,000</u>	<u>10,000</u>
Expenditures:		
General government:		
Capital outlay	<u>1,312</u>	<u>9,876</u>
Total expenditures	<u>1,312</u>	<u>9,876</u>
Receipts over expenditures	14,688	124
Unencumbered cash, beginning of year	<u>31,055</u>	<u>45,743</u>
Unencumbered cash, end of year	<u>\$ 45,743</u>	<u>\$ 45,867</u>

SCOTT COUNTY, KANSAS  
Special Highway Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees and sales	\$ 61,873	\$ 77,732
Total receipts	<u>61,873</u>	<u>77,732</u>
Expenditures:		
Public works:		
Commodities	<u>203,085</u>	<u>24,789</u>
Total expenditures	<u>203,085</u>	<u>24,789</u>
Receipts over (under) expenditures	(141,212)	52,943
Unencumbered cash, beginning of year	<u>740,995</u>	<u>599,783</u>
Unencumbered cash, end of year	<u>\$ 599,783</u>	<u>\$ 652,726</u>



SCOTT COUNTY, KANSAS  
Special Law Enforcement Trust Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 11,052	\$ 11,608
Total receipts	<u>11,052</u>	<u>11,608</u>
Expenditures:		
Public safety:		
Commodities	<u>11,120</u>	<u>13,387</u>
Total expenditures	<u>11,120</u>	<u>13,387</u>
Receipts under expenditures	(68)	(1,779)
Unencumbered cash, beginning of year	<u>8,030</u>	<u>7,962</u>
Unencumbered cash, end of year	<u>\$ 7,962</u>	<u>\$ 6,183</u>

SCOTT COUNTY, KANSAS  
 Special Noxious Weed Equipment Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 10,000	\$ -
Total receipts	<u>10,000</u>	<u>-</u>
Expenditures:		
Public works:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	10,000	-
Unencumbered cash, beginning of year	<u>101,879</u>	<u>111,879</u>
Unencumbered cash, end of year	<u>\$ 111,879</u>	<u>\$ 111,879</u>

SCOTT COUNTY, KANSAS  
Special Road Machinery and Equipment Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	\$ 10,533	\$ 139,671
Transfers in	-	690,000
Total receipts	<u>10,533</u>	<u>829,671</u>
Expenditures:		
Public works:		
Capital outlay	<u>193,128</u>	<u>394,637</u>
Total expenditures	<u>193,128</u>	<u>394,637</u>
Receipts over (under) expenditures	(182,595)	435,034
Unencumbered cash, beginning of year	<u>415,984</u>	<u>233,389</u>
Unencumbered cash, end of year	<u><u>\$ 233,389</u></u>	<u><u>\$ 668,423</u></u>

SCOTT COUNTY, KANSAS  
 Motor Vehicle Operating Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 119,151	\$ 109,499
Total receipts	<u>119,151</u>	<u>109,499</u>
Expenditures:		
General government:		
Personnel services	49,323	47,831
Contractual services	60,919	53,599
Commodities	488	1,591
Capital outlay	4,820	5,102
Transfers out	<u>3,388</u>	<u>1,209</u>
Total expenditures	<u>118,938</u>	<u>109,332</u>
Receipts over expenditures	213	167
Unencumbered cash, beginning of year	<u>301</u>	<u>514</u>
Unencumbered cash, end of year	<u>\$ 514</u>	<u>\$ 681</u>

## Bond and Interest Fund

### Bond and Interest 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, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts:				
Taxes:				
Motor vehicle	\$ 8,888	\$ 189	\$ -	\$ 189
Delinquent property	42	3	-	3
Sales tax	954,078	941,013	896,000	45,013
Use of money and property	180,000	165,000	180,000	(15,000)
Total receipts	1,143,008	1,106,205	\$ 1,076,000	\$ 30,205
Expenditures:				
General government:				
Principal	613,600	636,399	\$ -	\$ 636,399
Interest	824,375	824,375	824,375	-
Commissions and fees	-	-	10,000	(10,000)
Cash basis reserve	-	-	1,880,900	(1,880,900)
Total expenditures	1,437,975	1,460,774	\$ 2,715,275	\$ (1,254,501)
Receipts under expenditures	(294,967)	(354,569)		
Unencumbered cash, beginning of year	1,393,650	1,098,683		
Unencumbered cash, end of year	\$ 1,098,683	\$ 744,114		

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

#### **M.F. Barnhart Trust:**

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

### 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, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Total	Current Year		Total (Memorandum Only)
		Zella O. Carpenter Special Assistance Account	M.F. Barnhart Trust	
Receipts:				
Use of money and property	\$ 105,662	\$ 102,814	\$ -	\$ 102,814
Other	8,273	4,565	9,165	13,730
Total receipts	<u>113,935</u>	<u>107,379</u>	<u>9,165</u>	<u>116,544</u>
Expenditures:				
Commodities	13,840	5,789	-	5,789
Remit to local agencies	70,994	76,491	9,165	85,656
Total expenditures	<u>84,834</u>	<u>82,280</u>	<u>9,165</u>	<u>91,445</u>
Receipts over expenditures	29,101	25,099	-	25,099
Unencumbered cash, beginning of year	<u>326,029</u>	<u>355,130</u>	<u>-</u>	<u>355,130</u>
Unencumbered cash, ending of year	<u>\$ 355,130</u>	<u>\$ 380,229</u>	<u>\$ -</u>	<u>\$ 380,229</u>



SCOTT COUNTY, KANSAS  
Trust Funds - Nonexpendable  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	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. Each related municipal entity has a December 31st year end. Neither related municipal entity is subject to a legally adopted annual operating budget; however, internal operating budget information is presented.

The related municipal entities included by Scott County, Kansas, are:

#### Scott County Extension Council:

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

#### Scott County Public Library:

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

SCOTT COUNTY, KANSAS  
 Scott County Extension Council  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Internal Budget*	
Receipts:				
Intergovernmental revenue	\$ 191,712	\$ 197,594	\$ 197,152	\$ 442
Use of money and property	267	442	-	442
Other	23,293	20,394	39,000	(18,606)
Total receipts	<u>215,272</u>	<u>218,430</u>	<u>\$ 236,152</u>	<u>\$ (17,722)</u>
Expenditures:				
Culture and recreation:				
Personnel services	166,372	168,101	\$ 182,852	\$ (14,751)
Contractual services	3,585	4,855	7,500	(2,645)
Commodities	17,389	12,626	42,000	(29,374)
Capital outlay	-	4,311	10,500	(6,189)
Total expenditures	<u>187,346</u>	<u>189,893</u>	<u>\$ 242,852</u>	<u>\$ (52,959)</u>
Receipts over expenditures	27,926	28,537		
Unencumbered cash, beginning of year	<u>117,723</u>	<u>145,649</u>		
Unencumbered cash, end of year	<u>\$ 145,649</u>	<u>\$ 174,186</u>		

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

SCOTT COUNTY, KANSAS  
 Scott County Public Library  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Internal Budget*	
Receipts:				
Intergovernmental revenues	\$ 214,944	\$ 217,573	\$ 222,000	\$ (4,427)
Licenses and fees	4,255	4,096	3,800	296
Use of money and property	786	868	600	268
Other	9,775	13,561	8,200	5,361
Total receipts	229,760	236,098	\$ 234,600	\$ 1,498
Expenditures:				
Culture and recreation:				
Personnel services	120,824	117,336	\$ 126,173	\$ (8,837)
Contractual services	55,541	48,867	57,185	(8,318)
Commodities	62,412	47,643	63,500	(15,857)
Capital outlay	4,041	2,111	3,500	(1,389)
Total expenditures	242,818	215,957	\$ 250,358	\$ (34,401)
Receipts over (under) expenditures	(13,058)	20,141		
Unencumbered cash, beginning of year	111,679	98,621		
Unencumbered cash, end of year	\$ 98,621	\$ 118,762		

\* 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 held from the memorials received for benefit of the health department. The proceeds are to be used for a memorial within the County.

### County Treasurer - Kansas Payroll Taxes:

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, 2019

	Cash Balance (Deficit) 01/01/19	Receipts	Disburse- ments	Cash Balance 12/31/19
Trust and Agency Funds:				
Register of Deeds	\$ 8,642	\$ 72,317	\$ 75,335	\$ 5,624
Law Library	29,065	5,120	2,252	31,933
District Court	11,701	361,901	198,617	174,985
Sheriff	-	89,291	89,291	-
Sheriff Inmate	14,269	37,228	37,525	13,972
Sheriff Drug Education	1,373	-	-	1,373
Indoor Arena	35,355	78,011	57,265	56,101
County Treasurer:				
County Health Memorials	515	-	-	515
Kansas Payroll Taxes	-	59,047	59,047	-
Federal Payroll Taxes	-	117,187	117,187	-
Wildlife and Parks	3,439	5,088	4,888	3,639
Motor Vehicle Fees and Sales Tax Collections	15,563	1,092,718	1,060,284	47,997
Tax Collections	9,862,875	16,368,959	15,952,188	10,279,646
Tax Distributions	(2,155)	8,483,007	8,480,288	564
Total	<u>\$ 9,980,642</u>	<u>\$ 26,769,874</u>	<u>\$ 26,134,167</u>	<u>\$ 10,616,349</u>

## **Other Supplemental Information**



SCOTT COUNTY, KANSAS  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
<b>Taxes:</b>				
Ad valorem property	\$ 2,389,941	\$ 2,459,085	\$ 2,478,661	\$ (19,576)
Motor vehicle	241,874	226,452	230,760	(4,308)
Delinquent property	5,050	5,458	-	5,458
Interest and fees:				
Current	18,428	27,539	1,500	26,039
Delinquent	-	-	3,500	(3,500)
Local sales	476,033	458,195	350,000	108,195
<b>Total taxes</b>	<b>3,131,326</b>	<b>3,176,729</b>	<b>3,064,421</b>	<b>112,308</b>
<b>Intergovernmental revenue:</b>				
Grant income	17,598	-	-	-
Alcohol tax	1,677	1,469	1,778	(309)
Mineral production tax	27,672	30,861	20,000	10,861
<b>Total intergovernmental revenue</b>	<b>46,947</b>	<b>32,330</b>	<b>21,778</b>	<b>10,552</b>
<b>Licenses and fees:</b>				
Mortgage registration fees	60,285	59,466	-	59,466
Refuse access fees	293,731	302,987	201,780	101,207
Other fees	15,263	10,602	10,000	602
Officers' fees	18,652	19,821	11,000	8,821
<b>Total licenses and fees</b>	<b>387,931</b>	<b>392,876</b>	<b>222,780</b>	<b>170,096</b>
<b>Use of money and property:</b>				
Indoor arena	-	-	10,000	(10,000)
Cemetery lots	7,030	12,040	6,000	6,040
Interest on investments	88,447	119,792	25,000	94,792
<b>Total use of money and property</b>	<b>95,477</b>	<b>131,832</b>	<b>41,000</b>	<b>90,832</b>
<b>Other:</b>				
Other	44,073	44,924	12,000	32,924
<b>Transfers in</b>	<b>3,388</b>	<b>1,209</b>	<b>-</b>	<b>1,209</b>
<b>Total receipts</b>	<b>\$ 3,709,142</b>	<b>\$ 3,779,900</b>	<b>\$ 3,361,979</b>	<b>\$ 417,921</b>
<b>Expenditures:</b>				
<b>General government:</b>				
<b>General and administrative:</b>				
Personnel services	\$ 15,775	\$ 16,200	\$ 27,000	\$ (10,800)
Contractual services	477,567	343,509	404,147	(60,638)
Commodities	7,853	17,575	17,500	75
Capital outlay	35,691	15,000	205,000	(190,000)
<b>Total general and administrative</b>	<b>536,886</b>	<b>392,284</b>	<b>653,647</b>	<b>(261,363)</b>

SCOTT COUNTY, KANSAS  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
County Commission:				
Personnel services	\$ 51,385	\$ 52,926	\$ 52,927	\$ (1)
Contractual services	52,502	66,110	70,000	(3,890)
Total County Commission	103,887	119,036	122,927	(3,891)
County Clerk:				
Personnel services	92,976	69,196	96,901	(27,705)
Contractual services	5,428	5,881	7,050	(1,169)
Commodities	1,165	1,764	1,750	14
Capital outlay	-	-	3,000	(3,000)
Total County Clerk	99,569	76,841	108,701	(31,860)
County Treasurer:				
Personnel services	150,016	145,308	100,545	44,763
Contractual services	7,746	7,609	54,555	(46,946)
Commodities	4,225	3,555	3,900	(345)
Capital outlay	46	1,093	1,000	93
Total County Treasurer	162,033	157,565	160,000	(2,435)
Register of Deeds:				
Personnel services	72,373	76,450	76,842	(392)
Contractual services	3,760	4,643	4,800	(157)
Commodities	1,116	424	2,500	(2,076)
Capital outlay	-	-	100	(100)
Total Register of Deeds	77,249	81,517	84,242	(2,725)
Data processing:				
Personnel services	-	-	1,200	(1,200)
Contractual services	47,516	59,674	49,150	10,524
Commodities	1,370	415	3,000	(2,585)
Capital outlay	-	-	6,000	(6,000)
Total data processing	48,886	60,089	59,350	739
Direct election:				
Personnel services	16,887	20,697	23,000	(2,303)
Contractual services	6,656	5,293	10,200	(4,907)
Commodities	14,068	3,366	14,000	(10,634)
Capital outlay	343	-	5,500	(5,500)
Total direct election	37,954	29,356	52,700	(23,344)
Appraisal:				
Personnel services	53,823	59,624	63,213	(3,589)
Contractual services	59,055	62,677	57,600	5,077
Commodities	4,125	2,873	5,400	(2,527)
Capital outlay	1,402	-	4,500	(4,500)
Total appraisal	118,405	125,174	130,713	(5,539)

(continued)

SCOTT COUNTY, KANSAS  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	(Under)
(continued)				
<b>Cemetery:</b>				
Personnel services	\$ 61,083	\$ 33,609	\$ 71,731	\$ (38,122)
Contractual services	7,680	7,684	10,600	(2,916)
Commodities	11,432	12,820	9,600	3,220
Capital outlay	8,000	14,834	14,834	-
<b>Total cemetery</b>	<b>88,195</b>	<b>68,947</b>	<b>106,765</b>	<b>(37,818)</b>
<b>Other agencies:</b>				
Spirit of the Plains CASA, Inc.	2,000	2,000	2,000	-
Economic Development Committee	45,000	45,000	45,000	-
Soil conservation	26,000	26,000	26,000	-
Agricultural extension	156,560	162,000	162,000	-
Fair Board and 4-H building	86,500	91,500	91,500	-
Indoor arena	-	-	15,000	(15,000)
Historical society	30,000	30,000	30,000	-
<b>Total other agencies</b>	<b>346,060</b>	<b>356,500</b>	<b>371,500</b>	<b>(15,000)</b>
<b>Total general government</b>	<b>1,619,124</b>	<b>1,467,309</b>	<b>1,850,545</b>	<b>(383,236)</b>
<b>Public safety:</b>				
<b>County Attorney:</b>				
Personnel services	165,563	168,604	172,487	(3,883)
Contractual services	24,677	41,102	34,580	6,522
Commodities	2,542	1,588	3,200	(1,612)
Capital outlay	2,293	-	2,700	(2,700)
<b>Total County Attorney</b>	<b>195,075</b>	<b>211,294</b>	<b>212,967</b>	<b>(1,673)</b>
<b>District court:</b>				
Contractual services	74,090	91,727	79,200	12,527
Commodities	2,156	1,673	2,800	(1,127)
Capital outlay	3,000	2,719	3,000	(281)
<b>Total district court</b>	<b>79,246</b>	<b>96,119</b>	<b>85,000</b>	<b>11,119</b>
<b>25th Judicial District:</b>				
Contractual services	10,300	9,500	9,500	-
<b>Other agencies:</b>				
Emergency management	59,913	62,339	64,064	(1,725)
Western KS Child Advocacy Center	5,000	5,000	5,000	-
<b>Total other agencies</b>	<b>64,913</b>	<b>67,339</b>	<b>69,064</b>	<b>(1,725)</b>
<b>Total public safety</b>	<b>349,534</b>	<b>384,252</b>	<b>376,531</b>	<b>7,721</b>

(continued)

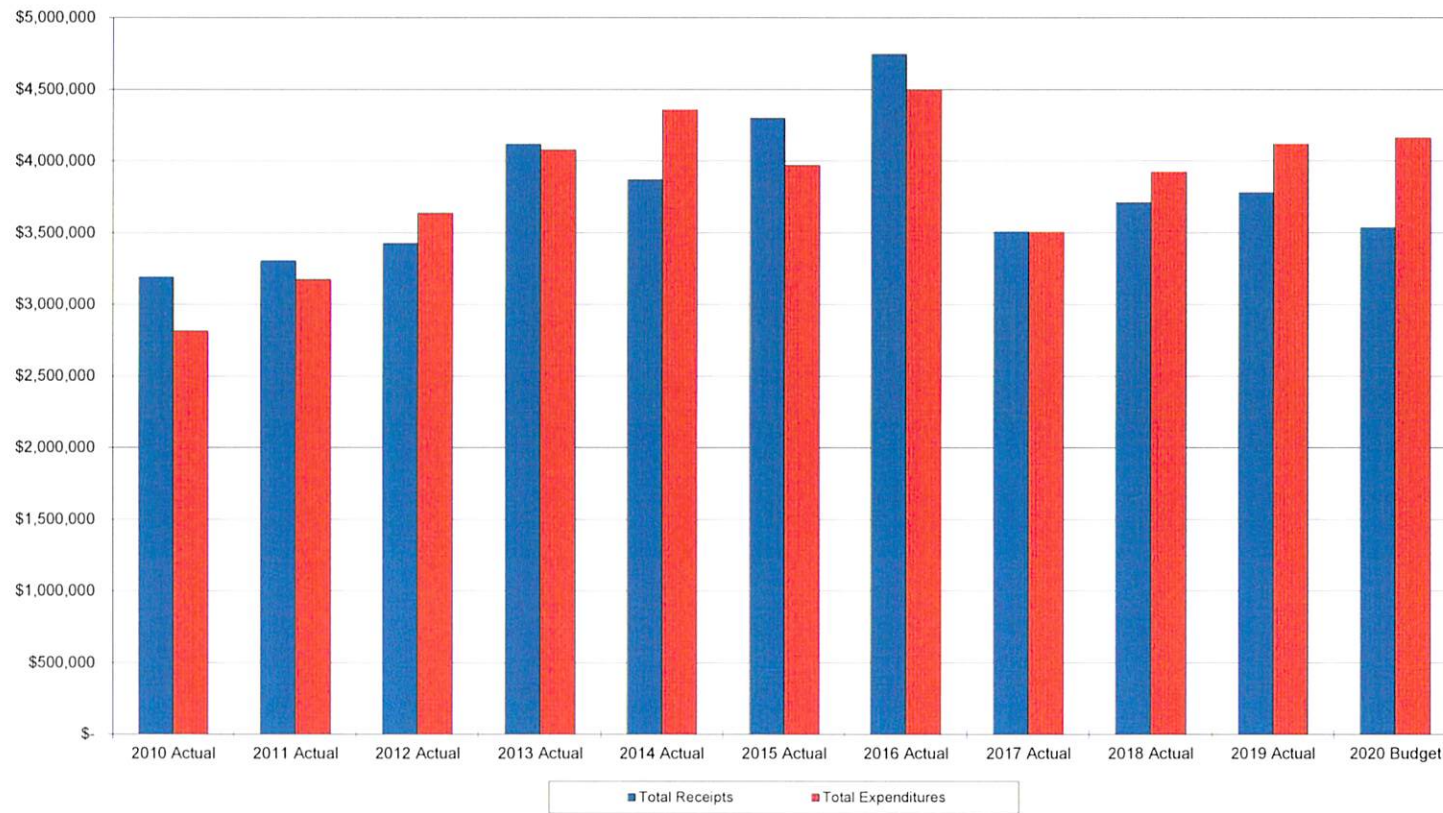
SCOTT COUNTY, KANSAS  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
<b>Health and sanitation:</b>				
Solid waste disposal:				
Personnel services	\$ 4,350	\$ 4,764	\$ 6,500	\$ (1,736)
Contractual services	271,731	276,070	292,050	(15,980)
Commodities	295	860	900	(40)
Capital outlay	-	-	1,000	(1,000)
Total solid waste disposal	<u>276,376</u>	<u>281,694</u>	<u>300,450</u>	<u>(18,756)</u>
Landfill:				
Personnel services	33,402	33,651	35,612	(1,961)
Contractual services	95,097	91,132	75,865	15,267
Commodities	<u>3,125</u>	<u>15,281</u>	<u>11,940</u>	<u>3,341</u>
Total landfill	<u>131,624</u>	<u>140,064</u>	<u>123,417</u>	<u>16,647</u>
Recycle center:				
Personnel services	35,770	31,486	45,109	(13,623)
Contractual services	25,421	27,396	30,610	(3,214)
Commodities	2,861	668	4,800	(4,132)
Capital outlay	<u>23,869</u>	<u>131</u>	<u>5,000</u>	<u>(4,869)</u>
Total recycle center	<u>87,921</u>	<u>59,681</u>	<u>85,519</u>	<u>(25,838)</u>
Rodent control:				
Commodities	<u>9,540</u>	<u>7,020</u>	<u>10,000</u>	<u>(2,980)</u>
Other agencies:				
Southwest Developmental Services	35,802	31,126	33,126	(2,000)
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	900	800	1,000	(200)
Nursing home	<u>491,482</u>	<u>499,750</u>	<u>833,419</u>	<u>(333,669)</u>
Total other agencies	<u>598,525</u>	<u>602,017</u>	<u>937,886</u>	<u>(335,869)</u>
Total health and sanitation	<u>1,103,986</u>	<u>1,090,476</u>	<u>1,457,272</u>	<u>(366,796)</u>
Transfers out	<u>852,178</u>	<u>1,177,911</u>	<u>437,911</u>	<u>740,000</u>
Total expenditures	<u>\$ 3,924,822</u>	<u>\$ 4,119,948</u>	<u>\$ 4,122,259</u>	<u>\$ (2,311)</u>

SCOTT COUNTY, KANSAS  
 Reconciliation of 2018 Tax Roll  
 Regulatory Basis  
 For the Year Ended December 31, 2019

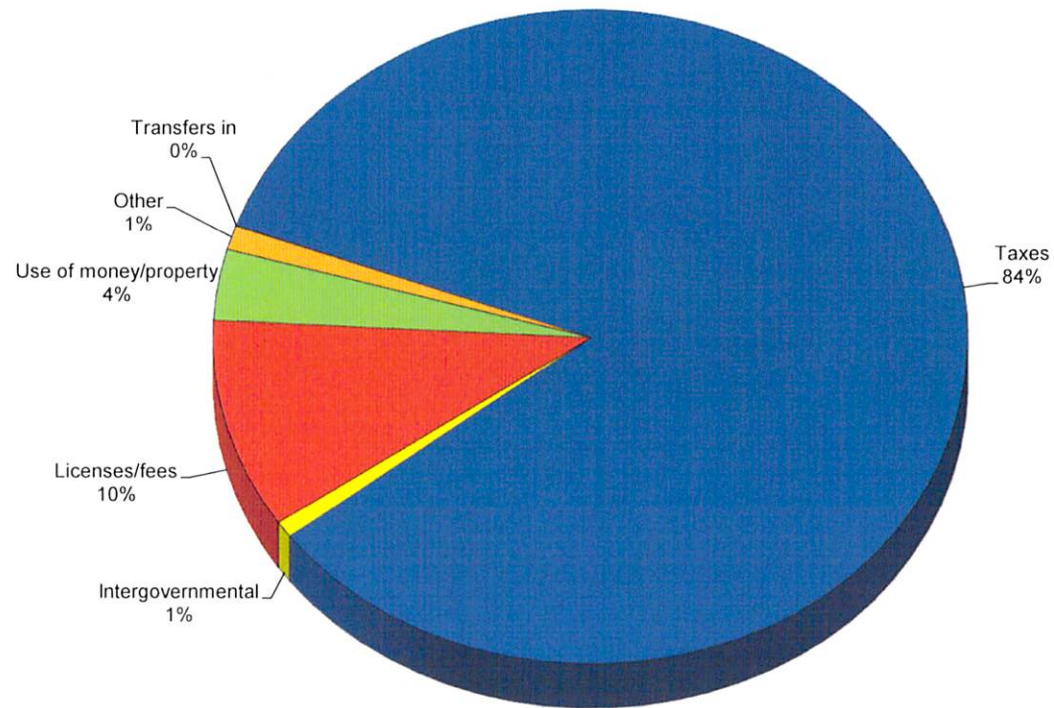
2018 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		\$ 14,468,712
Supplemental tax roll		5,530
2018 taxes abated		<u>(42,002)</u>
2018 tax roll as adjusted		<u>\$ 14,432,240</u>
2018 Tax Roll Accounted For:		
2018 current tax collections		\$ 14,312,177
Delinquent taxes:		
Personal property tax warrants	\$ 33,862	
Real estate taxes	<u>86,201</u>	<u>120,063</u>
2018 total tax roll		<u>\$ 14,432,240</u>

SCOTT COUNTY, KANSAS  
Comparison of Receipts and Expenditures - General Fund

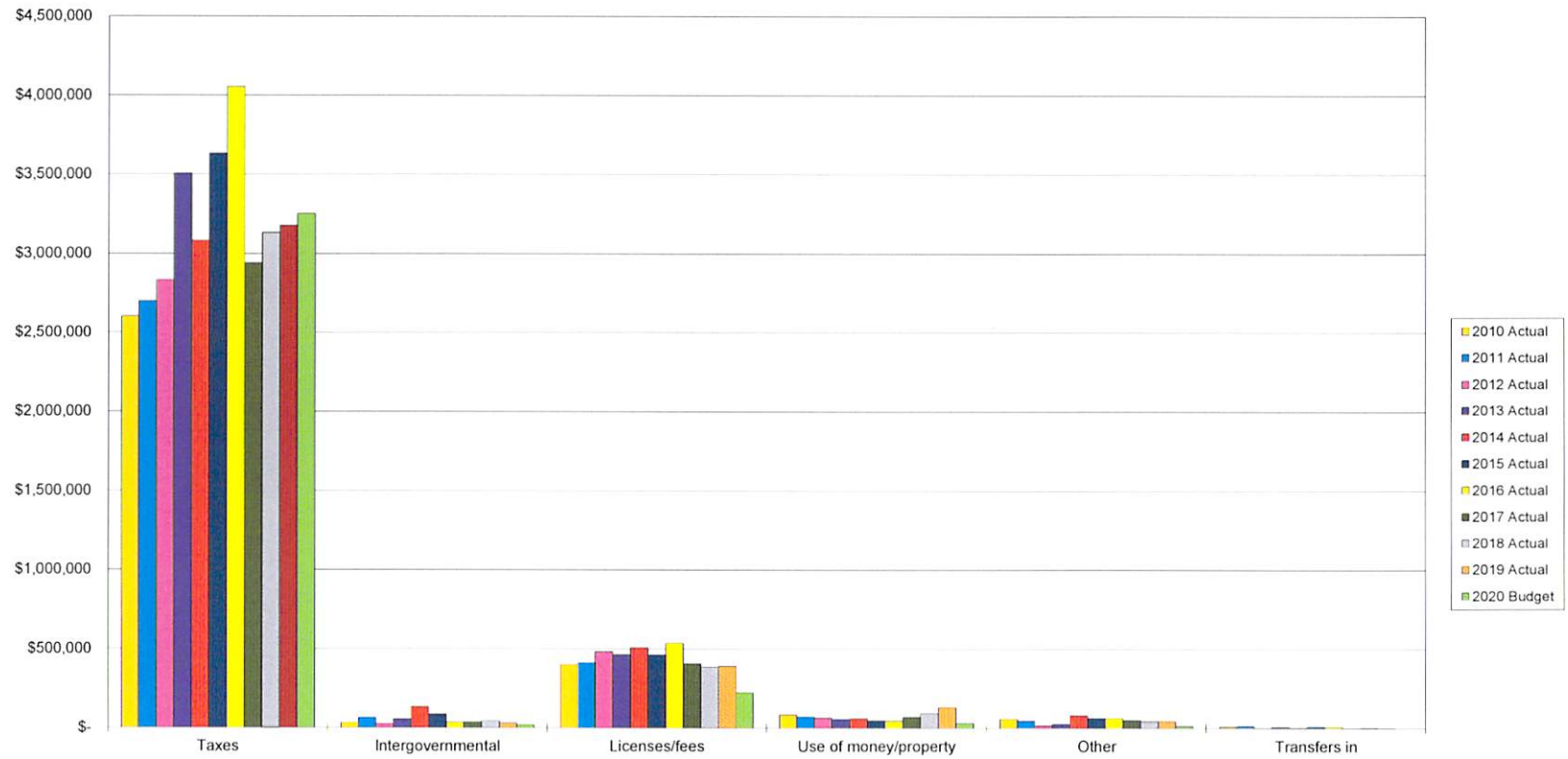


Prepared by: Lewis, Hooper & Dick, LLC

SCOTT COUNTY, KANSAS  
2019 Receipts - General Fund



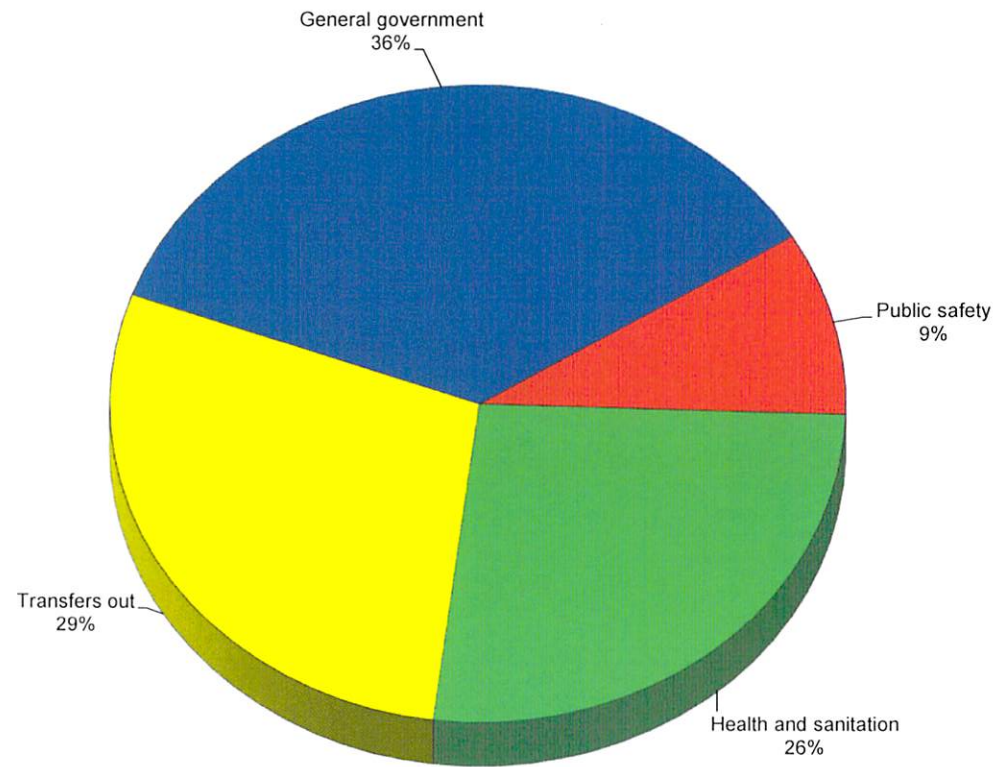
# SCOTT COUNTY, KANSAS Comparison of Receipts - General Fund



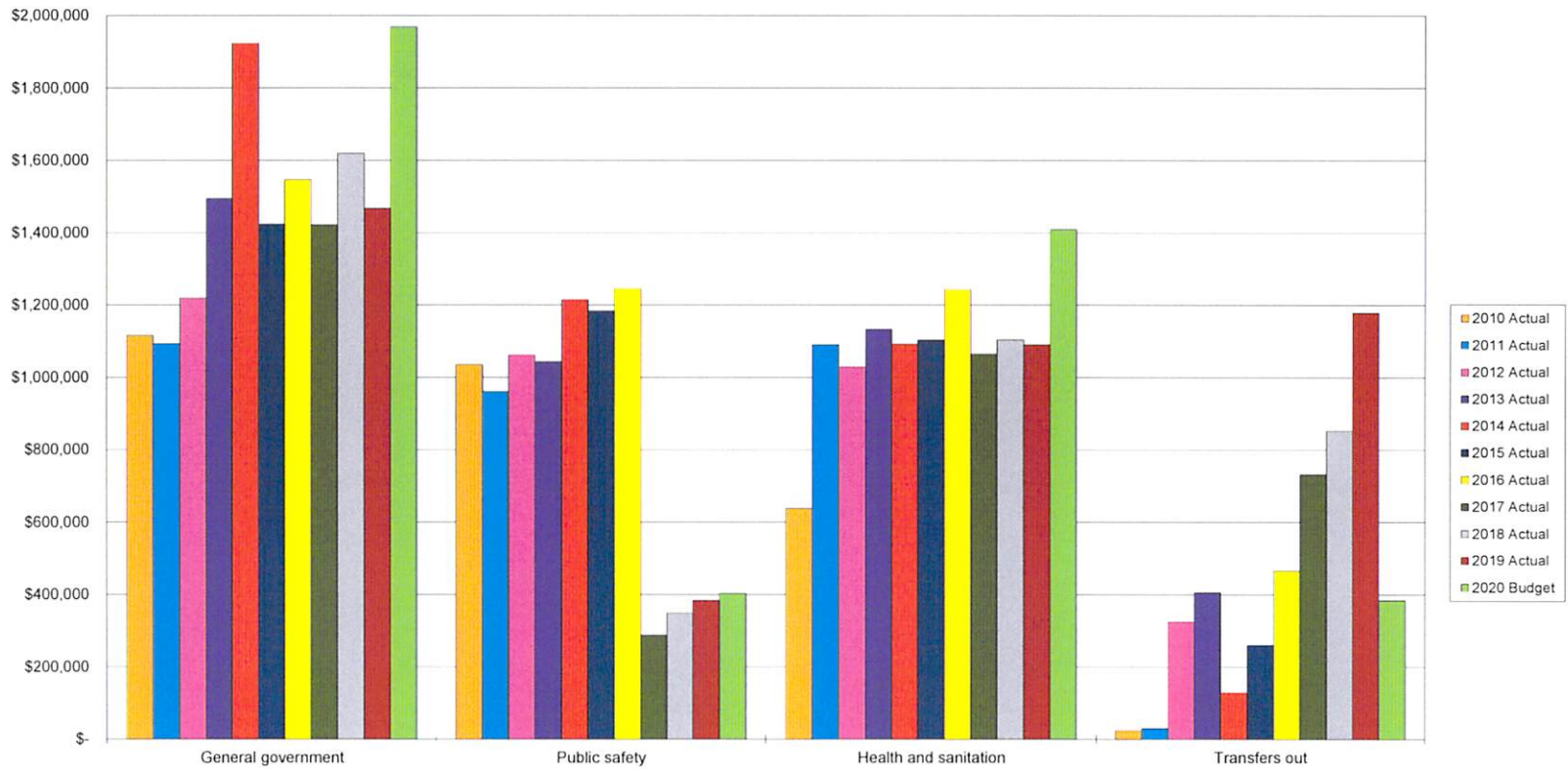
Prepared by: Lewis, Hooper & Dick, LLC



SCOTT COUNTY, KANSAS  
2019 Expenditures - General Fund



SCOTT COUNTY, KANSAS  
Comparison of Expenditures - General Fund



Prepared by: Lewis, Hooper & Dick, LLC