

SCOTT COUNTY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

FOR THE YEAR ENDED
December 31, 2021

SCOTT COUNTY, KANSAS

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

For the Year Ended December 31, 2021

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SCOTT COUNTY, KANSAS
Regulatory Basis Financial Statement
(Municipality and Selected Related Municipal Entities)

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FINANCIAL
SECTION



INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Scott County Courthouse
Scott City, Kansas 67871

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Scott County, Kansas, and selected related municipal entity the Scott County Public Library, as of and for the year ended December 31, 2021, and the related notes to the financial statement, which collectively comprise Scott County's basic financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Scott County, Kansas, and selected related municipal entity including the Scott County Public Library, as of December 31, 2021, 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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in conformity 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 entity including the Scott County Public Library, as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Scott County, Kansas, on the basis of the accounting practices prescribed or permitted by the State of Kansas in the *Kansas Municipal Audit and Accounting Guide* to demonstrate compliance with the State of Kansas' regulatory basis of accounting and budget laws, 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 and pervasive.

Responsibilities of Management 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* to demonstrate compliance with 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 Responsibilities for Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and *Kansas Municipal Audit and Accounting Guide*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered balances that collectively comprises the 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*. The other supplemental information (Schedules 4 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the 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. The 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 and the *Kansas Municipal Audit and Accounting Guide*. In our opinion, the accompanying supplementary 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.

Other Information

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, 2020, (not presented herein), and have issued our report thereon dated June 14, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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: <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2021, (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 2020 basic financial statement. The comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole.

Management is responsible for the other information included in the financial statement. The other information comprises the other supplemental information section but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work

The County Commissioners
Scott County, Kansas
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performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

April 6, 2022

Financial Statement

SCOTT COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

	Unencumbered Cash 01/01/21	Receipts	Expenditures	Unencumbered Cash 12/31/21	Add Payables and Encumbrances	Treasurer's Cash 12/31/21
<u>General Fund</u>						
General	\$ 940,697	\$ 2,772,915	\$ 3,136,651	\$ 576,961	\$ 60,564	\$ 637,525
<u>Special Purpose Funds</u>						
Alcohol Programs	16,139	3,547	-	19,686	-	19,686
Ambulance	4,086	198,666	184,085	18,667	-	18,667
Employee Benefit	1,004,768	1,483,309	1,237,479	1,250,598	-	1,250,598
County Health	83,568	317,895	398,837	2,626	14,495	17,121
Hospital Maintenance	3,642	179,644	180,000	3,286	-	3,286
Library Maintenance	203,899	281,149	240,000	245,048	-	245,048
Noxious Weed	41,387	142,778	137,794	46,371	4,680	51,051
Public Building	1,686,732	100,500	160,034	1,627,198	685	1,627,883
Road and Bridge	132,197	1,648,193	1,599,483	180,907	8,883	189,790
Fire District	147,220	88,105	52,009	183,316	326	183,642
Sheriff	587,559	1,038,886	1,070,981	555,464	17,563	573,027
Special Parks and Recreation	3,010	1,855	-	4,865	-	4,865
Equipment Reserve	2,001,232	20,848	-	2,022,080	-	2,022,080
County Attorney's Training	5,063	708	2,575	3,196	-	3,196
County Coronavirus Relief	17,902	468,405	17,902	468,405	-	468,405
County Health Bio-Terrorism Grant	42,820	11,611	7,361	47,070	1,326	48,396
County Health Special Assistance	89,405	2,800	-	92,205	-	92,205
County Fair and 4-H Building Operating	68,141	230,775	213,551	85,365	-	85,365
Emergency 911	238,075	60,026	26,796	271,305	-	271,305
Micro-Loans	45,324	20,029	-	65,353	-	65,353
Oil & Gas Valuation Depletion Trust	1,509,682	3,261	-	1,512,943	-	1,512,943
County Clerk's Technology	10,377	1,999	-	12,376	-	12,376
Register of Deeds' Technology	34,122	7,996	5,818	36,300	112	36,412
County Treasurer's Technology	7,608	1,999	5,861	3,746	-	3,746
Sheriff Equipment	295	-	-	295	-	295
Special Cemetery Equipment	45,565	10,000	20,860	34,705	-	34,705
Special Highway	702,963	69,569	4,371	768,161	-	768,161
Special Law Enforcement Trust	9,201	5,688	5,731	9,158	-	9,158
Special Noxious Weed Equipment	111,879	-	28,253	83,626	-	83,626
Special Road Machinery and Equipment	975,058	240,588	753,142	462,504	-	462,504
Motor Vehicle Operating	316	116,984	117,300	-	235	235
Total Special Purpose Funds	9,829,235	6,757,813	6,470,223	10,116,825	48,305	10,165,130
<u>Bond and Interest Fund</u>						
Bond and Interest	517,810	1,343,652	1,479,400	382,062	-	382,062
<u>Trust Funds - Expendable</u>						
Zella O. Carpenter Special Assistance	397,635	87,000	65,548	419,087	-	419,087
M.F. Barnhart Trust	-	28,229	10,310	17,919	-	17,919
Total Trust Funds - Expendable	397,635	115,229	75,858	437,006	-	437,006
<u>Trust Funds - Nonexpendable</u>						
Zella O. Carpenter Trust	508,740	-	-	508,740	-	508,740
<u>Related Municipal Entities</u>						
Scott County Public Library	171,792	284,849	261,980	194,661	2,081	196,742
Total Municipal Entity (excluding Agency Funds) and selected Related Municipal Entities (memorandum only)	\$ 12,365,909	\$ 11,274,458	\$ 11,424,112	\$ 12,216,255	\$ 110,950	\$ 12,327,205

(continued)

SCOTT COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

(continued)

<u>Composition of Cash</u>	
Demand deposits:	
First National Bank	\$ 288,522
Security State Bank	298,669
Western State Bank	<u>53,302</u>
Total demand deposits	\$ 640,493
Time deposits:	
First National Bank	4,011,467
Security State Bank	7,912,617
Western State Bank	<u>9,999,195</u>
Total time deposits	21,923,279
Certificates of deposit:	
Security State Bank	500,000
Plus deposits in transit	118,466
Less outstanding checks	(397,505)
Change funds	<u>690</u>
Total cash and investments	22,785,423
Less Agency Funds per Schedule 3	(10,654,960)
Plus related municipal entities	<u>196,742</u>
Total Treasurer's cash (excluding Agency Funds)	<u>\$12,327,205</u>

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

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Notes to the
Financial Statement

SCOTT COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

1. Summary of significant accounting policies

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

A. Financial reporting entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents Scott County (the municipality) and selected related municipal entities. The related municipal entities discussed below are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

The Scott County Public Library operates the County's library and provides services for the residents of 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, 2021

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* (KMAAG) regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

C. Regulatory basis fund types

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

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

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

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

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

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

Trust 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 – 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, 2021

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, 2021, 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, 2021

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, 2021.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

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SCOTT COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

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
County Attorney's Training
County Coronavirus Relief
County Health Bio-Terrorism Grant
County Health Special Assistance
County Fair and 4-H Building Operating
Emergency 911
Micro-Loans
Oil & Gas Valuation Depletion Trust
County Clerk's Technology
Register of Deeds' Technology
County Treasurer's Technology
Sheriff Equipment
Special Cemetery Equipment
Special Highway
Special Law Enforcement Trust
Special Noxious Weed Equipment
Special Road Machinery and Equipment
Motor Vehicle Operating

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

B. Compliance with finance related legal and contractual provisions

References made herein to the statutes are not intended as interpretation of law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer and interpretation by the County Attorney, the legal representative of the County.

There are no known material violations of finance related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2021.

3. Detailed notes on all funds

A. Deposits and investments

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

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

Cash on hand	\$ 690
Carrying amount of deposits	<u>22,784,733</u>
Total cash	<u><u>\$ 22,785,423</u></u>

SCOTT COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

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 K.S.A. 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, 2021, the County's carrying amount of deposits was \$22,784,733 and the bank balance was \$23,063,772. Of the bank balance, 100% of the balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$1,330,637 was covered by federal depository insurance and \$21,733,135 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	First National Bank	Security State Bank	Western State Bank
FDIC coverage	\$ 501,825	\$ 520,722	\$ 308,090
Pledged securities at market value	7,549,087	8,361,885	9,960,498
Total coverage	<u>\$ 8,050,912</u>	<u>\$ 8,882,607</u>	<u>\$ 10,268,588</u>
Funds on deposit	<u>\$ 4,299,989</u>	<u>\$ 8,711,286</u>	<u>\$ 10,052,497</u>
Funds at risk	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCOTT COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

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 Public Library, a related municipal entity, was \$196,742 and the bank balance was \$203,457. All of the \$203,457 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, 2021.

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, 2021:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Crack sealing	\$ 218,743	\$ 183,547	\$ -
Public Works shop addition	105,460	131,175	-

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2021, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/21	Additions	Reductions/ Payments	Balance 12/31/21	Interest Paid
General obligation bonds payable: Refunding Series 2016	04/19/16	5.00%	21,650,000	10/01/40	\$ 21,650,000	\$ -	\$ 665,000	\$ 20,985,000	\$ 814,400
Capital leases payable:									
Indoor arena improvements	12/18/07	4.99%	171,559	02/15/23	40,810	-	14,748	26,062	2,093
Park Lane expansion	10/01/10	4.00%	5,750,000	09/01/25	2,345,000	-	2,345,000	-	-
Park Lane expansion	01/21/21	2.00%	2,350,000	09/01/25	-	2,350,000	455,000	1,895,000	28,722
Law Enforcement Center	04/28/16	3.00%	1,872,000	09/01/24	978,900	-	230,100	748,800	29,367
Total capital leases payable					3,364,710	2,350,000	3,044,848	2,669,862	60,182
Total long-term debt					\$ 25,014,710	\$ 2,350,000	\$ 3,709,848	\$ 23,654,862	\$ 874,582

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

	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2040	Total
Principal:									
General obligation bonds payable	\$ 700,000	\$ 735,000	\$ 775,000	\$ 810,000	\$ 845,000	\$ 5,170,000	\$ 6,910,000	\$ 5,040,000	\$ 20,985,000
Capital leases payable	707,225	730,237	737,400	495,000	-	-	-	-	2,669,862
Total principal	1,407,225	1,465,237	1,512,400	1,305,000	845,000	5,170,000	6,910,000	5,040,000	23,654,862
Interest:									
General obligation bonds payable	793,925	772,400	749,750	725,975	692,700	2,743,875	1,437,144	267,131	8,162,900
Capital leases payable	61,723	44,699	27,222	9,900	-	-	-	-	143,544
Total interest	855,648	817,099	776,972	735,875	692,700	2,743,875	1,437,144	267,131	8,326,444
Total principal and interest	\$ 2,262,873	\$ 2,282,336	\$ 2,289,372	\$ 2,040,875	\$ 1,537,700	\$ 7,913,875	\$ 8,347,144	\$ 5,307,131	\$ 31,981,306

SCOTT COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

3. Detailed notes on all funds (continued)

C. Long-term debt (continued)

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	\$ 100,000
General	Equipment Reserve	19-119	20,000
General	Special Cemetery Equipment	19-119	10,000
Road and Bridge	Special Road Machinery and Equipment	68-141g	215,000
Motor Vehicle Operating	General	8-145	2,306
Total			<u>\$ 347,306</u>

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SCOTT COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

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 101 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.

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SCOTT COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

4. Other information

B. Post-employment health care benefits

Other post-employment benefits

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

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

Death and disability other post-employment benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

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 or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

SCOTT COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

4. Other information (continued)

D. Defined benefit pension plan (continued)

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from Scott County, Kansas, were \$174,863 for the year ended December 31, 2021.

Net pension liability: At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,167,401. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the *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 or can be obtained as described above.

Employees of the Scott County Library, a related municipal entity, also participate in the Kansas Public Employees Retirement System. All contribution requirements were met by the related municipal entity and its employees. Contributions to the pension plan from Scott County Library were \$4,393 for the year ended December 31, 2021, and the Library's proportionate share of the collective net pension liability reported by KPERS was \$36,707.

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.

SCOTT COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

3. Other information (continued)

F. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020 the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation and the impact on the County's financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity on future fiscal years.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County.

H. Subsequent events

Subsequent to December 31, 2021, the County approved the purchase of a 2021 AEV Traumahawk ambulance totaling \$267,287. In addition, the County accepted a bid for the KLBIP bridge replacement for a total cost of \$123,291.

Regulatory Required Supplemental Information

SCOTT COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2021

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General Fund</u>			
General	\$ 3,305,861	\$ 3,136,651	\$ (169,210)
<u>Special Purpose Funds</u>			
Alcohol Programs	18,729	-	(18,729)
Ambulance	200,000	184,085	(15,915)
Employee Benefit	1,856,197	1,237,479	(618,718)
County Health	489,837	398,837	(91,000)
Hospital Maintenance	180,000	180,000	-
Library Maintenance	481,931	240,000	(241,931)
Noxious Weed	145,815	137,794	(8,021)
Public Building	1,764,083	160,034	(1,604,049)
Road and Bridge	1,630,850	1,599,483	(31,367)
Fire District	211,451	52,009	(159,442)
Sheriff	1,165,007	1,070,981	(94,026)
Special Parks and Recreation	9,885	-	(9,885)
<u>Bond and Interest Fund</u>			
Bond and Interest	1,555,838	1,479,400	(76,438)

General Fund

Fund Description

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

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

General government:

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

Public safety:

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

Health and sanitation:

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

SCOTT COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Receipts:				
Taxes	\$ 3,399,918	\$ 2,267,181	\$ 2,086,323	\$ 180,858
Intergovernmental receipts	78,140	24,451	21,737	2,714
Licenses and fees	418,089	420,542	262,780	157,762
Use of money and property	118,089	45,024	31,000	14,024
Other	16,255	13,411	12,000	1,411
Transfers in	1,287	2,306	300,000	(297,694)
Total receipts	4,031,778	2,772,915	\$ 2,713,840	\$ 59,075
Expenditures:				
General government:				
General and administrative	483,365	686,448	\$ 757,750	\$ (71,302)
County Commission	115,714	116,327	126,150	(9,823)
County Clerk	75,091	98,569	108,150	(9,581)
County Treasurer	165,412	181,732	177,430	4,302
Register of Deeds	69,268	86,517	88,585	(2,068)
Data processing	50,889	76,204	69,650	6,554
Direct election	52,952	42,071	58,200	(16,129)
Appraisal	126,208	155,115	132,134	22,981
Cemetery	61,399	63,643	93,224	(29,581)
Other agencies - general government	365,500	206,500	206,500	-
Public safety:				
County Attorney	196,527	199,550	255,535	(55,985)
District court	81,636	70,798	93,800	(23,002)
25th Judicial District	9,390	8,128	9,500	(1,372)
Other agencies - public safety	85,172	73,294	73,551	(257)
Health and sanitation:				
Solid waste disposal	288,082	290,988	300,550	(9,562)
Landfill	46,852	48,860	72,060	(23,200)
Recycle center	32,336	9,679	36,250	(26,571)
Rodent control	7,200	4,245	10,000	(5,755)
Other agencies - health and sanitation	613,855	587,983	616,842	(28,859)
Transfers out	1,104,309	130,000	20,000	110,000
Total expenditures	4,031,157	3,136,651	\$ 3,305,861	\$ (169,210)
Receipts over (under) expenditures	621	(363,736)		
Unencumbered cash, beginning of year	940,076	940,697		
Unencumbered cash, end of year	\$ 940,697	\$ 576,961		

Special Purpose Funds

Fund Descriptions

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

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

Alcohol Programs:

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

Ambulance:

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

Employee Benefit:

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

County Health:

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

Hospital Maintenance:

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

County Attorney's Training:

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

County Coronavirus Relief:

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

County Health Bio-Terrorism Grant:

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

County Health Special Assistance:

This fund is used to account for gifts received from donors whom have specifically restricted the use of the funds to be allocated at the discretion of the County Health 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, County Attorney's Training, County Coronavirus Relief, County Health Bio-Terrorism Grant, County Health Special Assistance, County Fair and 4-H Building Operating, Emergency 911, Micro-Loans, Oil & Gas Valuation Depletion Trust, County Clerk's Technology, Register of Deeds' Technology, County Treasurer's Technology, Sheriff Equipment, Special Cemetery Equipment, Special Highway, Special Law Enforcement Trust, Special Noxious Weed Equipment, Special Road Machinery and Equipment, and Motor Vehicle Operating funds.

SCOTT COUNTY, KANSAS
 Alcohol Programs Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Intergovernmental receipts	\$ 2,997	\$ 3,547	\$ 3,323	\$ 224
Total receipts	2,997	3,547	\$ 3,323	\$ 224
Expenditures:				
Education	-	-	\$ 18,729	\$ (18,729)
Total expenditures	-	-	\$ 18,729	\$ (18,729)
Receipts over expenditures	2,997	3,547		
Unencumbered cash, beginning of year	13,142	16,139		
Unencumbered cash, end of year	\$ 16,139	\$ 19,686		

SCOTT COUNTY, KANSAS
 Ambulance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 184,294	\$ 180,210	\$ 181,735	\$ (1,525)
Motor vehicle	16,342	18,228	17,637	591
Delinquent property	232	228	-	228
Total receipts	<u>200,868</u>	<u>198,666</u>	<u>\$ 199,372</u>	<u>\$ (706)</u>
Expenditures:				
Health and sanitation:				
Contractual services	<u>200,000</u>	<u>184,085</u>	<u>\$ 200,000</u>	<u>\$ (15,915)</u>
Total expenditures	<u>200,000</u>	<u>184,085</u>	<u>\$ 200,000</u>	<u>\$ (15,915)</u>
Receipts over expenditures	868	14,581		
Unencumbered cash, beginning of year	<u>3,218</u>	<u>4,086</u>		
Unencumbered cash, end of year	<u>\$ 4,086</u>	<u>\$ 18,667</u>		

SCOTT COUNTY, KANSAS
Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 923,529	\$ 1,259,504	\$ 1,270,611	\$ (11,107)
Motor vehicle	95,927	90,675	88,427	2,248
Delinquent property	1,314	1,454	-	1,454
Reimbursements	43,244	44,493	95,176	(50,683)
Other	94,800	87,183	-	87,183
Total receipts	1,158,814	1,483,309	\$ 1,454,214	\$ 29,095
Expenditures:				
General government:				
Social Security	136,515	147,768	\$ 148,093	\$ (325)
Retirement	177,582	186,064	279,789	(93,725)
Workmens compensation insurance	35,192	50,139	55,913	(5,774)
Unemployment insurance	5,146	38	20,000	(19,962)
Other	94,511	94,481	119,000	(24,519)
Medical insurance	724,341	758,989	1,233,402	(474,413)
Total expenditures	1,173,287	1,237,479	\$ 1,856,197	\$ (618,718)
Receipts over (under) expenditures	(14,473)	245,830		
Unencumbered cash, beginning of year	1,019,241	1,004,768		
Unencumbered cash, end of year	\$ 1,004,768	\$ 1,250,598		

SCOTT COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 99,793	\$ 99,452	\$ 100,294	\$ (842)
Motor vehicle	9,999	10,176	9,554	622
Delinquent property	134	132	-	132
Intergovernmental receipts	192,752	100,810	53,500	47,310
Licenses and fees	121,400	107,325	265,000	(157,675)
Total receipts	<u>424,078</u>	<u>317,895</u>	<u>\$ 428,348</u>	<u>\$ (110,453)</u>
Expenditures:				
Health and sanitation:				
Personnel services	254,794	243,654	\$ 265,361	\$ (21,707)
Contractual services	27,062	31,221	45,600	(14,379)
Commodities	101,846	83,738	142,200	(58,462)
Occupation and overhead	40,000	40,000	36,676	3,324
Capital outlay	2,780	224	-	224
Total expenditures	<u>426,482</u>	<u>398,837</u>	<u>\$ 489,837</u>	<u>\$ (91,000)</u>
Receipts under expenditures	(2,404)	(80,942)		
Unencumbered cash, beginning of year	<u>85,972</u>	<u>83,568</u>		
Unencumbered cash, end of year	<u>\$ 83,568</u>	<u>\$ 2,626</u>		

SCOTT COUNTY, KANSAS
Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 163,676	\$ 162,797	\$ 164,180	\$ (1,383)
Motor vehicle	16,261	16,628	15,669	959
Delinquent property	226	219	-	219
Total receipts	<u>180,163</u>	<u>179,644</u>	<u>\$ 179,849</u>	<u>\$ (205)</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	163	(356)		
Unencumbered cash, beginning of year	<u>3,479</u>	<u>3,642</u>		
Unencumbered cash, end of year	<u>\$ 3,642</u>	<u>\$ 3,286</u>		

SCOTT COUNTY, KANSAS
Library Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 177,155	\$ 263,573	\$ 265,867	\$ (2,294)
Motor vehicle	18,201	17,289	16,959	330
Delinquent property	268	287	-	287
Total receipts	<u>195,624</u>	<u>281,149</u>	<u>\$ 282,826</u>	<u>\$ (1,677)</u>
Expenditures:				
Culture and recreation:				
Library Board	240,000	240,000	\$ 240,000	\$ -
Capital improvement	-	-	241,931	(241,931)
Total expenditures	<u>240,000</u>	<u>240,000</u>	<u>\$ 481,931</u>	<u>\$ (241,931)</u>
Receipts over (under) expenditures	(44,376)	41,149		
Unencumbered cash, beginning of year	<u>248,275</u>	<u>203,899</u>		
Unencumbered cash, end of year	<u>\$ 203,899</u>	<u>\$ 245,048</u>		

SCOTT COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 55,389	\$ 136,621	\$ 137,791	\$ (1,170)
Motor vehicle	7,932	6,023	5,297	726
Delinquent property	103	134	-	134
Intergovernmental receipts	68	-	-	-
Total receipts	63,492	142,778	\$ 143,088	\$ (310)
Expenditures:				
Public works:				
Personnel services	48,204	51,707	\$ 64,265	\$ (12,558)
Contractual services	4,662	2,183	7,350	(5,167)
Commodities	33,466	83,904	74,200	9,704
Total expenditures	86,332	137,794	\$ 145,815	\$ (8,021)
Receipts over (under) expenditures	(22,840)	4,984		
Unencumbered cash, beginning of year	64,227	41,387		
Unencumbered cash, end of year	\$ 41,387	\$ 46,371		

SCOTT COUNTY, KANSAS
Public Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Other	\$ 2,600	\$ 500	\$ -	\$ 500
Transfers in	135,578	100,000	-	100,000
Total receipts	<u>138,178</u>	<u>100,500</u>	<u>\$ -</u>	<u>\$ 100,500</u>
Expenditures:				
Public works:				
Capital outlay	84,429	160,034	\$ 1,764,083	\$ (1,604,049)
Total expenditures	<u>84,429</u>	<u>160,034</u>	<u>\$ 1,764,083</u>	<u>\$ (1,604,049)</u>
Receipts over (under) expenditures	53,749	(59,534)		
Unencumbered cash, beginning of year	<u>1,632,983</u>	<u>1,686,732</u>		
Unencumbered cash, end of year	<u>\$ 1,686,732</u>	<u>\$ 1,627,198</u>		

SCOTT COUNTY, KANSAS
 Road and Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 979,104	\$ 1,172,930	\$ 1,183,237	\$ (10,307)
Motor vehicle	101,135	103,775	93,742	10,033
Delinquent property	1,233	1,453	-	1,453
Intergovernmental receipts	331,255	367,348	287,592	79,756
Other	5,447	2,687	-	2,687
Total receipts	<u>1,418,174</u>	<u>1,648,193</u>	<u>\$ 1,564,571</u>	<u>\$ 83,622</u>
Expenditures:				
Public works:				
Personnel services	516,466	504,741	\$ 616,350	\$ (111,609)
Contractual services	232,284	284,341	230,500	53,841
Commodities	591,158	529,875	629,000	(99,125)
Capital outlay	45,637	65,526	80,000	(14,474)
Transfers out	<u>75,000</u>	<u>215,000</u>	<u>75,000</u>	<u>140,000</u>
Total expenditures	<u>1,460,545</u>	<u>1,599,483</u>	<u>\$ 1,630,850</u>	<u>\$ (31,367)</u>
Receipts over (under) expenditures	(42,371)	48,710		
Unencumbered cash, beginning of year	<u>174,568</u>	<u>132,197</u>		
Unencumbered cash, end of year	<u>\$ 132,197</u>	<u>\$ 180,907</u>		

SCOTT COUNTY, KANSAS
 Fire District Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 88,021	\$ 82,602	\$ 83,000	\$ (398)
Motor vehicle	5,201	5,396	4,942	454
Delinquent property	110	107	-	107
Total receipts	93,332	88,105	\$ 87,942	\$ 163
Expenditures:				
Public safety:				
Personnel services	4,544	5,400	\$ 6,000	\$ (600)
Contractual services	26,678	34,819	40,000	(5,181)
Commodities	3,677	9,031	10,000	(969)
Capital outlay	2,965	2,759	155,451	(152,692)
Total expenditures	37,864	52,009	\$ 211,451	\$ (159,442)
Receipts over expenditures	55,468	36,096		
Unencumbered cash, beginning of year	91,752	147,220		
Unencumbered cash, end of year	\$ 147,220	\$ 183,316		

SCOTT COUNTY, KANSAS
 Sheriff Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 876,135	\$ 846,845	\$ 854,185	\$ (7,340)
Motor vehicle	91,195	89,903	83,874	6,029
Delinquent property	1,200	1,123	-	1,123
Intergovernmental receipts	263,589	-	-	-
Officers' fees	90,568	71,700	65,000	6,700
Sale of County assets	-	3,900	-	3,900
Other	26,236	25,415	-	25,415
Total receipts	1,348,923	1,038,886	\$ 1,003,059	\$ 35,827
Expenditures:				
Public safety:				
Personnel services	537,172	575,138	\$ 604,700	\$ (29,562)
Contractual services	117,352	96,395	130,350	(33,955)
Commodities	119,885	110,945	170,490	(59,545)
Capital outlay	35,916	28,182	-	28,182
Law Enforcement Center	264,283	260,321	259,467	854
Total expenditures	1,074,608	1,070,981	\$ 1,165,007	\$ (94,026)
Receipts over (under) expenditures	274,315	(32,095)		
Unencumbered cash, beginning of year	313,244	587,559		
Unencumbered cash, end of year	\$ 587,559	\$ 555,464		

SCOTT COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Alcohol tax funds	\$ 1,566	\$ 1,855	\$ 1,737	\$ 118
Total cash receipts	1,566	1,855	<u>1,737</u>	<u>118</u>
Expenditures:				
Culture and recreation:				
Capital outlay	5,000	-	\$ 9,885	\$ (9,885)
Total expenditures	5,000	-	<u>9,885</u>	<u>(9,885)</u>
Receipts over (under) expenditures	(3,434)	1,855		
Unencumbered cash, beginning of year	6,444	3,010		
Unencumbered cash, end of year	<u>\$ 3,010</u>	<u>\$ 4,865</u>		

SCOTT COUNTY, KANSAS
 Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Sale of County assets	\$ -	\$ 848
Transfers in	443,731	20,000
Total receipts	443,731	20,848
Expenditures:		
Public works:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	443,731	20,848
Unencumbered cash, beginning of year	1,557,501	2,001,232
Unencumbered cash, end of year	<u>\$ 2,001,232</u>	<u>\$ 2,022,080</u>

SCOTT COUNTY, KANSAS
County Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 756	\$ 708
Total receipts	756	708
Expenditures:		
Public safety:		
Contractual services	2,340	2,575
Total expenditures	2,340	2,575
Receipts under expenditures	(1,584)	(1,867)
Unencumbered cash, beginning of year	6,647	5,063
Unencumbered cash, end of year	<u>\$ 5,063</u>	<u>\$ 3,196</u>

SCOTT COUNTY, KANSAS
County Coronavirus Relief Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	\$ 984,964	\$ 468,405
Use of money and property	81	-
Total receipts	<u>985,045</u>	<u>468,405</u>
Expenditures:		
Health and sanitation:		
Direct County expenditures	542,318	17,902
Transfers to other County entities	174,825	-
Community small business grant programs	<u>250,000</u>	<u>-</u>
Total expenditures	<u>967,143</u>	<u>17,902</u>
Receipts over expenditures	17,902	450,503
Unencumbered cash, beginning of year	<u>-</u>	<u>17,902</u>
Unencumbered cash, end of year	<u><u>\$ 17,902</u></u>	<u><u>\$ 468,405</u></u>

SCOTT COUNTY, KANSAS
County Health Bio-Terrorism Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	\$ 10,870	11,571
Other	-	40
Total receipts	<u>10,870</u>	<u>11,611</u>
Expenditures:		
Health and sanitation:		
Contractual services	980	5,960
Capital outlay	<u>1,398</u>	<u>1,401</u>
Total expenditures	<u>2,378</u>	<u>7,361</u>
Receipts over expenditures	8,492	4,250
Unencumbered cash, beginning of year	<u>34,328</u>	<u>42,820</u>
Unencumbered cash, end of year	<u>\$ 42,820</u>	<u>\$ 47,070</u>

SCOTT COUNTY, KANSAS
County Health Special Assistance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	\$ 75,485	\$ 2,800
Total receipts	<u>75,485</u>	<u>2,800</u>
Expenditures:		
Health and sanitation:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	75,485	2,800
Unencumbered cash, beginning of year	<u>13,920</u>	<u>89,405</u>
Unencumbered cash, end of year	<u><u>\$ 89,405</u></u>	<u><u>\$ 92,205</u></u>

SCOTT COUNTY, KANSAS
 County Fair and 4-H Building Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	\$ 110,500	\$ 116,500
Licenses and fees	24,068	18,250
Use of money and property	19,417	38,515
Other	43,383	57,510
Total receipts	197,368	230,775
Expenditures:		
Culture and recreation:		
Personnel services	24,515	24,588
Contractual services	93,019	112,465
Commodities	30,124	31,564
Capital outlay	42,096	44,934
Total expenditures	189,754	213,551
Receipts over expenditures	7,614	17,224
Unencumbered cash, beginning of year	60,527	68,141
Unencumbered cash, end of year	\$ 68,141	\$ 85,365

SCOTT COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	\$ 59,843	\$ 60,026
Total receipts	<u>59,843</u>	<u>60,026</u>
Expenditures:		
Public safety:		
Contractual services	27,712	26,044
Capital outlay	<u>9,228</u>	<u>752</u>
Total expenditures	<u>36,940</u>	<u>26,796</u>
Receipts over expenditures	22,903	33,230
Unencumbered cash, beginning of year	<u>215,172</u>	<u>238,075</u>
Unencumbered cash, end of year	<u><u>\$ 238,075</u></u>	<u><u>\$ 271,305</u></u>

SCOTT COUNTY, KANSAS
Micro-Loans Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	\$ 132,000	\$ -
Use of money and property	155	112
Other	34,556	19,917
Total receipts	<u>166,711</u>	<u>20,029</u>
Expenditures:		
General government:		
Contractual services	<u>182,000</u>	<u>-</u>
Total expenditures	<u>182,000</u>	<u>-</u>
Receipts over (under) expenditures	(15,289)	20,029
Unencumbered cash, beginning of year	<u>60,613</u>	<u>45,324</u>
Unencumbered cash, end of year	<u><u>\$ 45,324</u></u>	<u><u>\$ 65,353</u></u>

SCOTT COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 12,899	\$ 3,261
Total receipts	<u>12,899</u>	<u>3,261</u>
Expenditures:		
Transfers out	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	12,899	3,261
Unencumbered cash, beginning of year	<u>1,496,783</u>	<u>1,509,682</u>
Unencumbered cash, end of year	<u><u>\$ 1,509,682</u></u>	<u><u>\$ 1,512,943</u></u>

SCOTT COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 2,605	\$ 1,999
Use of money and property	32	-
Total receipts	<u>2,637</u>	<u>1,999</u>
Expenditures:		
General government:		
Capital outlay	-	-
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	2,637	1,999
Unencumbered cash, beginning of year	<u>7,740</u>	<u>10,377</u>
Unencumbered cash, end of year	<u><u>\$ 10,377</u></u>	<u><u>\$ 12,376</u></u>

SCOTT COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 10,420	\$ 7,996
Use of money and property	126	-
Total receipts	<u>10,546</u>	<u>7,996</u>
Expenditures:		
General government:		
Contractual services	2,378	1,683
Commodities	4,483	3,456
Capital outlay	<u>441</u>	<u>679</u>
Total expenditures	<u>7,302</u>	<u>5,818</u>
Receipts over expenditures	3,244	2,178
Unencumbered cash, beginning of year	<u>30,878</u>	<u>34,122</u>
Unencumbered cash, end of year	<u><u>\$ 34,122</u></u>	<u><u>\$ 36,300</u></u>

SCOTT COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 2,605	\$ 1,999
Use of money and property	27	-
Total receipts	<u>2,632</u>	<u>1,999</u>
Expenditures:		
General government:		
Contractual services	636	-
Capital outlay	1,069	5,861
Total expenditures	<u>1,705</u>	<u>5,861</u>
Receipts over (under) expenditures	927	(3,862)
Unencumbered cash, beginning of year	<u>6,681</u>	<u>7,608</u>
Unencumbered cash, end of year	<u><u>\$ 7,608</u></u>	<u><u>\$ 3,746</u></u>

SCOTT COUNTY, KANSAS
 Sheriff Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

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

SCOTT COUNTY, KANSAS
Special Cemetery Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 10,000	\$ 10,000
Total receipts	<u>10,000</u>	<u>10,000</u>
Expenditures:		
General government:		
Capital outlay	<u>10,302</u>	<u>20,860</u>
Total expenditures	<u>10,302</u>	<u>20,860</u>
Receipts under expenditures	(302)	(10,860)
Unencumbered cash, beginning of year	<u>45,867</u>	<u>45,565</u>
Unencumbered cash, end of year	<u><u>\$ 45,565</u></u>	<u><u>\$ 34,705</u></u>

SCOTT COUNTY, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees and sales	\$ 71,927	\$ 69,569
Total receipts	<u>71,927</u>	<u>69,569</u>
Expenditures:		
Public works:		
Commodities	<u>21,690</u>	<u>4,371</u>
Total expenditures	<u>21,690</u>	<u>4,371</u>
Receipts over expenditures	50,237	65,198
Unencumbered cash, beginning of year	<u>652,726</u>	<u>702,963</u>
Unencumbered cash, end of year	<u><u>\$ 702,963</u></u>	<u><u>\$ 768,161</u></u>

SCOTT COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 10,543	\$ 5,688
Total receipts	<u>10,543</u>	<u>5,688</u>
Expenditures:		
Public safety:		
Commodities	<u>7,525</u>	<u>5,731</u>
Total expenditures	<u>7,525</u>	<u>5,731</u>
Receipts over (under) expenditures	3,018	(43)
Unencumbered cash, beginning of year	<u>6,183</u>	<u>9,201</u>
Unencumbered cash, end of year	<u><u>\$ 9,201</u></u>	<u><u>\$ 9,158</u></u>

SCOTT COUNTY, KANSAS
Special Noxious Weed Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ -	\$ -
Total receipts	-	-
Expenditures:		
Public works:		
Capital outlay	-	28,253
Total expenditures	-	28,253
Receipts under expenditures	-	(28,253)
Unencumbered cash, beginning of year	111,879	111,879
Unencumbered cash, end of year	<u>\$ 111,879</u>	<u>\$ 83,626</u>

SCOTT COUNTY, KANSAS
Special Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	\$ -	\$ 25,588
Transfers in	590,000	215,000
Total receipts	590,000	240,588
Expenditures:		
Public works:		
Capital outlay	283,365	753,142
Total expenditures	283,365	753,142
Receipts over (under) expenditures	306,635	(512,554)
Unencumbered cash, beginning of year	668,423	975,058
Unencumbered cash, end of year	\$ 975,058	\$ 462,504

SCOTT COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	\$ 575	\$ -
Licenses and fees	115,721	116,984
Total receipts	116,296	116,984
Expenditures:		
General government:		
Personnel services	48,142	50,985
Contractual services	57,613	57,597
Commodities	654	1,978
Capital outlay	8,965	4,434
Transfers out	1,287	2,306
Total expenditures	116,661	117,300
Receipts under expenditures	(365)	(316)
Unencumbered cash, beginning of year	681	316
Unencumbered cash, end of year	\$ 316	\$ -

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Bond and Interest Fund

Fund Description

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

SCOTT COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Motor vehicle	\$ 235	\$ -	\$ -	\$ -
Delinquent property	23	20	-	20
Sales tax	1,001,504	1,148,632	920,000	228,632
Use of money and property	165,000	195,000	180,000	15,000
Other	9	-	-	-
Total receipts	<u>1,166,771</u>	<u>1,343,652</u>	<u>\$ 1,100,000</u>	<u>\$ 243,652</u>
Expenditures:				
General government:				
Principal	480,000	665,000	\$ 665,000	\$ -
Interest	913,075	814,400	814,400	-
Commissions and fees	-	-	10,000	(10,000)
Cash basis reserve	-	-	66,438	(66,438)
Total expenditures	<u>1,393,075</u>	<u>1,479,400</u>	<u>\$ 1,555,838</u>	<u>\$ (76,438)</u>
Receipts under expenditures	(226,304)	(135,748)		
Unencumbered cash, beginning of year	<u>744,114</u>	<u>517,810</u>		
Unencumbered cash, end of year	<u>\$ 517,810</u>	<u>\$ 382,062</u>		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Total	Current Year		Total (Memorandum Only)
		Zella O. Carpenter Special Assistance Account	M.F. Barnhart Trust	
Receipts:				
Use of money and property	\$ 94,643	\$ 87,000	\$ -	\$ 87,000
Other	849	-	28,229	28,229
Total receipts	95,492	87,000	28,229	115,229
Expenditures:				
Commodities	14,054	14,398	-	14,398
Remit to local agencies	64,032	51,150	10,310	61,460
Total expenditures	78,086	65,548	10,310	75,858
Receipts over expenditures	17,406	21,452	17,919	39,371
Unencumbered cash, beginning of year	380,229	397,635	-	397,635
Unencumbered cash, ending of year	<u>\$ 397,635</u>	<u>\$ 419,087</u>	<u>\$ 17,919</u>	<u>\$ 437,006</u>

SCOTT COUNTY, KANSAS
Trust Funds - Nonexpendable
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	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	<u>\$ 508,740</u>	<u>\$ 508,740</u>

Related Municipal Entities

Fund Description

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

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

Scott County Public Library:

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

SCOTT COUNTY, KANSAS
 Scott County Public Library
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Internal Budget*	
Receipts:				
Intergovernmental receipts	\$ 243,509	\$ 268,521	\$ 242,400	\$ 26,121
Licenses and fees	1,215	1,683	4,140	(2,457)
Use of money and property	700	651	360	291
Other	6,788	13,994	3,420	10,574
Total receipts	<u>252,212</u>	<u>284,849</u>	<u>\$ 250,320</u>	<u>\$ 34,529</u>
Expenditures:				
Culture and recreation:				
Personnel services	110,038	109,009	\$ 124,950	\$ (15,941)
Contractual services	38,083	47,393	45,740	1,653
Commodities	50,389	96,367	54,775	41,592
Capital outlay	672	9,211	2,500	6,711
Total expenditures	<u>199,182</u>	<u>261,980</u>	<u>\$ 227,965</u>	<u>\$ 34,015</u>
Receipts over expenditures	53,030	22,869		
Unencumbered cash, beginning of year	<u>118,762</u>	<u>171,792</u>		
Unencumbered cash, end of year	<u>\$ 171,792</u>	<u>\$ 194,661</u>		

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

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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, 2021

	Cash Balance 01/01/21	Receipts	Disburse- ments	Cash Balance 12/31/21
Agency Funds:				
Register of Deeds	\$ 7,837	\$ 72,447	\$ 74,811	\$ 5,473
Law Library	35,223	4,079	3,492	35,810
District Court	23,793	176,624	188,031	12,386
Sheriff	196	114,957	115,133	20
Sheriff Inmate	14,869	28,161	29,158	13,872
Sheriff Drug Education	1,373	-	-	1,373
Indoor Arena	39,274	69,935	77,984	31,225
County Treasurer:				
County Health Memorials	515	-	-	515
Kansas Payroll Taxes	-	73,213	73,213	-
Federal Payroll Taxes	-	148,274	148,274	-
Wildlife and Parks	3,793	3,058	2,922	3,929
Motor Vehicle Fees and Sales Tax Collections	72,585	1,418,108	1,407,890	82,803
Tax Collections	9,627,196	16,539,597	15,699,803	10,466,990
Tax Distributions	564	8,736,397	8,736,397	564
Total	<u>\$ 9,827,218</u>	<u>\$ 27,384,850</u>	<u>\$ 26,557,108</u>	<u>\$ 10,654,960</u>

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Other Supplemental Information

SCOTT COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 2,645,314	\$ 1,465,521	\$ 1,478,086	\$ (12,565)
Motor vehicle	237,051	252,301	253,237	(936)
Delinquent property	3,356	2,438	-	2,438
Interest and fees:				
Current	20,684	20,823	1,500	19,323
Delinquent	-	712	3,500	(2,788)
Local sales	493,513	525,386	350,000	175,386
Total taxes	3,399,918	2,267,181	2,086,323	180,858
Intergovernmental receipts:				
Grant income	57,237	-	-	-
Alcohol tax	1,566	1,855	1,737	118
Mineral production tax	19,337	22,596	20,000	2,596
Total intergovernmental receipts	78,140	24,451	21,737	2,714
Licenses and fees:				
Mortgage registration fees	74,208	58,352	-	58,352
Recycle fees	500	100	-	100
Refuse access fees	297,233	305,872	201,780	104,092
Other fees	11,116	11,198	10,000	1,198
Diversion fees	18,728	18,678	40,000	(21,322)
Officers' fees	16,304	26,342	11,000	15,342
Total licenses and fees	418,089	420,542	262,780	157,762
Use of money and property:				
Cemetery lots	12,660	13,233	6,000	7,233
Interest on investments	105,429	31,791	25,000	6,791
Total use of money and property	118,089	45,024	31,000	14,024
Other:				
Other	16,255	13,411	12,000	1,411
Transfers in	1,287	2,306	300,000	(297,694)
Total receipts	\$ 4,031,778	\$ 2,772,915	\$ 2,713,840	\$ 59,075
Expenditures:				
General government:				
General and administrative:				
Personnel services	\$ 15,050	\$ 14,360	\$ 28,000	\$ (13,640)
Contractual services	426,096	458,954	462,250	(3,296)
Commodities	7,561	12,925	27,500	(14,575)
Capital outlay	34,658	200,209	240,000	(39,791)
Total general and administrative	483,365	686,448	757,750	(71,302)

SCOTT COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
(continued)				
County Commission:				
Personnel services	\$ 54,514	\$ 57,248	\$ 56,150	\$ 1,098
Contractual services	61,200	59,025	70,000	(10,975)
Commodities	-	54	-	54
Total County Commission	115,714	116,327	126,150	(9,823)
County Clerk:				
Personnel services	69,645	90,435	99,000	(8,565)
Contractual services	4,331	5,792	7,350	(1,558)
Commodities	1,115	1,836	1,800	36
Capital outlay	-	506	-	506
Total County Clerk	75,091	98,569	108,150	(9,581)
County Treasurer:				
Personnel services	150,452	171,828	115,230	56,598
Contractual services	8,879	5,537	59,200	(53,663)
Commodities	6,081	4,367	3,000	1,367
Total County Treasurer	165,412	181,732	177,430	4,302
Register of Deeds:				
Personnel services	64,392	79,275	81,285	(2,010)
Contractual services	3,632	3,480	4,800	(1,320)
Commodities	1,244	3,762	2,500	1,262
Total Register of Deeds	69,268	86,517	88,585	(2,068)
Data processing:				
Personnel services	-	-	1,500	(1,500)
Contractual services	50,349	47,541	59,150	(11,609)
Commodities	540	880	3,000	(2,120)
Capital outlay	-	27,783	6,000	21,783
Total data processing	50,889	76,204	69,650	6,554
Direct election:				
Personnel services	26,650	27,609	30,000	(2,391)
Contractual services	6,694	10,622	10,200	422
Commodities	19,431	3,417	18,000	(14,583)
Capital outlay	177	423	-	423
Total direct election	52,952	42,071	58,200	(16,129)
Appraisal:				
Personnel services	61,950	101,067	65,784	35,283
Contractual services	61,802	47,673	62,500	(14,827)
Commodities	2,059	6,325	3,850	2,475
Capital outlay	397	50	-	50
Total appraisal	126,208	155,115	132,134	22,981

SCOTT COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Cemetery:				
Personnel services	\$ 29,099	\$ 41,975	\$ 67,424	\$ (25,449)
Contractual services	5,376	7,838	12,100	(4,262)
Commodities	16,924	3,830	13,700	(9,870)
Capital outlay	10,000	10,000	-	10,000
Total cemetery	61,399	63,643	93,224	(29,581)
Other agencies:				
Spirit of the Plains CASA, Inc.	2,000	2,000	2,000	-
Economic Development Committee	55,000	55,000	55,000	-
Soil conservation	27,000	28,000	28,000	-
Agricultural extension	160,000	-	-	-
Fair Board and 4-H building	91,500	91,500	91,500	-
Historical society	30,000	30,000	30,000	-
Total other agencies	365,500	206,500	206,500	-
Total general government	1,565,798	1,713,126	1,817,773	(104,647)
Public safety:				
County Attorney:				
Personnel services	170,232	162,626	180,668	(18,042)
Contractual services	24,731	32,030	70,667	(38,637)
Commodities	1,564	2,194	1,500	694
Capital outlay	-	2,700	2,700	-
Total County Attorney	196,527	199,550	255,535	(55,985)
District court:				
Contractual services	78,092	69,666	84,800	(15,134)
Commodities	2,164	641	2,000	(1,359)
Capital outlay	1,380	491	7,000	(6,509)
Total district court	81,636	70,798	93,800	(23,002)
25th Judicial District:				
Contractual services	9,390	8,128	9,500	(1,372)
Other agencies:				
Emergency management	80,172	68,294	68,551	(257)
Western KS Child Advocacy Center	5,000	5,000	5,000	-
Total other agencies	85,172	73,294	73,551	(257)
Total public safety	372,725	351,770	432,386	(80,616)

SCOTT COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
(continued)				
Health and sanitation:				
Solid waste disposal:				
Personnel services	\$ 5,106	\$ 5,348	\$ 6,500	\$ (1,152)
Contractual services	282,277	285,063	292,050	(6,987)
Commodities	699	577	1,000	(423)
Capital outlay	-	-	1,000	(1,000)
Total solid waste disposal	<u>288,082</u>	<u>290,988</u>	<u>300,550</u>	<u>(9,562)</u>
Landfill:				
Personnel services	35,507	35,854	37,750	(1,896)
Contractual services	9,433	8,630	18,970	(10,340)
Commodities	1,912	4,376	15,340	(10,964)
Total landfill	<u>46,852</u>	<u>48,860</u>	<u>72,060</u>	<u>(23,200)</u>
Recycle center:				
Personnel services	16,771	-	-	-
Contractual services	15,470	9,599	33,750	(24,151)
Commodities	95	80	2,500	(2,420)
Total recycle center	<u>32,336</u>	<u>9,679</u>	<u>36,250</u>	<u>(26,571)</u>
Rodent control:				
Commodities	7,200	4,245	10,000	(5,755)
Other agencies:				
Southwest Developmental Services	39,018	34,245	34,245	-
Russell Child Development Center	22,000	22,000	22,000	-
Compass Behavioral Health	46,341	46,341	46,341	-
City on a Hill	2,000	2,000	2,000	-
Southwest Kansas Agency of Aging	1,000	1,000	1,000	-
Nursing home	503,496	482,397	511,256	(28,859)
Total other agencies	<u>613,855</u>	<u>587,983</u>	<u>616,842</u>	<u>(28,859)</u>
Total health and sanitation	<u>988,325</u>	<u>941,755</u>	<u>1,035,702</u>	<u>(93,947)</u>
Transfers out	<u>1,104,309</u>	<u>130,000</u>	<u>20,000</u>	<u>110,000</u>
Total expenditures	<u>\$ 4,031,157</u>	<u>\$ 3,136,651</u>	<u>\$ 3,305,861</u>	<u>\$ (169,210)</u>

SCOTT COUNTY, KANSAS
 Reconciliation of 2020 Tax Roll
 Regulatory Basis
 For the Year Ended December 31, 2021

2020 Tax Roll as Adjusted:

County Clerk's abstract of taxes levied		\$ 14,146,472
Supplemental tax roll		15,729
2020 taxes abated		<u>(20,372)</u>
2020 tax roll as adjusted		<u>\$ 14,141,829</u>

2020 Tax Roll Accounted For:

2020 current tax collections		\$ 14,008,338
Delinquent taxes:		
Personal property tax warrants	\$ 21,579	
Real estate taxes	<u>111,912</u>	<u>133,491</u>
2020 total tax roll		<u>\$ 14,141,829</u>