

# SCOTT COUNTY, KANSAS

## REGULATORY BASIS FINANCIAL STATEMENT

FOR THE YEAR ENDED  
December 31, 2017

SCOTT COUNTY, KANSAS  
Regulatory Basis Financial Statement  
(Municipality and Selected Related Municipal Entities)  
For the Year Ended December 31, 2017

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

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FINANCIAL  
SECTION



## INDEPENDENT AUDITORS' REPORT

The County Commissioners  
Scott County Courthouse  
Scott City, Kansas 67871

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Scott County, Kansas, and selected related municipal entities including the Scott County Extension Council and the Scott County Public Library, as of and for the year ended December 31, 2017, and the related notes to the financial statement which collectively comprise Scott County's basic financial statement as listed in the table of contents.

### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1 of the financial statement, the financial statement is prepared by Scott County, Kansas, on the basis of the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the regulatory basis of accounting per the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Scott County, Kansas, and selected related municipal entities including the Scott County Extension Council and the Scott County Public Library, as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Scott County, Kansas, and selected related municipal entities including the Scott County Extension Council and the Scott County Public Library, as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

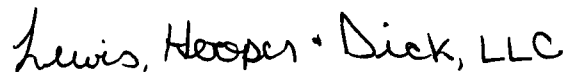
Other Matters

Our audit was conducted for the purpose of forming opinions on the regulatory basis fund summary statement of receipts, expenditures and unencumbered balances that collectively comprise Scott County's basic financial statement. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures - actual and budget and the regulatory basis schedule of receipts and disbursements - agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. In addition, the other supplemental information (Schedules 4 and 5 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. 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. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Scott County, Kansas, as of and for the year ended December 31, 2016, (not presented herein), and have issued our report thereon dated May 18, 2017, which contained an unmodified opinion on the basic financial statement. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2016 actual column (2016 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2016, (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 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2016, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The other supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statement. Such information has not been subjected to the auditing procedures applied in the audit of the financial statement, and accordingly, we do not express an opinion or provide any assurance on it.

A handwritten signature in black ink that reads "Lewis, Hooper & Dick, LLC". The signature is written in a cursive, flowing style.

LEWIS, HOOPER & DICK, LLC

May 17, 2018

## Financial Statement



SCOTT COUNTY, KANSAS  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2017

	Unencumbered Cash 01/01/17	Receipts	Expenditures	Unencumbered Cash 12/31/17	Add Payables and Encumbrances	Treasurer's Cash 12/31/17
<u>General Fund</u>						
General	\$ 1,495,704	\$ 3,507,655	\$ 3,507,555	\$ 1,495,804	\$ 64,363	\$ 1,560,167
<u>Special Purpose Funds</u>						
Alcohol Programs	6,804	3,319	3,000	7,123	-	7,123
Ambulance	-	182,406	180,000	2,406	-	2,406
Employee Benefit	641,210	1,180,652	1,008,539	813,323	1,506	814,829
County Health	153,670	324,320	353,379	124,611	4,509	129,120
Hospital Maintenance	-	185,936	180,000	5,936	-	5,936
Library Maintenance	154,376	276,986	212,000	219,362	-	219,362
Noxious Weed	36,353	103,767	93,385	46,735	-	46,735
Public Building	1,311,917	467,255	347,035	1,432,137	12,810	1,444,947
Road and Bridge	27,268	1,294,822	1,269,100	52,990	15,758	68,748
Fire District	190,932	85,437	39,398	236,971	1,790	238,761
Sheriff	-	1,101,803	998,779	103,024	-	103,024
Special Parks and Recreation	1,562	1,735	-	3,297	-	3,297
Equipment Reserve	875,530	312,903	24,929	1,163,504	172	1,163,676
CDBG Loan	-	149,100	149,100	-	-	-
County Attorney's Training	5,242	1,345	705	5,882	80	5,962
County Health Bio-Terrorism Grant	23,967	10,288	4,173	30,082	40	30,122
County Health Special Assistance	13,920	-	-	13,920	-	13,920
County Fair and 4-H Building Operating	68,257	137,362	157,089	48,530	-	48,530
Emergency 911	240,742	49,980	20,102	270,620	-	270,620
Micro-Loans	94,465	3,369	-	97,834	-	97,834
Oil & Gas Valuation Depletion Trust	1,448,466	5,038	-	1,453,504	-	1,453,504
County Clerk's Technology	4,485	2,246	599	6,132	-	6,132
Register of Deeds' Technology	41,951	9,059	5,315	45,695	171	45,866
County Treasurer's Technology	3,424	2,243	-	5,667	-	5,667
Sheriff Equipment	295	-	-	295	-	295
Special Cemetery Equipment	34,645	10,000	13,590	31,055	-	31,055
Special Highway	650,768	112,524	22,297	740,995	-	740,995
Special Law Enforcement Trust	3,255	9,622	4,847	8,030	-	8,030
Special Noxious Weed Equipment	96,817	10,000	4,938	101,879	-	101,879
Special Road Machinery and Equipment	424,378	231,016	239,410	415,984	-	415,984
Motor Vehicle Operating	1,013	110,243	110,955	301	115	416
Total Special Purpose Funds	6,555,712	6,374,776	5,442,664	7,487,824	36,951	7,524,775
<u>Bond and Interest Fund</u>						
Bond and Interest	1,687,655	1,139,970	1,433,975	1,393,650	-	1,393,650
<u>Trust Funds - Expendable</u>						
Zella O. Carpenter Special Assistance	315,618	95,108	84,697	326,029	-	326,029
M.F. Barnhart Trust	-	5,500	5,500	-	-	-
Total Trust Funds - Expendable	315,618	100,608	90,197	326,029	-	326,029
<u>Trust Funds - Nonexpendable</u>						
Zella O. Carpenter Trust	508,740	-	-	508,740	-	508,740
<u>Related Municipal Entities</u>						
Scott County Extension Council	87,063	213,504	182,844	117,723	-	117,723
Scott County Public Library	123,468	230,687	242,476	111,679	4,394	116,073
Total Related Municipal Entities	210,531	444,191	425,320	229,402	4,394	233,796
Total Municipal Entity (excluding Agency Funds) and selected Related Municipal Entities (memorandum only)	\$ 10,773,960	\$ 11,567,200	\$ 10,899,711	\$ 11,441,449	\$ 105,708	\$ 11,547,157

(continued)

SCOTT COUNTY, KANSAS  
*Summary Statement of Receipts, Expenditures and Unencumbered Cash*  
 Regulatory Basis  
 For the Year Ended December 31, 2017

(continued)

<u>Composition of Cash</u>	
Demand deposits:	
First National Bank	\$ 517,164
Security State Bank	149,168
Western State Bank	<u>60,128</u>
Total demand deposits	\$ 726,460
Time deposits:	
First National Bank	10,814,677
Security State Bank	1,565,338
Western State Bank	<u>6,054,120</u>
Total time deposits	18,434,135
Certificates of deposit:	
First National Bank	723,400
Security State Bank	<u>1,530,340</u>
Total certificates of deposit	2,253,740
Plus deposits in transit	166,041
Less outstanding checks	(472,391)
Change funds	<u>640</u>
Total cash and investments	21,108,625
Less Agency Funds per Schedule 3	(9,795,264)
Plus related municipal entities	<u>233,796</u>
Total Treasurer's cash (excluding Agency Funds)	<u>\$ 11,547,157</u>

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

Notes to the  
Financial Statement

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2017

1. Summary of significant accounting policies

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

A. Financial reporting entity

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

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

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, 2017

1. Summary of significant accounting policies (continued)

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

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

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

C. Regulatory basis fund types

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

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

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

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

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

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

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

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

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2017

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, 2017, 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, 2017

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, 2017.

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

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

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2017

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

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

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

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

B. Compliance with finance related legal and contractual provisions

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

There are no known material violations of finance related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2017.

3. Detailed notes on all funds

A. Deposits and investments

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

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

Cash on hand	\$ 640
Carrying amount of deposits	<u>21,107,985</u>
Total cash	<u><u>\$ 21,108,625</u></u>



SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2017

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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

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

Concentration of credit risk

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

Custodial credit risk - deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" are May 1st through June 30th, and December 1st through January 30th, during which time the County requires coverage of 70%.

At December 31, 2017, the County's carrying amount of deposits was \$21,107,985 and the bank balance was \$21,414,335. Of the bank balance, 100% of the balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$1,291,390 was covered by federal depository insurance and \$15,231,595 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The balance of \$4,891,350 was unsecured. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	First National Bank	Security State Bank	Western State Bank
FDIC coverage	\$ 520,133	\$ 433,828	\$ 337,429
Pledged securities at market value	8,005,014	2,798,404	4,428,177
Total coverage	<u>\$ 8,525,147</u>	<u>\$ 3,232,232</u>	<u>\$ 4,765,606</u>
Funds on deposit	<u>\$ 12,055,241</u>	<u>\$ 3,244,846</u>	<u>\$ 6,114,248</u>
Funds at risk	<u>\$ 3,530,094</u>	<u>\$ 12,614</u>	<u>\$ 1,348,642</u>

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2017

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk – deposits (continued)

The carrying amount of deposits for the Scott County Extension Council, a related municipal entity, was \$117,723 and the bank balance was \$143,905. All of the \$143,905 bank balance was covered by federal depository insurance.

The carrying amount of deposits for the Scott County Public Library, a related municipal entity, was \$116,073 and the bank balance was \$121,857. All of the \$121,857 bank balance was covered by federal depository insurance.

Credit risk - investments

Custodial credit risk for an investment is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments of this type at December 31, 2017.

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, 2017:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Annex #1 building roof repair	\$ 15,866	\$ -	\$ 15,866
Boiler replacement	15,345	15,345	-
Fairground building	116,650	-	116,650
Health center remodel	6,392	-	6,392
Landfill cell 5 excavation	181,208	65,000	116,208
Old hospital site sewer line	14,645	14,645	-
Scott Community Health Center parking lot	17,940	17,940	-
Water connections to County well	35,000	-	35,000

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2017, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/17	Additions	Reductions/ Payments	Balance 12/31/17	Interest Paid
General obligation bonds payable:									
Refunding Series 2016	04/19/16	5.00%	\$ 21,850,000	10/01/40	\$ 21,850,000	\$ -	\$ -	\$ 21,850,000	\$ 824,375
Notes payable:									
Community Development Block Grant	01/11/12	4.00%	735,000	08/01/19	297,541	-	139,742	157,799	9,358
Capital leases payable:									
Indoor arena improvements	12/18/07	4.89%	171,559	02/15/23	93,116	-	12,158	80,958	4,703
Law Enforcement Center	04/17/09	4.40%	3,350,100	09/01/24	1,895,400	-	1,895,400	-	-
Park Lane expansion	10/01/10	4.00%	5,750,000	09/01/25	3,885,000	-	360,000	3,525,000	126,469
Law Enforcement Center	04/28/16	3.00%	1,872,000	08/01/24	-	1,872,000	208,700	1,665,300	58,185
Bobcat toolcat	08/15/16	2.75%	44,199	08/15/17	36,983	-	36,983	-	-
Bobcat skid steer loader	08/15/16	2.75%	34,482	08/15/17	30,919	-	30,919	-	-
Bobcat excavator	08/15/16	2.75%	44,315	08/15/17	39,511	-	39,511	-	-
Bobcat toolcat	09/15/17	2.57%	44,400	09/15/18	-	44,400	8,338	36,062	-
Bobcat excavator	10/19/17	2.57%	45,775	10/19/18	-	45,775	6,385	39,390	111
Total capital leases payable					5,980,929	1,962,175	2,596,384	5,346,710	189,468
Total long-term debt					\$ 27,928,470	\$ 1,962,175	\$ 2,736,136	\$ 27,154,509	\$ 1,023,201

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2017

3. Detailed notes on all funds (continued)

C. Long-term debt (continued)

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

	Year									
	2018	2019	2020	2021	2022	2023-2027	2028-2032	2033-2037	2038-2040	Total
Principal:										
General obligation bonds payable	\$ 145,435	\$ 12,364	\$ -	\$ -	\$ 695,000	\$ 3,865,000	\$ 5,170,000	\$ 6,910,000	\$ 5,040,000	\$ 21,650,000
Notes payable	685,445	642,327	654,093	674,792	702,225	1,987,828	-	-	-	5,346,710
Capital leases payable	-	-	-	-	-	-	-	-	-	-
Total principal	830,880	654,691	654,093	674,792	1,397,225	5,852,828	5,170,000	6,910,000	5,040,000	27,154,509
Interest:										
General obligation bonds payable	824,375	824,375	824,375	814,400	783,925	3,589,650	2,477,000	1,198,715	123,810	11,470,425
Notes payable	3,685	40	-	-	-	-	-	-	-	3,705
Capital leases payable	162,813	146,325	130,317	112,716	91,842	133,658	-	-	-	777,671
Total interest	990,853	970,940	954,692	927,116	885,567	3,723,308	2,477,000	1,198,715	123,810	12,251,801
Total principal and interest	\$ 1,821,733	\$ 1,625,631	\$ 1,608,785	\$ 1,601,908	\$ 2,282,792	\$ 9,576,136	\$ 7,647,000	\$ 8,108,715	\$ 5,163,810	\$ 39,406,310

On April 19, 2016, the County issued \$21,650,000 of general obligation bonds, Series 2016, for the purpose of advance refunding \$500,000 of general obligation bonds, Series 2009 and defeasing \$22,405,000 of general obligation bonds, Series 2010. As a result, the Series 2010 bonds were defeased as of April 19, 2016, and the liability removed from the County's long-term debt. The reacquisition price was \$1,255,000 less than the net carrying amount of the old debt. This bond was undertaken to reduce debt service payments over the next twenty-four years resulting in a decrease in total debt service payments of \$2,015,437 and in an economic gain of \$1,102,714. The market value of the escrow account at December 31, 2017, is \$21,752,791.

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.

Subsequent event

Subsequent to year end the County entered into the following capital lease:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity
2016 John Deere Tractor	1/25/18	2.57%	\$ 225,952	1/25/21

Current maturities and interest on the subsequent lease for the next four years are as follows:

Year	Principal	Interest	Total
2018	\$ 26,785	\$ -	\$ 26,785
2019	18,786	7,999	26,785
2020	19,541	7,245	26,786
2021	160,840	6,460	167,300
Total	\$ 225,952	\$ 21,704	\$ 247,656

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2017

3. Detailed notes on all funds (continued)

D. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	
General	Public Building	19-120	\$ 410,000
General	Equipment Reserve	19-119	312,500
General	Special Cemetery Equipment	19-119	10,000
Noxious Weed	Special Noxious Weed Equipment	2-1318	10,000
Road and Bridge	Special Highway	68-590	40,000
Road and Bridge	Special Road Machinery and Equipment	68-141g	100,000
Motor Vehicle Operating	General	8-145	663
Total			<u>\$ 883,163</u>

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 91 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 84 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.

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2017

4. Other information (continued)

B. Post-employment health care benefits

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

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

C. Compensated absences

The County's policy regarding vacation leave pay permits employees to accumulate vacation leave days at a maximum rate of 12 days per year up to 15 days. Upon resignation or retirement, employees are entitled to payment for all accrued vacation earned provided they give their department head and the County Commission two weeks written notice. If an employee fails to give the two weeks written notice, no accrued vacation earned is paid unless a waiver is agreed to by the department head and the County Commissioners. Upon termination, no payment is made to an employee for the accrued vacation leave; however, the employee is paid two weeks' severance pay. In addition, employees are allowed two discretionary days per year with no accumulation. Current year unused discretionary leave is paid upon termination.

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

D. Defined benefit pension plan

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

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

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2017

4. Other information (continued)

D. Defined benefit pension plan (continued)

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 with a 0% moratorium from the period of January 1, 2017 through September 30, 2017, for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from Scott County, Kansas, were \$141,817 for the year ended December 31, 2017.

Net pension liability: At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,375,236. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the *Kansas Municipal Audit and Accounting Guide* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Employees of the Scott County Extension Council, a related municipal entity, also participate in the Kansas Public Employees Retirement System. All contribution requirements were met by the related municipal entity and its employees. Contributions to the pension plan from Scott County Extension Council were \$2,221 for the year ended December 31, 2017, and the Council's proportionate share of the collective net pension liability reported by KPERS was \$15,962.

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 \$6,491 for the year ended December 31, 2017, and the Library's proportionate share of the collective net pension liability reported by KPERS was \$65,282.

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.

F. Subsequent events

Subsequent to December 31, 2017, the County approved the purchase of a new wheel loader in the amount of \$254,522. The County also approved an invoice for roof repairs at Park Lane Nursing Home totaling \$118,500.

## Regulatory Required Supplemental Information

SCOTT COUNTY, KANSAS  
Summary of Expenditures - Actual and Budget  
(Budgeted Funds Only)  
Regulatory Basis  
For the Year Ended December 31, 2017

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General Fund</u>					
General	\$ 3,878,555	\$ -	\$ 3,878,555	\$ 3,507,555	\$ (371,000)
<u>Special Purpose Funds</u>					
Alcohol Programs	6,624	-	6,624	3,000	(3,624)
Ambulance	180,000	-	180,000	180,000	-
Employee Benefit	1,479,980	-	1,479,980	1,008,539	(471,441)
County Health	474,212	-	474,212	353,379	(120,833)
Hospital Maintenance	180,000	-	180,000	180,000	-
Library Maintenance	499,032	-	499,032	212,000	(287,032)
Noxious Weed	132,960	-	132,960	93,385	(39,575)
Public Building	1,961,745	-	1,961,745	347,035	(1,614,710)
Road and Bridge	1,272,425	-	1,272,425	1,269,100	(3,325)
Fire District	303,380	-	303,380	39,398	(263,982)
Sheriff	1,017,793	-	1,017,793	998,779	(19,014)
Special Parks and Recreation	4,173	-	4,173	-	(4,173)
<u>Bond and Interest Fund</u>					
Bond and Interest	3,654,067	-	3,654,067	1,433,975	(2,220,092)



# 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
- \*Weather modification
- \*Agricultural extension
- \*Fair Board and 4-H building
- \*Indoor arena
- \*Historical society

### Public safety:

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

### Health and sanitation:

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

SCOTT COUNTY, KANSAS  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year	Current Year		Variance Over Under
	Actual	Actual	Budget	(Under)
Receipts:				
Taxes	\$ 4,054,326	\$ 2,939,915	\$ 2,829,890	\$ 110,025
Intergovernmental revenue	34,334	37,424	21,468	15,956
Licenses and fees	537,213	408,873	212,780	196,093
Use of money and property	46,543	69,285	41,000	28,285
Other	63,109	51,495	12,000	39,495
Transfers in	8,819	663	-	663
Total receipts	<u>4,744,344</u>	<u>3,507,655</u>	<u>\$ 3,117,138</u>	<u>\$ 390,517</u>
Expenditures:				
General government:				
General and administrative	484,125	407,079	\$ 609,170	\$ (202,091)
County Commission	114,581	100,873	112,750	(11,877)
County Clerk	81,104	76,007	102,513	(26,506)
County Treasurer	124,839	148,098	148,600	(502)
Register of Deeds	77,521	70,424	82,100	(11,676)
Data processing	46,947	45,726	59,350	(13,624)
Direct election	34,779	23,327	46,200	(22,873)
Appraisal	120,210	120,949	127,612	(6,663)
Cemetery	84,588	88,553	102,550	(13,997)
Other agencies - general government	377,262	341,500	373,967	(32,467)
Public safety:				
County Attorney	138,042	166,102	161,506	4,596
Sheriff	703,267	-	-	-
Law enforcement center	287,043	-	-	-
District court	59,829	67,331	79,400	(12,069)
25th Judicial District	7,969	3,199	14,000	(10,801)
Other agencies - public safety	48,897	50,902	52,490	(1,588)
Health and sanitation:				
Solid waste disposal	291,733	283,429	294,150	(10,721)
Landfill	60,214	117,421	115,500	1,921
Recycle center	91,534	61,148	72,230	(11,082)
Rodent control	11,774	9,435	-	9,435
Other agencies - health and sanitation	787,148	593,552	692,467	(98,915)
Transfers out	<u>465,000</u>	<u>732,500</u>	<u>632,000</u>	<u>100,500</u>
Total expenditures	<u>4,498,406</u>	<u>3,507,555</u>	<u>\$ 3,878,555</u>	<u>\$ (371,000)</u>
Receipts over expenditures	245,938	100		
Unencumbered cash, beginning of year	<u>1,249,766</u>	<u>1,495,704</u>		
Unencumbered cash, end of year	<u>\$ 1,495,704</u>	<u>\$ 1,495,804</u>		

# Special Purpose Funds

## Fund Descriptions

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

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

### Alcohol Programs:

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

### Ambulance:

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

### Employee Benefit:

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

### County Health:

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

### Hospital Maintenance:

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

### Library Maintenance:

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

### Noxious Weed:

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

### Public Building:

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

### Road and Bridge:

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

### Fire District:

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

### Sheriff:

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

## Special Purpose Funds

(continued)

### Special Parks and Recreation:

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

### Equipment Reserve:

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

### CDBG Loan:

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

### County Attorney's Training:

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

### County Health Bio-Terrorism Grant:

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

### County Health Special Assistance:

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

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

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

### Emergency 911:

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

### Micro-Loans:

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

### Oil & Gas Valuation Depletion Trust:

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

### County Clerk's Technology:

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

## Special Purpose Funds

(continued)

### Register of Deeds' Technology:

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

### County Treasurer's Technology:

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

### Sheriff Equipment:

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

### Special Cemetery Equipment:

This fund is used to account for monies from the Cemetery department in the General fund to be used for purchasing equipment for the Cemetery department.

### Special Highway:

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

### Special Law Enforcement Trust:

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

### Special Noxious Weed Equipment:

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

### Special Road Machinery and Equipment:

This fund is used to account for monies from the Road and Bridge fund to be used for purchasing construction equipment for the Road and Bridge department.

### Motor Vehicle Operating:

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

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

SCOTT COUNTY, KANSAS  
 Alcohol Programs Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Intergovernmental revenues	\$ 2,989	\$ 3,319	\$ 2,890	\$ 429
Total receipts	<u>2,989</u>	<u>3,319</u>	<u>\$ 2,890</u>	<u>\$ 429</u>
Expenditures:				
Education	<u>2,588</u>	<u>3,000</u>	<u>\$ 6,624</u>	<u>\$ (3,624)</u>
Total expenditures	<u>2,588</u>	<u>3,000</u>	<u>\$ 6,624</u>	<u>\$ (3,624)</u>
Receipts over expenditures	401	319		
Unencumbered cash, beginning of year	<u>6,403</u>	<u>6,804</u>		
Unencumbered cash, end of year	<u>\$ 6,804</u>	<u>\$ 7,123</u>		

SCOTT COUNTY, KANSAS  
 Ambulance Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ -	\$ 182,160	\$ 183,652	\$ (1,492)
Motor vehicle	-	95	-	95
Other	-	151	-	151
Total receipts	-	182,406	\$ 183,652	\$ (1,246)
Expenditures:				
Health and sanitation:				
Contractual services	-	180,000	\$ 180,000	\$ -
Total expenditures	-	180,000	\$ 180,000	\$ -
Receipts over expenditures	-	2,406		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	\$ -	\$ 2,406		

SCOTT COUNTY, KANSAS  
Employee Benefit Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 747,960	\$ 1,007,107	\$ 1,014,895	\$ (7,788)
Motor vehicle	72,728	70,244	65,271	4,973
Delinquent property	146	1,035	-	1,035
Reimbursements	41,995	24,691	98,500	(73,809)
Other	78,834	77,575	-	77,575
Total receipts	941,663	1,180,652	\$ 1,178,666	\$ 1,986
Expenditures:				
General government:				
Social Security	127,261	125,442	\$ 131,580	\$ (6,138)
Retirement	160,827	148,049	191,100	(43,051)
Workmens compensation insurance	25,280	27,721	48,300	(20,579)
Unemployment insurance	6,592	5,727	20,000	(14,273)
Other	97,804	74,231	119,000	(44,769)
Medical insurance	643,769	627,369	970,000	(342,631)
Neighborhood revitalization rebate	13,467	-	-	-
Total expenditures	1,075,000	1,008,539	\$ 1,479,980	\$ (471,441)
Receipts over (under) expenditures	(133,337)	172,113		
Unencumbered cash, beginning of year	774,547	641,210		
Unencumbered cash, end of year	\$ 641,210	\$ 813,323		



SCOTT COUNTY, KANSAS  
County Health Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 100,651	\$ 100,066	\$ 100,845	\$ (779)
Motor vehicle	8,493	9,453	8,782	671
Delinquent property	35	107	-	107
Intergovernmental revenues	43,868	34,572	48,700	(14,128)
Licenses and fees	<u>222,775</u>	<u>180,122</u>	<u>195,764</u>	<u>(15,642)</u>
Total receipts	<u>375,822</u>	<u>324,320</u>	<u>\$ 354,091</u>	<u>\$ (29,771)</u>
Expenditures:				
Health and sanitation:				
Personnel services	231,664	170,982	\$ 254,612	\$ (83,630)
Contractual services	20,141	16,150	34,600	(18,450)
Commodities	142,598	140,978	145,000	(4,022)
Occupation and overhead	40,000	20,000	40,000	(20,000)
Capital outlay	4,553	5,269	-	5,269
Neighborhood revitalization rebate	<u>1,812</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>440,768</u>	<u>353,379</u>	<u>\$ 474,212</u>	<u>\$ (120,833)</u>
Receipts under expenditures	(64,946)	(29,059)		
Unencumbered cash, beginning of year	<u>218,616</u>	<u>153,670</u>		
Unencumbered cash, end of year	<u>\$ 153,670</u>	<u>\$ 124,611</u>		

SCOTT COUNTY, KANSAS  
Hospital Maintenance Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 171,923	\$ 167,085	\$ 168,348	\$ (1,263)
Motor vehicle	22,955	18,660	15,000	3,660
Delinquent property	17	191	-	191
Total receipts	<u>194,895</u>	<u>185,936</u>	<u>\$ 183,348</u>	<u>\$ 2,588</u>
Expenditures:				
Health and sanitation:				
Hospital Board	197,932	180,000	\$ 180,000	\$ -
Neighborhood revitalization rebate	<u>3,095</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>201,027</u>	<u>180,000</u>	<u>\$ 180,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	(6,132)	5,936		
Unencumbered cash, beginning of year	<u>6,132</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 5,936</u>		

SCOTT COUNTY, KANSAS  
Library Maintenance Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 266,273	\$ 251,001	\$ 252,847	\$ (1,846)
Motor vehicle	24,086	25,752	23,250	2,502
Delinquent property	84	227	-	227
Other	27	6	-	6
Total receipts	<u>290,470</u>	<u>276,986</u>	<u>\$ 276,097</u>	<u>\$ 889</u>
Expenditures:				
Culture and recreation:				
Library Board	244,035	212,000	\$ 212,000	\$ -
Capital improvement	67,853	-	287,032	(287,032)
Neighborhood revitalization rebate	4,794	-	-	-
Total expenditures	<u>316,682</u>	<u>212,000</u>	<u>\$ 499,032</u>	<u>\$ (287,032)</u>
Receipts over (under) expenditures	(26,212)	64,986		
Unencumbered cash, beginning of year	<u>180,588</u>	<u>154,376</u>		
Unencumbered cash, end of year	<u>\$ 154,376</u>	<u>\$ 219,362</u>		

SCOTT COUNTY, KANSAS  
 Noxious Weed Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 105,355	\$ 93,792	\$ 94,457	\$ (665)
Motor vehicle	8,553	9,873	9,190	683
Delinquent property	35	102	-	102
Total receipts	<u>113,943</u>	<u>103,767</u>	<u>\$ 103,647</u>	<u>\$ 120</u>
Expenditures:				
Public works:				
Personnel services	64,201	64,305	\$ 64,235	\$ 70
Contractual services	2,135	4,225	3,600	625
Commodities	56,237	14,855	55,125	(40,270)
Neighborhood revitalization rebate	1,897	-	-	-
Transfers out	-	10,000	10,000	-
Total expenditures	<u>124,470</u>	<u>93,385</u>	<u>\$ 122,960</u>	<u>\$ (39,575)</u>
Receipts over (under) expenditures	(10,527)	10,382		
Unencumbered cash, beginning of year	<u>46,880</u>	<u>36,353</u>		
Unencumbered cash, end of year	<u>\$ 36,353</u>	<u>\$ 46,735</u>		

SCOTT COUNTY, KANSAS  
Public Building Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Other	\$ 56,800	\$ 57,255	\$ -	\$ 57,255
Transfers in	250,000	410,000	334,000	76,000
Total receipts	<u>306,800</u>	<u>467,255</u>	<u>\$ 334,000</u>	<u>\$ 133,255</u>
Expenditures:				
Public works:				
Capital outlay	<u>380,652</u>	<u>347,035</u>	<u>\$ 1,961,745</u>	<u>\$ (1,614,710)</u>
Total expenditures	<u>380,652</u>	<u>347,035</u>	<u>\$ 1,961,745</u>	<u>\$ (1,614,710)</u>
Receipts over (under) expenditures	(73,852)	120,220		
Unencumbered cash, beginning of year	<u>1,385,769</u>	<u>1,311,917</u>		
Unencumbered cash, end of year	<u>\$ 1,311,917</u>	<u>\$ 1,432,137</u>		

SCOTT COUNTY, KANSAS  
 Road and Bridge Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 731,806	\$ 857,593	\$ 864,208	\$ (6,615)
Motor vehicle	91,622	77,975	63,859	14,116
Delinquent property	73	930	-	930
Intergovernmental revenues	252,527	351,670	339,207	12,463
Other	8,531	6,654	-	6,654
Total receipts	<u>1,084,559</u>	<u>1,294,822</u>	<u>\$ 1,267,274</u>	<u>\$ 27,548</u>
Expenditures:				
Public works:				
Personnel services	382,687	407,339	\$ 446,275	\$ (38,936)
Contractual services	139,771	149,675	153,650	(3,975)
Commodities	446,721	470,566	572,500	(101,934)
Capital outlay	28,248	101,520	100,000	1,520
Neighborhood revitalization rebate	13,176	-	-	-
Transfers out	120,000	140,000	-	140,000
Total expenditures	<u>1,130,603</u>	<u>1,269,100</u>	<u>\$ 1,272,425</u>	<u>\$ (3,325)</u>
Receipts over (under) expenditures	(46,044)	25,722		
Unencumbered cash, beginning of year	<u>73,312</u>	<u>27,268</u>		
Unencumbered cash, end of year	<u>\$ 27,268</u>	<u>\$ 52,990</u>		

SCOTT COUNTY, KANSAS  
 Fire District Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 86,021	\$ 80,387	\$ 80,872	\$ (485)
Motor vehicle	4,234	4,996	4,572	424
Delinquent property	-	54	-	54
Total receipts	<u>90,255</u>	<u>85,437</u>	<u>\$ 85,444</u>	<u>\$ (7)</u>
Expenditures:				
Public safety:				
Personnel services	4,671	4,671	\$ 6,000	\$ (1,329)
Contractual services	34,886	29,881	35,000	(5,119)
Commodities	4,723	4,799	10,000	(5,201)
Capital outlay	<u>33,619</u>	<u>47</u>	<u>252,380</u>	<u>(252,333)</u>
Total expenditures	<u>77,899</u>	<u>39,398</u>	<u>\$ 303,380</u>	<u>\$ (263,982)</u>
Receipts over expenditures	12,356	46,039		
Unencumbered cash, beginning of year	<u>178,576</u>	<u>190,932</u>		
Unencumbered cash, end of year	<u>\$ 190,932</u>	<u>\$ 236,971</u>		

SCOTT COUNTY, KANSAS  
 Sheriff Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ -	\$ 964,240	\$ 972,126	\$ (7,886)
Motor vehicle	-	503	-	503
Delinquent property	-	801	-	801
Officers' fees	-	102,868	65,000	37,868
Other	-	33,391	-	33,391
Total receipts	-	1,101,803	\$ 1,037,126	\$ 64,677
Expenditures:				
Public safety:				
Personnel services	-	503,689	\$ 506,035	\$ (2,346)
Contractual services	-	92,815	110,800	(17,985)
Commodities	-	135,831	114,926	20,905
Capital outlay	-	707	-	707
Law Enforcement Center	-	265,737	286,032	(20,295)
Total expenditures	-	998,779	\$ 1,017,793	\$ (19,014)
Receipts over expenditures	-	103,024		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	\$ -	\$ 103,024		



SCOTT COUNTY, KANSAS  
Special Parks and Recreation Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Alcohol tax funds	\$ 1,562	\$ 1,735	\$ 1,468	\$ 267
Total cash receipts	<u>1,562</u>	<u>1,735</u>	<u>\$ 1,468</u>	<u>\$ 267</u>
Expenditures:				
Culture and recreation:				
Capital outlay	-	-	\$ 4,173	\$ (4,173)
Total expenditures	<u>-</u>	<u>-</u>	<u>\$ 4,173</u>	<u>\$ (4,173)</u>
Receipts over expenditures	1,562	1,735		
Unencumbered cash, beginning of year	<u>-</u>	<u>1,562</u>		
Unencumbered cash, end of year	<u>\$ 1,562</u>	<u>\$ 3,297</u>		

SCOTT COUNTY, KANSAS  
Equipment Reserve Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 3,745	\$ 253
Other	-	150
Transfers in	200,000	312,500
Total receipts	<u>203,745</u>	<u>312,903</u>
Expenditures:		
Public works:		
Capital outlay	<u>8,637</u>	<u>24,929</u>
Total expenditures	<u>8,637</u>	<u>24,929</u>
Receipts over expenditures	195,108	287,974
Unencumbered cash, beginning of year	<u>680,422</u>	<u>875,530</u>
Unencumbered cash, end of year	<u>\$ 875,530</u>	<u>\$ 1,163,504</u>

SCOTT COUNTY, KANSAS  
 CDBG Loan Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

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

SCOTT COUNTY, KANSAS  
County Attorney's Training Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 467	\$ 1,345
Total receipts	467	1,345
Expenditures:		
Public safety:		
Contractual services	251	705
Total expenditures	251	705
Receipts over expenditures	216	640
Unencumbered cash, beginning of year	5,026	5,242
Unencumbered cash, end of year	\$ 5,242	\$ 5,882

SCOTT COUNTY, KANSAS  
County Health Bio-Terrorism Grant Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenues	\$ 6,899	\$ 10,288
Total receipts	<u>6,899</u>	<u>10,288</u>
Expenditures:		
Health and sanitation:		
Contractual services	1,333	2,057
Commodities	915	171
Capital outlay	<u>1,708</u>	<u>1,945</u>
Total expenditures	<u>3,956</u>	<u>4,173</u>
Receipts over expenditures	2,943	6,115
Unencumbered cash, beginning of year	<u>21,024</u>	<u>23,967</u>
Unencumbered cash, end of year	<u><u>\$ 23,967</u></u>	<u><u>\$ 30,082</u></u>

SCOTT COUNTY, KANSAS  
County Health Special Assistance Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

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

SCOTT COUNTY, KANSAS  
County Fair and 4-H Building Operating Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenues	\$ 95,000	\$ 86,500
Licenses and fees	41,657	36,155
Use of money and property	16,526	13,982
Other	617	725
Total receipts	<u>153,800</u>	<u>137,362</u>
Expenditures:		
Culture and recreation:		
Personnel services	24,144	22,961
Contractual services	85,076	51,890
Commodities	47,525	34,415
Capital outlay	629	47,823
Total expenditures	<u>157,374</u>	<u>157,089</u>
Receipts under expenditures	(3,574)	(19,727)
Unencumbered cash, beginning of year	<u>71,831</u>	<u>68,257</u>
Unencumbered cash, end of year	<u>\$ 68,257</u>	<u>\$ 48,530</u>

SCOTT COUNTY, KANSAS  
Emergency 911 Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenues	\$ 49,929	\$ 49,980
Total receipts	<u>49,929</u>	<u>49,980</u>
Expenditures:		
Public safety:		
Contractual services	11,700	19,494
Capital outlay	<u>6,332</u>	<u>608</u>
Total expenditures	<u>18,032</u>	<u>20,102</u>
Receipts over expenditures	31,897	29,878
Unencumbered cash, beginning of year	<u>208,845</u>	<u>240,742</u>
Unencumbered cash, end of year	<u>\$ 240,742</u>	<u>\$ 270,620</u>



SCOTT COUNTY, KANSAS  
Micro-Loans Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 278	\$ 337
Other	<u>2,603</u>	<u>3,032</u>
Total receipts	<u>2,881</u>	<u>3,369</u>
Expenditures:		
General government:		
Contractual services	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	2,881	3,369
Unencumbered cash, beginning of year	<u>91,584</u>	<u>94,465</u>
Unencumbered cash, end of year	<u>\$ 94,465</u>	<u>\$ 97,834</u>

SCOTT COUNTY, KANSAS  
Oil & Gas Valuation Depletion Trust Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 4,350	\$ 5,038
Total receipts	<u>4,350</u>	<u>5,038</u>
Expenditures:		
Transfers out	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	4,350	5,038
Unencumbered cash, beginning of year	<u>1,444,116</u>	<u>1,448,466</u>
Unencumbered cash, end of year	<u><u>\$ 1,448,466</u></u>	<u><u>\$ 1,453,504</u></u>

SCOTT COUNTY, KANSAS  
County Clerk's Technology Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 2,022	\$ 2,231
Use of money and property	9	15
Total receipts	<u>2,031</u>	<u>2,246</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>599</u>
Total expenditures	<u>-</u>	<u>599</u>
Receipts over expenditures	2,031	1,647
Unencumbered cash, beginning of year	<u>2,454</u>	<u>4,485</u>
Unencumbered cash, end of year	<u><u>\$ 4,485</u></u>	<u><u>\$ 6,132</u></u>

SCOTT COUNTY, KANSAS  
 Register of Deeds' Technology Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 8,088	\$ 8,924
Use of money and property	139	135
Total receipts	<u>8,227</u>	<u>9,059</u>
Expenditures:		
General government:		
Contractual services	6,434	1,783
Commodities	2,087	3,457
Capital outlay	<u>8,102</u>	<u>75</u>
Total expenditures	<u>16,623</u>	<u>5,315</u>
Receipts over (under) expenditures	(8,396)	3,744
Unencumbered cash, beginning of year	<u>50,347</u>	<u>41,951</u>
Unencumbered cash, end of year	<u>\$ 41,951</u>	<u>\$ 45,695</u>

SCOTT COUNTY, KANSAS  
County Treasurer's Technology Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 2,022	\$ 2,231
Use of money and property	7	12
Total receipts	<u>2,029</u>	<u>2,243</u>
Expenditures:		
General government:		
Contractual services	61	-
Capital outlay	998	-
Total expenditures	<u>1,059</u>	<u>-</u>
Receipts over expenditures	970	2,243
Unencumbered cash, beginning of year	<u>2,454</u>	<u>3,424</u>
Unencumbered cash, end of year	<u>\$ 3,424</u>	<u>\$ 5,667</u>

SCOTT COUNTY, KANSAS  
 Sheriff Equipment Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 15,000	\$ 10,000
Total receipts	<u>15,000</u>	<u>10,000</u>
Expenditures:		
General government:		
Capital outlay	<u>16,966</u>	<u>13,590</u>
Total expenditures	<u>16,966</u>	<u>13,590</u>
Receipts under expenditures	(1,966)	(3,590)
Unencumbered cash, beginning of year	<u>36,611</u>	<u>34,645</u>
Unencumbered cash, end of year	<u>\$ 34,645</u>	<u>\$ 31,055</u>

SCOTT COUNTY, KANSAS  
Special Highway Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
State grant	\$ 93,288	\$ -
Fees and sales	71,167	72,524
Transfers in	-	40,000
	<u>164,455</u>	<u>112,524</u>
Total receipts		
Expenditures:		
Public works:		
Commodities	<u>83,551</u>	<u>22,297</u>
	<u>83,551</u>	<u>22,297</u>
Total expenditures		
Receipts over expenditures	80,904	90,227
Unencumbered cash, beginning of year	<u>569,864</u>	<u>650,768</u>
Unencumbered cash, end of year	<u>\$ 650,768</u>	<u>\$ 740,995</u>



SCOTT COUNTY, KANSAS  
Special Law Enforcement Trust Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 10,411	\$ 9,622
Total receipts	10,411	9,622
Expenditures:		
Public safety:		
Commodities	15,832	4,847
Total expenditures	15,832	4,847
Receipts over (under) expenditures	(5,421)	4,775
Unencumbered cash, beginning of year	8,676	3,255
Unencumbered cash, end of year	\$ 3,255	\$ 8,030

SCOTT COUNTY, KANSAS  
Special Noxious Weed Equipment Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ -	\$ 10,000
Total receipts	-	10,000
Expenditures:		
Public works:		
Capital outlay	10,414	4,938
Total expenditures	10,414	4,938
Receipts over (under) expenditures	(10,414)	5,062
Unencumbered cash, beginning of year	107,231	96,817
Unencumbered cash, end of year	<u>\$ 96,817</u>	<u>\$ 101,879</u>

SCOTT COUNTY, KANSAS  
Special Road Machinery and Equipment Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	\$ -	\$ 31,016
Other	485	100,000
Transfers in	120,000	100,000
Total receipts	<u>120,485</u>	<u>231,016</u>
Expenditures:		
Public works:		
Capital outlay	<u>436,037</u>	<u>239,410</u>
Total expenditures	<u>436,037</u>	<u>239,410</u>
Receipts under expenditures	(315,552)	(8,394)
Unencumbered cash, beginning of year	<u>739,930</u>	<u>424,378</u>
Unencumbered cash, end of year	<u>\$ 424,378</u>	<u>\$ 415,984</u>

SCOTT COUNTY, KANSAS  
 Motor Vehicle Operating Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 91,764	\$ 110,243
Total receipts	<u>91,764</u>	<u>110,243</u>
Expenditures:		
General government:		
Personnel services	52,292	53,049
Contractual services	33,042	49,554
Commodities	569	1,652
Capital outlay	4,926	6,037
Transfers out	<u>1,460</u>	<u>663</u>
Total expenditures	<u>92,289</u>	<u>110,955</u>
Receipts under expenditures	(525)	(712)
Unencumbered cash, beginning of year	<u>1,538</u>	<u>1,013</u>
Unencumbered cash, end of year	<u>\$ 1,013</u>	<u>\$ 301</u>

## Bond and Interest Fund

### Bond and Interest Description

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

SCOTT COUNTY, KANSAS  
Bond and Interest Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 292,013	\$ -	\$ -	\$ -
Motor vehicle	51,136	35,374	25,481	9,893
Delinquent property	-	109	-	109
Sales tax	930,412	924,487	880,000	44,487
Use of money and property	180,000	180,000	180,000	-
Other	26,603	-	-	-
Total receipts	<u>1,480,164</u>	<u>1,139,970</u>	<u>\$ 1,085,481</u>	<u>\$ 54,489</u>
Expenditures:				
General government:				
Principal	995,000	609,600	\$ 500,000	\$ 109,600
Interest	1,082,215	824,375	840,870	(16,495)
Commissions and fees	751	-	10,000	(10,000)
Cash basis reserve	-	-	2,303,197	(2,303,197)
Neighborhood revitalization rebate	5,258	-	-	-
Total expenditures	<u>2,083,224</u>	<u>1,433,975</u>	<u>\$ 3,654,067</u>	<u>\$ (2,220,092)</u>
Receipts under expenditures	(603,060)	(294,005)		
Unencumbered cash, beginning of year	<u>2,290,715</u>	<u>1,687,655</u>		
Unencumbered cash, end of year	<u>\$ 1,687,655</u>	<u>\$ 1,393,650</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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Total	Current Year		Total (Memorandum Only)
		Zella O. Carpenter Special Assistance Account	M.F. Barnhart Trust	
Receipts:				
Use of money and property	\$ 113,894	\$ 93,581	\$ -	\$ 93,581
Other	15,959	1,527	5,500	7,027
Total receipts	<u>129,853</u>	<u>95,108</u>	<u>5,500</u>	<u>100,608</u>
Expenditures:				
Commodities	11,489	12,799	-	12,799
Remit to local agencies	85,246	71,898	5,500	77,398
Total expenditures	<u>96,735</u>	<u>84,697</u>	<u>5,500</u>	<u>90,197</u>
Receipts over expenditures	33,118	10,411	-	10,411
Unencumbered cash, beginning of year	<u>282,500</u>	<u>315,618</u>	<u>-</u>	<u>315,618</u>
Unencumbered cash, ending of year	<u>\$ 315,618</u>	<u>\$ 326,029</u>	<u>\$ -</u>	<u>\$ 326,029</u>



SCOTT COUNTY, KANSAS  
Trust Funds - Nonexpendable  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

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

## Related Municipal Entities

### Fund Description

Related municipal entities are legally separate from the County. Each related municipal entity has a December 31st year end. Neither related municipal entity is subject to a legally adopted annual operating budget; however, internal operating budget information is presented.

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

#### Scott County Extension Council:

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

#### Scott County Public Library:

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

SCOTT COUNTY, KANSAS  
 Scott County Extension Council  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Internal Budget*	
Receipts:				
Intergovernmental revenue	\$ 189,764	\$ 188,952	\$ 188,000	\$ 952
Use of money and property	163	179	-	179
Other	42,459	24,373	24,000	373
Total receipts	232,386	213,504	\$ 212,000	\$ 1,504
Expenditures:				
Culture and recreation:				
Personnel services	165,151	159,136	\$ 175,000	\$ (15,864)
Contractual services	3,314	2,994	7,500	(4,506)
Commodities	20,245	20,714	27,600	(6,886)
Capital outlay	18,097	-	10,500	(10,500)
Total expenditures	206,807	182,844	\$ 220,600	\$ (37,756)
Receipts over expenditures	25,579	30,660		
Unencumbered cash, beginning of year	61,484	87,063		
Unencumbered cash, end of year	\$ 87,063	\$ 117,723		

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

SCOTT COUNTY, KANSAS  
 Scott County Public Library  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Internal Budget*	
Receipts:				
Intergovernmental revenues	\$ 246,527	\$ 215,800	\$ 260,100	\$ (44,300)
Licenses and fees	4,551	4,200	4,600	(400)
Use of money and property	581	606	500	106
Other	15,335	10,081	5,800	4,281
Total receipts	<u>266,994</u>	<u>230,687</u>	<u>\$ 271,000</u>	<u>\$ (40,313)</u>
Expenditures:				
Culture and recreation:				
Personnel services	118,862	117,163	\$ 126,380	\$ (9,217)
Contractual services	51,477	53,265	57,452	(4,187)
Commodities	67,849	68,926	80,195	(11,269)
Capital outlay	1,231	3,122	6,500	(3,378)
Total expenditures	<u>239,419</u>	<u>242,476</u>	<u>\$ 270,527</u>	<u>\$ (28,051)</u>
Receipts over (under) expenditures	27,575	(11,789)		
Unencumbered cash, beginning of year	<u>95,893</u>	<u>123,468</u>		
Unencumbered cash, end of year	<u>\$ 123,468</u>	<u>\$ 111,679</u>		

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

# Agency Funds

## Fund Description

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

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

### Register of Deeds:

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, 2017

	Cash Balance 01/01/17	Receipts	Disburse- ments	Cash Balance 12/31/17
Trust and Agency Funds:				
Register of Deeds	\$ 6,035	\$ 96,464	\$ 96,804	\$ 5,695
Law Library	54,614	7,634	37,272	24,976
District Court	3,040	346,550	342,922	6,668
Sheriff	-	147,254	146,754	500
Sheriff Inmate	13,759	30,848	31,093	13,514
Sheriff Drug Education	1,372	-	-	1,372
Indoor Arena	27,666	85,010	85,874	26,802
County Treasurer:				
County Health Memorials	515	-	-	515
Kansas Payroll Taxes	-	52,313	52,313	-
Federal Payroll Taxes	-	133,774	133,774	-
Wildlife and Parks	6,129	5,644	8,550	3,223
Motor Vehicle Fees and Sales Tax Collections	29,395	1,190,218	1,185,681	33,932
Tax Collections	8,822,294	15,531,743	14,676,534	9,677,503
Tax Distributions	564	7,835,505	7,835,505	564
Total	<u>\$ 8,965,383</u>	<u>\$ 25,462,957</u>	<u>\$ 24,633,076</u>	<u>\$ 9,795,264</u>

## Other Supplemental Information



SCOTT COUNTY, KANSAS  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
Taxes:				
Ad valorem property	\$ 3,350,331	\$ 2,164,717	\$ 2,182,155	\$ (17,438)
Motor vehicle	223,190	288,494	292,505	(4,011)
Delinquent property	3,505	2,532	-	2,532
Interest and fees:				
Current	5,423	19,711	1,500	18,211
Delinquent	2,893	-	3,500	(3,500)
Local sales	468,984	464,461	350,000	114,461
Rental and excise	-	-	230	(230)
Total taxes	<u>4,054,326</u>	<u>2,939,915</u>	<u>2,829,890</u>	<u>110,025</u>
Intergovernmental revenue:				
Alcohol tax	-	-	1,468	(1,468)
Mineral production tax	<u>34,334</u>	<u>37,424</u>	<u>20,000</u>	<u>17,424</u>
Total intergovernmental revenue	<u>34,334</u>	<u>37,424</u>	<u>21,468</u>	<u>15,956</u>
Licenses and fees:				
Mortgage registration fees	71,968	73,050	-	73,050
Refuse access fees	293,573	295,662	201,780	93,882
Other fees	3,498	13,362	-	13,362
Officers' fees	<u>168,174</u>	<u>26,799</u>	<u>11,000</u>	<u>15,799</u>
Total licenses and fees	<u>537,213</u>	<u>408,873</u>	<u>212,780</u>	<u>196,093</u>
Use of money and property:				
Indoor arena	1,315	-	10,000	(10,000)
Cemetery lots	15,555	14,825	6,000	8,825
Interest on investments	<u>29,673</u>	<u>54,460</u>	<u>25,000</u>	<u>29,460</u>
Total use of money and property	<u>46,543</u>	<u>69,285</u>	<u>41,000</u>	<u>28,285</u>
Other:				
Other	<u>63,109</u>	<u>51,495</u>	<u>12,000</u>	<u>39,495</u>
Transfers in	<u>8,819</u>	<u>663</u>	<u>-</u>	<u>663</u>
Total receipts	<u>\$ 4,744,344</u>	<u>\$ 3,507,655</u>	<u>\$ 3,117,138</u>	<u>\$ 390,517</u>
<b>Expenditures:</b>				
General government:				
General and administrative:				
Personnel services	\$ 15,440	\$ 15,563	\$ 82,670	\$ (67,107)
Contractual services	395,842	355,409	304,500	50,909
Commodities	12,075	6,445	16,000	(9,555)
Capital outlay	418	29,662	206,000	(176,338)
Neighborhood revitalization rebate	<u>60,350</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general and administrative	<u>484,125</u>	<u>407,079</u>	<u>609,170</u>	<u>(202,091)</u>

(continued)

SCOTT COUNTY, KANSAS  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
County Commission:				
Personnel services	\$ 47,818	\$ 49,014	\$ 50,000	\$ (986)
Contractual services	66,763	51,857	62,650	(10,793)
Commodities	-	2	100	(98)
Total County Commission	114,581	100,873	112,750	(11,877)
County Clerk:				
Personnel services	76,247	71,553	90,713	(19,160)
Contractual services	3,841	3,528	7,050	(3,522)
Commodities	1,016	801	1,750	(949)
Capital outlay	-	125	3,000	(2,875)
Total County Clerk	81,104	76,007	102,513	(26,506)
County Treasurer:				
Personnel services	112,814	139,234	95,900	43,334
Contractual services	7,825	8,114	48,200	(40,086)
Commodities	4,200	340	3,500	(3,160)
Capital outlay	-	410	1,000	(590)
Total County Treasurer	124,839	148,098	148,600	(502)
Register of Deeds:				
Personnel services	70,933	66,487	74,250	(7,763)
Contractual services	3,301	3,313	5,050	(1,737)
Commodities	3,287	624	2,500	(1,876)
Capital outlay	-	-	300	(300)
Total Register of Deeds	77,521	70,424	82,100	(11,676)
Data processing:				
Personnel services	-	-	1,200	(1,200)
Contractual services	45,566	45,103	49,150	(4,047)
Commodities	1,381	623	3,000	(2,377)
Capital outlay	-	-	6,000	(6,000)
Total data processing	46,947	45,726	59,350	(13,624)
Direct election:				
Personnel services	17,059	14,204	20,000	(5,796)
Contractual services	3,558	4,618	10,200	(5,582)
Commodities	14,162	3,630	10,500	(6,870)
Capital outlay	-	875	5,500	(4,625)
Total direct election	34,779	23,327	46,200	(22,873)
Appraisal:				
Personnel services	57,276	58,192	60,112	(1,920)
Contractual services	57,385	59,602	57,600	2,002
Commodities	5,549	3,155	5,400	(2,245)
Capital outlay	-	-	4,500	(4,500)
Total appraisal	120,210	120,949	127,612	(6,663)

(continued)

SCOTT COUNTY, KANSAS  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Cemetery:				
Personnel services	\$ 67,310	\$ 57,883	\$ 70,600	\$ (12,717)
Contractual services	5,206	6,998	9,400	(2,402)
Commodities	7,268	8,838	8,750	88
Capital outlay	4,804	14,834	13,800	1,034
Total cemetery	84,588	88,553	102,550	(13,997)
Other agencies:				
Spirit of the Plains CASA, Inc.	-	2,000	2,000	-
Economic Development Committee	45,000	45,000	45,000	-
Soil conservation	26,000	26,000	26,000	-
Weather modification	17,467	-	17,467	(17,467)
Agricultural extension	152,000	152,000	152,000	-
Fair Board and 4-H building	95,000	86,500	86,500	-
Indoor arena	11,795	-	15,000	(15,000)
Historical society	30,000	30,000	30,000	-
Total other agencies	377,262	341,500	373,967	(32,467)
<b>Total general government</b>	<b>1,545,956</b>	<b>1,422,536</b>	<b>1,764,812</b>	<b>(342,276)</b>
Public safety:				
County Attorney:				
Personnel services	109,966	139,305	123,366	15,939
Contractual services	19,316	21,981	32,240	(10,259)
Commodities	8,760	2,448	3,200	(752)
Capital outlay	-	2,368	2,700	(332)
Total County Attorney	138,042	166,102	161,506	4,596
Sheriff:				
Personnel services	479,274	-	-	-
Contractual services	86,151	-	-	-
Commodities	112,092	-	-	-
Capital outlay	25,750	-	-	-
Total Sheriff	703,267	-	-	-
Law enforcement center:				
Contractual services	287,043	-	-	-
District court:				
Contractual services	57,737	62,574	71,600	(9,026)
Commodities	1,774	2,320	2,800	(480)
Capital outlay	318	2,437	5,000	(2,563)
Total district court	59,829	67,331	79,400	(12,069)
25th Judicial District:				
Contractual services	7,969	3,199	14,000	(10,801)

SCOTT COUNTY, KANSAS  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Other agencies:				
Emergency management	\$ 38,897	\$ 45,902	\$ 47,490	\$ (1,588)
Western KS Child Advocacy Center	10,000	5,000	5,000	-
Total other agencies	48,897	50,902	52,490	(1,588)
<b>Total public safety</b>	<b>1,245,047</b>	<b>287,534</b>	<b>307,396</b>	<b>(19,862)</b>
<b>Health and sanitation:</b>				
Solid waste disposal:				
Personnel services	4,827	4,930	6,000	(1,070)
Contractual services	286,453	277,867	287,150	(9,283)
Commodities	453	632	1,000	(368)
Total solid waste disposal	291,733	283,429	294,150	(10,721)
Landfill:				
Personnel services	29,867	29,854	32,550	(2,696)
Contractual services	12,150	71,747	72,250	(503)
Commodities	18,197	15,820	10,700	5,120
Total landfill	60,214	117,421	115,500	1,921
Recycle center:				
Personnel services	43,587	44,955	44,820	135
Contractual services	25,918	13,911	20,310	(6,399)
Commodities	12,619	1,782	2,100	(318)
Capital outlay	9,410	500	5,000	(4,500)
Total recycle center	91,534	61,148	72,230	(11,082)
Rodent control:				
Commodities	11,774	9,435	-	9,435
Other agencies:				
Ambulance	200,000	-	-	-
Southwest Developmental Services	32,892	34,657	34,657	-
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	482,915	487,554	586,469	(98,915)
Total other agencies	787,148	593,552	692,467	(98,915)
<b>Total health and sanitation</b>	<b>1,242,403</b>	<b>1,064,985</b>	<b>1,174,347</b>	<b>(109,362)</b>
<b>Transfers out</b>	<b>465,000</b>	<b>732,500</b>	<b>632,000</b>	<b>100,500</b>
<b>Total expenditures</b>	<b>\$ 4,498,406</b>	<b>\$ 3,507,555</b>	<b>\$ 3,878,555</b>	<b>\$ (371,000)</b>

SCOTT COUNTY, KANSAS  
 Reconciliation of 2016 Tax Roll  
 Regulatory Basis  
 For the Year Ended December 31, 2017

2016 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		\$ 13,230,034
Supplemental tax roll		18,863
2016 taxes abated		<u>(57,810)</u>
2016 tax roll as adjusted		<u>\$ 13,191,087</u>
2016 Tax Roll Accounted For:		
2016 current tax collections		\$ 13,098,695
Delinquent taxes:		
Personal property tax warrants	\$ 16,005	
Real estate taxes	<u>76,387</u>	<u>92,392</u>
2016 total tax roll		<u>\$ 13,191,087</u>