

SCOTT COUNTY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

FOR THE YEAR ENDED
December 31, 2018

SCOTT COUNTY, KANSAS
Regulatory Basis Financial Statement
(Municipality and Selected Related Municipal Entities)
For the Year Ended December 31, 2018

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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, 2018, 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 from material misstatement.

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Scott County, Kansas, and selected related municipal entities including the Scott County Extension Council and the Scott County Public Library, as of December 31, 2018, 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, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Our audit was conducted for the purpose of forming opinions on the regulatory basis fund summary statement of receipts, expenditures and unencumbered balances that collectively comprise Scott County's basic financial statement. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures - actual and budget and the regulatory basis schedule of receipts and disbursements - agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. In addition, the other supplemental information (Schedules 4 and 5 as listed in the table of contents) is presented for purposes of additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. 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, 2017, (not presented herein), and have issued our report thereon dated May 17, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 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 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2017, (Schedules 2 and 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the

basic financial statement. Such comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole.

A handwritten signature in black ink that reads "Lewis, Hooper & Dick, LLC". The script is cursive and fluid.

LEWIS, HOOPER & DICK, LLC

May 16, 2019

Financial Statement

SCOTT COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

	Unencumbered Cash 01/01/18	Receipts	Expenditures	Unencumbered Cash 12/31/18	Add Payables and Encumbrances	Treasurer's Cash 12/31/18
<u>General Fund</u>						
General	\$ 1,495,804	\$ 3,709,142	\$ 3,924,822	\$ 1,280,124	\$ 64,929	\$ 1,345,053
<u>Special Purpose Funds</u>						
Alcohol Programs	7,123	3,208	-	10,331	-	10,331
Ambulance	2,406	174,299	175,345	1,360	-	1,360
Employee Benefit	813,323	1,312,877	1,139,460	986,740	1,360	988,100
County Health	124,611	371,324	407,752	88,183	2,541	90,724
Hospital Maintenance	5,936	180,050	180,000	5,986	-	5,986
Library Maintenance	219,362	283,421	212,000	290,783	-	290,783
Noxious Weed	46,735	117,302	63,640	100,397	-	100,397
Public Building	1,432,137	523,275	553,001	1,402,411	260,305	1,662,716
Road and Bridge	52,990	1,210,161	1,208,399	54,752	11,443	66,195
Fire District	236,971	87,866	289,878	34,959	1,211	36,170
Sheriff	103,024	1,125,881	992,030	236,875	9,634	246,509
Special Parks and Recreation	3,297	1,677	-	4,974	-	4,974
Equipment Reserve	1,163,504	359,500	386,736	1,136,268	-	1,136,268
CDBG Loan	-	149,100	149,100	-	-	-
County Attorney's Training	5,882	1,208	704	6,386	-	6,386
County Health Bio-Terrorism Grant	30,082	8,252	6,415	31,919	69	31,988
County Health Special Assistance	13,920	-	-	13,920	-	13,920
County Fair and 4-H Building Operating	48,530	599,017	557,980	89,587	-	89,587
Emergency 911	270,620	49,986	44,548	276,068	41	276,109
Micro-Loans	97,834	6,370	25,000	79,204	-	79,204
Oil & Gas Valuation Depletion Trust	1,453,504	16,473	-	1,469,977	-	1,469,977
County Clerk's Technology	6,132	1,706	-	7,838	-	7,838
Register of Deeds' Technology	45,695	6,874	21,236	31,333	3,389	34,722
County Treasurer's Technology	5,667	1,704	2,658	4,713	-	4,713
Sheriff Equipment	295	-	-	295	-	295
Special Cemetery Equipment	31,055	16,000	1,312	45,743	-	45,743
Special Highway	740,995	61,873	203,085	599,783	117,434	717,217
Special Law Enforcement Trust	8,030	11,052	11,120	7,962	-	7,962
Special Noxious Weed Equipment	101,879	10,000	-	111,879	-	111,879
Equipment	415,984	10,533	193,128	233,389	-	233,389
Motor Vehicle Operating	301	119,151	118,938	514	16	530
Total Special Purpose Funds	7,487,824	6,820,150	6,943,445	7,364,529	407,443	7,771,972
<u>Bond and Interest Fund</u>						
Bond and Interest	1,393,650	1,143,008	1,437,975	1,098,683	-	1,098,683
<u>Trust Funds - Expendable</u>						
Zella O. Carpenter Special Assistance	326,029	106,685	77,584	355,130	-	355,130
M.F. Barnhart Trust	-	7,250	7,250	-	-	-
Total Trust Funds - Expendable	326,029	113,935	84,834	355,130	-	355,130
<u>Trust Funds - Nonexpendable</u>						
Zella O. Carpenter Trust	508,740	-	-	508,740	-	508,740
<u>Related Municipal Entities</u>						
Scott County Extension Council	117,723	215,272	187,346	145,649	-	145,649
Scott County Public Library	111,679	229,760	242,818	98,621	4,643	103,264
Total Related Municipal Entities	229,402	445,032	430,164	244,270	4,643	248,913
Total Municipal Entity (excluding Agency Funds) and selected Related Municipal Entities (memorandum only)	\$ 11,441,449	\$ 12,231,267	\$ 12,821,240	\$ 10,851,476	\$ 477,015	\$ 11,328,491

(continued)

SCOTT COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2018

(continued)

<u>Composition of Cash</u>	
Demand deposits:	
First National Bank	\$ 319,129
Security State Bank	210,379
Western State Bank	<u>21,523</u>
Total demand deposits	\$ 551,031
Time deposits:	
First National Bank	5,717,362
Security State Bank	56,235
Western State Bank	<u>10,346,141</u>
Total time deposits	16,119,738
Certificates of deposit:	
First National Bank	973,400
Security State Bank	<u>3,780,340</u>
Total certificates of deposit	4,753,740
Plus deposits in transit	161,285
Less outstanding checks	(526,214)
Change funds	<u>640</u>
Total cash and investments	21,060,220
Less Agency Funds per Schedule 3	(9,980,642)
Plus related municipal entities	<u>248,913</u>
Total Treasurer's cash (excluding Agency Funds)	<u>\$ 11,328,491</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, 2018

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, 2018

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, 2018

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, 2018, 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, 2018

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, 2018.

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, 2018

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, 2018.

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>21,059,580</u>
Total cash	<u>\$ 21,060,220</u>

SCOTT COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

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, 2018, the County's carrying amount of deposits was \$21,059,580 and the bank balance was \$21,424,509. Of the bank balance, 100% of the balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$1,276,571 was covered by federal depository insurance and \$17,551,542 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The balance of \$2,596,396 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	\$ 523,407	\$ 481,587	\$ 271,577
Pledged securities at market value	6,806,050	4,085,897	7,499,691
Total coverage	<u>\$ 7,329,457</u>	<u>\$ 4,567,484</u>	<u>\$ 7,771,268</u>
Funds on deposit	<u>\$ 7,009,891</u>	<u>\$ 4,046,954</u>	<u>\$ 10,367,664</u>
Funds at risk	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,596,396</u>

SCOTT COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

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 \$145,949 and the bank balance was \$161,496. All of the \$161,496 bank balance was covered by federal depository insurance.

The carrying amount of deposits for the Scott County Public Library, a related municipal entity, was \$103,264 and the bank balance was \$112,203. All of the \$112,203 bank balance was covered by federal depository insurance.

Custodial credit risk - investments

Custodial credit risk for an investment is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments of this type at December 31, 2018.

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, 2018:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Annex #1 building roof repair	\$ 15,866	\$ 16,112	\$ -
Concrete crushing for landfill	90,280	113,827	-
Fairground building	116,650	116,650	-
Health center remodel	8,921	11,073	-
Landfill cell 5 excavation	181,208	134,750	46,458
Gypsum, rock and asphalt crushing	125,955	3,606	122,349

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2018, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/18	Additions	Reductions/ Payments	Balance 12/31/18	Interest Paid
General obligation bonds payable: Refunding Series 2016	04/19/16	5.00%	\$ 21,650,000	10/01/40	\$ 21,650,000	\$ -	\$ -	\$ 21,650,000	\$ 824,375
Notes payable: Community Development Block Grant	01/11/12	4.00%	735,000	08/01/19	157,799	-	145,435	12,364	3,665
Capital leases payable:									
Indoor arena improvements	12/18/07	4.99%	171,559	02/15/23	80,958	-	12,770	88,188	4,014
Park Lane expansion	10/01/10	4.00%	5,750,000	09/01/25	3,525,000	-	375,000	3,150,000	115,689
Law Enforcement Center	04/28/10	3.00%	1,872,000	09/01/24	1,865,300	-	222,300	1,443,000	41,094
Bobcat toilet	09/15/17	2.57%	44,400	09/15/18	36,082	-	36,082	-	-
Bobcat excavator	10/18/17	2.57%	45,775	10/18/19	39,380	-	39,380	-	-
Total capital leases payable					5,346,710	-	685,522	4,661,188	160,777
Total long-term debt					\$ 27,154,509	\$ -	\$ 830,957	\$ 26,323,552	\$ 988,817

SCOTT COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

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									
	2019	2020	2021	2022	2023	2024-2028	2029-2033	2034-2038	2039-2041	Total
Principal:										
General obligation bonds payable	\$ -	\$ -	\$ 665,000	\$ 700,000	\$ 735,000	\$ 4,310,000	\$ 5,860,000	\$ 7,555,000	\$ 1,825,000	\$ 21,650,000
Notes payable	12,384	-	-	-	-	-	-	-	-	12,384
Capital leases payable	642,327	654,093	674,792	702,228	730,350	1,257,400	-	-	-	4,691,189
Total principal	654,691	654,093	1,339,792	1,402,228	1,465,350	5,567,400	5,860,000	7,555,000	1,825,000	26,323,552
Interest:										
General obligation bonds payable	824,375	824,375	814,400	793,925	772,400	3,419,075	2,205,297	957,862	34,341	10,646,050
Notes payable	41	-	-	-	-	-	-	-	-	41
Capital leases payable	146,525	130,317	112,716	91,642	68,599	65,059	-	-	-	614,858
Total interest	970,941	954,692	927,116	885,567	840,999	3,484,134	2,205,297	957,862	34,341	11,260,949
Total principal and interest	\$ 1,625,632	\$ 1,608,785	\$ 2,266,908	\$ 2,287,793	\$ 2,306,349	\$ 9,051,534	\$ 8,065,297	\$ 8,512,862	\$ 1,859,341	\$ 37,584,501

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, 2018, is \$21,166,470.

Legal debt margin

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

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SCOTT COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

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	\$ 476,678
General	Equipment Reserve	19-119	359,500
General	Special Cemetery Equipment	19-119	16,000
Noxious Weed	Special Noxious Weed Equipment	2-1318	10,000
Motor Vehicle Operating	General	8-145	<u>3,388</u>
Total			<u>\$ 865,566</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 93 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 85 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, 2018

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 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, 2018

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 for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from Scott County, Kansas, were \$146,280 for the year ended December 31, 2018.

Net pension liability: At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,318,511. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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 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 \$2,440 for the year ended December 31, 2018, and the Council's proportionate share of the collective net pension liability reported by KPERS was \$21,395.

Employees of the Scott County Library, a related municipal entity, also participate in the Kansas Public Employees Retirement System. All contribution requirements were met by the related municipal entity and its employees. Contributions to the pension plan from Scott County Library were \$7,090 for the year ended December 31, 2018, and the Library's proportionate share of the collective net pension liability reported by KPERS was \$62,734.

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, 2018, the County approved the purchase of a new motor grader in the amount of \$108,136. The County also approved the purchase of a dispatch console system for \$87,805.

Regulatory Required Supplemental Information

SCOTT COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2018

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General Fund</u>					
General	\$ 3,946,325	\$ -	\$ 3,946,325	\$ 3,924,822	\$ (21,503)
<u>Special Purpose Funds</u>					
Alcohol Programs	6,014	-	6,014	-	(6,014)
Ambulance	180,000	-	180,000	175,345	(4,655)
Employee Benefit	1,602,452	-	1,602,452	1,139,460	(462,992)
County Health	477,172	-	477,172	407,752	(69,420)
Hospital Maintenance	180,000	-	180,000	180,000	-
Library Maintenance	453,931	-	453,931	212,000	(241,931)
Noxious Weed	132,025	-	132,025	63,640	(68,385)
Public Building	1,850,850	-	1,850,850	553,001	(1,297,849)
Road and Bridge	1,214,350	-	1,214,350	1,208,399	(5,951)
Fire District	311,000	-	311,000	289,878	(21,122)
Sheriff	1,121,708	-	1,121,708	992,030	(129,678)
Special Parks and Recreation	4,611	-	4,611	-	(4,611)
<u>Bond and Interest Fund</u>					
Bond and Interest	2,648,761	-	2,648,761	1,437,975	(1,210,786)

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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
Receipts:				
Taxes	\$ 2,938,180	\$ 3,131,326	\$ 2,972,830	\$ 158,496
Intergovernmental revenue	39,159	46,947	21,581	25,366
Licenses and fees	408,873	387,931	212,780	175,151
Use of money and property	69,285	95,477	41,000	54,477
Other	51,495	44,073	12,000	32,073
Transfers in	663	3,388	-	3,388
Total receipts	<u>3,507,655</u>	<u>3,709,142</u>	<u>\$ 3,260,191</u>	<u>\$ 448,951</u>
Expenditures:				
General government:				
General and administrative	407,079	536,886	\$ 653,647	\$ (116,761)
County Commission	100,873	103,887	120,500	(16,613)
County Clerk	76,007	99,569	105,235	(5,666)
County Treasurer	148,098	162,033	153,100	8,933
Register of Deeds	70,424	77,249	83,881	(6,632)
Data processing	45,726	48,886	59,350	(10,464)
Direct election	23,327	37,954	49,700	(11,746)
Appraisal	120,949	118,405	129,415	(11,010)
Cemetery	88,553	88,195	100,100	(11,905)
Other agencies - general government	341,500	346,060	361,060	(15,000)
Public safety:				
County Attorney	166,102	195,075	205,947	(10,872)
District court	67,331	79,246	79,700	(454)
25th Judicial District	3,199	10,300	10,300	-
Other agencies - public safety	50,902	64,913	65,190	(277)
Health and sanitation:				
Solid waste disposal	283,429	276,376	299,050	(22,674)
Landfill	117,421	131,624	118,670	12,954
Recycle center	61,148	87,921	77,490	10,431
Rodent control	9,435	9,540	-	9,540
Other agencies - health and sanitation	593,552	598,525	697,812	(99,287)
Transfers out	<u>732,500</u>	<u>852,178</u>	<u>576,178</u>	<u>276,000</u>
Total expenditures	<u>3,507,555</u>	<u>3,924,822</u>	<u>\$ 3,946,325</u>	<u>\$ (21,503)</u>
Receipts over (under) expenditures	100	(215,680)		
Unencumbered cash, beginning of year	<u>1,495,704</u>	<u>1,495,804</u>		
Unencumbered cash, end of year	<u>\$ 1,495,804</u>	<u>\$ 1,280,124</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, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Intergovernmental revenues	\$ 3,319	\$ 3,208	\$ 3,025	\$ 183
Total receipts	<u>3,319</u>	<u>3,208</u>	<u>\$ 3,025</u>	<u>\$ 183</u>
Expenditures:				
Education	<u>3,000</u>	<u>-</u>	<u>\$ 6,014</u>	<u>\$ (6,014)</u>
Total expenditures	<u>3,000</u>	<u>-</u>	<u>\$ 6,014</u>	<u>\$ (6,014)</u>
Receipts over expenditures	319	3,208		
Unencumbered cash, beginning of year	<u>6,804</u>	<u>7,123</u>		
Unencumbered cash, end of year	<u>\$ 7,123</u>	<u>\$ 10,331</u>		

SCOTT COUNTY, KANSAS
 Ambulance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 182,160	\$ 160,885	\$ 162,457	\$ (1,572)
Motor vehicle	95	13,126	17,132	(4,006)
Delinquent property	151	288	-	288
Total receipts	<u>182,406</u>	<u>174,299</u>	<u>\$ 179,589</u>	<u>\$ (5,290)</u>
Expenditures:				
Health and sanitation:				
Contractual services	<u>180,000</u>	<u>175,345</u>	<u>\$ 180,000</u>	<u>\$ (4,655)</u>
Total expenditures	<u>180,000</u>	<u>175,345</u>	<u>\$ 180,000</u>	<u>\$ (4,655)</u>
Receipts over (under) expenditures	2,406	(1,046)		
Unencumbered cash, beginning of year	<u>-</u>	<u>2,406</u>		
Unencumbered cash, end of year	<u>\$ 2,406</u>	<u>\$ 1,360</u>		

SCOTT COUNTY, KANSAS
Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,007,107	\$ 1,079,924	\$ 1,091,145	\$ (11,221)
Motor vehicle	70,244	91,077	94,676	(3,599)
Delinquent property	1,035	2,050	-	2,050
Reimbursements	24,691	43,517	40,000	3,517
Other	77,575	96,309	58,500	37,809
Total receipts	<u>1,180,652</u>	<u>1,312,877</u>	<u>\$ 1,284,321</u>	<u>\$ 28,556</u>
Expenditures:				
General government:				
Social Security	125,442	128,636	\$ 135,527	\$ (6,891)
Retirement	148,049	165,017	210,210	(45,193)
Workmens compensation insurance	27,721	25,978	50,715	(24,737)
Unemployment insurance	5,727	652	20,000	(19,348)
Other	74,231	83,727	119,000	(35,273)
Medical insurance	627,369	735,450	1,067,000	(331,550)
Total expenditures	<u>1,008,539</u>	<u>1,139,460</u>	<u>\$ 1,602,452</u>	<u>\$ (462,992)</u>
Receipts over expenditures	172,113	173,417		
Unencumbered cash, beginning of year	<u>641,210</u>	<u>813,323</u>		
Unencumbered cash, end of year	<u>\$ 813,323</u>	<u>\$ 986,740</u>		

SCOTT COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 100,066	\$ 98,970	\$ 99,929	\$ (959)
Motor vehicle	9,453	10,130	9,408	722
Delinquent property	107	200	-	200
Intergovernmental revenues	34,572	42,413	51,800	(9,387)
Licenses and fees	180,122	219,611	241,479	(21,868)
Total receipts	<u>324,320</u>	<u>371,324</u>	<u>\$ 402,616</u>	<u>\$ (31,292)</u>
Expenditures:				
Health and sanitation:				
Personnel services	170,982	180,651	\$ 245,572	\$ (64,921)
Contractual services	16,150	15,425	40,600	(25,175)
Commodities	140,978	170,411	151,000	19,411
Occupation and overhead	20,000	40,000	40,000	-
Capital outlay	5,269	1,265	-	1,265
Total expenditures	<u>353,379</u>	<u>407,752</u>	<u>\$ 477,172</u>	<u>\$ (69,420)</u>
Receipts under expenditures	(29,059)	(36,428)		
Unencumbered cash, beginning of year	<u>153,670</u>	<u>124,611</u>		
Unencumbered cash, end of year	<u>\$ 124,611</u>	<u>\$ 88,183</u>		

SCOTT COUNTY, KANSAS
Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 167,085	\$ 162,547	\$ 164,223	\$ (1,676)
Motor vehicle	18,660	17,184	15,705	1,479
Delinquent property	191	319	-	319
Total receipts	<u>185,936</u>	<u>180,050</u>	<u>\$ 179,928</u>	<u>\$ 122</u>
Expenditures:				
Health and sanitation:				
Hospital Board	<u>180,000</u>	<u>180,000</u>	<u>\$ 180,000</u>	<u>\$ -</u>
Total expenditures	<u>180,000</u>	<u>180,000</u>	<u>\$ 180,000</u>	<u>\$ -</u>
Receipts over expenditures	5,936	50		
Unencumbered cash, beginning of year	<u>-</u>	<u>5,936</u>		
Unencumbered cash, end of year	<u>\$ 5,936</u>	<u>\$ 5,986</u>		

SCOTT COUNTY, KANSAS
Library Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 251,001	\$ 257,063	\$ 216,183	\$ 40,880
Motor vehicle	25,752	25,935	23,587	2,348
Delinquent property	227	423	-	423
Other	6	-	-	-
Total receipts	<u>276,986</u>	<u>283,421</u>	<u>\$ 239,770</u>	<u>\$ 43,651</u>
Expenditures:				
Culture and recreation:				
Library Board	212,000	212,000	\$ 212,000	\$ -
Capital improvement	-	-	241,931	(241,931)
Total expenditures	<u>212,000</u>	<u>212,000</u>	<u>\$ 453,931</u>	<u>\$ (241,931)</u>
Receipts over expenditures	64,986	71,421		
Unencumbered cash, beginning of year	<u>154,376</u>	<u>219,362</u>		
Unencumbered cash, end of year	<u>\$ 219,362</u>	<u>\$ 290,783</u>		

SCOTT COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 93,792	\$ 107,281	\$ 108,335	\$ (1,054)
Motor vehicle	9,873	9,809	8,811	998
Delinquent property	102	212	-	212
Total receipts	<u>103,767</u>	<u>117,302</u>	<u>\$ 117,146</u>	<u>\$ 156</u>
Expenditures:				
Public works:				
Personnel services	64,305	40,256	\$ 65,125	\$ (24,869)
Contractual services	4,225	2,173	3,200	(1,027)
Commodities	14,855	11,211	53,700	(42,489)
Transfers out	10,000	10,000	10,000	-
Total expenditures	<u>93,385</u>	<u>63,640</u>	<u>\$ 132,025</u>	<u>\$ (68,385)</u>
Receipts over expenditures	10,382	53,662		
Unencumbered cash, beginning of year	<u>36,353</u>	<u>46,735</u>		
Unencumbered cash, end of year	<u>\$ 46,735</u>	<u>\$ 100,397</u>		

SCOTT COUNTY, KANSAS
Public Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Other	\$ 57,255	\$ 46,597	\$ -	\$ 46,597
Transfers in	410,000	476,678	206,678	270,000
Total receipts	<u>467,255</u>	<u>523,275</u>	<u>\$ 206,678</u>	<u>\$ 316,597</u>
Expenditures:				
Public works:				
Capital outlay	<u>347,035</u>	<u>553,001</u>	<u>\$ 1,850,850</u>	<u>\$ (1,297,849)</u>
Total expenditures	<u>347,035</u>	<u>553,001</u>	<u>\$ 1,850,850</u>	<u>\$ (1,297,849)</u>
Receipts over (under) expenditures	120,220	(29,726)		
Unencumbered cash, beginning of year	<u>1,311,917</u>	<u>1,432,137</u>		
Unencumbered cash, end of year	<u>\$ 1,432,137</u>	<u>\$ 1,402,411</u>		

SCOTT COUNTY, KANSAS
 Road and Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 857,593	\$ 761,243	\$ 769,087	\$ (7,844)
Motor vehicle	77,975	83,575	80,619	2,956
Delinquent property	930	1,514	-	1,514
Intergovernmental revenues	351,670	357,786	347,807	9,979
Other	6,654	6,043	-	6,043
Total receipts	<u>1,294,822</u>	<u>1,210,161</u>	<u>\$ 1,197,513</u>	<u>\$ 12,648</u>
Expenditures:				
Public works:				
Personnel services	407,339	465,830	\$ 461,300	\$ 4,530
Contractual services	149,675	186,550	152,900	33,650
Commodities	470,566	484,036	566,750	(82,714)
Capital outlay	101,520	71,983	33,400	38,583
Transfers out	140,000	-	-	-
Total expenditures	<u>1,269,100</u>	<u>1,208,399</u>	<u>\$ 1,214,350</u>	<u>\$ (5,951)</u>
Receipts over expenditures	25,722	1,762		
Unencumbered cash, beginning of year	<u>27,268</u>	<u>52,990</u>		
Unencumbered cash, end of year	<u>\$ 52,990</u>	<u>\$ 54,752</u>		

SCOTT COUNTY, KANSAS
 Fire District Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 80,387	\$ 82,447	\$ 83,038	\$ (591)
Motor vehicle	4,996	5,272	4,594	678
Delinquent property	54	147	-	147
Total receipts	<u>85,437</u>	<u>87,866</u>	<u>\$ 87,632</u>	<u>\$ 234</u>
Expenditures:				
Public safety:				
Personnel services	4,671	4,671	\$ 6,000	\$ (1,329)
Contractual services	29,881	29,169	40,000	(10,831)
Commodities	4,799	6,002	10,000	(3,998)
Capital outlay	47	250,036	255,000	(4,964)
Total expenditures	<u>39,398</u>	<u>289,878</u>	<u>\$ 311,000</u>	<u>\$ (21,122)</u>
Receipts over (under) expenditures	46,039	(202,012)		
Unencumbered cash, beginning of year	<u>190,932</u>	<u>236,971</u>		
Unencumbered cash, end of year	<u>\$ 236,971</u>	<u>\$ 34,959</u>		

SCOTT COUNTY, KANSAS
 Sheriff Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 964,240	\$ 956,311	\$ 965,958	\$ (9,647)
Motor vehicle	503	69,483	90,685	(21,202)
Delinquent property	801	1,676	-	1,676
Officers' fees	102,868	71,413	65,000	6,413
Other	33,391	26,998	-	26,998
Total receipts	<u>1,101,803</u>	<u>1,125,881</u>	<u>\$ 1,121,643</u>	<u>\$ 4,238</u>
Expenditures:				
Public safety:				
Personnel services	503,689	498,269	\$ 559,614	\$ (61,345)
Contractual services	92,815	88,682	123,136	(34,454)
Commodities	135,831	140,284	153,394	(13,110)
Capital outlay	707	689	-	689
Law Enforcement Center	265,737	264,106	285,564	(21,458)
Total expenditures	<u>998,779</u>	<u>992,030</u>	<u>\$ 1,121,708</u>	<u>\$ (129,678)</u>
Receipts over expenditures	103,024	133,851		
Unencumbered cash, beginning of year	-	103,024		
Unencumbered cash, end of year	<u>\$ 103,024</u>	<u>\$ 236,875</u>		

SCOTT COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts:				
Alcohol tax funds	\$ 1,735	\$ 1,677	\$ 1,581	\$ 96
Total cash receipts	<u>1,735</u>	<u>1,677</u>	<u>\$ 1,581</u>	<u>\$ 96</u>
Expenditures:				
Culture and recreation:				
Capital outlay	-	-	\$ 4,611	\$ (4,611)
Total expenditures	<u>-</u>	<u>-</u>	<u>\$ 4,611</u>	<u>\$ (4,611)</u>
Receipts over expenditures	1,735	1,677		
Unencumbered cash, beginning of year	<u>1,562</u>	<u>3,297</u>		
Unencumbered cash, end of year	<u>\$ 3,297</u>	<u>\$ 4,974</u>		

SCOTT COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 253	\$ -
Other	150	-
Transfers in	<u>312,500</u>	<u>359,500</u>
Total receipts	<u>312,903</u>	<u>359,500</u>
Expenditures:		
Public works:		
Capital outlay	<u>24,929</u>	<u>386,736</u>
Total expenditures	<u>24,929</u>	<u>386,736</u>
Receipts over (under) expenditures	287,974	(27,236)
Unencumbered cash, beginning of year	<u>875,530</u>	<u>1,163,504</u>
Unencumbered cash, end of year	<u><u>\$ 1,163,504</u></u>	<u><u>\$ 1,136,268</u></u>

SCOTT COUNTY, KANSAS
CDBG Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	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>	<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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 1,345	\$ 1,208
Total receipts	<u>1,345</u>	<u>1,208</u>
Expenditures:		
Public safety:		
Contractual services	<u>705</u>	<u>704</u>
Total expenditures	<u>705</u>	<u>704</u>
Receipts over expenditures	640	504
Unencumbered cash, beginning of year	<u>5,242</u>	<u>5,882</u>
Unencumbered cash, end of year	<u><u>\$ 5,882</u></u>	<u><u>\$ 6,386</u></u>

SCOTT COUNTY, KANSAS
County Health Bio-Terrorism Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenues	\$ 10,288	\$ 8,252
Total receipts	<u>10,288</u>	<u>8,252</u>
Expenditures:		
Health and sanitation:		
Contractual services	2,057	2,264
Commodities	171	645
Capital outlay	<u>1,945</u>	<u>3,506</u>
Total expenditures	<u>4,173</u>	<u>6,415</u>
Receipts over expenditures	6,115	1,837
Unencumbered cash, beginning of year	<u>23,967</u>	<u>30,082</u>
Unencumbered cash, end of year	<u>\$ 30,082</u>	<u>\$ 31,919</u>

SCOTT COUNTY, KANSAS
County Health Special Assistance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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

SCOTT COUNTY, KANSAS
County Fair and 4-H Building Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenues	\$ 86,500	\$ 86,500
Licenses and fees	36,155	33,730
Use of money and property	13,982	2,408
Other	725	476,379
	<u>137,362</u>	<u>599,017</u>
Total receipts		
Expenditures:		
Culture and recreation:		
Personnel services	22,961	24,725
Contractual services	51,890	70,265
Commodities	34,415	44,914
Capital outlay	47,823	418,056
	<u>157,089</u>	<u>557,960</u>
Total expenditures		
Receipts over (under) expenditures	(19,727)	41,057
Unencumbered cash, beginning of year	68,257	48,530
	<u>68,257</u>	<u>48,530</u>
Unencumbered cash, end of year	<u>\$ 48,530</u>	<u>\$ 89,587</u>

SCOTT COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenues	\$ 49,980	\$ 49,996
Total receipts	<u>49,980</u>	<u>49,996</u>
Expenditures:		
Public safety:		
Contractual services	19,494	38,020
Capital outlay	<u>608</u>	<u>6,528</u>
Total expenditures	<u>20,102</u>	<u>44,548</u>
Receipts over expenditures	29,878	5,448
Unencumbered cash, beginning of year	<u>240,742</u>	<u>270,620</u>
Unencumbered cash, end of year	<u>\$ 270,620</u>	<u>\$ 276,068</u>

SCOTT COUNTY, KANSAS
Micro-Loans Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 337	\$ 347
Other	<u>3,032</u>	<u>6,023</u>
Total receipts	<u>3,369</u>	<u>6,370</u>
Expenditures:		
General government:		
Contractual services	<u>-</u>	<u>25,000</u>
Total expenditures	<u>-</u>	<u>25,000</u>
Receipts over (under) expenditures	3,369	(18,630)
Unencumbered cash, beginning of year	<u>94,465</u>	<u>97,834</u>
Unencumbered cash, end of year	<u><u>\$ 97,834</u></u>	<u><u>\$ 79,204</u></u>

SCOTT COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 5,038	\$ 16,473
Total receipts	<u>5,038</u>	<u>16,473</u>
Expenditures:		
Transfers out	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	5,038	16,473
Unencumbered cash, beginning of year	<u>1,448,466</u>	<u>1,453,504</u>
Unencumbered cash, end of year	<u><u>\$ 1,453,504</u></u>	<u><u>\$ 1,469,977</u></u>

SCOTT COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 2,231	\$ 1,680
Use of money and property	<u>15</u>	<u>26</u>
Total receipts	<u>2,246</u>	<u>1,706</u>
Expenditures:		
General government:		
Capital outlay	<u>599</u>	<u>-</u>
Total expenditures	<u>599</u>	<u>-</u>
Receipts over expenditures	1,647	1,706
Unencumbered cash, beginning of year	<u>4,485</u>	<u>6,132</u>
Unencumbered cash, end of year	<u><u>\$ 6,132</u></u>	<u><u>\$ 7,838</u></u>

SCOTT COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 8,924	\$ 6,718
Use of money and property	135	156
Total receipts	<u>9,059</u>	<u>6,874</u>
Expenditures:		
General government:		
Contractual services	1,783	5,710
Commodities	3,457	5,667
Capital outlay	<u>75</u>	<u>9,859</u>
Total expenditures	<u>5,315</u>	<u>21,236</u>
Receipts over (under) expenditures	3,744	(14,362)
Unencumbered cash, beginning of year	<u>41,951</u>	<u>45,695</u>
Unencumbered cash, end of year	<u><u>\$ 45,695</u></u>	<u><u>\$ 31,333</u></u>

SCOTT COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 2,231	\$ 1,680
Use of money and property	12	24
Total receipts	<u>2,243</u>	<u>1,704</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>2,658</u>
Total expenditures	<u>-</u>	<u>2,658</u>
Receipts over (under) expenditures	2,243	(954)
Unencumbered cash, beginning of year	<u>3,424</u>	<u>5,667</u>
Unencumbered cash, end of year	<u><u>\$ 5,667</u></u>	<u><u>\$ 4,713</u></u>

SCOTT COUNTY, KANSAS
 Sheriff Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 10,000	\$ 16,000
Total receipts	<u>10,000</u>	<u>16,000</u>
Expenditures:		
General government:		
Capital outlay	<u>13,590</u>	<u>1,312</u>
Total expenditures	<u>13,590</u>	<u>1,312</u>
Receipts over (under) expenditures	(3,590)	14,688
Unencumbered cash, beginning of year	<u>34,645</u>	<u>31,055</u>
Unencumbered cash, end of year	<u><u>\$ 31,055</u></u>	<u><u>\$ 45,743</u></u>

SCOTT COUNTY, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees and sales	\$ 72,524	\$ 61,873
Transfers in	40,000	-
Total receipts	<u>112,524</u>	<u>61,873</u>
Expenditures:		
Public works:		
Commodities	<u>22,297</u>	<u>203,085</u>
Total expenditures	<u>22,297</u>	<u>203,085</u>
Receipts over (under) expenditures	90,227	(141,212)
Unencumbered cash, beginning of year	<u>650,768</u>	<u>740,995</u>
Unencumbered cash, end of year	<u><u>\$ 740,995</u></u>	<u><u>\$ 599,783</u></u>

SCOTT COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 9,622	\$ 11,052
Total receipts	<u>9,622</u>	<u>11,052</u>
Expenditures:		
Public safety:		
Commodities	<u>4,847</u>	<u>11,120</u>
Total expenditures	<u>4,847</u>	<u>11,120</u>
Receipts over (under) expenditures	4,775	(68)
Unencumbered cash, beginning of year	<u>3,255</u>	<u>8,030</u>
Unencumbered cash, end of year	<u><u>\$ 8,030</u></u>	<u><u>\$ 7,962</u></u>

SCOTT COUNTY, KANSAS
Special Noxious Weed Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 10,000	\$ 10,000
Total receipts	<u>10,000</u>	<u>10,000</u>
Expenditures:		
Public works:		
Capital outlay	<u>4,938</u>	<u>-</u>
Total expenditures	<u>4,938</u>	<u>-</u>
Receipts over expenditures	5,062	10,000
Unencumbered cash, beginning of year	<u>96,817</u>	<u>101,879</u>
Unencumbered cash, end of year	<u><u>\$ 101,879</u></u>	<u><u>\$ 111,879</u></u>

SCOTT COUNTY, KANSAS
Special Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	\$ 31,016	\$ -
Other	100,000	10,533
Transfers in	100,000	-
	<u>231,016</u>	<u>10,533</u>
Total receipts		
Expenditures:		
Public works:		
Capital outlay	<u>239,410</u>	<u>193,128</u>
	<u>239,410</u>	<u>193,128</u>
Total expenditures		
Receipts under expenditures	(8,394)	(182,595)
Unencumbered cash, beginning of year	<u>424,378</u>	<u>415,984</u>
Unencumbered cash, end of year	<u>\$ 415,984</u>	<u>\$ 233,389</u>

SCOTT COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 110,243	\$ 119,151
Total receipts	<u>110,243</u>	<u>119,151</u>
Expenditures:		
General government:		
Personnel services	53,049	49,323
Contractual services	49,554	60,919
Commodities	1,652	488
Capital outlay	6,037	4,820
Transfers out	<u>663</u>	<u>3,388</u>
Total expenditures	<u>110,955</u>	<u>118,938</u>
Receipts over (under) expenditures	(712)	213
Unencumbered cash, beginning of year	<u>1,013</u>	<u>301</u>
Unencumbered cash, end of year	<u>\$ 301</u>	<u>\$ 514</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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Motor vehicle	\$ 35,374	\$ 8,888	\$ -	\$ 8,888
Delinquent property	109	42	-	42
Sales tax	924,487	954,078	900,000	54,078
Use of money and property	180,000	180,000	180,000	-
Total receipts	<u>1,139,970</u>	<u>1,143,008</u>	<u>\$ 1,080,000</u>	<u>\$ 63,008</u>
Expenditures:				
General government:				
Principal	609,600	613,600	\$ -	\$ 613,600
Interest	824,375	824,375	824,375	-
Commissions and fees	-	-	10,000	(10,000)
Cash basis reserve	-	-	1,814,386	(1,814,386)
Total expenditures	<u>1,433,975</u>	<u>1,437,975</u>	<u>\$ 2,648,761</u>	<u>\$ (1,210,786)</u>
Receipts under expenditures	(294,005)	(294,967)		
Unencumbered cash, beginning of year	<u>1,687,655</u>	<u>1,393,650</u>		
Unencumbered cash, end of year	<u>\$ 1,393,650</u>	<u>\$ 1,098,683</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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Total	Current Year		Total (Memorandum Only)
		Zella O. Carpenter Special Assistance Account	M.F. Barnhart Trust	
Receipts:				
Use of money and property	\$ 93,581	\$ 105,662	\$ -	\$ 105,662
Other	7,027	1,023	7,250	8,273
Total receipts	100,608	106,685	7,250	113,935
Expenditures:				
Commodities	12,799	13,840	-	13,840
Remit to local agencies	77,398	63,744	7,250	70,994
Total expenditures	90,197	77,584	7,250	84,834
Receipts over expenditures	10,411	29,101	-	29,101
Unencumbered cash, beginning of year	315,618	326,029	-	326,029
Unencumbered cash, ending of year	<u>\$ 326,029</u>	<u>\$ 355,130</u>	<u>\$ -</u>	<u>\$ 355,130</u>

SCOTT COUNTY, KANSAS
Trust Funds - Nonexpendable
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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

Related Municipal Entities

Fund Description

Related municipal entities are legally separate from the County. 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, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Internal Budget*	
Receipts:				
Intergovernmental revenue	\$ 188,952	\$ 191,712	\$ 193,532	\$ (1,820)
Use of money and property	179	267	-	267
Other	24,373	23,293	24,000	(707)
Total receipts	213,504	215,272	\$ 217,532	\$ (2,260)
Expenditures:				
Culture and recreation:				
Personnel services	159,136	166,372	\$ 178,000	\$ (11,628)
Contractual services	2,994	3,585	7,500	(3,915)
Commodities	20,714	17,389	27,600	(10,211)
Capital outlay	-	-	10,500	(10,500)
Total expenditures	182,844	187,346	\$ 223,600	\$ (36,254)
Receipts over expenditures	30,660	27,926		
Unencumbered cash, beginning of year	87,063	117,723		
Unencumbered cash, end of year	\$ 117,723	\$ 145,649		

* 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, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Internal Budget*	
Receipts:				
Intergovernmental revenues	\$ 215,800	\$ 214,944	\$ 257,400	\$ (42,456)
Licenses and fees	4,200	4,255	4,620	(365)
Use of money and property	606	786	480	306
Other	10,081	9,775	4,580	5,195
Total receipts	<u>230,687</u>	<u>229,760</u>	<u>\$ 267,080</u>	<u>\$ (37,320)</u>
Expenditures:				
Culture and recreation:				
Personnel services	117,163	120,824	\$ 125,399	\$ (4,575)
Contractual services	53,265	55,541	52,400	3,141
Commodities	68,926	62,412	82,257	(19,845)
Capital outlay	<u>3,122</u>	<u>4,041</u>	<u>7,000</u>	<u>(2,959)</u>
Total expenditures	<u>242,476</u>	<u>242,818</u>	<u>\$ 267,056</u>	<u>\$ (24,238)</u>
Receipts under expenditures	(11,789)	(13,058)		
Unencumbered cash, beginning of year	<u>123,468</u>	<u>111,679</u>		
Unencumbered cash, end of year	<u>\$ 111,679</u>	<u>\$ 98,621</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, 2018

	Cash Balance 01/01/18	Receipts	Disburse- ments	Cash Balance (Deficit) 12/31/18
Trust and Agency Funds:				
Register of Deeds	\$ 5,695	\$ 76,514	\$ 73,567	\$ 8,642
Law Library	24,976	6,664	2,575	29,065
District Court	6,668	251,253	246,220	11,701
Sheriff	500	143,186	143,686	-
Sheriff Inmate	13,514	41,428	40,673	14,269
Sheriff Drug Education	1,372	1	-	1,373
Indoor Arena	26,802	73,979	65,426	35,355
County Treasurer:				
County Health Memorials	515	-	-	515
Kansas Payroll Taxes	-	56,891	56,891	-
Federal Payroll Taxes	-	113,061	113,061	-
Wildlife and Parks	3,223	5,092	4,876	3,439
Motor Vehicle Fees and Sales Tax Collections	33,932	1,214,322	1,232,691	15,563
Tax Collections	9,675,717	15,512,991	15,325,833	9,862,875
Tax Distributions	562	7,970,135	7,972,852	(2,155)
Total	<u>\$ 9,793,476</u>	<u>\$ 25,465,517</u>	<u>\$ 25,278,351</u>	<u>\$ 9,980,642</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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 2,164,717	\$ 2,389,941	\$ 2,414,266	\$ (24,325)
Motor vehicle	288,494	241,874	203,564	38,310
Delinquent property	2,532	5,050	-	5,050
Interest and fees:				
Current	19,711	18,428	1,500	16,928
Delinquent	-	-	3,500	(3,500)
Local sales	462,726	476,033	350,000	126,033
Total taxes	2,938,180	3,131,326	2,972,830	158,496
Intergovernmental revenue:				
Grant income	-	17,598	-	17,598
Alcohol tax	1,735	1,677	1,581	96
Mineral production tax	37,424	27,672	20,000	7,672
Total intergovernmental revenue	39,159	46,947	21,581	25,366
Licenses and fees:				
Mortgage registration fees	73,050	60,285	-	60,285
Refuse access fees	295,662	293,731	201,780	91,951
Other fees	13,362	15,263	-	15,263
Officers' fees	26,799	18,652	11,000	7,652
Total licenses and fees	408,873	387,931	212,780	175,151
Use of money and property:				
Indoor arena	-	-	10,000	(10,000)
Cemetery lots	14,825	7,030	6,000	1,030
Interest on investments	54,460	88,447	25,000	63,447
Total use of money and property	69,285	95,477	41,000	54,477
Other:				
Other	51,495	44,073	12,000	32,073
Transfers in	663	3,388	-	3,388
Total receipts	\$ 3,507,655	\$ 3,709,142	\$ 3,260,191	\$ 448,951

Expenditures:**General government:**

General and administrative:				
Personnel services	\$ 15,563	\$ 15,775	\$ 27,000	\$ (11,225)
Contractual services	355,409	477,567	404,147	73,420
Commodities	6,445	7,853	17,500	(9,647)
Capital outlay	29,662	35,691	205,000	(169,309)
Total general and administrative	407,079	536,886	653,647	(116,761)

(continued)

SCOTT COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	(Under)
(continued)				
County Commission:				
Personnel services	\$ 49,014	\$ 51,385	\$ 50,500	\$ 885
Contractual services	51,857	52,502	70,000	(17,498)
Commodities	2	-	-	-
Total County Commission	100,873	103,887	120,500	(16,613)
County Clerk:				
Personnel services	71,553	92,976	93,435	(459)
Contractual services	3,528	5,428	7,050	(1,622)
Commodities	801	1,165	1,750	(585)
Capital outlay	125	-	3,000	(3,000)
Total County Clerk	76,007	99,569	105,235	(5,666)
County Treasurer:				
Personnel services	139,234	150,016	98,700	51,316
Contractual services	8,114	7,746	49,500	(41,754)
Commodities	340	4,225	3,900	325
Capital outlay	410	46	1,000	(954)
Total County Treasurer	148,098	162,033	153,100	8,933
Register of Deeds:				
Personnel services	66,487	72,373	76,571	(4,198)
Contractual services	3,313	3,760	4,710	(950)
Commodities	624	1,116	2,500	(1,384)
Capital outlay	-	-	100	(100)
Total Register of Deeds	70,424	77,249	83,881	(6,632)
Data processing:				
Personnel services	-	-	1,200	(1,200)
Contractual services	45,103	47,516	49,150	(1,634)
Commodities	623	1,370	3,000	(1,630)
Capital outlay	-	-	6,000	(6,000)
Total data processing	45,726	48,886	59,350	(10,464)
Direct election:				
Personnel services	14,204	16,887	20,000	(3,113)
Contractual services	4,618	6,656	10,200	(3,544)
Commodities	3,630	14,068	14,000	68
Capital outlay	875	343	5,500	(5,157)
Total direct election	23,327	37,954	49,700	(11,746)
Appraisal:				
Personnel services	58,192	53,823	61,915	(8,092)
Contractual services	59,602	59,055	57,600	1,455
Commodities	3,155	4,125	5,400	(1,275)
Capital outlay	-	1,402	4,500	(3,098)
Total appraisal	120,949	118,405	129,415	(11,010)

(continued)

SCOTT COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Cemetery:				
Personnel services	\$ 57,883	\$ 61,083	\$ 66,650	\$ (5,567)
Contractual services	6,998	7,680	9,600	(1,920)
Commodities	8,838	11,432	10,050	1,382
Capital outlay	14,834	8,000	13,800	(5,800)
Total cemetery	88,553	88,195	100,100	(11,905)
Other agencies:				
Spirit of the Plains CASA, Inc.	2,000	2,000	2,000	-
Economic Development Committee	45,000	45,000	45,000	-
Soil conservation	26,000	26,000	26,000	-
Agricultural extension	152,000	156,560	156,560	-
Fair Board and 4-H building	86,500	86,500	86,500	-
Indoor arena	-	-	15,000	(15,000)
Historical society	30,000	30,000	30,000	-
Total other agencies	341,500	346,060	361,060	(15,000)
Total general government	1,422,536	1,619,124	1,815,988	(196,864)
Public safety:				
County Attorney:				
Personnel services	139,305	165,563	127,067	38,496
Contractual services	21,981	24,677	72,980	(48,303)
Commodities	2,448	2,542	3,200	(658)
Capital outlay	2,368	2,293	2,700	(407)
Total County Attorney	166,102	195,075	205,947	(10,872)
District court:				
Contractual services	62,574	74,090	73,800	290
Commodities	2,320	2,156	2,900	(744)
Capital outlay	2,437	3,000	3,000	-
Total district court	67,331	79,246	79,700	(454)
25th Judicial District:				
Contractual services	3,199	10,300	10,300	-
Other agencies:				
Emergency management	45,902	59,913	60,190	(277)
Western KS Child Advocacy Center	5,000	5,000	5,000	-
Total other agencies	50,902	64,913	65,190	(277)
Total public safety	287,534	349,534	361,137	(11,603)

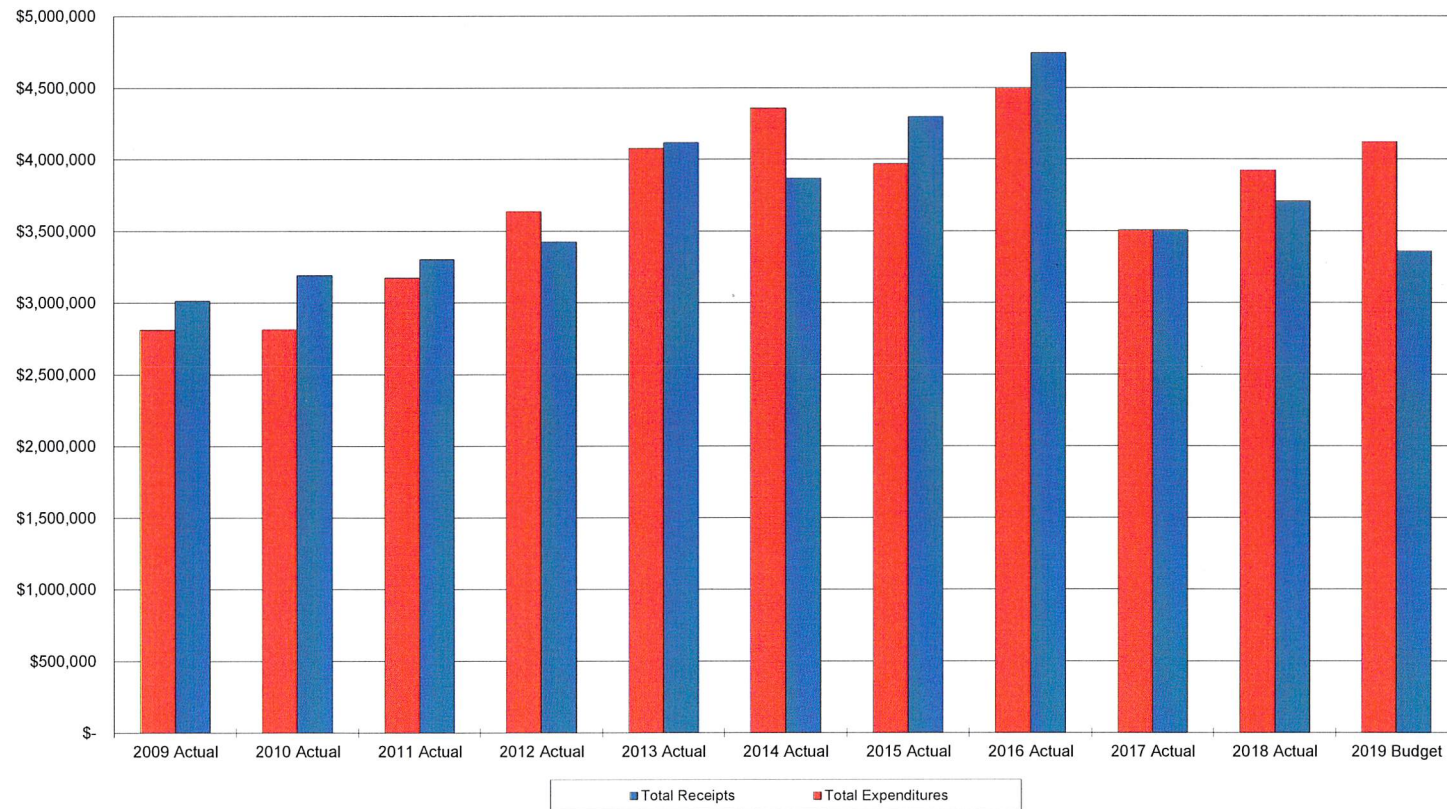
SCOTT COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Health and sanitation:				
Solid waste disposal:				
Personnel services	\$ 4,930	\$ 4,350	\$ 6,000	\$ (1,650)
Contractual services	277,867	271,731	292,050	(20,319)
Commodities	632	295	1,000	(705)
Total solid waste disposal	283,429	276,376	299,050	(22,674)
Landfill:				
Personnel services	29,854	33,402	30,865	2,537
Contractual services	71,747	95,097	75,865	19,232
Commodities	15,820	3,125	11,940	(8,815)
Total landfill	117,421	131,624	118,670	12,954
Recycle center:				
Personnel services	44,955	35,770	45,780	(10,010)
Contractual services	13,911	25,421	27,010	(1,589)
Commodities	1,782	2,861	4,700	(1,839)
Capital outlay	500	23,869	-	23,869
Total recycle center	61,148	87,921	77,490	10,431
Rodent control:				
Commodities	9,435	9,540	-	9,540
Other agencies:				
Southwest Developmental Services	34,657	35,802	35,802	-
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	900	1,000	(100)
Nursing home	487,554	491,482	590,669	(99,187)
Total other agencies	593,552	598,525	697,812	(99,287)
Total health and sanitation	1,064,985	1,103,986	1,193,022	(89,036)
Transfers out	732,500	852,178	576,178	276,000
Total expenditures	\$ 3,507,555	\$ 3,924,822	\$ 3,946,325	\$ (21,503)

SCOTT COUNTY, KANSAS
 Reconciliation of 2017 Tax Roll
 Regulatory Basis
 For the Year Ended December 31, 2018

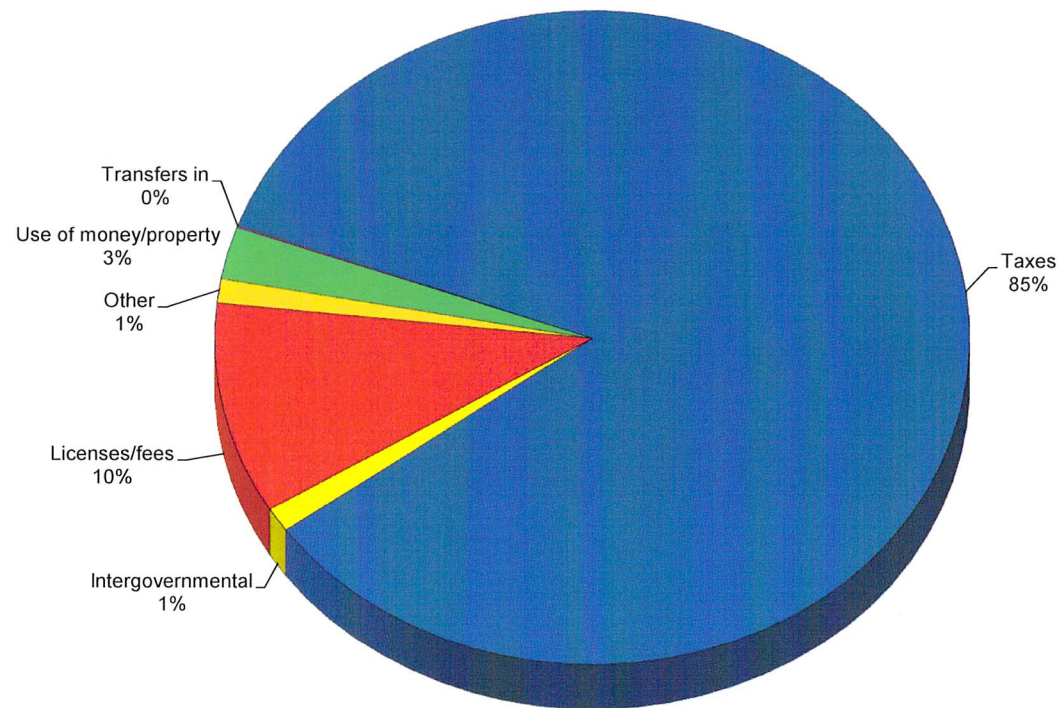
2017 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		\$ 13,935,210
Supplemental tax roll		8,223
2017 taxes abated		<u>(53,546)</u>
2017 tax roll as adjusted		<u>\$ 13,889,887</u>
2017 Tax Roll Accounted For:		
2017 current tax collections		\$ 13,766,543
Delinquent taxes:		
Personal property tax warrants	\$ 28,106	
Real estate taxes	<u>95,238</u>	<u>123,344</u>
2017 total tax roll		<u>\$ 13,889,887</u>

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



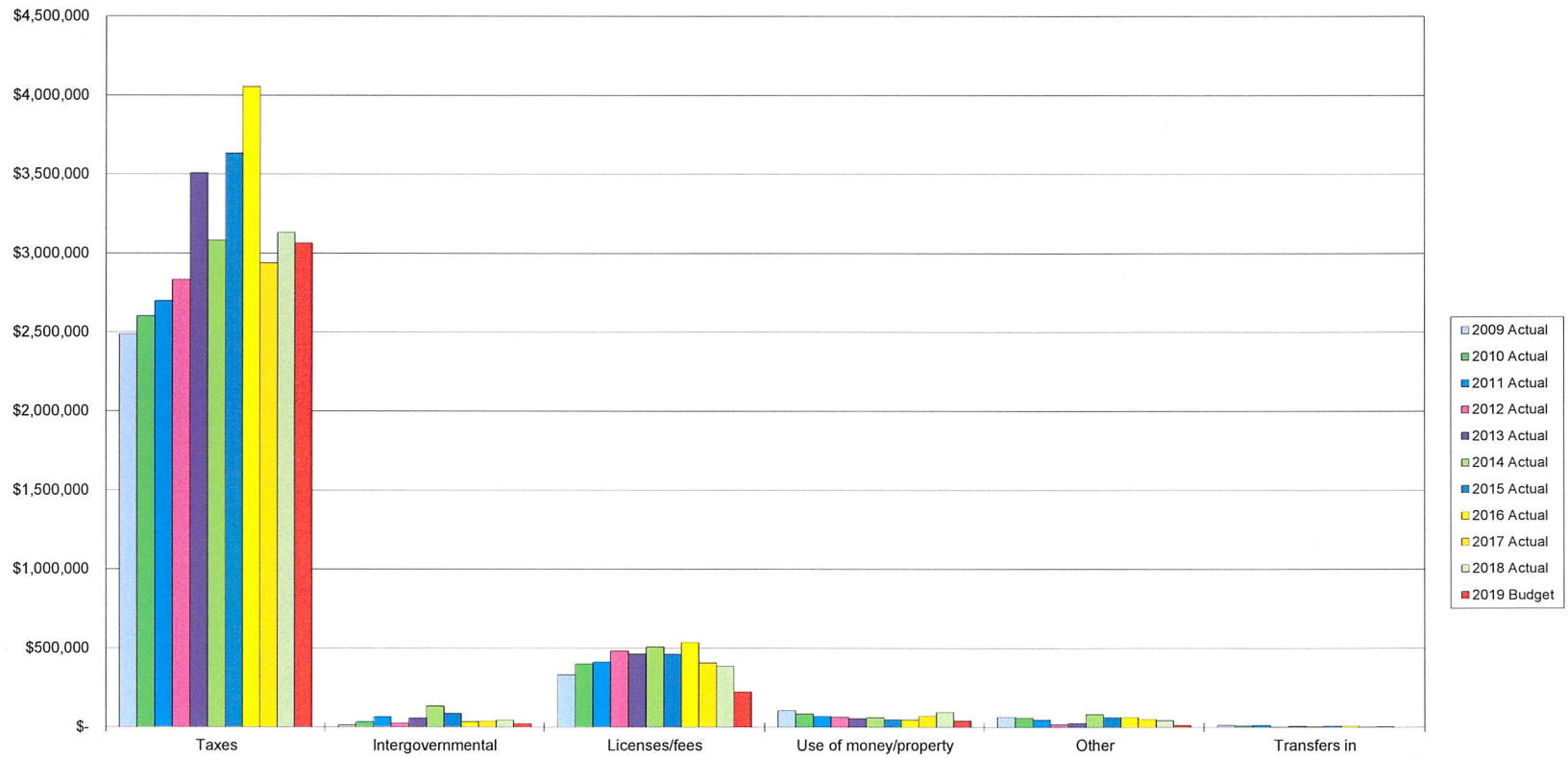
Prepared by: Lewis, Hooper & Dick, LLC

SCOTT COUNTY, KANSAS
2018 Receipts - General Fund



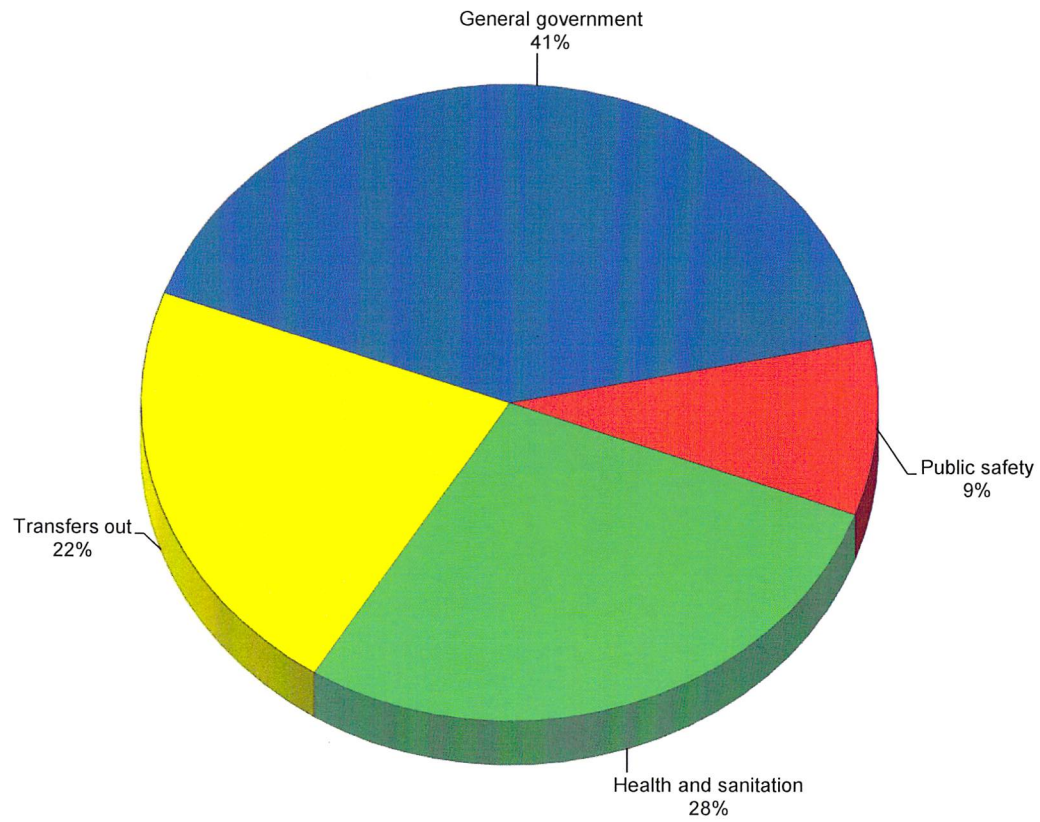
Prepared by: Lewis, Hooper & Dick, LLC

SCOTT COUNTY, KANSAS Comparison of Receipts - General Fund



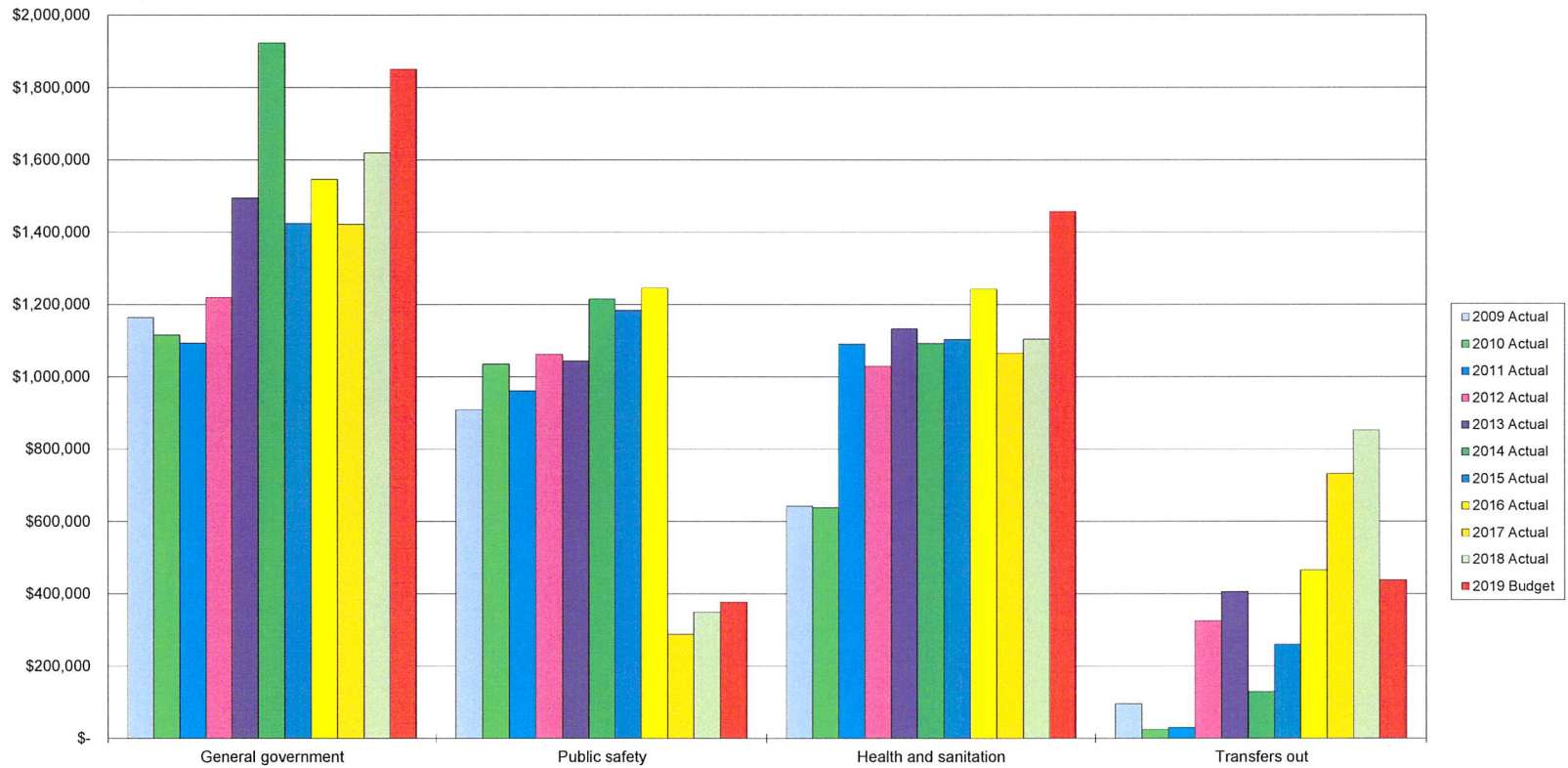
Prepared by: Lewis, Hooper & Dick, LLC

SCOTT COUNTY, KANSAS
2018 Expenditures - General Fund



Prepared by: Lewis, Hooper & Dick, LLC

SCOTT COUNTY, KANSAS Comparison of Expenditures - General Fund



Prepared by: Lewis, Hooper & Dick, LLC