SCOTT COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2024

SCOTT COUNTY, KANSAS
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For the Year Ended December 31, 2024

TABLE OF CONTENTS

Independent Auditors' Report 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis 4

Notes to Financial Statement 6

Regulatory–Required Supplementary Information

Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis 16

Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis
Individually presented by fund

Regulatory Basis Fund Types
General Fund
2-1 General Fund 17

Special Purpose Funds
2-2 Alcohol Programs Fund 19
2-3 Ambulance Fund 20
2-4 Employee Benefit Fund 21
2-5 County Health Fund 22
2-6 Hospital Maintenance Fund 23
2-7 Library Maintenance Fund 24
2-8 Noxious Weed Fund 25
2-9 Public Building Fund 26
2-10 Road and Bridge Fund 27
2-11 Fire District Fund 28
2-12 Sheriff Fund 29
2-13 Special Parks and Recreation Fund 30
2-14 Equipment Reserve Fund 31
2-15 Fight Addiction Fund 32
2-16 County Attorney's Training Fund 33
2-17 County Coronavirus Relief Fund 34
2-18 County Health Bio-Terrorism Grant Fund 35
2-19 County Health Special Assistance Fund 36
2-20 County Fair and 4-H Building Operating Fund 37
2-21 Micro-Loans Fund 38
2-22 Oil and Gas Valuation Depletion Trust Fund 39
2-23 County Clerk's Technology Fund 40
2-24 Register of Deeds' Technology Fund 41
2-25 County Treasurer's Technology Fund 42
2-26 Sheriff Equipment Fund 43
2-27 Special Cemetery Equipment Fund 44
2-28 Special Highway Fund 45
2-29 Special Law Enforcement Trust Fund 46
2-30 Special Noxious Weed Equipment Fund 47
2-31 Special Road Machinery and Equipment Fund 48
2-32 Motor Vehicle Operating Fund 49

TABLE OF CONTENTS (continued)

Bond and Interest Fund
2-33 Bond and Interest Fund 50

Trust Funds
2-34 Zella O. Carpenter Special Assistance Trust Fund 51
2-35 M.F. Barnhart Trust Fund 52
2-36 Zella O. Carpenter Trust Fund 53

Related Municipal Entities
2-37 Scott County Public Library 54
2-38 Scott County Public Building Commission 55

Schedule 3 – Summary of Receipts and Disbursements – Regulatory Basis
3-1 Distributable Funds, State Funds, and Subdivision Funds 56
3-2 Agency Funds 57

INDEPENDENT AUDITORS' REPORT

To the County Commission
Scott County, Kansas
Scott City, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Scott County, Kansas**, as of and for the year ended December 31, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *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.

Responsibilities of Management 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; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a

whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis 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, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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 accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated May 21, 2024, which contained an unmodified opinion on the basic financial statement. Scott County Public Building Commission's basic financial statement for the year ended December 31, 2023 (not presented herein), was audited by other auditors whose report dated April 16, 2024 expressed an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024 (Schedule 2 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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

May 6, 2025

SCOTT COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 1,021,873	30,478	3,564,302	3,256,992	**1,359,661**	115,958	**1,475,619**
Special Purpose Funds							
Alcohol Programs Fund	26,870	-	3,709	-	**30,579**	-	**30,579**
Ambulance Fund	3,291	-	211,986	210,000	**5,277**	-	**5,277**
Employee Benefit Fund	1,933,625	-	1,471,522	1,206,076	**2,199,071**	-	**2,199,071**
County Health Fund	5,243	-	504,102	445,381	**63,964**	4,081	**68,045**
Hospital Maintenance Fund	25,884	-	-	20,790	**5,094**	-	**5,094**
Library Maintenance Fund	36,835	-	219,052	219,052	**36,835**	-	**36,835**
Noxious Weed Fund	21,898	-	242,258	198,592	**65,564**	240	**65,804**
Public Building Fund	2,386,483	-	106,574	490,224	**2,002,833**	58,710	**2,061,543**
Road and Bridge Fund	102,555	-	1,746,241	1,386,391	**462,405**	169,328	**631,733**
Fire District Fund	243,254	-	244,588	233,526	**254,316**	60	**254,376**
Sheriff Fund	243	-	1,327,271	1,292,574	**34,940**	6,660	**41,600**
Special Parks and Recreation Fund	8,620	-	1,938	-	**10,558**	-	**10,558**
Equipment Reserve Fund	1,053,186	67,062	-	416,561	**703,687**	-	**703,687**
Fight Addiction Fund	9,163	-	9,030	-	**18,193**	-	**18,193**
County Attorney's Training Fund	4,335	-	848	-	**5,183**	-	**5,183**
County Coronavirus Relief Fund	254,914	-	-	254,914	**-**	-	**-**
County Health Bio-Terrorism Grant Fund	14,177	-	10,768	4,041	**20,904**	42	**20,946**
County Health Special Assistance Fund	92,350	-	-	-	**92,350**	-	**92,350**
County Fair and 4-H Building Operating Fund	52,034	-	248,816	249,724	**51,126**	-	**51,126**
Micro-Loans Fund	98,857	-	6,698	102,352	**3,203**	-	**3,203**
Oil and Gas Valuation Depletion Trust Fund	776,831	-	1,051,412	518,261	**1,309,982**	-	**1,309,982**
County Clerk's Technology Fund	15,944	-	2,131	-	**18,075**	-	**18,075**
Register of Deeds' Technology Fund	41,677	-	8,523	5,905	**44,295**	-	**44,295**
County Treasurer's Technology Fund	7,315	-	2,130	-	**9,445**	-	**9,445**
Sheriff Equipment Fund	1,885	-	-	-	**1,885**	-	**1,885**
Special Cemetery Equipment Fund	34,149	-	-	15,000	**19,149**	-	**19,149**
Special Highway Fund	659,938	-	49,936	527,650	**182,224**	-	**182,224**
Special Law Enforcement Trust Fund	9,573	-	5,203	2,447	**12,329**	527	**12,856**
Special Noxious Weed Equipment Fund	82,607	-	-	38,880	**43,727**	35,500	**79,227**
Special Road Machinery and Equipment Fund	154,253	-	36,500	111,400	**79,353**	-	**79,353**
Motor Vehicle Operating Fund	-	-	63,762	63,762	**-**	378	**378**

The notes to the financial statement are an integral part of this statement.

SCOTT COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Bond and Interest Fund							
Bond and Interest Fund	$ 407,257	-	1,760,773	1,524,750	**643,280**	-	**643,280**
Trust Funds							
Zella O. Carpenter Special Assistance Trust Fund	490,265	-	128,920	96,981	**522,204**	-	**522,204**
M.F. Barnhart Trust Fund	-	-	45,000	45,000	**-**	-	**-**
Zella O. Carpenter Trust Fund	508,740	-	-	-	**508,740**	-	**508,740**
Total Primary Government	10,586,124	97,540	13,073,993	12,937,226	**10,820,431**	391,484	**11,211,915**
Related Municipal Entities							
Scott County Public Library	177,327	-	251,227	266,435	**162,119**	2,922	**165,041**
Scott County Public Building Commission	4,389	-	843,312	844,025	**3,676**	-	**3,676**
Total Related Municipal Entities	181,716	-	1,094,539	1,110,460	**165,795**	2,922	**168,717**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 10,767,840	97,540	14,168,532	14,047,686	**10,986,226**	394,406	**11,380,632**

Composition of Cash		
Checking and Money Market Accounts		$ **16,793,452**
Certificates of Deposit		**5,850,000**
Cash on Hand		**47,201**
Total Primary Government		**22,690,653**
Related Municipal Entity		**168,717**
Distributable Funds per Schedule 3		**(11,336,116)**
Agency Funds per Schedule 4		**(142,622)**
Total Reporting Entity (Excluding Distributable and Agency Funds)		$ **11,380,632**

The notes to the financial statement are an integral part of this statement.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Scott County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and its related municipal entities, Scott County Public Library and Scott County Public Building Commission, shown below. These related municipal entities are included in the County's reporting entity because they were established to benefit the County and/or its constituents. This financial statement does not include the related municipal entities, Scott County Hospital and Scott County Rest Home, Inc. (d/b/a Park Lane Nursing Home), shown below.

Scott County Public Library

The Scott County Public Library operates the County's library and provides services for the residents of the County. It was created under K.S.A. 12-1218 and has it's own Board of Directors who operate 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 have 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.

Scott County Public Building Commission

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 17.

Scott County Hospital

The Scott County Hospital provides acute care, swing-bed, rural health clinic, and outpatient services. The Scott County Commission appoints the members of the Board of Trustees and a financial benefit or burden exists between the hospital and **Scott County, Kansas**. Audited financial statements can be obtained by contacting the Hospital.

Scott County Rest Home, Inc. (d/b/a Park Lane Nursing Home)

The Scott County Rest Home, Inc. (d/b/a Park Lane Nursing Home) ("the Home") is a quasi-governmental entity located in Scott City, Kansas. The Home is a health care facility that includes the operation of a nursing home care unit and independent living apartments. The Scott County Commission appoints the members of the five-member Board of Trustees and a financial benefit or burden exists between the Home and **Scott County, Kansas**. Audited financial statements can be obtained by contacting the Home.

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2024.

Regulatory Basis Fund Types

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

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

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

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

Reimbursements
The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 – 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:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 10 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 this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues 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.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Equipment Reserve Fund, County Attorney's Training Fund, County Coronavirus Relief Fund, County Health Bio-Terrorism Grant Fund, County Health Special Assistance Fund, County Fair and 4-H Building Operating Fund, Micro-Loans Fund, Oil and Gas Valuation Depletion Trust Fund, County Clerk's Technology Fund, Register of Deeds' Technology Fund, County Treasurer's Technology Fund, Sheriff Equipment Fund, Special Cemetery Equipment Fund, Special Highway Fund, Special Law Enforcement Trust Fund, Special Noxious Weed Equipment Fund, Special Road Machinery and Equipment Fund, and Motor Vehicle Operating Fund.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

Scott County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

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

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

Custodial Credit Risk – Deposits
Custodial credit risk 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 from May 1st through June 30th and December 7th through January 30th, during which time, the County requires coverage of 80%.

At December 31, 2024, the County's carrying amount of deposits was $22,690,653 and the bank balance was $22,957,719. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,369,576 was covered by federal depository insurance, $19,459,077 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and $2,129,066 was unsecured. The County was in compliance with the contractually obligated "peak period" requirement of 80% of deposits being secured.

At December 31, 2024, the Scott County Public Library's carrying amount of deposits was $165,041 and the bank balance was $168,804. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, all was covered by federal depository insurance.

At December 31, 2024, the Scott County Public Building Commission's carrying amount of deposits was $3,676 and the bank balance was $3,676. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, all was covered by federal depository insurance.

Custodial Credit Risk – Investments
For an investment, this 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 at December 31, 2024.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Scott County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2024 were as follows:

From	To	Statutory Authority	Amount
General Fund	Public Building Fund	K.S.A 19-120	$ 105,974
Motor Vehicle Operating Fund	General Fund	K.S.A. 8-145	2,884
County Health Fund	Employee Benefit Fund	K.S.A. 12-16,102	40,000
Hospital Maintenance Fund	General Fund	Commission	20,790

NOTE 5 – LITIGATION

Scott County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

NOTE 6 – RISK MANAGEMENT

Scott County, Kansas 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 and liability 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 (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 111 participating members.

The County pays an annual premium to KCAMP for its property and liability insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 to $3,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP 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 (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 95 participating members.

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $750,000 to $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 KWORC management.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7 – GRANTS AND SHARED REVENUES

Scott County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – MICRO-LOANS FUND

Scott County, Kansas was awarded a CDBG Micro Loan grant in the amount of $100,000. As of December 31, 2024, the County has loaned out $25,000. Repayments of the loans are structured to be paid back as follows:

Loan Amount	Issue Date	Monthly Payment	Interest Rate	Maturity
$ 25,000	2020	$ 475	4.75%	2025

These funds are available to be used on a revolving basis. As the loans are repaid, the amounts can be loaned back out.

In August 2024, the County returned funds to the Department of Commerce that were on hand through June 30, 2024 in the amount of $102,352. In 2025, the County will no longer be servicing the loans, and a final remittance will be made to the Department of Commerce to close out the fund for any additional payments received.

NOTE 9 – DEFERRED COMPENSATION PLAN

Scott County, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $215,988 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $2,114,671. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net

pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Scott County, Kansas** 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 of 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.

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

NOTE 12 – COMPENSATED ABSENCES

Vacation

Scott County, Kansas' 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 week's 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 Public Library allows two weeks of vacation leave for salaried employees who have completed one year of service. The leave is accumulative at the discretion of the Board.

Sick Leave

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 does not pay out sick leave upon resignation, retirement or termination.

The Public Library allows two weeks of sick leave per year for salaried employees. Sick leave can accumulate up to three weeks.

NOTE 13 – HEALTH REIMBURSEMENT ARRANGEMENT

Scott County, Kansas entered into a Health Reimbursement Arrangement (HRA). The full-time employee benefit is an HRA as defined by Section 105 of the Internal Revenue Code. The HRA plan is

funded solely by the employer. The HRA plan allows for reimbursement of certain out-of-pocket medical and prescription drug costs incurred by the employees, their spouse or their dependents. The maximum allowance per year is $3,100 for employee only and $6,200 for employee and spouse, employee and children, and employee and family. The amount the County paid in HRA reimbursements was $104,879 for the year ended December 31, 2024.

NOTE 14 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Scott County, Kansas** to place a final cover on its landfill site when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of these closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is $364,636. The County expects the landfill to continue to operate indefinitely.

NOTE 15 – JOINTLY GOVERNED ORGANIZATION

Southwest Kansas Regional Juvenile Detention Center is a jointly governed organization between eighteen counties in southwest Kansas created under an interlocal agreement. Southwest Kansas Regional Juvenile Detention Center is governed by a board appointed by the participating parties. Southwest Kansas Regional Juvenile Detention Center was established to operate a juvenile correctional facility located in Garden City, Kansas. The primary source of funding for Southwest Kansas Regional Juvenile Detention Center is from the participating parties with additional support from grants. The County has no equity interest nor does the County materially contribute to the continued existence of the Southwest Kansas Regional Juvenile Detention Center.

NOTE 16 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Scott County, Kansas expended more than budgeted limits in the Noxious Weed Fund, which is in violation of K.S.A. 79-2935.

NOTE 17 – SCOTT COUNTY, KANSAS PUBLIC BUILDING COMMISSION

Lease Receivables

Scott County, Kansas Public Building Commission entered into a lease agreement with **Scott County, Kansas** and the City of Scott City, Kansas for the lease of the law enforcement building. The County and City are obligated to make payments to the Commission equivalent to the debt that the Commission has assumed. The County is responsible for 78% and the City is responsible for 12% of the total annual payments. This lease was paid off during the year ended December 31, 2024.

Scott County, Kansas Public Building Commission entered into a lease agreement with **Scott County, Kansas** for the lease of the Park Lane Nursing Home. The County is obligated to make payments to the Commission equivalent to the debt that the Commission has assumed. The outstanding rental payments was $504,900 as of December 31, 2024.

Long-Term Debt

Scott County, Kansas Public Building Commission issued Series 2016 Refunding Revenue Bonds (Law Enforcement Center Project) dated April 28, 2016, with an original issue amount of $2,400,000. The Series 2016 bonds require annual payments and matured on September 1, 2024.

Scott County, Kansas Public Building Commission issued Series 2021 Refunding Revenue Bonds (Park Lane Project) dated January 21, 2021, with an original issue amount of $2,350,000. The Series 2021 bonds require annual payments and will mature on September 1, 2025.

NOTE 18 – LONG-TERM DEBT

Scott County, Kansas has the following types of long-term debt.

General Obligation Bonds
On April 19, 2016, the County issued $21,650,000 in General Obligation Refunding Bonds – Series 2016 for the purpose of providing funds for refunding Series 2009 bonds.

Finance Lease Obligations
The County entered into a lease obligation for $1,872,000 with Scott County, Kansas Public Building Commission for the repayment of Revenue Bonds Series 2016 issued for the purpose of completing the Law Enforcement Center project. The County is obligated to make payments to Scott County, Kansas Public Building Commission equivalent to the debt that the Public Building Commission has assumed.

The County entered into a lease obligation for $2,350,000 with Scott County, Kansas Public Building Commission the repayment of Refunding Revenue Bonds Series 2021 for the purpose of completing the Park Lane project. The County is obligated to make payments to Scott County, Kansas Public Building Commission equivalent to the debt that the Public Building Commission has assumed.

Changes in long-term liabilities for the County for the year ended December 31, 2024, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
County Debt									
General Obligation Bond									
Series 2016 - Refunding Bonds	5.00%	2016	$ 21,650,000	2040	$ 19,550,000	-	775,000	**18,775,000**	749,750
Finance Leases									
Law Enforcement Center	3.00%	2016	1,872,000	2024	257,400	-	257,400	**-**	7,722
Park Lane Expansion	2.00%	2021	2,350,000	2025	975,000	-	480,000	**495,000**	19,500
Total Finance Leases					1,232,400	-	737,400	**495,000**	27,222
Total Contractual Indebtedness - County					20,782,400	-	1,512,400	**19,270,000**	776,972
Related Municipal Entity Debt									
Refunding Revenue Bonds									
Series 2016	3.00%	2016	2,400,000	2024	330,000	-	330,000	**-**	9,900
Series 2021	2.00%	2021	2,350,000	2025	975,000	-	480,000	**495,000**	19,500
Total Contractual Indebtedness - RME					1,305,000	-	810,000	**495,000**	29,400
Total Contractual Indebtedness					$ **22,087,400**	**-**	**2,322,400**	**19,765,000**	**806,372**

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

	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040	**Total**
County Debt									
Principal									
General Obligation Bond	$ 810,000	845,000	910,000	970,000	1,025,000	6,220,000	7,890,000	105,000	**18,775,000**
Finance Leases	495,000	-	-	-	-	-	-	-	**495,000**
Total Principal	1,305,000	845,000	910,000	970,000	1,025,000	6,220,000	7,890,000	105,000	**19,270,000**
Interest									
General Obligation Bond	725,975	692,700	648,825	601,825	551,950	1,941,125	673,635	30,798	**5,866,833**
Finance Leases	9,900	-	-	-	-	-	-	-	**9,900**
Total Interest	735,875	692,700	648,825	601,825	551,950	1,941,125	673,635	30,798	**5,876,733**
Total Principal and Interest - County	**2,040,875**	**1,537,700**	**1,558,825**	**1,571,825**	**1,576,950**	**8,161,125**	**8,563,635**	**135,798**	**25,146,733**
Related Municipal Entity Debt									
Principal									
Refunding Revenue Bonds	495,000	-	-	-	-	-	-	-	**495,000**
Interest									
Refunding Revenue Bonds	9,900	-	-	-	-	-	-	-	**9,900**
Total Principal and Interest - RME	**504,900**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**504,900**
Total Principal and Interest	$ **2,545,775**	**1,537,700**	**1,558,825**	**1,571,825**	**1,576,950**	**8,161,125**	**8,563,635**	**135,798**	**25,651,633**

SCOTT COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

SCOTT COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Type Funds					
General Fund	$ 4,132,655	-	4,132,655	**3,256,992**	(875,663)
Special Purpose Funds					
Alcohol Programs Fund	30,069	-	30,069	**-**	(30,069)
Ambulance Fund	210,000	-	210,000	**210,000**	-
Employee Benefit Fund	2,296,921	-	2,296,921	**1,206,076**	(1,090,845)
County Health Fund	452,357	-	452,357	**445,381**	(6,976)
Hospital Maintenance Fund	20,790	-	20,790	**20,790**	-
Library Maintenance Fund	240,000	-	240,000	**219,052**	(20,948)
Noxious Weed Fund	176,025	-	176,025	**198,592**	22,567
Public Building Fund	2,486,630	-	2,486,630	**490,224**	(1,996,406)
Road and Bridge Fund	1,775,635	-	1,775,635	**1,386,391**	(389,244)
Fire District Fund	408,860	-	408,860	**233,526**	(175,334)
Sheriff Fund	1,349,122	-	1,349,122	**1,292,574**	(56,548)
Special Parks and Recreation Fund	10,615	-	10,615	**-**	(10,615)
Fight Addiction Fund	3,896	-	3,896	**-**	(3,896)
Bond and Interest Fund					
Bond and Interest Fund	1,866,188	-	1,866,188	**1,524,750**	(341,438)

SCOTT COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 2,250,843	**1,682,552**	1,709,170	(26,618)
Delinquent Tax	5,800	**4,282**	-	4,282
Motor Vehicle Tax	191,761	**191,963**	164,456	27,507
Recreational Vehicle Tax	5,155	**5,058**	4,687	371
16/20M Vehicle Tax	16,929	**28,227**	22,712	5,515
Commercial Vehicle Tax	11,730	**11,412**	10,552	860
Interest on Taxes	24,609	**23,758**	5,000	18,758
Excise Tax	17	**11**	230	(219)
Sales Tax	583,755	**623,052**	350,000	273,052
Liquor Tax	1,984	**1,938**	2,064	(126)
Mineral Tax	39,879	**39,040**	20,000	19,040
State Aid	284	**10,637**	-	10,637
Licenses, Permits and Fees	465,820	**452,679**	262,780	189,899
Use of Money and Property	245,548	**370,076**	38,000	332,076
Other	38,131	**95,943**	825,000	(729,057)
Transfers In	2,758	**23,674**	-	23,674
Total Receipts	3,885,003	**3,564,302**	3,414,651	149,651
Expenditures				
General Government				
General and Administrative	1,104,529	**634,182**	1,207,750	(573,568)
County Commission	131,268	**107,209**	129,857	(22,648)
County Clerk	114,968	**120,441**	122,025	(1,584)
County Treasurer	157,628	**174,450**	207,800	(33,350)
Register of Deeds	79,148	**99,155**	99,626	(471)
Data Processing	53,058	**59,217**	63,150	(3,933)
Direct Election	39,867	**107,722**	90,580	17,142
Appraisal	195,001	**175,411**	194,310	(18,899)
Cemetery	73,051	**96,844**	124,885	(28,041)
Other Agencies	227,750	**225,500**	225,500	-
Public Safety				
County Attorney	213,217	**206,827**	302,204	(95,377)
District Court	59,696	**76,035**	151,200	(75,165)
25th Judicial District	11,372	**5,864**	10,500	(4,636)
Emergency Management	76,601	**79,987**	79,597	390
Other Agencies	5,000	**5,000**	8,000	(3,000)
Health and Sanitation				
Solid Waste	292,121	**316,182**	323,500	(7,318)
Landfill	76,627	**61,519**	75,856	(14,337)
Rodent Control	-	**-**	10,000	(10,000)

SCOTT COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
Other Agencies	$ 617,544	**599,473**	600,341	(868)
Transfers Out	307,429	**105,974**	105,974	-
Total Expenditures	3,835,875	**3,256,992**	4,132,655	(875,663)
Receipts Over (Under) Expenditures	49,128	**307,310**		
Unencumbered Cash - Beginning	972,356	**1,021,873**		
Prior Year Cancelled Encumbrances	389	**30,478**		
Unencumbered Cash - Ending	$ 1,021,873	**1,359,661**		

SCOTT COUNTY, KANSAS
Alcohol Programs Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Liquor Tax	$ 3,796	**3,709**	3,948	(239)
Expenditures				
Education	-	**-**	30,069	(30,069)
Receipts Over (Under) Expenditures	3,796	**3,709**		
Unencumbered Cash - Beginning	23,074	**26,870**		
Unencumbered Cash - Ending	$ 26,870	**30,579**		

SCOTT COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 160,309	**189,959**	192,992	(3,033)
Delinquent Tax	484	**406**	-	406
Motor Vehicle Tax	22,775	**15,859**	11,784	4,075
Recreational Vehicle Tax	612	**407**	260	147
16/20M Vehicle Tax	2,082	**3,334**	1,617	1,717
Commercial Vehicle Tax	1,389	**864**	751	113
Reimbursements	1,316	**1,157**	-	1,157
Total Receipts	188,967	**211,986**	207,404	4,582
Expenditures				
Appropriation	210,000	**210,000**	210,000	-
Receipts Over (Under) Expenditures	(21,033)	**1,986**		
Unencumbered Cash - Beginning	24,324	**3,291**		
Unencumbered Cash - Ending	$ 3,291	**5,277**		

SCOTT COUNTY, KANSAS
Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,268,059	**1,219,409**	1,238,676	(19,267)
Delinquent Tax	3,284	**2,753**	-	2,753
Motor Vehicle Tax	102,016	**104,355**	93,229	11,126
Recreational Vehicle Tax	2,699	**2,769**	2,055	714
16/20M Vehicle Tax	14,550	**13,609**	12,795	814
Commercial Vehicle Tax	5,884	**6,340**	5,944	396
Premium Reimbursements	74,288	**72,135**	58,500	13,635
Other Reimbursements	9,689	**10,152**	-	10,152
Transfers In	20,000	**40,000**	-	40,000
Total Receipts	1,500,469	**1,471,522**	1,411,199	60,323
Expenditures				
Social Security	173,289	**178,512**	212,825	(34,313)
Retirement	211,554	**241,516**	372,400	(130,884)
Workers' Compensation Insurance	50,385	**25,526**	55,913	(30,387)
Unemployment Insurance	-	**-**	20,000	(20,000)
Health Reimbursement Arrangement	106,732	**107,374**	119,000	(11,626)
Other Benefits	22,093	**19,256**	-	19,256
Medical Insurance	560,688	**633,892**	1,516,783	(882,891)
Total Expenditures	1,124,741	**1,206,076**	2,296,921	(1,090,845)
Receipts Over (Under) Expenditures	375,728	**265,446**		
Unencumbered Cash - Beginning	1,556,688	**1,933,625**		
Prior Year Cancelled Encumbrances	1,209	**-**		
Unencumbered Cash - Ending	$ 1,933,625	**2,199,071**		

SCOTT COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 124,914	**190,379**	193,359	(2,980)
Delinquent Tax	312	**362**	-	362
Motor Vehicle Tax	8,470	**9,956**	9,129	827
Recreational Vehicle Tax	225	**266**	261	5
16/20M Vehicle Tax	1,149	**1,145**	1,261	(116)
Commercial Vehicle Tax	492	**617**	586	31
Federal Aid	78,970	**101,903**	92,285	9,618
State Aid	14,088	**14,088**	14,088	-
Other Grants	-	**11,309**	-	11,309
Licenses, Permits and Fees	193,486	**174,077**	145,000	29,077
Total Receipts	422,106	**504,102**	455,969	48,133
Expenditures				
Personal Services	254,115	**231,766**	288,007	(56,241)
Contractual Services	34,998	**28,972**	45,100	(16,128)
Commodities	119,150	**109,133**	119,250	(10,117)
Capital Outlay	414	**35,510**	-	35,510
Transfers Out	20,000	**40,000**	-	40,000
Total Expenditures	428,677	**445,381**	452,357	(6,976)
Receipts Over (Under) Expenditures	(6,571)	**58,721**		
Unencumbered Cash - Beginning	11,814	**5,243**		
Unencumbered Cash - Ending	$ 5,243	**63,964**		

SCOTT COUNTY, KANSAS
Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Delinquent Tax	$ 108	**-**	-	-
Motor Vehicle Tax	2,815	**-**	-	-
Recreational Vehicle Tax	63	**-**	-	-
16/20M Vehicle Tax	1,881	**-**	-	-
Commercial Vehicle Tax	67	**-**	-	-
Other	160	**-**	-	-
Total Receipts	5,094	**-**	-	-
Expenditures				
Transfers Out	-	**20,790**	20,790	-
Receipts Over (Under) Expenditures	5,094	**(20,790)**		
Unencumbered Cash - Beginning	20,790	**25,884**		
Unencumbered Cash - Ending	$ 25,884	**5,094**		

SCOTT COUNTY, KANSAS
Library Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ -	**211,368**	214,672	(3,304)
Delinquent Tax	212	**295**	-	295
Motor Vehicle Tax	19,023	**4,053**	-	4,053
Recreational Vehicle Tax	501	**86**	-	86
16/20M Vehicle Tax	3,045	**2,453**	-	2,453
Commercial Vehicle Tax	1,076	**96**	-	96
Other	926	**701**	-	701
Total Receipts	24,783	**219,052**	214,672	4,380
Expenditures				
Appropriation	236,614	**219,052**	240,000	(20,948)
Receipts Over (Under) Expenditures	(211,831)	**-**		
Unencumbered Cash - Beginning	248,666	**36,835**		
Unencumbered Cash - Ending	$ 36,835	**36,835**		

SCOTT COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 156,093	**157,424**	159,951	(2,527)
Delinquent Tax	370	**345**	-	345
Motor Vehicle Tax	9,297	**12,021**	11,472	549
Recreational Vehicle Tax	244	**323**	253	70
16/20M Vehicle Tax	1,578	**1,176**	1,574	(398)
Commercial Vehicle Tax	520	**761**	731	30
Chemical Sales	54,466	**69,340**	-	69,340
Other	651	**868**	-	868
Total Receipts	223,219	**242,258**	173,981	68,277
Expenditures				
Personal Services	58,477	**60,484**	70,825	(10,341)
Contractual Services	8,542	**5,798**	6,000	(202)
Commodities	131,219	**132,310**	99,200	33,110
Transfers Out	15,000	**-**	-	-
Total Expenditures	213,238	**198,592**	176,025	22,567
Receipts Over (Under) Expenditures	9,981	**43,666**		
Unencumbered Cash - Beginning	11,867	**21,898**		
Prior Year Cancelled Encumbrances	50	**-**		
Unencumbered Cash - Ending	$ 21,898	**65,564**		

SCOTT COUNTY, KANSAS
Public Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Rent	$ 600	**600**	-	600
Reimbursement	20,659	**-**	-	-
Insurance Proceeds	112,137	**-**	-	-
Transfers In	302,429	**105,974**	105,974	-
Total Receipts	435,825	**106,574**	105,974	600
Expenditures				
Capital Outlay	78,719	**490,224**	2,486,630	(1,996,406)
Receipts Over (Under) Expenditures	357,106	**(383,650)**		
Unencumbered Cash - Beginning	2,029,377	**2,386,483**		
Unencumbered Cash - Ending	$ 2,386,483	**2,002,833**		

SCOTT COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,179,227	**1,254,777**	1,274,552	(19,775)
Delinquent Tax	3,057	**2,711**	-	2,711
Motor Vehicle Tax	87,740	**95,039**	86,152	8,887
Recreational Vehicle Tax	2,314	**2,532**	2,455	77
16/20M Vehicle Tax	13,550	**11,441**	11,898	(457)
Commercial Vehicle Tax	4,994	**5,848**	5,527	321
Federal Aid	123,398	**-**	-	-
State Aid	3,247	**-**	-	-
Special Highway Fuel Tax	346,369	**351,822**	337,004	14,818
Permits, Fees and Other	43,509	**22,071**	-	22,071
Total Receipts	1,807,405	**1,746,241**	1,717,588	28,653
Expenditures				
Personal Services	566,357	**554,022**	609,335	(55,313)
Contractual Services	177,942	**222,130**	358,300	(136,170)
Commodities	829,648	**610,233**	808,000	(197,767)
Capital Outlay	106,133	**6**	-	6
Total Expenditures	1,680,080	**1,386,391**	1,775,635	(389,244)
Receipts Over (Under) Expenditures	127,325	**359,850**		
Unencumbered Cash - Beginning	(24,995)	**102,555**		
Prior Year Cancelled Encumbrances	225	**-**		
Unencumbered Cash - Ending	$ 102,555	**462,405**		

SCOTT COUNTY, KANSAS
Fire District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 164,010	**164,795**	167,214	(2,419)
Delinquent Tax	411	**362**	-	362
Motor Vehicle Tax	11,552	**13,549**	11,884	1,665
Recreational Vehicle Tax	320	**359**	339	20
16/20M Vehicle Tax	1,264	**1,844**	1,764	80
Commercial Vehicle Tax	773	**817**	762	55
Reimbursements	1,392	**62,862**	-	62,862
Total Receipts	179,722	**244,588**	181,963	62,625
Expenditures				
Personal Services	12,134	**12,929**	20,000	(7,071)
Contractual Services	83,534	**91,552**	101,600	(10,048)
Commodities	39,451	**53,724**	50,000	3,724
Capital Outlay	17,230	**75,321**	11,000	64,321
Equipment Reserve	-	**-**	226,260	(226,260)
Total Expenditures	152,349	**233,526**	408,860	(175,334)
Receipts Over (Under) Expenditures	27,373	**11,062**		
Unencumbered Cash - Beginning	215,881	**243,254**		
Unencumbered Cash - Ending	$ 243,254	**254,316**		

SCOTT COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 967,933	**1,202,303**	1,221,250	(18,947)
Delinquent Tax	2,380	**2,433**	-	2,433
Motor Vehicle Tax	54,307	**73,609**	70,720	2,889
Recreational Vehicle Tax	1,421	**1,985**	2,016	(31)
16/20M Vehicle Tax	9,782	**6,727**	9,767	(3,040)
Commercial Vehicle Tax	3,001	**4,697**	4,537	160
Fees	24,500	**19,585**	65,000	(45,415)
Reimbursements	28,647	**15,932**	-	15,932
Total Receipts	1,091,971	**1,327,271**	1,373,290	(46,019)
Expenditures				
Personal Services	660,290	**710,461**	735,000	(24,539)
Contractual Services	95,572	**128,496**	189,400	(60,904)
Commodities	113,152	**122,926**	159,600	(36,674)
Capital Outlay	1,120	**67,201**	-	67,201
Law Enforcement Center	265,420	**263,490**	265,122	(1,632)
Total Expenditures	1,135,554	**1,292,574**	1,349,122	(56,548)
Receipts Over (Under) Expenditures	(43,583)	**34,697**		
Unencumbered Cash - Beginning	43,826	**243**		
Unencumbered Cash - Ending	$ 243	**34,940**		

SCOTT COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Liquor Tax	$ 1,984	**1,938**	2,064	(126)
Expenditures				
Capital Outlay	-	**-**	10,615	(10,615)
Receipts Over (Under) Expenditures	1,984	**1,938**		
Unencumbered Cash - Beginning	6,636	**8,620**		
Unencumbered Cash - Ending	$ 8,620	**10,558**		

SCOTT COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Capital Outlay	935,594	**416,561**
Receipts Over (Under) Expenditures	(935,594)	**(416,561)**
Unencumbered Cash - Beginning	1,988,780	**1,053,186**
Prior Year Cancelled Encumbrances	-	**67,062**
Unencumbered Cash - Ending	$ 1,053,186	**703,687**

SCOTT COUNTY, KANSAS
Fight Addiction Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 8,267	**9,030**	1,500	7,530
Expenditures				
Commodities	-	**-**	3,896	(3,896)
Receipts Over (Under) Expenditures	8,267	**9,030**		
Unencumbered Cash - Beginning	896	**9,163**		
Unencumbered Cash - Ending	$ 9,163	**18,193**		

SCOTT COUNTY, KANSAS
County Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	679	**848**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		679	**848**
Unencumbered Cash - Beginning		3,656	**4,335**
Unencumbered Cash - Ending	$	4,335	**5,183**

SCOTT COUNTY, KANSAS
County Coronavirus Relief Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Direct County Disbursements	19,634	**254,914**
Receipts Over (Under) Expenditures	(19,634)	**(254,914)**
Unencumbered Cash - Beginning	690,243	**254,914**
Prior Period Adjustment	(415,695)	**-**
Unencumbered Cash - Ending	$ 254,914	**-**

SCOTT COUNTY, KANSAS
County Health Bio-Terrorism Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Federal Aid	$ 8,017	**10,768**
Expenditures		
Contractual Services	2,355	**1,974**
Commodities	-	**666**
Capital Outlay	1,410	**1,401**
Total Expenditures	3,765	**4,041**
Receipts Over (Under) Expenditures	4,252	**6,727**
Unencumbered Cash - Beginning	9,925	**14,177**
Unencumbered Cash - Ending	$ 14,177	**20,904**

SCOTT COUNTY, KANSAS
County Health Special Assistance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Grants	$ 700	**-**
Expenditures		
Capital Outlay	555	**-**
Receipts Over (Under) Expenditures	145	**-**
Unencumbered Cash - Beginning	92,205	**92,350**
Unencumbered Cash - Ending	$ 92,350	**92,350**

SCOTT COUNTY, KANSAS
County Fair and 4-H Building Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Appropriations	$ 101,500	**101,500**
Licenses, Permits and Fees	44,545	**40,985**
Event Income	58,596	**34,759**
Other	62,341	**71,572**
Total Receipts	266,982	**248,816**
Expenditures		
Personal Services	27,773	**24,529**
Contractual Services	86,896	**120,464**
Commodities	69,435	**60,294**
Capital Outlay	81,578	**44,437**
Total Expenditures	265,682	**249,724**
Receipts Over (Under) Expenditures	1,300	**(908)**
Unencumbered Cash - Beginning	50,734	**52,034**
Unencumbered Cash - Ending	$ 52,034	**51,126**

SCOTT COUNTY, KANSAS
Micro-Loans Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Loan Repayments	$	11,666	**5,686**
Interest		1,123	**1,012**
Total Receipts		12,789	**6,698**
Expenditures			
Remittance to State		-	**102,352**
Receipts Over (Under) Expenditures		12,789	**(95,654)**
Unencumbered Cash - Beginning		86,068	**98,857**
Unencumbered Cash - Ending	$	98,857	**3,203**

SCOTT COUNTY, KANSAS
Oil and Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
KDOT Cost Share	$ -	**1,000,000**
Interest	57,833	**51,412**
Total Receipts	57,833	**1,051,412**
Expenditures		
Contractual Services	801,625	**518,261**
Receipts Over (Under) Expenditures	(743,792)	**533,151**
Unencumbered Cash - Beginning	1,520,623	**776,831**
Unencumbered Cash - Ending	$ 776,831	**1,309,982**

SCOTT COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	1,541	**2,131**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		1,541	**2,131**
Unencumbered Cash - Beginning		14,403	**15,944**
Unencumbered Cash - Ending	$	15,944	**18,075**

SCOTT COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	6,163	**8,523**
Expenditures			
Contractual Services		1,264	**1,902**
Commodities		-	**3,758**
Capital Outlay		804	**245**
Total Expenditures		2,068	**5,905**
Receipts Over (Under) Expenditures		4,095	**2,618**
Unencumbered Cash - Beginning		37,582	**41,677**
Unencumbered Cash - Ending	$	41,677	**44,295**

SCOTT COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	1,541	**2,130**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		1,541	**2,130**
Unencumbered Cash - Beginning		5,774	**7,315**
Unencumbered Cash - Ending	$	7,315	**9,445**

SCOTT COUNTY, KANSAS
Sheriff Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Miscellaneous	$	1,590	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		1,590	**-**
Unencumbered Cash - Beginning		295	**1,885**
Unencumbered Cash - Ending	$	1,885	**1,885**

SCOTT COUNTY, KANSAS
Special Cemetery Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 5,000	**-**
Expenditures		
Capital Outlay	10,556	**15,000**
Receipts Over (Under) Expenditures	(5,556)	**(15,000)**
Unencumbered Cash - Beginning	39,705	**34,149**
Unencumbered Cash - Ending	$ 34,149	**19,149**

SCOTT COUNTY, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Reimbursements	$ -	**672**
Connecting Links	203,934	**49,264**
Total Receipts	203,934	**49,936**
Expenditures		
Contractual Services	12,500	**41,600**
Commodities	-	**486,050**
Total Expenditures	12,500	**527,650**
Receipts Over (Under) Expenditures	191,434	**(477,714)**
Unencumbered Cash - Beginning	468,504	**659,938**
Unencumbered Cash - Ending	$ 659,938	**182,224**

SCOTT COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Permits and Fees	$	5,913	**5,203**
Expenditures			
Commodities		5,324	**2,447**
Receipts Over (Under) Expenditures		589	**2,756**
Unencumbered Cash - Beginning		8,984	**9,573**
Unencumbered Cash - Ending	$	9,573	**12,329**

SCOTT COUNTY, KANSAS
Special Noxious Weed Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	15,000	**-**
Expenditures			
Capital Outlay		9,475	**38,880**
Receipts Over (Under) Expenditures		5,525	**(38,880)**
Unencumbered Cash - Beginning		77,082	**82,607**
Unencumbered Cash - Ending	$	82,607	**43,727**

SCOTT COUNTY, KANSAS
Special Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sale of Assets	$	-	**36,500**
Expenditures			
Capital Outlay		21,218	**111,400**
Receipts Over (Under) Expenditures		(21,218)	**(74,900)**
Unencumbered Cash - Beginning		175,471	**154,253**
Unencumbered Cash - Ending	$	154,253	**79,353**

SCOTT COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 61,621	**63,762**
Expenditures		
Personal Services	50,539	**52,312**
Contractual Services	3,262	**3,907**
Commodities	1,168	**205**
Capital Outlay	3,919	**4,454**
Transfers Out	2,758	**2,884**
Total Expenditures	61,646	**63,762**
Receipts Over (Under) Expenditures	(25)	**-**
Unencumbered Cash - Beginning	-	**-**
Prior Year Cancelled Encumbrances	25	**-**
Unencumbered Cash - Ending	$ -	**-**

SCOTT COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 350,327	**355,359**	360,925	(5,566)
Delinquent Tax	638	**758**	-	758
Motor Vehicle Tax	-	**22,619**	25,596	(2,977)
Recreational Vehicle Tax	-	**633**	730	(97)
Commercial Vehicle Tax	-	**1,605**	3,535	(1,930)
Excise Tax	-	**2**	1,642	(1,640)
Sales Tax	1,282,691	**1,273,126**	1,000,000	273,126
Reimbursement	460	**106,671**	180,000	(73,329)
Total Receipts	1,634,116	**1,760,773**	1,572,428	188,345
Expenditures				
Bond Principal	735,000	**775,000**	775,000	-
Bond Interest	772,400	**749,750**	749,750	-
Contractual Services	-	**-**	10,000	(10,000)
Cash Basis Reserve	-	**-**	331,438	(331,438)
Total Expenditures	1,507,400	**1,524,750**	1,866,188	(341,438)
Receipts Over (Under) Expenditures	126,716	**236,023**		
Unencumbered Cash - Beginning	280,541	**407,257**		
Unencumbered Cash - Ending	$ 407,257	**643,280**		

SCOTT COUNTY, KANSAS
Zella O. Carpenter Special Assistance Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Rent	$	85,030	**82,342**
Interest		38,096	**46,578**
Total Receipts		123,126	**128,920**
Expenditures			
Commodities		12,286	**10,653**
Park Lane Nursing Home Distribution		81,354	**86,328**
Total Expenditures		93,640	**96,981**
Receipts Over (Under) Expenditures		29,486	**31,939**
Unencumbered Cash - Beginning		460,779	**490,265**
Unencumbered Cash - Ending	$	490,265	**522,204**

SCOTT COUNTY, KANSAS
M.F. Barnhart Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Rent	$	40,000	**45,000**
Expenditures			
Park Lane Nursing Home Distribution		40,000	**45,000**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

SCOTT COUNTY, KANSAS
Zella O. Carpenter Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		508,740	**508,740**
Unencumbered Cash - Ending	$	508,740	**508,740**

SCOTT COUNTY, KANSAS
Related Municipal Entity
Scott County Public Library
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
County Appropriations	$	236,614	**219,052**
Licenses and Fees		1,840	**2,615**
Grants		5,200	**6,458**
Use of Money and Property		3,042	**3,007**
Miscellaneous Income		9,882	**20,095**
Total Receipts		256,578	**251,227**
Expenditures			
Personal Services		142,085	**144,128**
Contractual Services		68,616	**56,635**
Commodities		65,481	**65,672**
Total Expenditures		276,182	**266,435**
Receipts Over (Under) Expenditures		(19,604)	**(15,208)**
Unencumbered Cash - Beginning		196,931	**177,327**
Unencumbered Cash - Ending	$	177,327	**162,119**

SCOTT COUNTY, KANSAS
Related Municipal Entity
Scott County Public Building Commission
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Rent	$ 839,836	**838,606**
Use of Money and Property	3,513	**4,706**
Total Receipts	843,349	**843,312**
Expenditures		
Bond Principal	790,000	**810,000**
Bond Interest	48,400	**29,400**
Contractual	2,460	**4,625**
Total Expenditures	840,860	**844,025**
Receipts Over (Under) Expenditures	2,489	**(713)**
Unencumbered Cash - Beginning	1,900	**4,389**
Unencumbered Cash - Ending	$ 4,389	**3,676**

SCOTT COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Current Tax	$ 11,021,178	16,187,944	16,336,906	**10,872,216**
Advance Tax	-	2,059	2,059	**-**
Neighborhood Revitalization	-	161,649	161,649	**-**
Tax Escrow	121,704	216,435	264,023	**74,116**
Current Tax Interest	183	7,485	7,524	**144**
Delinquent Personal Property Tax	1,178	36,868	36,695	**1,351**
Redemptions	19,806	156,105	125,898	**50,013**
Commercial Motor Vehicle	5,289	121,707	120,947	**6,049**
Motor Vehicle Registration	272,437	1,298,679	1,281,674	**289,442**
Recreational Vehicle Tax	5,569	22,918	23,205	**5,282**
Motor Vehicle Tax	547	834,158	833,237	**1,468**
Vehicle Registration Tax Interest	801	1,166	803	**1,164**
Motor Sales Tax	65,052	744,601	779,560	**30,093**
Rental and Excise Tax	1	114	88	**27**
Mineral Production	-	78,079	78,079	**-**
Total Distributable Funds	11,513,745	19,869,967	20,052,347	**11,331,365**
State Funds				
State Educational Building	-	116,567	116,567	**-**
State Institutional Building	-	58,284	58,284	**-**
Total State Funds	-	174,851	174,851	**-**
Subdivision Funds				
School Districts	-	7,247,026	7,247,026	**-**
Townships	564	9,546	9,546	**564**
Cities	-	2,713,367	2,713,367	**-**
Wet Walnut Watershed	-	10,455	10,455	**-**
Western Plains Extension District	-	96,462	96,462	**-**
Wildlife and Parks	4,099	1,906	1,818	**4,187**
Groundwater Management Districts	-	122,115	122,115	**-**
Total Subdivision Funds	4,663	10,200,877	10,200,789	**4,751**
Total	$ 11,518,408	30,245,695	30,427,987	**11,336,116**

SCOTT COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Register of Deeds	$ 4,929	80,274	79,256	**5,947**
Law Library	40,327	5,653	1,755	**44,225**
District Court	11,688	3,473	3,473	**11,688**
Sheriff	460	47,014	47,014	**460**
Sheriff Inmate	14,385	26,623	26,006	**15,002**
Sheriff Drug Education	1,373	-	-	**1,373**
Indoor Arena	57,329	113,840	107,757	**63,412**
County Health Memorials	515	-	-	**515**
Payroll Clearing	-	145,916	145,916	**-**
Total	$ 131,006	422,793	411,177	**142,622**