SCOTT COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2023

SCOTT COUNTY, KANSAS
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For the Year Ended December 31, 2023

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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, 2023 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, 2023, 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, 2023, 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.

Scott County, Kansas' basic financial statement for the year ended December 31, 2022 (not presented herein), was audited by other auditors whose report dated May 15, 2023 expressed an unmodified opinion on the basic financial statement. The 2022 basic financial statement and the other auditors' 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 report of the other auditors' dated May 15, 2023, stated that the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

May 21, 2024

SCOTT COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types								
General Fund	$ 1,009,856	(37,500)	389	3,885,003	3,835,875	**1,021,873**	64,583	**1,086,456**
Special Purpose Funds								
Alcohol Programs Fund	23,074	-	-	3,796	-	**26,870**	-	**26,870**
Ambulance Fund	24,324	-	-	188,967	210,000	**3,291**	-	**3,291**
Employee Benefit Fund	1,556,688	-	1,209	1,500,469	1,124,741	**1,933,625**	-	**1,933,625**
County Health Fund	11,814	-	-	422,106	428,677	**5,243**	2,699	**7,942**
Hospital Maintenance Fund	20,790	-	-	5,094	-	**25,884**	-	**25,884**
Library Maintenance Fund	248,666	-	-	24,783	236,614	**36,835**	-	**36,835**
Noxious Weed Fund	11,867	-	50	223,219	213,238	**21,898**	5,260	**27,158**
Public Building Fund	2,083,866	(54,488)	-	435,825	78,719	**2,386,484**	-	**2,386,484**
Road and Bridge Fund	30,005	(55,000)	225	1,807,405	1,680,080	**102,555**	146,049	**248,604**
Fire District Fund	215,881	-	-	179,722	152,349	**243,254**	2,937	**246,191**
Sheriff Fund	43,826	-	-	1,091,971	1,135,554	**243**	23,547	**23,790**
Special Parks and Recreation Fund	6,636	-	-	1,984	-	**8,620**	-	**8,620**
Equipment Reserve Fund	1,988,780	-	-	-	935,594	**1,053,186**	67,062	**1,120,248**
Fight Addiction Fund	896	-	-	8,267	-	**9,163**	-	**9,163**
County Attorney's Training Fund	3,656	-	-	679	-	**4,335**	-	**4,335**
County Coronavirus Relief Fund	690,243	(415,695)	-	-	19,634	**254,914**	368,428	**623,342**
County Health Bio-Terrorism Grant Fund	9,925	-	-	8,017	3,765	**14,177**	-	**14,177**
County Health Special Assistance Fund	92,205	-	-	700	555	**92,350**	-	**92,350**
County Fair and 4-H Building Operating Fund	50,734	-	-	266,982	265,682	**52,034**	-	**52,034**
Micro-Loans Fund	86,068	-	-	12,789	-	**98,857**	-	**98,857**
Oil and Gas Valuation Depletion Trust Fund	1,520,623	-	-	57,833	801,625	**776,831**	801,625	**1,578,456**
County Clerk's Technology Fund	14,403	-	-	1,541	-	**15,944**	-	**15,944**
Register of Deeds' Technology Fund	37,582	-	-	6,163	2,068	**41,677**	12	**41,689**
County Treasurer's Technology Fund	5,774	-	-	1,541	-	**7,315**	-	**7,315**
Sheriff Equipment Fund	295	-	-	1,590	-	**1,885**	-	**1,885**
Special Cemetery Equipment Fund	39,705	-	-	5,000	10,556	**34,149**	-	**34,149**
Special Highway Fund	468,504	-	-	203,934	12,500	**659,938**	-	**659,938**
Special Law Enforcement Trust Fund	8,984	-	-	5,913	5,324	**9,573**	1,215	**10,788**
Special Noxious Weed Equipment Fund	77,082	-	-	15,000	9,475	**82,607**	-	**82,607**
Special Road Machinery and Equipment Fund	175,471	-	-	-	21,218	**154,253**	-	**154,253**
Motor Vehicle Operating Fund	-	-	25	61,621	61,646	**-**	-	**-**
Bond and Interest Fund								
Bond and Interest Fund	280,541	-	-	1,634,116	1,507,400	**407,257**	-	**407,257**

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, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Trust Funds								
Zella O. Carpenter Special Assistance Trust Fund	$ 460,779	-	-	123,126	93,640	**490,265**	-	**490,265**
M.F. Barnhart Trust Fund	-	-	-	40,000	40,000	**-**	-	**-**
Zella O. Carpenter Trust Fund	508,740	-	-	-	-	**508,740**	-	**508,740**
Total Primary Government	11,808,283	(562,683)	1,898	12,225,156	12,886,529	**10,586,125**	1,483,417	**12,069,542**
Related Municipal Entity								
Scott County Public Library	196,931	-	-	256,578	276,182	**177,327**	2,674	**180,001**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 12,005,214	(562,683)	1,898	12,481,734	13,162,711	**10,763,452**	1,486,091	**12,249,543**

Composition of Cash	Checking and Money Market Accounts	$ **17,832,728**
	Certificates of Deposit	**5,850,000**
	Cash on Hand	**36,228**
	Total Primary Government	**23,718,956**
	Related Municipal Entity	**180,001**
	Distributable Funds per Schedule 3	**(11,518,408)**
	Agency Funds per Schedule 4	**(131,006)**
	Total Primary Government (Excluding Distributable and Agency Funds)	$ **12,249,543**

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 entity, Scott County Public Library, shown below. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents. This financial statement does not include the related municipal entities, Scott County Public Building Commission, 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 18. Audited financial statements can be obtained by contacting the Public Building Commission.

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, 2023.

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 adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing 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, Fight Addiction 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, 2023, the County's carrying amount of deposits was $23,718,956 and the bank balance was $24,489,285. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,358,395 was covered by federal depository insurance, $19,779,081 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and $3,351,809 was unsecured. The County was in compliance with the contractually obligated "peak period" requirement of 80% of deposits being secured.

At December 31, 2023, the Scott County Public Library's carrying amount of deposits was $180,001 and the bank balance was $186,334. 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.

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, 2023.

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, 2023 were as follows:

From	To	Statutory Authority		Amount
General Fund	Public Building Fund	K.S.A 19-120	$	302,429
General Fund	Special Cemetery Equipment Fund	K.S.A. 19-129		5,000
Motor Vehicle Operating Fund	General Fund	K.S.A. 8-145		2,758
County Health Fund	Employee Benefit Fund	K.S.A. 12-16,102		20,000
Noxious Weed Fund	Special Noxious Weed Equipment Fund	K.S.A. 2-1318		15,000

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 110 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 96 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, 2023, 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.

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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $187,519 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $2,088,548. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023.

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 $106,732 for the year ended December 31, 2023.

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 $303,676. 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 – RECLASSIFICATIONS

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

NOTE 17 – PRIOR PERIOD ADJUSTMENT

During review of encumbrances, the County determined that beginning unencumbered cash was overstated due to incorrectly accounting for encumbrances from a prior year. The financial statement has been adjusted to properly account for the encumbrances in the amount of $562,683.

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 $171,559 with Scott County, Kansas Public Building Commission for indoor arena improvements. 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 $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, 2023, 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
General Obligation Bond									
Series 2016 - Refunding Bonds	5.00%	2016	$ 21,650,000	2040	$ 20,285,000	-	735,000	**19,550,000**	772,400
Finance Leases									
Indoor Arena Improvements	4.99%	2007	171,559	2023	11,102	-	11,102	**-**	76
Law Enforcement Center	3.00%	2016	1,872,000	2024	507,000	-	249,600	**257,400**	15,210
Park Lane Expansion	2.00%	2021	2,350,000	2025	1,445,000	-	470,000	**975,000**	28,900
Total Finance Leases					1,963,102	-	730,702	**1,232,400**	44,186
Total Contractual Indebtedness					$ **22,248,102**	**-**	**1,465,702**	**20,782,400**	**816,586**

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

	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2040	**Total**
Principal									
General Obligation Bond	$ 775,000	810,000	845,000	910,000	970,000	5,860,000	7,555,000	1,825,000	**19,550,000**
Finance Leases	737,400	495,000	-	-	-	-	-	-	**1,232,400**
Total Principal	**1,512,400**	**1,305,000**	**845,000**	**910,000**	**970,000**	**5,860,000**	**7,555,000**	**1,825,000**	**20,782,400**
Interest									
General Obligation Bond	749,750	725,975	692,700	648,825	601,825	2,205,297	957,863	34,348	**6,616,583**
Finance Leases	27,222	9,900	-	-	-	-	-	-	**37,122**
Total Interest	**776,972**	**735,875**	**692,700**	**648,825**	**601,825**	**2,205,297**	**957,863**	**34,348**	**6,653,705**
Total Principal and Interest	$ **2,289,372**	**2,040,875**	**1,537,700**	**1,558,825**	**1,571,825**	**8,065,297**	**8,512,863**	**1,859,348**	**27,436,105**

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, 2023

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	$ 4,250,131	-	4,250,131	**3,835,875**	(414,256)
Special Purpose Funds					
Alcohol Programs Fund	25,117	-	25,117	**-**	(25,117)
Ambulance Fund	210,000	-	210,000	**210,000**	-
Employee Benefit Fund	2,115,827	-	2,115,827	**1,124,741**	(991,086)
County Health Fund	457,024	-	457,024	**428,677**	(28,347)
Hospital Maintenance Fund	-	-	-	**-**	-
Library Maintenance Fund	240,000	-	240,000	**236,614**	(3,386)
Noxious Weed Fund	176,025	54,466	230,491	**213,238**	(17,253)
Public Building Fund	1,975,640	-	1,975,640	**78,719**	(1,896,921)
Road and Bridge Fund	1,687,827	-	1,687,827	**1,680,080**	(7,747)
Fire District Fund	378,100	-	378,100	**152,349**	(225,751)
Sheriff Fund	1,233,110	-	1,233,110	**1,135,554**	(97,556)
Special Parks and Recreation Fund	8,151	-	8,151	**-**	(8,151)
Bond and Interest Fund					
Bond and Interest Fund	1,588,838	-	1,588,838	**1,507,400**	(81,438)

SCOTT COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 2,501,683	**2,250,857**	2,298,613	(47,756)
Delinquent Tax	3,463	**5,800**	-	5,800
Motor Vehicle Tax	136,317	**191,761**	200,268	(8,507)
Recreational Vehicle Tax	3,492	**5,155**	4,870	285
16/20M Vehicle Tax	25,976	**16,915**	23,240	(6,325)
Commercial Vehicle Tax	7,650	**11,730**	12,187	(457)
Interest on Taxes	47,095	**24,609**	5,000	19,609
Excise Tax	14	**17**	230	(213)
Sales Tax	587,308	**583,755**	350,000	233,755
Liquor Tax	1,771	**1,984**	1,915	69
Mineral Tax	48,522	**39,879**	20,000	19,879
State Aid	246	**284**	-	284
Licenses, Permits and Fees	430,597	**465,820**	262,780	203,040
Use of Money and Property	62,953	**245,548**	31,000	214,548
Other	51,256	**38,131**	12,000	26,131
Transfers In	2,652	**2,758**	320,000	(317,242)
Total Receipts	3,910,995	**3,885,003**	3,542,103	342,900
Expenditures				
General Government				
General and Administrative	549,183	**1,104,529**	1,207,750	(103,221)
County Commission	124,948	**131,268**	128,000	3,268
County Clerk	103,419	**114,968**	118,572	(3,604)
County Treasurer	167,235	**157,628**	201,000	(43,372)
Register of Deeds	76,512	**79,148**	98,723	(19,575)
Data Processing	52,744	**53,058**	69,850	(16,792)
Direct Election	48,605	**39,867**	64,200	(24,333)
Appraisal	174,463	**195,001**	176,100	18,901
Cemetery	91,890	**73,051**	116,884	(43,833)
Other Agencies	207,500	**227,750**	227,750	-
Public Safety				
County Attorney	227,810	**213,217**	293,155	(79,938)
District Court	55,176	**59,696**	122,600	(62,904)
25th Judicial District	9,041	**11,372**	10,500	872
Emergency Management	70,837	**76,601**	75,822	779
Other Agencies	5,000	**5,000**	5,000	-
Health and Sanitation				
Solid Waste	256,524	**292,121**	327,450	(35,329)
Landfill	52,924	**76,627**	77,456	(829)
Recycle Center	1,835	**-**	-	-
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
Other Agencies	$ 646,116	**617,544**	616,890	654
Transfers Out	556,338	**307,429**	302,429	5,000
Total Expenditures	3,478,100	**3,835,875**	4,250,131	(414,256)
Receipts Over (Under) Expenditures	432,895	**49,128**		
Unencumbered Cash - Beginning	576,961	**1,009,856**		
Prior Year Cancelled Encumbrances	-	**389**		
Prior Period Adjustment	-	**(37,500)**		
Unencumbered Cash - Ending	$ 1,009,856	**1,021,873**		

SCOTT COUNTY, KANSAS
Alcohol Programs Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Liquor Tax	$ 3,388	**3,796**	3,664	132
Expenditures				
Education	-	**-**	25,117	(25,117)
Receipts Over (Under) Expenditures	3,388	**3,796**		
Unencumbered Cash - Beginning	19,686	**23,074**		
Unencumbered Cash - Ending	$ 23,074	**26,870**		

SCOTT COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 295,517	**160,309**	163,672	(3,363)
Delinquent Tax	400	**484**	-	484
Motor Vehicle Tax	14,554	**22,775**	23,659	(884)
Recreational Vehicle Tax	395	**612**	575	37
16/20M Vehicle Tax	1,810	**2,082**	2,745	(663)
Commercial Vehicle Tax	888	**1,389**	1,440	(51)
Reimbursements	2,093	**1,316**	-	1,316
Total Receipts	315,657	**188,967**	192,091	(3,124)
Expenditures				
Appropriation	310,000	**210,000**	210,000	-
Receipts Over (Under) Expenditures	5,657	**(21,033)**		
Unencumbered Cash - Beginning	18,667	**24,324**		
Unencumbered Cash - Ending	$ 24,324	**3,291**		

SCOTT COUNTY, KANSAS
Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,206,066	**1,268,059**	1,294,897	(26,838)
Delinquent Tax	1,799	**3,284**	-	3,284
Motor Vehicle Tax	96,016	**102,016**	96,551	5,465
Recreational Vehicle Tax	2,671	**2,699**	2,347	352
16/20M Vehicle Tax	9,070	**14,550**	11,204	3,346
Commercial Vehicle Tax	6,070	**5,884**	5,875	9
Premium Reimbursements	81,461	**74,288**	58,500	15,788
Other Reimbursements	13,671	**9,689**	-	9,689
Transfers In	40,000	**20,000**	-	20,000
Total Receipts	1,456,824	**1,500,469**	1,469,374	31,095
Expenditures				
Social Security	193,749	**173,289**	157,112	16,177
Retirement	177,282	**211,554**	338,545	(126,991)
Workers' Compensation Insurance	41,716	**50,385**	55,913	(5,528)
Unemployment Insurance	-	**-**	20,000	(20,000)
Health Reimbursement Arrangement	90,032	**106,732**	119,000	(12,268)
Other Benefits	25,051	**22,093**	-	22,093
Medical Insurance	622,904	**560,688**	1,425,257	(864,569)
Total Expenditures	1,150,734	**1,124,741**	2,115,827	(991,086)
Receipts Over (Under) Expenditures	306,090	**375,728**		
Unencumbered Cash - Beginning	1,250,598	**1,556,688**		
Prior Year Cancelled Encumbrances	-	**1,209**		
Unencumbered Cash - Ending	$ 1,556,688	**1,933,625**		

SCOTT COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 101,461	**124,914**	127,597	(2,683)
Delinquent Tax	151	**312**	-	312
Motor Vehicle Tax	8,003	**8,470**	8,124	346
Recreational Vehicle Tax	218	**225**	197	28
16/20M Vehicle Tax	980	**1,149**	943	206
Commercial Vehicle Tax	489	**492**	494	(2)
Federal and State Aid	149,741	**93,058**	122,070	(29,012)
Licenses, Permits and Fees	146,908	**193,486**	200,000	(6,514)
Transfers In	43,424	**-**	-	-
Total Receipts	451,375	**422,106**	459,425	(37,319)
Expenditures				
Personal Services	253,694	**254,115**	288,824	(34,709)
Contractual Services	28,044	**34,998**	49,200	(14,202)
Commodities	115,457	**119,150**	119,000	150
Capital Outlay	4,992	**414**	-	414
Transfers Out	40,000	**20,000**	-	20,000
Total Expenditures	442,187	**428,677**	457,024	(28,347)
Receipts Over (Under) Expenditures	9,188	**(6,571)**		
Unencumbered Cash - Beginning	2,626	**11,814**		
Unencumbered Cash - Ending	$ 11,814	**5,243**		

SCOTT COUNTY, KANSAS
Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Delinquent Tax	$ 62	**108**	-	108
Motor Vehicle Tax	13,105	**2,815**	-	2,815
Recreational Vehicle Tax	356	**63**	-	63
16/20M Vehicle Tax	1,608	**1,881**	-	1,881
Commercial Vehicle Tax	801	**67**	-	67
Other	1,572	**160**	-	160
Total Receipts	17,504	**5,094**	-	5,094
Expenditures	-	**-**	-	-
Receipts Over (Under) Expenditures	17,504	**5,094**		
Unencumbered Cash - Beginning	3,286	**20,790**		
Unencumbered Cash - Ending	$ 20,790	**25,884**		

SCOTT COUNTY, KANSAS
Library Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 217,429	**-**	-	-
Delinquent Tax	337	**212**	-	212
Motor Vehicle Tax	19,840	**19,023**	17,408	1,615
Recreational Vehicle Tax	555	**501**	423	78
16/20M Vehicle Tax	1,740	**3,045**	2,020	1,025
Commercial Vehicle Tax	1,264	**1,076**	1,059	17
Other	2,453	**926**	-	926
Total Receipts	243,618	**24,783**	20,910	3,873
Expenditures				
Appropriation	240,000	**236,614**	240,000	(3,386)
Receipts Over (Under) Expenditures	3,618	**(211,831)**		
Unencumbered Cash - Beginning	245,048	**248,666**		
Unencumbered Cash - Ending	$ 248,666	**36,835**		

SCOTT COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 104,237	**156,093**	159,345	(3,252)
Delinquent Tax	161	**370**	-	370
Motor Vehicle Tax	9,713	**9,297**	8,345	952
Recreational Vehicle Tax	279	**244**	202	42
16/20M Vehicle Tax	544	**1,578**	968	610
Commercial Vehicle Tax	642	**520**	508	12
Reimbursements	76,274	**54,466**	-	54,466
Other	1,140	**651**	-	651
Total Receipts	192,990	**223,219**	169,368	53,851
			-	
Expenditures				
Personal Services	55,434	**58,477**	70,825	(12,348)
Contractual Services	4,118	**8,542**	6,000	2,542
Commodities	152,942	**131,219**	99,200	32,019
Transfers Out	15,000	**15,000**	-	15,000
(a) Adjustment for Qualifying Budget Credit	-	**-**	54,466	(54,466)
Total Expenditures	227,494	**213,238**	230,491	(17,253)
Receipts Over (Under) Expenditures	(34,504)	**9,981**		
Unencumbered Cash - Beginning	46,371	**11,867**		
Prior Year Cancelled Encumbrances	-	**50**		
Unencumbered Cash - Ending	$ 11,867	**21,898**		

(a) Adjustment for Qualifying Budget Credit

Reimbursements Over Amount Budgeted	$ 54,466

SCOTT COUNTY, KANSAS
Public Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Rent	$ 500	**600**	-	600
Reimbursement	26,905	**20,659**	-	20,659
Insurance Proceeds	-	**112,137**	-	112,137
Transfers In	551,338	**302,429**	302,429	-
Total Receipts	578,743	**435,825**	302,429	133,396
Expenditures				
Capital Outlay	122,075	**78,719**	1,975,640	(1,896,921)
Receipts Over (Under) Expenditures	456,668	**357,106**		
Unencumbered Cash - Beginning	1,627,198	**2,083,866**		
Prior Period Adjustment	-	**(54,488)**		
Unencumbered Cash - Ending	$ 2,083,866	**2,386,484**		

SCOTT COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,013,981	**1,179,227**	1,204,161	(24,934)
Delinquent Tax	1,561	**3,057**	-	3,057
Motor Vehicle Tax	91,283	**87,740**	81,169	6,571
Recreational Vehicle Tax	2,517	**2,314**	1,973	341
16/20M Vehicle Tax	9,616	**13,550**	9,419	4,131
Commercial Vehicle Tax	5,697	**4,994**	4,939	55
Federal Aid	-	**123,398**	-	123,398
State Aid	-	**3,247**	-	3,247
Special Highway Fuel Tax	350,349	**346,369**	353,181	(6,812)
Permits, Fees and Other	27,192	**43,509**	-	43,509
Total Receipts	1,502,196	**1,807,405**	1,654,842	152,563
Expenditures				
Personal Services	534,059	**566,357**	628,027	(61,670)
Contractual Services	315,472	**177,942**	323,300	(145,358)
Commodities	781,754	**829,648**	736,500	93,148
Capital Outlay	21,813	**106,133**	-	106,133
Total Expenditures	1,653,098	**1,680,080**	1,687,827	(7,747)
Receipts Over (Under) Expenditures	(150,902)	**127,325**		
Unencumbered Cash - Beginning	180,907	**30,005**		
Prior Year Cancelled Encumbrances	-	**225**		
Prior Period Adjustment	-	**(55,000)**		
Unencumbered Cash - Ending	$ 30,005	**102,555**		

SCOTT COUNTY, KANSAS
Fire District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 165,189	**164,010**	167,227	(3,217)
Delinquent Tax	217	**411**	-	411
Motor Vehicle Tax	3,631	**11,552**	13,083	(1,531)
Recreational Vehicle Tax	125	**320**	9,184	(8,864)
16/20M Vehicle Tax	1,134	**1,264**	1,105	159
Commercial Vehicle Tax	337	**773**	796	(23)
Reimbursements	3,114	**1,392**	-	1,392
Total Receipts	173,747	**179,722**	191,395	(11,673)
Expenditures				
Personal Services	11,556	**12,134**	18,000	(5,866)
Contractual Services	87,726	**83,534**	88,100	(4,566)
Commodities	31,784	**39,451**	65,000	(25,549)
Capital Outlay	10,116	**17,230**	6,000	11,230
Equipment Reserve	-	**-**	201,000	(201,000)
Total Expenditures	141,182	**152,349**	378,100	(225,751)
Receipts Over (Under) Expenditures	32,565	**27,373**		
Unencumbered Cash - Beginning	183,316	**215,881**		
Unencumbered Cash - Ending	$ 215,881	**243,254**		

SCOTT COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 596,227	**967,933**	988,470	(20,537)
Delinquent Tax	989	**2,380**	-	2,380
Motor Vehicle Tax	68,549	**54,307**	47,731	6,576
Recreational Vehicle Tax	1,858	**1,421**	1,160	261
16/20M Vehicle Tax	8,603	**9,782**	5,539	4,243
Commercial Vehicle Tax	4,176	**3,001**	2,904	97
Fees	63,554	**24,500**	65,000	(40,500)
Reimbursements	28,037	**28,647**	-	28,647
Total Receipts	771,993	**1,091,971**	1,110,804	(18,833)
Expenditures				
Personal Services	651,816	**660,290**	633,000	27,290
Contractual Services	151,854	**95,572**	181,200	(85,628)
Commodities	166,605	**113,152**	154,100	(40,948)
Capital Outlay	48,198	**1,120**	-	1,120
Law Enforcement Center	265,158	**265,420**	264,810	610
Total Expenditures	1,283,631	**1,135,554**	1,233,110	(97,556)
Receipts Over (Under) Expenditures	(511,638)	**(43,583)**		
Unencumbered Cash - Beginning	555,464	**43,826**		
Unencumbered Cash - Ending	$ 43,826	**243**		

SCOTT COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Liquor Tax	$ 1,771	**1,984**	1,915	69
Expenditures				
Capital Outlay	-	**-**	8,151	(8,151)
Receipts Over (Under) Expenditures	1,771	**1,984**		
Unencumbered Cash - Beginning	4,865	**6,636**		
Unencumbered Cash - Ending	$ 6,636	**8,620**		

SCOTT COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Other	$ 200	**-**
Expenditures		
Capital Outlay	33,500	**935,594**
Receipts Over (Under) Expenditures	(33,300)	**(935,594)**
Unencumbered Cash - Beginning	2,022,080	**1,988,780**
Unencumbered Cash - Ending	$ 1,988,780	**1,053,186**

SCOTT COUNTY, KANSAS
Fight Addiction Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
State Aid	$ 896	**8,267**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	896	**8,267**
Unencumbered Cash - Beginning	-	**896**
Unencumbered Cash - Ending	$ 896	**9,163**

SCOTT COUNTY, KANSAS
County Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 460	**679**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	460	**679**
Unencumbered Cash - Beginning	3,196	**3,656**
Unencumbered Cash - Ending	$ 3,656	**4,335**

SCOTT COUNTY, KANSAS
County Coronavirus Relief Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	468,406	**-**
Expenditures			
Direct County Disbursements		246,568	**19,634**
Receipts Over (Under) Expenditures		221,838	**(19,634)**
Unencumbered Cash - Beginning		468,405	**690,243**
Prior Period Adjustment		-	**(415,695)**
Unencumbered Cash - Ending	$	690,243	**254,914**

SCOTT COUNTY, KANSAS
County Health Bio-Terrorism Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Federal Aid	$ 9,344	**8,017**
Expenditures		
Contractual Services	105	**2,355**
Commodities	150	**-**
Capital Outlay	2,810	**1,410**
Transfers Out	43,424	**-**
Total Expenditures	46,489	**3,765**
Receipts Over (Under) Expenditures	(37,145)	**4,252**
Unencumbered Cash - Beginning	47,070	**9,925**
Unencumbered Cash - Ending	$ 9,925	**14,177**

SCOTT COUNTY, KANSAS
County Health Special Assistance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Grants	$ -	**700**
Expenditures		
Capital Outlay	-	**555**
Receipts Over (Under) Expenditures	-	**145**
Unencumbered Cash - Beginning	92,205	**92,205**
Unencumbered Cash - Ending	$ 92,205	**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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Appropriations	$ 91,500	**101,500**
Licenses, Permits and Fees	42,890	**44,545**
Event Income	37,283	**58,596**
Other	52,789	**62,341**
Total Receipts	224,462	**266,982**
Expenditures		
Personal Services	22,795	**27,773**
Contractual Services	102,840	**86,896**
Commodities	43,783	**69,435**
Capital Outlay	89,675	**81,578**
Total Expenditures	259,093	**265,682**
Receipts Over (Under) Expenditures	(34,631)	**1,300**
Unencumbered Cash - Beginning	85,365	**50,734**
Unencumbered Cash - Ending	$ 50,734	**52,034**

SCOTT COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
911 Fees	$ 26,809	-
Expenditures		
Contractual Services	295,253	-
Commodities	493	-
Capital Outlay	2,368	-
Total Expenditures	298,114	-
Receipts Over (Under) Expenditures	(271,305)	-
Unencumbered Cash - Beginning	271,305	-
Unencumbered Cash - Ending	$ -	-

SCOTT COUNTY, KANSAS
Micro-Loans Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Loan Repayments	$ 20,321	**11,666**
Interest	394	**1,123**
Total Receipts	20,715	**12,789**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	20,715	**12,789**
Unencumbered Cash - Beginning	65,353	**86,068**
Unencumbered Cash - Ending	$ 86,068	**98,857**

SCOTT COUNTY, KANSAS
Oil and Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	7,680	**57,833**
Expenditures			
Capital Outlay		-	**801,625**
Receipts Over (Under) Expenditures		7,680	**(743,792)**
Unencumbered Cash - Beginning		1,512,943	**1,520,623**
Unencumbered Cash - Ending	$	1,520,623	**776,831**

SCOTT COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	2,027	**1,541**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		2,027	**1,541**
Unencumbered Cash - Beginning		12,376	**14,403**
Unencumbered Cash - Ending	$	14,403	**15,944**

SCOTT COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	8,110	**6,163**
Expenditures			
Contractual Services		1,358	**1,264**
Commodities		1,994	**-**
Capital Outlay		3,476	**804**
Total Expenditures		6,828	**2,068**
Receipts Over (Under) Expenditures		1,282	**4,095**
Unencumbered Cash - Beginning		36,300	**37,582**
Unencumbered Cash - Ending	$	37,582	**41,677**

SCOTT COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 2,028	**1,541**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	2,028	**1,541**
Unencumbered Cash - Beginning	3,746	**5,774**
Unencumbered Cash - Ending	$ 5,774	**7,315**

SCOTT COUNTY, KANSAS
Sheriff Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

SCOTT COUNTY, KANSAS
Special Cemetery Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

SCOTT COUNTY, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Reimbursements	$ 4,171	**-**
Connecting Links	59,181	**203,934**
Total Receipts	63,352	**203,934**
Expenditures		
Contractual Services	163,472	**12,500**
Commodities	199,537	**-**
Total Expenditures	363,009	**12,500**
Receipts Over (Under) Expenditures	(299,657)	**191,434**
Unencumbered Cash - Beginning	768,161	**468,504**
Unencumbered Cash - Ending	$ 468,504	**659,938**

SCOTT COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Permits and Fees	$ 7,450	**5,913**
Expenditures		
Commodities	7,624	**5,324**
Receipts Over (Under) Expenditures	(174)	**589**
Unencumbered Cash - Beginning	9,158	**8,984**
Unencumbered Cash - Ending	$ 8,984	**9,573**

SCOTT COUNTY, KANSAS
Special Noxious Weed Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	15,000	**15,000**
Expenditures			
Capital Outlay		21,544	**9,475**
Receipts Over (Under) Expenditures		(6,544)	**5,525**
Unencumbered Cash - Beginning		83,626	**77,082**
Unencumbered Cash - Ending	$	77,082	**82,607**

SCOTT COUNTY, KANSAS
Special Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Capital Outlay	287,033	**21,218**
Receipts Over (Under) Expenditures	(287,033)	**(21,218)**
Unencumbered Cash - Beginning	462,504	**175,471**
Unencumbered Cash - Ending	$ 175,471	**154,253**

SCOTT COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 93,780	**61,621**
Expenditures		
Personal Services	49,971	**50,539**
Contractual Services	34,826	**3,262**
Commodities	2,342	**1,168**
Capital Outlay	3,989	**3,919**
Transfers Out	2,652	**2,758**
Total Expenditures	93,780	**61,646**
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ -	**350,327**	357,762	(7,435)
Delinquent Tax	12	**638**	-	638
Sales Tax	1,227,392	**1,282,691**	1,000,000	282,691
Reimbursement	165,000	**460**	180,000	(179,540)
Total Receipts	1,392,404	**1,634,116**	1,537,762	96,354
Expenditures				
Bond Principal	700,000	**735,000**	735,000	-
Bond Interest	793,925	**772,400**	772,400	-
Contractual Services	-	**-**	10,000	(10,000)
Cash Basis Reserve	-	**-**	71,438	(71,438)
Total Expenditures	1,493,925	**1,507,400**	1,588,838	(81,438)
Receipts Over (Under) Expenditures	(101,521)	**126,716**		
Unencumbered Cash - Beginning	382,062	**280,541**		
Unencumbered Cash - Ending	$ 280,541	**407,257**		

SCOTT COUNTY, KANSAS
Zella O. Carpenter Special Assistance Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Rent	$ 85,030	**85,030**
Interest	4,372	**38,096**
Total Receipts	89,402	**123,126**
Expenditures		
Commodities	13,402	**12,286**
Park Lane Nursing Home Distribution	34,308	**81,354**
Total Expenditures	47,710	**93,640**
Receipts Over (Under) Expenditures	41,692	**29,486**
Unencumbered Cash - Beginning	419,087	**460,779**
Unencumbered Cash - Ending	$ 460,779	**490,265**

SCOTT COUNTY, KANSAS
M.F. Barnhart Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Rent	$ -	**40,000**
Expenditures		
Park Lane Nursing Home Distribution	17,919	**40,000**
Receipts Over (Under) Expenditures	(17,919)	**-**
Unencumbered Cash - Beginning	17,919	**-**
Unencumbered Cash - Ending	$ -	**-**

SCOTT COUNTY, KANSAS
Zella O. Carpenter Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
County Appropriations	$ 243,305	**236,614**
Licenses and Fees	2,187	**1,840**
Grants	3,305	**5,200**
Use of Money and Property	1,631	**3,042**
Miscellaneous Income	25,851	**9,882**
Total Receipts	276,279	**256,578**
Expenditures		
Personal Services	128,827	**142,085**
Contractual Services	67,428	**68,616**
Commodities	67,241	**65,481**
Capital Outlay	10,513	**-**
Total Expenditures	274,009	**276,182**
Receipts Over (Under) Expenditures	2,270	**(19,604)**
Unencumbered Cash - Beginning	194,661	**196,931**
Unencumbered Cash - Ending	$ 196,931	**177,327**

SCOTT COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Current Tax	$ 10,662,376	16,008,603	15,649,801	**11,021,178**
Advance Tax	19	2,524	2,543	**-**
Neighborhood Revitalization	956	132,295	133,251	**-**
Tax Escrow	47,655	228,828	154,779	**121,704**
Current Tax Interest	123	9,764	9,704	**183**
Delinquent Personal Property Tax	12,124	33,420	44,366	**1,178**
Redemptions	31,754	101,745	113,693	**19,806**
Commercial Motor Vehicle	4,201	113,223	112,135	**5,289**
Motor Vehicle Registration	243,705	1,256,173	1,227,441	**272,437**
Recreational Vehicle Tax	5,204	24,972	24,607	**5,569**
Motor Vehicle Tax	712	793,713	793,878	**547**
Vehicle Registration Tax Interest	1,527	904	1,630	**801**
Motor Sales Tax	66,998	619,090	621,036	**65,052**
Rental and Excise Tax	-	115	114	**1**
Mineral Production	-	79,757	79,757	**-**
Total Distributable Funds	11,077,354	19,405,126	18,968,735	**11,513,745**
State Funds				
State Educational Building	-	108,764	108,764	**-**
State Institutional Building	-	54,382	54,382	**-**
Total State Funds	-	163,146	163,146	**-**
Subdivision Funds				
School Districts	-	6,603,821	6,603,821	**-**
Townships	564	6,716	6,716	**564**
Cities	-	2,645,387	2,645,387	**-**
Wet Walnut Watershed	-	10,115	10,115	**-**
Western Plains Extension District	-	95,694	95,694	**-**
Wildlife and Parks	4,003	1,644	1,548	**4,099**
Groundwater Management Districts	-	120,731	120,731	**-**
Total Subdivision Funds	4,567	9,484,108	9,484,012	**4,663**
Total	$ 11,081,921	29,052,380	28,615,893	**11,518,408**

SCOTT COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Register of Deeds	$ 5,883	57,973	58,927	**4,929**
Law Library	37,371	4,101	1,145	**40,327**
District Court	11,688	3,534	3,534	**11,688**
Sheriff	20	32,745	32,305	**460**
Sheriff Inmate	14,689	15,990	16,294	**14,385**
Sheriff Drug Education	1,373	-	-	**1,373**
Indoor Arena	40,147	84,398	67,216	**57,329**
County Health Memorials	515	-	-	**515**
Unclaimed Property	-	69	69	**-**
Payroll Clearing	-	242,590	242,590	**-**
Total	$ 111,686	441,400	422,080	**131,006**