

**SCOTT COUNTY, KANSAS**

**REGULATORY BASIS  
FINANCIAL STATEMENT**

**FOR THE YEAR ENDED  
December 31, 2012**

SCOTT COUNTY, KANSAS  
 Regulatory Basis Financial Statement  
 (Municipal and Selected Related Municipal Entities)  
 For the Year Ended December 31, 2012

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

For the Year Ended December 31, 2012

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FINANCIAL  
SECTION



## INDEPENDENT AUDITORS' REPORT

The County Commissioners  
Scott County Courthouse  
Scott City, Kansas 67871

### **Report on the Financial Statement**

We have audited the regulatory basis fund summary statement of cash receipts, expenditures and unencumbered cash of Scott County, Kansas, and selected related municipal entities including the Scott County Extension Council and the Scott County Public Library, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

#### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. 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.

#### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Scott County, Kansas, to meet the requirements of the State of Kansas 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.

405 North Sixth Street | P.O. Box 699  
Garden City, KS 67846  
620-275-9267 | 800-627-0636  
Fax: 620-275-8936 | www.lhd.com

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#### CPAs

Charles H. Claar, Jr, CPA  
Theresa Dasenbrock, CPA, CFE  
David L. Hetrick, CPA  
Steven D. Josserand, CPA  
Gary A. Schlappe, CPA  
Rodney Van Norden, CPA

---

Lisa L. Axman, CPA  
Sarah J. Bartel, CPA  
Sue A. Bradley, CPA  
Susan A. Burgardt, CPA  
Shannon N. Miller, CPA  
Tracey Homm, CPA, CSEP  
Rebecca L. Pfannenstiel, CPA  
Kimberly A. Roth, CPA  
Kristin J. Sekavec, CPA  
Keysha Urie, CPA  
Monica J. Wilson, CPA

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Scott County, Kansas, and selected related municipal entities including the Scott County Extension Council and the Scott County Public Library, as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Scott County, Kansas, and selected related municipal entities including the Scott County Extension Council and the Scott County Public Library, as of December 31, 2012, 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.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of cash receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures- actual and budget and the regulatory basis schedule of receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for 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*. In addition, the other supplemental information (Schedules 4 through 7 as listed in the table of contents) which includes the Schedule of Expenditures of Federal Awards, required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information, including the Schedule of Expenditures of Federal Awards, 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.

The 2011 actual columns presented in the individual fund schedules of receipts and expenditures (Schedules 2 and 4 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated June 13, 2012. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards, at the following link

<http://www.da.ks.gov/ar/muniserv/EAuditAccept.htm>. Such 2011 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 2011 financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statement or to the 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statement as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have issued our report dated May 30, 2013, on our consideration of Scott County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

  
LEWIS, HOOPER & DICK, LLC

May 30, 2013

## Financial Statement

**SCOTT COUNTY, KANSAS**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended December 31, 2012**

	Unencumbered Cash (Deficit) 01/01/12	Receipts	Expenditures	Unencumbered Cash (Deficit) 12/31/12	Add Payables and Encumbrances	Treasurer's Cash (Deficit) 12/31/12
<b>General Fund</b>						
General	\$ 1,580,577	\$ 3,426,616	\$ 3,636,769	\$ 1,370,424	\$ 24,915	\$ 1,395,339
<b>Special Purpose Funds</b>						
Alcohol Programs	1,214	1,841	1,200	1,855	-	1,855
Employee Benefit	322,122	1,014,957	767,680	569,399	-	569,399
Equipment Reserve	523,245	20,604	2,998	540,851	-	540,851
County Health	171,487	329,280	283,774	216,993	6,183	223,176
Home Health Agency	530	76,877	76,700	707	-	707
Hospital Maintenance	7,567	456,029	460,200	3,396	-	3,396
Library Maintenance	95,096	277,461	266,443	106,114	-	106,114
Noxious Weed	72,605	76,038	107,639	41,004	36	41,040
Public Building	1,081,550	300,000	419,524	962,026	-	962,026
Road and Bridge	93,096	1,577,501	1,580,388	90,209	53,142	143,351
Fire District	13,755	59,051	42,633	30,173	1,862	32,035
Special Parks and Recreation	1	-	-	1	-	1
CDBG Loan	(200,000)	771,551	575,301	(3,750)	-	(3,750)
County Attorney's Training	9,484	722	2,764	7,442	-	7,442
County Health Bio-Terrorism Grant	28,628	7,877	13,127	23,378	160	23,538
County Health Special Assistance	10,746	379	1,982	9,143	368	9,511
County Fair and 4-H Building Operating	36,025	147,711	157,952	25,784	-	25,784
Emergency 911	62,215	46,402	22,599	86,018	-	86,018
Micro-Loans	71,532	12,702	938	83,296	-	83,296
Oil & Gas Valuation Depletion Trust	-	388,530	-	388,530	-	388,530
Register of Deeds' Technology	39,849	12,900	1,312	51,437	-	51,437
Sheriff Equipment	1,093	910	1,474	529	-	529
Special Cemetery Equipment	27,061	10,000	-	37,061	-	37,061
Special Highway	240,224	65,797	14,550	291,471	-	291,471
Special Law Enforcement Trust	4,366	3,888	3,273	4,981	-	4,981
Special Noxious Weed Equipment	90,757	30,000	1,555	119,202	-	119,202
Special Road Machinery and Equipment	533,580	438,400	283,591	688,389	-	688,389
Motor Vehicle Operating	1,962	102,033	98,354	5,641	260	5,901
Total Special Purpose Funds	3,339,790	6,229,441	5,187,951	4,381,280	62,011	4,443,291
<b>Bond and Interest Fund</b>						
Bond and Interest	1,082,051	1,830,180	1,516,828	1,395,403	-	1,395,403
<b>Capital Project Funds</b>						
Hospital Building	5,551,955	2,634	4,776,208	778,381	-	778,381
<b>Business - Expendable Trust Funds</b>						
Zella O. Carpenter Special Assistance	99,341	70,384	48,896	120,829	-	120,829
M.F. Barnhart Trust	-	14,000	14,000	-	-	-
Total Fiduciary - Expendable Trust Funds	99,341	84,384	62,896	120,829	-	120,829
<b>Business - Nonexpendable Trust Fund</b>						
Zella O. Carpenter Trust	508,740	-	-	508,740	-	508,740
<b>Related Municipal Entities</b>						
Scott County Extension Council	62,247	185,514	191,262	56,499	-	56,499
Scott County Public Library	41,919	249,272	236,824	54,367	-	54,367
Total Related Municipal Entities	104,166	434,786	428,086	110,866	-	110,866
Total Municipal Entity (excluding Agency Funds) and selected Related Municipal Entities (memorandum only)	\$ 12,266,620	\$ 12,008,041	\$ 15,608,738	\$ 8,665,923	\$ 86,926	\$ 8,752,849

(continued)

SCOTT COUNTY, KANSAS  
 Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2012

<u>Composition of Cash</u>	
Demand deposits:	
First National Bank	\$ 376,216
Security State Bank	63,216
Western State Bank	<u>4,820</u>
Total demand deposits	\$ 444,252
Time deposits:	
First National Bank	8,680,121
Security State Bank	2,437,101
Western State Bank	<u>5,072,944</u>
Total time deposits	16,190,166
Certificates of deposit:	
First National Bank	<u>791,490</u>
Total certificates of deposit	791,490
Kansas Municipal Investment Pool	722,340
Plus deposits in transit	56,867
Less outstanding checks	(282,194)
Change funds	<u>470</u>
Total cash	17,923,391
Less Agency Funds per Schedule 3	(9,281,408)
Plus related municipal entities	<u>110,866</u>
Total Treasurer's cash (excluding Agency Funds)	<u>\$ 8,752,849</u>

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

Notes to the  
Financial Statement

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2012

1. Summary of significant accounting policies

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

A. Financial reporting entity

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

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

The Scott County Public Library operates the County's library and provides services for the residents of Scott County. It was created under K.S.A. 12-1218 and has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Library. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for Library operations. The Library building is titled to the County. Bond issuances for the Library's benefit must be approved by the County.

The related municipal entities discussed below are not included in the County's financial statement but are related municipal entities because they were established to benefit the County and/or its constituents.

Southwest Kansas Regional Juvenile Detention Center is a jointly governed organization between eighteen counties in southwest Kansas created under an interlocal agreement. Southwest Kansas Regional Juvenile Detention Center is governed by a board appointed by the participating parties. Southwest Kansas Regional Juvenile Detention Center was established to operate a juvenile correctional facility located in Garden City, Kansas. The primary source of funding for Southwest Kansas Regional Juvenile Detention Center is from the participating parties with additional support from grants. Scott County has no equity interest nor does the County materially contribute to the continued existence of Southwest Kansas Regional Juvenile Detention Center. Southwest Kansas Regional Juvenile Detention Center has a December 31st year end.

The Scott County Public Building Commission is governed by a three member board with one member appointed by the Scott County Commissioners, one member appointed by the City of Scott City, Kansas, and one member appointed by the other members of the Public Building Commission. The County's accountability for this organization does not extend beyond making the appointments. During the year ended December 31, 2012, the County entered into a capital lease arrangement with the Public Building Commission as discussed in Note 3C.

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2012

1. Summary of significant accounting policies (continued)

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

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

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

C. Regulatory basis fund types

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

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

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

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

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

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

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

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2012

1. Summary of significant accounting policies (continued)

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the general fund.

Investments are stated at cost, which approximates fair value. The aggregate value of the investments at December 31, 2012, is \$722,340.

E. Property taxes and special assessments

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments received prior to or after the issuance of general obligation bonds are recorded as revenue in the appropriate project fund. Further, state statutes require levying additional general ad valorem property taxes in the Bond and Interest Fund to finance delinquent special assessments receivable.

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2012, the special assessment taxes levied are a lien on the property.

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2012

1. Summary of significant accounting policies (continued)

G. Reimbursements

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the County records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance of the *Governmental Accounting, Auditing and Financial Reporting*.

H. Memorandum totals

The total line on the financial statement is captioned "memorandum only" to indicate that it is presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures present for these amounts.

2. Stewardship, compliance and accountability

A. Budgetary information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year ended December 31, 2012.

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

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

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2012

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

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

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

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

B. Compliance with Kansas statutes

References made herein to the statutes are not intended as interpretation of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney, the legal representative of the County.

There are no known material violations of Kansas statutes for the year ended December 31, 2012.

C. Deficit unencumbered cash

The CDBG Loan fund had a deficit unencumbered cash balance of \$3,750 as of December 31, 2012, as a result of grant funds due to the County at year end.

3. Detailed notes on all funds

A. Deposits and investments

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

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2012

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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

Cash on hand	\$	470
Carrying amount of deposits		17,200,581
Carrying amount of investments		<u>722,340</u>
 Total cash		 <u>\$ 17,923,391</u>

As of December 31, 2012, the County had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)		Rating
		Less than 1	1-2	
Kansas Municipal Investment Pool	\$ 722,340	\$ 722,340	\$ -	S&P AAA f/S1+
Total fair value	\$ 722,340	\$ 722,340	\$ -	

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 9-1405.

Custodial credit risk - deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 70%. The County's designated "peak periods" are May 1st through June 29th, and December 10th through February 8th, during which time the County requires coverage of 70%.

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2012

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk – deposits (continued)

At December 31, 2012, the County's carrying amount of deposits was \$17,200,581 and the bank balance was \$17,425,908. Of the bank balance, 100% of the balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$1,167,119 was covered by federal depository insurance and \$11,716,071 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The balance of \$4,542,718 was unsecured. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	First National Bank	Security State Bank	Western State Bank
FDIC coverage	\$ 574,761	\$ 337,537	\$ 254,821
Pledged securities at market value	6,473,971	1,856,887	3,385,213
Total coverage	<u>\$ 7,048,732</u>	<u>\$ 2,194,424</u>	<u>\$ 3,640,034</u>
Funds on deposit	<u>\$ 9,847,827</u>	<u>\$ 2,500,317</u>	<u>\$ 5,077,764</u>
Funds at risk	<u>\$ 2,799,095</u>	<u>\$ 305,893</u>	<u>\$ 1,437,730</u>

The carrying amount of deposits for the Scott County Extension Council, a discretely presented component unit, was \$56,499 and the bank balance was \$69,118. All of the \$69,118 bank balance was covered by federal depository insurance.

The carrying amount of deposits for the Scott County Public Library, a discretely presented component unit, was \$54,367 and the bank balance was \$71,308. All of the \$71,308 bank balance was covered by federal depository insurance.

Credit risk - investments

Custodial credit risk for an investment is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2012, the County had invested \$722,340 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2012

3. Detailed notes on all funds (continued)

B. Capital projects

Capital project authorizations at December 31, 2012, with approved change orders compared to disbursements and accounts payable from inception, are as follows:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Hospital Building	\$ 24,000,000	\$ 23,388,617	\$ 611,383

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2012, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/12	Additions	Reductions/ Payments	Balance 12/31/12	Interest Paid
General obligation bonds payable:									
Refunding Series 2009	03/26/09	3.55%	\$ 1,430,000	08/01/20	\$ 1,105,000	\$ -	\$ 115,000	\$ 990,000	\$ 31,330
Refunding & Improvement Series 2010	04/01/10	5.00%	24,020,000	10/01/40	24,000,000	-	275,000	23,725,000	1,095,500
<b>Total general obligation bonds payable</b>					<b>25,105,000</b>	<b>-</b>	<b>390,000</b>	<b>24,715,000</b>	<b>1,126,830</b>
Capital leases payable:									
Postage machine	03/27/07	3.41%	22,411	03/27/12	1,214	-	1,214	-	10
2007 motor grader	04/03/07	5.04%	100,000	02/15/12	21,863	-	21,863	-	1,093
2007 motor grader	04/03/07	5.04%	100,000	02/15/12	21,863	-	21,863	-	1,093
2007 motor grader	05/08/07	4.91%	74,138	02/15/12	16,131	-	16,131	-	810
2007 motor grader	05/08/07	4.91%	74,138	02/15/12	16,131	-	16,131	-	810
2 Mack trucks	09/19/07	5.00%	54,000	02/01/12	11,533	-	11,533	-	585
Indoor arena improvements	12/18/07	4.99%	171,559	02/15/23	141,956	-	5,070	136,886	11,714
Sand screen producer	03/05/08	3.14%	100,000	02/20/13	41,836	-	20,590	21,246	1,334
Komatsu WA380-6 wheel loader	10/21/08	3.98%	152,816	08/20/13	42,078	-	20,626	21,452	1,679
Library expansion	03/17/09	4.43%	350,000	08/15/21	249,728	-	27,854	221,874	10,758
Law Enforcement Center	04/17/09	4.40%	3,350,100	09/01/24	2,811,900	-	167,700	2,644,200	115,153
2009 motor grader	04/17/09	3.75%	100,000	04/17/13	40,695	-	19,973	20,722	1,526
2010 JD motor grader	05/03/10	3.67%	133,328	05/03/15	59,948	-	19,267	40,681	2,200
Park Lane expansion	10/01/10	4.00%	5,750,000	09/01/25	5,460,000	-	285,000	5,175,000	167,869
Bobcat excavator	06/21/11	3.05%	34,499	07/03/12	30,241	-	30,241	-	915
Bobcat skid steer loader	06/21/11	2.96%	28,070	08/17/12	24,626	-	24,626	-	739
Bobcat excavator	07/01/12	3.00%	34,499	07/03/13	-	34,499	-	30,241	32
Bobcat skid steer loader	08/17/12	3.00%	28,989	08/17/13	-	28,989	-	3,418	-
<b>Total capital leases payable</b>					<b>8,991,743</b>	<b>63,488</b>	<b>717,358</b>	<b>8,337,873</b>	<b>318,320</b>
<b>Total long-term debt</b>					<b>\$ 34,096,743</b>	<b>\$ 63,488</b>	<b>\$ 1,107,358</b>	<b>\$ 33,052,873</b>	<b>\$ 1,445,150</b>

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

	2013	2014	2015	2016	2017	Year				Total	
						2018-2022	2023-2027	2028-2032	2033-2037	2038-2040	
Principal:											
General obligation bonds payable	\$ 410,000	\$ 445,000	\$ 460,000	\$ 495,000	\$ 520,000	\$ 2,780,000	\$ 3,465,000	\$ 4,805,000	\$ 6,460,000	\$ 4,875,000	\$ 24,715,000
Capital leases payable	553,757	559,857	583,835	588,605	613,466	3,342,263	2,016,090	-	-	-	8,337,873
<b>Total principal</b>	<b>1,063,757</b>	<b>1,004,857</b>	<b>1,023,835</b>	<b>1,083,605</b>	<b>1,133,466</b>	<b>6,122,263</b>	<b>5,481,090</b>	<b>4,805,000</b>	<b>6,460,000</b>	<b>4,875,000</b>	<b>33,052,873</b>
Interest:											
General obligation bonds payable	1,115,980	1,104,167	1,091,205	1,077,450	1,060,470	4,967,927	4,236,250	3,246,888	1,953,538	356,369	20,210,244
Capital leases payable	293,218	273,739	254,313	234,799	214,431	746,356	146,247	-	-	-	2,163,103
<b>Total interest</b>	<b>1,409,198</b>	<b>1,377,906</b>	<b>1,345,518</b>	<b>1,312,249</b>	<b>1,274,901</b>	<b>5,714,283</b>	<b>4,382,497</b>	<b>3,246,888</b>	<b>1,953,538</b>	<b>356,369</b>	<b>22,373,347</b>
<b>Total principal and interest</b>	<b>\$ 2,472,955</b>	<b>\$ 2,382,763</b>	<b>\$ 2,369,353</b>	<b>\$ 2,395,854</b>	<b>\$ 2,408,367</b>	<b>\$ 11,836,546</b>	<b>\$ 9,863,587</b>	<b>\$ 8,051,888</b>	<b>\$ 8,413,538</b>	<b>\$ 5,231,369</b>	<b>\$ 55,426,220</b>

Legal debt margin

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

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2012

3. Detailed notes on all funds (continued)

D. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>		
General	Public Building	19-120	\$	300,000
General	Special Cemetery Equipment	19-119		10,000
General	Equipment Reserve	19-119		15,000
Noxious Weed	Special Noxious Weed Equipment	2-1318		30,000
Road and Bridge	Special Highway	68-590		64,000
Road and Bridge	Special Road Machinery and Equipment	68-141g		275,000
Motor Vehicle Operating	General	8-145		1,888
Total				<u>\$ 695,888</u>

4. Other information

A. Risk management and self-insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

In addition, the County has established a health reimbursement plan within the Employee Benefit fund to reimburse employees for a higher deductible on the current health insurance policy. The maximum cost to the County is estimated at \$137,500 per year and is being funded through savings realized on lower premiums for the health insurance coverage.

B. Post-employment health care benefits

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

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

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2012

4. Other information (continued)

C. Compensated absences

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

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

D. Defined benefit pension plan

Plan description: Scott County, Kansas, contributes to the Kansas Public Employees Retirement System ("KPERS"), a cost sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding policy: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Employees of the discretely presented related municipal entities also contribute to the Kansas Public Employees Retirement System. All contribution requirements were met by the related municipal entities and their employees.

SCOTT COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2012

4. Other information (continued)

E. Commitments and contingencies

Contingencies

The County is responsible for the cleanup of groundwater contamination that occurred prior to closing the landfill. The determination of the extent of the contamination is in the discovery stages and the effect, if any, on the County is not determinable at this time. In the opinion of management, the ultimate outcome of the cleanup will not have a material adverse effect on the County.

Grant audits

The County participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors, their representatives and/or the Single Audit Act requirements. As of December 31, 2012, there were no material questioned or disallowed costs as a result of grant audits completed or in process.

F. Related party transactions

Various departments and funds within the County provide goods and services to other operating departments. Charges for these services are billed in the same manner such services would be billed to the general public and are handled as arm's length transactions in the normal course of business.

G. Subsequent events

Subsequent to year end, the Commissioners approved the purchase of equipment at a cost of \$252,357.

## Regulatory Required Supplemental Information

SCOTT COUNTY, KANSAS  
 Summary of Expenditures - Actual and Budget  
 (Budgeted Funds Only)  
 Regulatory Basis  
 For the Year Ended December 31, 2012

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General Fund</u>					
General	\$ 3,677,693	\$ -	\$ 3,677,693	\$ 3,636,769	\$ (40,924)
<u>Special Purpose Funds</u>					
Alcohol Programs	2,026	-	2,026	1,200	(826)
Employee Benefit	1,075,381	-	1,075,381	767,680	(307,701)
County Health	413,610	-	413,610	283,774	(129,836)
Home Health Agency	77,283	-	77,283	76,700	(583)
Hospital Maintenance	463,652	-	463,652	460,200	(3,452)
Library Maintenance	368,905	-	368,905	266,443	(102,462)
Noxious Weed	128,554	-	128,554	107,639	(20,915)
Public Building	678,912	-	678,912	419,524	(259,388)
Road and Bridge	1,598,497	-	1,598,497	1,580,388	(18,109)
Fire District	90,581	-	90,581	42,633	(47,948)
Special Parks and Recreation	1	-	1	-	(1)
<u>Bond and Interest Fund</u>					
Bond and Interest	3,005,265	-	3,005,265	1,516,828	(1,488,437)

# General Fund

## Fund Description

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

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

### General government:

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

### Public safety:

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

### Health and sanitation:

- \*Solid waste disposal
- \*Landfill
- \*Recycle center
- \*Rodent control
- \*Ambulance
- \*Southwest Developmental Services
- \*Russell Child Development Center
- \*Area Mental Health
- \*City on a Hill
- \*Nursing Home

SCOTT COUNTY, KANSAS  
 General Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
Taxes	\$ 2,697,231	\$ 2,831,951	\$ 2,624,823	\$ 207,128
Intergovernmental revenue	64,596	26,450	20,000	6,450
Licenses and fees	412,853	483,973	296,780	187,193
Use of money and property	70,716	64,992	66,000	(1,008)
Other	45,789	17,362	12,000	5,362
Transfers in	12,348	1,888	-	1,888
<b>Total receipts</b>	<b>3,303,533</b>	<b>3,426,616</b>	<b>\$ 3,019,603</b>	<b>\$ 407,013</b>
<b>Expenditures:</b>				
<b>General government:</b>				
General and administrative	232,622	308,994	\$ 560,854	\$ (251,860)
County Commission	86,623	82,962	97,850	(14,888)
County Clerk	89,403	91,277	94,400	(3,123)
County Treasurer	75,236	72,344	84,810	(12,466)
Register of Deeds	68,662	71,109	75,285	(4,176)
Data processing	21,960	49,995	52,045	(2,050)
Direct election	22,430	29,292	30,450	(1,158)
Appraisal	105,285	107,320	118,220	(10,900)
Cemetery	49,468	45,659	61,900	(16,241)
Other agencies - general government	341,250	360,702	353,967	6,735
<b>Public safety:</b>				
County Attorney	50,826	55,785	51,545	4,240
Sheriff	593,299	638,196	634,445	3,751
Law enforcement center	224,633	283,630	282,853	777
District court	61,886	55,326	75,108	(19,782)
25th Judicial District	5,770	4,224	7,215	(2,991)
Other agencies - public safety	24,963	25,133	29,000	(3,867)
<b>Health and sanitation:</b>				
Solid waste disposal	249,419	234,100	253,350	(19,250)
Landfill	69,503	70,776	84,870	(14,094)
Recycle center	47,698	49,660	71,340	(21,680)
Rodent control	6,472	17,153	-	17,153
Other agencies - health and sanitation	717,405	658,132	658,186	(54)
Transfers out	30,000	325,000	-	325,000
<b>Total expenditures</b>	<b>3,174,813</b>	<b>3,636,769</b>	<b>\$ 3,677,693</b>	<b>\$ (40,924)</b>
Receipts over (under) expenditures	128,720	(210,153)		
Unencumbered cash, beginning of year	1,451,857	1,580,577		
Unencumbered cash, end of year	<u>\$ 1,580,577</u>	<u>\$ 1,370,424</u>		

# Special Purpose Funds

## Fund Descriptions

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

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

### Alcohol Programs:

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

### Employee Benefit:

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

### Equipment Reserve:

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

### County Health:

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

### Home Health Agency:

This fund is used to account for monies used to help maintain and support a home health agency in Scott County.

### Hospital Maintenance:

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

### Library Maintenance:

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

### Noxious Weed:

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

### Public Building:

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

### Road and Bridge:

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

### Fire District:

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

## Special Purpose Funds

### Special Parks and Recreation:

This fund is used to account for monies received from the State liquor tax which are to be used for the purchase, establishment, maintenance or expansion of park and recreational services, programs and facilities.

### CDBG Loan:

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

### County Attorney's Training:

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

### County Health Bio-Terrorism Grant:

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

### County Health Special Assistance:

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

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

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

### Emergency 911:

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

### Micro-Loans:

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

### Oil & Gas Valuation Depletion Trust:

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

### Register of Deeds' Technology:

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

### Sheriff Equipment:

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

## Special Purpose Funds

### Special Cemetery Equipment:

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

### Special Highway:

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

### Special Law Enforcement Trust:

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

### Special Noxious Weed Equipment:

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

### Special Road Machinery and Equipment:

This fund is used to account for monies from the Road and Bridge fund to be used for purchasing construction equipment for the Road and Bridge department or building bridges within Scott County.

### Motor Vehicle Operating:

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

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

SCOTT COUNTY, KANSAS  
 Alcohol Programs Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Intergovernmental revenues	\$ 1,822	\$ 1,841	\$ 1,847	\$ (6)
Total receipts	<u>1,822</u>	<u>1,841</u>	<u>\$ 1,847</u>	<u>\$ (6)</u>
Expenditures:				
Education	<u>1,800</u>	<u>1,200</u>	<u>\$ 2,026</u>	<u>\$ (826)</u>
Total expenditures	<u>1,800</u>	<u>1,200</u>	<u>\$ 2,026</u>	<u>\$ (826)</u>
Receipts over expenditures	22	641		
Unencumbered cash, beginning of year	<u>1,192</u>	<u>1,214</u>		
Unencumbered cash, end of year	<u>\$ 1,214</u>	<u>\$ 1,855</u>		

SCOTT COUNTY, KANSAS  
 Employee Benefit Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 619,636	\$ 897,048	\$ 923,054	\$ (26,006)
Motor vehicle	57,400	56,735	53,245	3,490
Delinquent property	1,875	1,564	-	1,564
Reimbursements	3,103	3,252	33,325	(30,073)
Other	48,656	56,358	-	56,358
Total receipts	<u>730,670</u>	<u>1,014,957</u>	<u>\$ 1,009,624</u>	<u>\$ 5,333</u>
Expenditures:				
General government:				
Social Security	99,206	99,807	\$ 124,000	\$ (24,193)
Retirement	94,837	105,849	108,000	(2,151)
Workmens compensation insurance	31,987	24,431	44,890	(20,459)
Unemployment insurance	4,610	-	21,000	(21,000)
Other	47,130	53,938	57,491	(3,553)
Medical insurance	436,448	483,655	720,000	(236,345)
Total expenditures	<u>714,218</u>	<u>767,680</u>	<u>\$ 1,075,381</u>	<u>\$ (307,701)</u>
Receipts over expenditures	16,452	247,277		
Unencumbered cash, beginning of year	<u>305,670</u>	<u>322,122</u>		
Unencumbered cash, end of year	<u>\$ 322,122</u>	<u>\$ 569,399</u>		

SCOTT COUNTY, KANSAS  
 Equipment Reserve Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Licenses and fees	\$ -	\$ 597
Sale of County assets	3,729	5,007
Transfers in	<u>20,000</u>	<u>15,000</u>
Total receipts	<u>23,729</u>	<u>20,604</u>
Expenditures:		
Public works:		
Capital outlay	<u>17,237</u>	<u>2,998</u>
Total expenditures	<u>17,237</u>	<u>2,998</u>
Receipts over expenditures	6,492	17,606
Unencumbered cash, beginning of year	<u>516,753</u>	<u>523,245</u>
Unencumbered cash, end of year	<u>\$ 523,245</u>	<u>\$ 540,851</u>

SCOTT COUNTY, KANSAS  
 County Health Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 98,621	\$ 98,452	\$ 101,256	\$ (2,804)
Motor vehicle	9,207	9,356	8,476	880
Delinquent property	291	247	-	247
Intergovernmental revenues	65,943	52,153	38,966	13,187
Licenses and fees	120,032	169,072	118,365	50,707
Total receipts	<u>294,094</u>	<u>329,280</u>	<u>\$ 267,063</u>	<u>\$ 62,217</u>
Expenditures:				
Health and sanitation:				
Personnel services	166,991	181,154	\$ 195,205	\$ (14,051)
Contractual services	23,979	21,094	20,472	622
Commodities	89,803	81,229	72,650	8,579
Occupation and overhead	-	-	118,783	(118,783)
Capital outlay	5,361	297	6,500	(6,203)
Total expenditures	<u>286,134</u>	<u>283,774</u>	<u>\$ 413,610</u>	<u>\$ (129,836)</u>
Receipts over expenditures	7,960	45,506		
Unencumbered cash, beginning of year	<u>163,527</u>	<u>171,487</u>		
Unencumbered cash, end of year	<u>\$ 171,487</u>	<u>\$ 216,993</u>		

SCOTT COUNTY, KANSAS  
Home Health Agency Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 73,553	\$ 69,824	\$ 71,791	\$ (1,967)
Motor vehicle	6,826	6,868	6,316	552
Delinquent property	212	185	-	185
Total receipts	<u>80,591</u>	<u>76,877</u>	<u>\$ 78,107</u>	<u>\$ (1,230)</u>
Expenditures:				
Health and sanitation:				
Home health services	<u>80,090</u>	<u>76,700</u>	<u>\$ 77,283</u>	<u>\$ (583)</u>
Total expenditures	<u>80,090</u>	<u>76,700</u>	<u>\$ 77,283</u>	<u>\$ (583)</u>
Receipts over expenditures	501	177		
Unencumbered cash, beginning of year	<u>29</u>	<u>530</u>		
Unencumbered cash, end of year	<u>\$ 530</u>	<u>\$ 707</u>		

SCOTT COUNTY, KANSAS  
 Hospital Maintenance Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 445,678	\$ 413,302	\$ 425,411	\$ (12,109)
Motor vehicle	41,142	41,603	38,294	3,309
Delinquent property	1,287	1,124	-	1,124
Total receipts	<u>488,107</u>	<u>456,029</u>	<u>\$ 463,705</u>	<u>\$ (7,676)</u>
Expenditures:				
Health and sanitation:				
Hospital Board	<u>480,540</u>	<u>460,200</u>	<u>\$ 463,652</u>	<u>\$ (3,452)</u>
Total expenditures	<u>480,540</u>	<u>460,200</u>	<u>\$ 463,652</u>	<u>\$ (3,452)</u>
Receipts over (under) expenditures	7,567	(4,171)		
Unencumbered cash, beginning of year	<u>-</u>	<u>7,567</u>		
Unencumbered cash, end of year	<u>\$ 7,567</u>	<u>\$ 3,396</u>		

SCOTT COUNTY, KANSAS  
 Library Maintenance Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 235,186	\$ 254,861	\$ 263,034	\$ (8,173)
Motor vehicle	21,568	22,047	20,211	1,836
Delinquent property	545	487	-	487
Use of money and property	30	-	-	-
Other	10,085	66	-	66
Total receipts	<u>267,414</u>	<u>277,461</u>	<u>\$ 283,245</u>	<u>\$ (5,784)</u>
Expenditures:				
Culture and recreation:				
Library Board	199,913	221,764	\$ 215,427	\$ 6,337
Capital improvement	<u>49,932</u>	<u>44,679</u>	<u>153,478</u>	<u>(108,799)</u>
Total expenditures	<u>249,845</u>	<u>266,443</u>	<u>\$ 368,905</u>	<u>\$ (102,462)</u>
Receipts over expenditures	17,569	11,018		
Unencumbered cash, beginning of year	<u>77,527</u>	<u>95,096</u>		
Unencumbered cash, end of year	<u>\$ 95,096</u>	<u>\$ 106,114</u>		

SCOTT COUNTY, KANSAS  
 Noxious Weed Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 87,254	\$ 67,598	\$ 69,522	\$ (1,924)
Motor vehicle	7,973	8,222	7,500	722
Delinquent property	252	218	-	218
Total receipts	<u>95,479</u>	<u>76,038</u>	<u>\$ 77,022</u>	<u>\$ (984)</u>
Expenditures:				
Public works:				
Personnel services	47,107	51,740	\$ 49,440	\$ 2,300
Contractual services	5,158	1,831	7,114	(5,283)
Commodities	24,328	24,068	42,000	(17,932)
Transfers out	30,000	30,000	30,000	-
Total expenditures	<u>106,593</u>	<u>107,639</u>	<u>\$ 128,554</u>	<u>\$ (20,915)</u>
Receipts under expenditures	(11,114)	(31,601)		
Unencumbered cash, beginning of year	<u>83,719</u>	<u>72,605</u>		
Unencumbered cash, end of year	<u>\$ 72,605</u>	<u>\$ 41,004</u>		

SCOTT COUNTY, KANSAS  
 Public Building Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transfers in	\$ -	\$ 300,000	\$ -	\$ 300,000
Total receipts	-	300,000	-	300,000
Expenditures:				
Public works:				
Capital outlay	14,429	419,524	\$ 678,912	\$ (259,388)
Total expenditures	14,429	419,524	\$ 678,912	\$ (259,388)
Receipts under expenditures	(14,429)	(119,524)		
Unencumbered cash, beginning of year	1,095,979	1,081,550		
Unencumbered cash, end of year	\$ 1,081,550	\$ 962,026		

SCOTT COUNTY, KANSAS  
 Road and Bridge Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 954,308	\$ 1,170,794	\$ 1,204,805	\$ (34,011)
Motor vehicle	82,724	87,875	82,005	5,870
Delinquent property	2,589	2,381	-	2,381
Intergovernmental revenues	300,818	308,213	313,464	(5,251)
Other	2,892	8,238	-	8,238
Total receipts	<u>1,343,331</u>	<u>1,577,501</u>	<u>\$ 1,600,274</u>	<u>\$ (22,773)</u>
Expenditures:				
Public works:				
Personnel services	344,187	319,944	\$ 369,770	\$ (49,826)
Contractual services	126,321	122,780	158,777	(35,997)
Commodities	443,346	594,264	589,250	5,014
Capital outlay	265,014	204,400	205,700	(1,300)
Transfers out	150,000	339,000	275,000	64,000
Total expenditures	<u>1,328,868</u>	<u>1,580,388</u>	<u>\$ 1,598,497</u>	<u>\$ (18,109)</u>
Receipts over (under) expenditures	14,463	(2,887)		
Unencumbered cash, beginning of year	<u>78,633</u>	<u>93,096</u>		
Unencumbered cash, end of year	<u>\$ 93,096</u>	<u>\$ 90,209</u>		

SCOTT COUNTY, KANSAS  
 Fire District Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 50,655	\$ 56,089	\$ 57,300	\$ (1,211)
Motor vehicle	2,340	2,778	2,537	241
Delinquent property	111	134	-	134
Other	-	50	-	50
Total receipts	<u>53,106</u>	<u>59,051</u>	<u>\$ 59,837</u>	<u>\$ (786)</u>
Expenditures:				
Public safety:				
Personnel services	4,672	4,671	\$ 6,000	\$ (1,329)
Contractual services	30,175	32,283	25,000	7,283
Commodities	9,183	5,519	10,000	(4,481)
Capital outlay	<u>14,607</u>	<u>160</u>	<u>49,581</u>	<u>(49,421)</u>
Total expenditures	<u>58,637</u>	<u>42,633</u>	<u>\$ 90,581</u>	<u>\$ (47,948)</u>
Receipts over (under) expenditures	(5,531)	16,418		
Unencumbered cash, beginning of year	<u>19,286</u>	<u>13,755</u>		
Unencumbered cash, end of year	<u>\$ 13,755</u>	<u>\$ 30,173</u>		

SCOTT COUNTY, KANSAS  
 Special Parks and Recreation Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transfers in	\$ -	\$ -	\$ -	\$ -
Total cash receipts	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Culture and recreation:				
Remit to local agencies	-	-	\$ 1	\$ (1)
Total expenditures	<u>-</u>	<u>-</u>	<u>\$ 1</u>	<u>\$ (1)</u>
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	<u>1</u>	<u>1</u>		
Unencumbered cash, end of year	<u>\$ 1</u>	<u>\$ 1</u>		

SCOTT COUNTY, KANSAS  
 CDBG Loan Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Intergovernmental revenues	\$ -	\$ 746,250
Use of money and property	-	25,301
	<u>-</u>	<u>771,551</u>
Total cash receipts		
Expenditures:		
General government:		
Contractual services	<u>200,000</u>	<u>575,301</u>
	<u>200,000</u>	<u>575,301</u>
Total expenditures		
Receipts over (under) expenditures	(200,000)	196,250
Unencumbered cash (deficit), beginning of year	<u>-</u>	<u>(200,000)</u>
Unencumbered cash (deficit), end of year	<u>\$ (200,000)</u>	<u>\$ (3,750)</u>

SCOTT COUNTY, KANSAS  
 County Attorney's Training Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Licenses and fees	<u>\$ 1,316</u>	<u>\$ 722</u>
Total receipts	<u>1,316</u>	<u>722</u>
Expenditures:		
Public safety:		
Contractual services	<u>110</u>	<u>2,764</u>
Total expenditures	<u>110</u>	<u>2,764</u>
Receipts over (under) expenditures	1,206	(2,042)
Unencumbered cash, beginning of year	<u>8,278</u>	<u>9,484</u>
Unencumbered cash, end of year	<u>\$ 9,484</u>	<u>\$ 7,442</u>

SCOTT COUNTY, KANSAS  
 County Health Bio-Terrorism Grant Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenues	\$ 11,073	\$ 7,877
Total receipts	<u>11,073</u>	<u>7,877</u>
Expenditures:		
Health and sanitation:		
Contractual services	2,250	1,696
Commodities	600	5,018
Capital outlay	<u>4,027</u>	<u>6,413</u>
Total expenditures	<u>6,877</u>	<u>13,127</u>
Receipts over (under) expenditures	4,196	(5,250)
Unencumbered cash, beginning of year	<u>24,432</u>	<u>28,628</u>
Unencumbered cash, end of year	<u>\$ 28,628</u>	<u>\$ 23,378</u>

SCOTT COUNTY, KANSAS  
 County Health Special Assistance Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Other	\$ 2,073	\$ 379
Total receipts	<u>2,073</u>	<u>379</u>
Expenditures:		
Health and sanitation:		
Capital outlay	712	724
Occupation and overhead	<u>1,477</u>	<u>1,258</u>
Total expenditures	<u>2,189</u>	<u>1,982</u>
Receipts under expenditures	(116)	(1,603)
Unencumbered cash, beginning of year	<u>10,862</u>	<u>10,746</u>
Unencumbered cash, end of year	<u>\$ 10,746</u>	<u>\$ 9,143</u>

SCOTT COUNTY, KANSAS  
 County Fair and 4-H Building Operating Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenues	\$ 88,000	\$ 88,000
Licenses and fees	44,178	43,605
Use of money and property	10,365	15,512
Other	3,732	594
Total receipts	<u>146,275</u>	<u>147,711</u>
Expenditures:		
Culture and recreation:		
Personnel services	21,387	22,293
Contractual services	80,564	88,899
Commodities	30,445	33,304
Capital outlay	5,993	13,456
Total expenditures	<u>138,389</u>	<u>157,952</u>
Receipts over (under) expenditures	7,886	(10,241)
Unencumbered cash, beginning of year	<u>28,139</u>	<u>36,025</u>
Unencumbered cash, end of year	<u>\$ 36,025</u>	<u>\$ 25,784</u>

SCOTT COUNTY, KANSAS  
 Emergency 911 Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Intergovernmental revenues	\$ 27,860	\$ 46,402
Total receipts	<u>27,860</u>	<u>46,402</u>
Expenditures:		
Public safety:		
Contractual services	4,869	4,892
Commodities	5,435	17,192
Capital outlay	<u>459</u>	<u>515</u>
Total expenditures	<u>10,763</u>	<u>22,599</u>
Receipts over expenditures	17,097	23,803
Unencumbered cash, beginning of year	<u>45,118</u>	<u>62,215</u>
Unencumbered cash, end of year	<u>\$ 62,215</u>	<u>\$ 86,018</u>

SCOTT COUNTY, KANSAS  
 Micro-Loans Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 408	\$ 357
Other	11,850	12,345
Total receipts	<u>12,258</u>	<u>12,702</u>
Expenditures:		
General government:		
Contractual services	<u>398</u>	<u>938</u>
Total expenditures	<u>398</u>	<u>938</u>
Receipts over expenditures	11,860	11,764
Unencumbered cash, beginning of year	<u>59,672</u>	<u>71,532</u>
Unencumbered cash, end of year	<u>\$ 71,532</u>	<u>\$ 83,296</u>

SCOTT COUNTY, KANSAS  
Oil & Gas Valuation Depletion Trust Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	\$ -	\$ 388,087
Interest	-	443
Total receipts	-	388,530
Expenditures:		
General government		
Transfers out	-	-
Total expenditures	-	-
Receipts over expenditures	-	388,530
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ 388,530

SCOTT COUNTY, KANSAS  
 Register of Deeds' Technology Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Licenses and fees	\$ 10,740	\$ 12,688
Use of money and property	<u>241</u>	<u>212</u>
Total receipts	<u>10,981</u>	<u>12,900</u>
Expenditures:		
General government:		
Commodities	975	-
Capital outlay	<u>4,730</u>	<u>1,312</u>
Total expenditures	<u>5,705</u>	<u>1,312</u>
Receipts over expenditures	5,276	11,588
Unencumbered cash, beginning of year	<u>34,573</u>	<u>39,849</u>
Unencumbered cash, end of year	<u>\$ 39,849</u>	<u>\$ 51,437</u>

SCOTT COUNTY, KANSAS  
 Sheriff Equipment Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Other	\$ -	\$ 910
Total receipts	<u>-</u>	<u>910</u>
Expenditures:		
Public safety:		
Capital outlay	<u>-</u>	<u>1,474</u>
Total expenditures	<u>-</u>	<u>1,474</u>
Receipts over (under) expenditures	-	(564)
Unencumbered cash, beginning of year	<u>1,093</u>	<u>1,093</u>
Unencumbered cash, end of year	<u>\$ 1,093</u>	<u>\$ 529</u>

SCOTT COUNTY, KANSAS  
 Special Cemetery Equipment Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Transfers in	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Total receipts	<u>10,000</u>	<u>10,000</u>
Expenditures:		
General government:		
Capital outlay	<u>11,246</u>	<u>-</u>
Total expenditures	<u>11,246</u>	<u>-</u>
Receipts over (under) expenditures	(1,246)	10,000
Unencumbered cash, beginning of year	<u>28,307</u>	<u>27,061</u>
Unencumbered cash, end of year	<u>\$ 27,061</u>	<u>\$ 37,061</u>

SCOTT COUNTY, KANSAS  
 Special Highway Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Transfers in	\$ -	\$ 64,000
Fees and sales	<u>14,762</u>	<u>1,797</u>
Total receipts	<u>14,762</u>	<u>65,797</u>
Expenditures:		
Public works:		
Commodities	<u>15,750</u>	<u>14,550</u>
Total expenditures	<u>15,750</u>	<u>14,550</u>
Receipts over (under) expenditures	(988)	51,247
Unencumbered cash, beginning of year	<u>241,212</u>	<u>240,224</u>
Unencumbered cash, end of year	<u>\$ 240,224</u>	<u>\$ 291,471</u>

SCOTT COUNTY, KANSAS  
 Special Law Enforcement Trust Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 434	\$ 3,888
Total receipts	<u>434</u>	<u>3,888</u>
Expenditures:		
Public safety:		
Commodities	<u>3,934</u>	<u>3,273</u>
Total expenditures	<u>3,934</u>	<u>3,273</u>
Receipts over (under) expenditures	(3,500)	615
Unencumbered cash, beginning of year	<u>7,866</u>	<u>4,366</u>
Unencumbered cash, end of year	<u>\$ 4,366</u>	<u>\$ 4,981</u>

SCOTT COUNTY, KANSAS  
Special Noxious Weed Equipment Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Transfers in	<u>\$ 30,000</u>	<u>\$ 30,000</u>
Total receipts	<u>30,000</u>	<u>30,000</u>
Expenditures:		
Public works:		
Capital outlay	<u>3,150</u>	<u>1,555</u>
Total expenditures	<u>3,150</u>	<u>1,555</u>
Receipts over expenditures	26,850	28,445
Unencumbered cash, beginning of year	<u>63,907</u>	<u>90,757</u>
Unencumbered cash, end of year	<u>\$ 90,757</u>	<u>\$ 119,202</u>

SCOTT COUNTY, KANSAS  
 Special Road Machinery and Equipment Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Other	\$ 11,931	\$ 163,400
Transfers in	<u>150,000</u>	<u>275,000</u>
Total receipts	<u>161,931</u>	<u>438,400</u>
Expenditures:		
Public works:		
Capital outlay	<u>17,150</u>	<u>283,591</u>
Total expenditures	<u>17,150</u>	<u>283,591</u>
Receipts over expenditures	144,781	154,809
Unencumbered cash, beginning of year	<u>388,799</u>	<u>533,580</u>
Unencumbered cash, end of year	<u>\$ 533,580</u>	<u>\$ 688,389</u>

SCOTT COUNTY, KANSAS  
 Motor Vehicle Operating Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 105,673	\$ 102,033
Total receipts	<u>105,673</u>	<u>102,033</u>
Expenditures:		
General government:		
Personnel services	38,925	39,521
Contractual services	55,503	46,204
Commodities	2,837	3,068
Capital outlay	7,185	7,673
Transfers out	<u>12,348</u>	<u>1,888</u>
Total expenditures	<u>116,798</u>	<u>98,354</u>
Receipts over (under) expenditures	(11,125)	3,679
Unencumbered cash, beginning of year	<u>13,087</u>	<u>1,962</u>
Unencumbered cash, end of year	<u>\$ 1,962</u>	<u>\$ 5,641</u>

## Bond and Interest Fund

### Bond and Interest Description

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

SCOTT COUNTY, KANSAS  
 Bond and Interest Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,107,102	\$ 620,547	\$ 638,950	\$ (18,403)
Motor vehicle	13,963	76,532	98,133	(21,601)
Delinquent property	416	2,534	-	2,534
Sales tax	917,531	965,567	820,000	145,567
Use of money and property	120,000	165,000	180,000	(15,000)
Total receipts	<u>2,159,012</u>	<u>1,830,180</u>	<u>\$ 1,737,083</u>	<u>\$ 93,097</u>
Expenditures:				
General government:				
Principal	130,000	389,998	\$ 390,000	\$ (2)
Interest	1,683,403	1,126,830	1,126,830	-
Commissions and fees	-	-	1,000	(1,000)
Cash basis reserve	-	-	1,482,250	(1,482,250)
Neighborhood revitalization rebate	-	-	5,185	(5,185)
Total expenditures	<u>1,813,403</u>	<u>1,516,828</u>	<u>\$ 3,005,265</u>	<u>\$ (1,488,437)</u>
Receipts over expenditures	345,609	313,352		
Unencumbered cash, beginning of year	<u>736,442</u>	<u>1,082,051</u>		
Unencumbered cash, end of year	<u>\$ 1,082,051</u>	<u>\$ 1,395,403</u>		

## Capital Project Funds

### Fund Description

The Capital Project Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

The Capital Project Fund used by Scott County, Kansas, is:

### Hospital Building:

This fund is used to account for the financing for the new hospital building.

SCOTT COUNTY, KANSAS  
Hospital Building  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Use of money and property	\$ 61,289	\$ 2,626
Miscellaneous	-	8
Total receipts	<u>61,289</u>	<u>2,634</u>
Expenditures:		
Capital outlay	<u>16,152,985</u>	<u>4,776,208</u>
Total expenditures	<u>16,152,985</u>	<u>4,776,208</u>
Receipts under expenditures	(16,091,696)	(4,773,574)
Unencumbered cash, beginning of year	<u>21,643,651</u>	<u>5,551,955</u>
Unencumbered cash, end of year	<u>\$ 5,551,955</u>	<u>\$ 778,381</u>

# Trust Funds

## Expendable Trust Funds

### Fund Description

The Expendable Trust Funds are used to account for assets held by the County in a trustee capacity.

The Expendable Trust Funds used by Scott County, Kansas, are:

#### Zella O. Carpenter Special Assistance:

This fund is used to account for revenues received from the use of assets bequeathed to the Scott County Commissioners in trust by Zella O. Carpenter. The revenues received are to be used to assist the aged of the County, specifically, for the operational and maintenance expenses of the Park Lane Rest Home.

#### M.F. Barnhart Trust:

This fund is used to account for funds received from a trust established in probate court by M.F. Barnhart, 78-P-34. It is merely a "receivership" fund to account for the funds to be disbursed to the nursing home.

## Nonexpendable Trust Funds

### Fund Description

The Nonexpendable Trust Funds are used to account for assets held by the County in a trustee capacity for which the principal cannot be spent.

The Nonexpendable Trust Fund used by Scott County, Kansas, is:

#### Zella O. Carpenter Trust:

This fund is used to hold the principal cash and farmland received in trust from Zella O. Carpenter, and further restricted by Scott County Resolution 83-108.

SCOTT COUNTY, KANSAS  
 Expendable Trust Funds  
 Schedules of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Total	Current Year		Total (Memorandum Only)
		Zella O. Carpenter Special Assistance Account	M.F. Barnhart Trust	
Receipts:				
Use of money and property	\$ 93,718	\$ 70,384	\$ -	\$ 70,384
Other	11,860	-	14,000	14,000
Total receipts	<u>105,578</u>	<u>70,384</u>	<u>14,000</u>	<u>84,384</u>
Expenditures:				
Commodities	33	5,402	-	5,402
Remit to local agencies	54,769	43,494	14,000	57,494
Total expenditures	<u>54,802</u>	<u>48,896</u>	<u>14,000</u>	<u>62,896</u>
Receipts over expenditures	50,776	21,488	-	21,488
Unencumbered cash, beginning of year	48,565	99,341	-	99,341
Unencumbered cash, ending of year	<u>\$ 99,341</u>	<u>\$ 120,829</u>	<u>\$ -</u>	<u>\$ 120,829</u>

SCOTT COUNTY, KANSAS  
 Nonexpendable Trust Funds  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

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

## Related Municipal Entities

### Fund Description

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

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

#### Scott County Extension Council:

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

#### Scott County Public Library:

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

SCOTT COUNTY, KANSAS  
 Scott County Extension Council  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Internal Budget*	
<b>Receipts:</b>				
Intergovernmental revenue	\$ 156,252	\$ 164,188	\$ 163,252	\$ 936
Use of money and property	182	108	-	108
Other	40,751	21,218	26,120	(4,902)
<b>Total receipts</b>	<b>197,185</b>	<b>185,514</b>	<b>\$ 189,372</b>	<b>\$ (3,858)</b>
<b>Expenditures:</b>				
Culture and recreation:				
Personnel services	156,244	162,167	\$ 157,500	\$ 4,667
Contractual services	30,664	9,893	28,000	(18,107)
Commodities	19,823	19,202	8,000	11,202
Capital outlay	1,863	-	15,120	(15,120)
<b>Total expenditures</b>	<b>208,594</b>	<b>191,262</b>	<b>\$ 208,620</b>	<b>\$ (17,358)</b>
Receipts under expenditures	(11,409)	(5,748)		
Unencumbered cash, beginning of year	73,656	62,247		
Unencumbered cash, end of year	<u>\$ 62,247</u>	<u>\$ 56,499</u>		

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

SCOTT COUNTY, KANSAS  
 Scott County Public Library  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Internal Budget*	
<b>Receipts:</b>				
Intergovernmental revenues	\$ 202,154	\$ 224,491	\$ 217,427	\$ 7,064
Licenses and fees	5,159	4,949	8,000	(3,051)
Use of money and property	825	707	900	(193)
Other	17,051	19,125	3,500	15,625
<b>Total receipts</b>	<b>225,189</b>	<b>249,272</b>	<b>\$ 229,827</b>	<b>\$ 19,445</b>
<b>Expenditures:</b>				
Culture and recreation:				
Personnel services	114,575	114,385	\$ 122,177	\$ (7,792)
Contractual services	40,014	52,763	72,350	(19,587)
Commodities	58,511	65,443	35,300	30,143
Capital outlay	8,666	4,233	-	4,233
<b>Total expenditures</b>	<b>221,766</b>	<b>236,824</b>	<b>\$ 229,827</b>	<b>\$ 6,997</b>
Receipts over expenditures	3,423	12,448		
Unencumbered cash, beginning of year	38,496	41,919		
Unencumbered cash, end of year	<u>\$ 41,919</u>	<u>\$ 54,367</u>		

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

# Agency Funds

## Fund Description

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

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

### Register of Deeds:

This fund is used to account for mortgage fees, recording fees and miscellaneous fees for copies and faxes.

### Law Library:

This fund is used to account for funds used in the operation of the County's law library.

### District Court:

This fund is used to account for the collections of fines, fees and related court costs along with the collection and payment of child support and other payments as ordered by the Court.

### Sheriff:

This fund is used to account for sheriff and report fees, VIN fees, warrants, and reimbursements for use of the County jail by other law enforcement entities.

### Sheriff Inmate:

This fund is used to account for monies held in trust for inmates.

### Sheriff Drug Education:

This fund is used to account for donations for drug education and prevention including expenditures related to the drug dog and its trainer.

### Road Easement:

This fund is used to account for monies held as deposits for easements provided within the County.

### Indoor Arena:

This fund is used to account for monies from fundraisers and donations for the indoor arena at the fairgrounds.

### County Treasurer – County Health Memorials:

This fund is used to account for monies held from the memorials received for benefit of the health department. The proceeds are to be used for a memorial within the County.

### County Treasurer - Kansas Payroll Taxes:

This fund is used to account for all State income tax withheld from County employees. These taxes are remitted monthly to the State of Kansas.

### County Treasurer - Federal Payroll Taxes:

This fund is used to account for all federal income tax withheld from County employees. These taxes are remitted monthly to the Federal Government.

## Agency Funds

### County Treasurer - Wildlife and Parks:

This fund is used to account for the user fees collected from individuals to permit access to State parks and recreational areas, and to permit the harvesting of fish and game in the State. The funds included are: annual camping permits, archery permits, fish and game licenses, waterfowl stamps, turkey licenses, boat permits, rattlesnake permits and trout permits. The fees collected are remitted quarterly to the State of Kansas.

### County Treasurer - Motor Vehicle Fees and Sales Tax Collections:

This fund is used to account for fees assessed to register certain motor vehicles with the State of Kansas; reports and remittances are made to the State daily. This fund is also used to account for taxes collected on the sale of motor vehicles and trailers.

### County Treasurer - Tax Collections:

This fund is used to account for collections of County ad valorem taxes. The funds included are: current tax, protested tax, advanced tax, motor vehicle registration tax, recreational vehicle tax, and rental and excise tax.

### County Treasurer - Tax Distributions:

This fund is used to account for distribution of County ad valorem taxes collected to the various taxing entities in the County. Distributions are made in January, March, May, July, September and October. Delinquent personal property taxes are distributed once a year, generally in March.

SCOTT COUNTY, KANSAS  
 Agency Funds  
 Schedule of Receipts and Disbursements  
 Regulatory Basis  
 For the Year Ended December 31, 2012

	Cash Balance 01/01/12	Receipts	Disburse- ments	Cash Balance 12/31/12
Trust and Agency Funds:				
Register of Deeds	\$ 6,377	\$ 178,314	\$ 183,547	\$ 1,144
Law Library	51,840	4,853	4,790	51,903
District Court	7,405	132,094	135,987	3,512
Sheriff	-	65,315	65,015	300
Sheriff Inmate	16,546	27,645	8,224	35,967
Sheriff Drug Education	1,373	-	-	1,373
Road Easement	1,800	2,100	2,700	1,200
Indoor Arena	45,357	53,501	76,095	22,763
County Treasurer:				
County Health Memorials	883	-	348	535
Kansas Payroll Taxes	-	48,464	48,464	-
Federal Payroll Taxes	-	115,331	115,331	-
Wildlife and Parks	5,363	21,160	21,803	4,720
Motor Vehicle Fees and Sales Tax Collections	24,711	811,483	817,712	18,482
Tax Collections	8,340,059	15,057,112	14,261,174	9,135,997
Tax Distributions	570	7,420,189	7,417,247	3,512
	<u>\$ 8,502,284</u>	<u>\$ 23,937,561</u>	<u>\$ 23,158,437</u>	<u>\$ 9,281,408</u>
Total				

## Other Supplemental Information

SCOTT COUNTY, KANSAS  
 General Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
Taxes:				
Ad valorem property	\$ 2,058,292	\$ 2,122,951	\$ 2,169,343	\$ (46,392)
Motor vehicle	174,459	184,958	175,480	9,478
Delinquent property	5,785	5,075	-	5,075
Interest and fees:				
Current	4,655	13,609	1,500	12,109
Delinquent	9,665	-	3,500	(3,500)
Local sales	444,375	505,358	275,000	230,358
Total taxes	2,697,231	2,831,951	2,624,823	207,128
Intergovernmental revenue:				
Mineral production tax	64,596	26,450	20,000	6,450
Licenses and fees:				
Mortgage registration fees	67,378	161,218	40,000	121,218
Refuse access fees	217,438	219,362	180,780	38,582
Prairie dog fees	9,319	16,180	-	16,180
Officers' fees	113,890	81,925	76,000	5,925
	4,828	5,288	-	5,288
Total licenses and fees	412,853	483,973	296,780	187,193
Use of money and property:				
Indoor arena	14,195	24,162	10,000	14,162
Cemetery lots	21,535	7,630	6,000	1,630
Interest on investments	34,986	33,200	50,000	(16,800)
Total use of money and property	70,716	64,992	66,000	(1,008)
Other:				
Other	45,789	17,362	12,000	5,362
Transfers in				
	12,348	1,888	-	1,888
<b>Total receipts</b>	<b>\$ 3,303,533</b>	<b>\$ 3,426,616</b>	<b>\$ 3,019,603</b>	<b>\$ 407,013</b>
<b>Expenditures:</b>				
<b>General government:</b>				
General and administrative:				
Personnel services	\$ 15,125	\$ 15,433	\$ 25,750	\$ (10,317)
Contractual services	205,877	264,386	307,104	(42,718)
Commodities	11,480	10,575	22,000	(11,425)
Capital outlay	140	18,600	206,000	(187,400)
Total general and administrative	232,622	308,994	560,854	(251,860)

SCOTT COUNTY, KANSAS  
 General Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
(continued)				
County Commission:				
Personnel services	\$ 43,912	\$ 43,190	\$ 46,350	\$ (3,160)
Contractual services	42,630	39,747	50,000	(10,253)
Commodities	81	25	500	(475)
Capital outlay	-	-	1,000	(1,000)
Total County Commission	<u>86,623</u>	<u>82,962</u>	<u>97,850</u>	<u>(14,888)</u>
County Clerk:				
Personnel services	79,283	81,021	82,400	(1,379)
Contractual services	7,431	5,590	7,500	(1,910)
Commodities	1,017	1,680	2,000	(320)
Capital outlay	<u>1,672</u>	<u>2,986</u>	<u>2,500</u>	<u>486</u>
Total County Clerk	<u>89,403</u>	<u>91,277</u>	<u>94,400</u>	<u>(3,123)</u>
County Treasurer:				
Personnel services	63,122	61,410	68,555	(7,145)
Contractual services	7,737	6,726	10,505	(3,779)
Commodities	4,377	4,208	3,750	458
Capital outlay	-	-	2,000	(2,000)
Total County Treasurer	<u>75,236</u>	<u>72,344</u>	<u>84,810</u>	<u>(12,466)</u>
Register of Deeds:				
Personnel services	62,849	62,960	65,405	(2,445)
Contractual services	4,149	3,798	5,380	(1,582)
Commodities	1,664	4,351	4,200	151
Capital outlay	-	-	300	(300)
Total Register of Deeds	<u>68,662</u>	<u>71,109</u>	<u>75,285</u>	<u>(4,176)</u>
Data processing:				
Personnel services	-	-	1,545	(1,545)
Contractual services	16,703	48,324	47,000	1,324
Commodities	1,329	1,541	1,500	41
Capital outlay	<u>3,928</u>	<u>130</u>	<u>2,000</u>	<u>(1,870)</u>
Total data processing	<u>21,960</u>	<u>49,995</u>	<u>52,045</u>	<u>(2,050)</u>
Direct election:				
Personnel services	13,017	15,314	15,450	(136)
Contractual services	4,399	5,642	6,500	(858)
Commodities	1,895	8,180	7,500	680
Capital outlay	<u>3,119</u>	<u>156</u>	<u>1,000</u>	<u>(844)</u>
Total direct election	<u>22,430</u>	<u>29,292</u>	<u>30,450</u>	<u>(1,158)</u>
Appraisal:				
Personnel services	75,169	75,360	78,970	(3,610)
Contractual services	25,788	28,289	30,250	(1,961)
Commodities	4,328	3,341	4,500	(1,159)
Capital outlay	-	330	4,500	(4,170)
Total appraisal	<u>105,285</u>	<u>107,320</u>	<u>118,220</u>	<u>(10,900)</u>

(continued)

SCOTT COUNTY, KANSAS  
 General Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Cemetery:				
Personnel services	\$ 34,880	\$ 31,661	\$ 38,000	\$ (6,339)
Contractual services	6,308	5,344	11,600	(6,256)
Commodities	8,280	4,364	7,800	(3,436)
Capital outlay	-	4,290	4,500	(210)
Total cemetery	<u>49,468</u>	<u>45,659</u>	<u>61,900</u>	<u>(16,241)</u>
Other agencies:				
Spirit of the Plains CASA, Inc.	2,000	2,000	2,000	-
Economic Development Committee	25,000	35,000	35,000	-
Soil conservation	36,000	36,000	36,000	-
Weather modification	13,909	17,467	17,467	-
Agricultural extension	118,500	125,500	125,500	-
Fair Board and 4-H building	88,000	88,000	88,000	-
Indoor arena	22,841	21,735	15,000	6,735
Historical society	35,000	35,000	35,000	-
Total other agencies	<u>341,250</u>	<u>360,702</u>	<u>353,967</u>	<u>6,735</u>
<b>Total general government</b>	<b><u>1,092,939</u></b>	<b><u>1,219,654</u></b>	<b><u>1,529,781</u></b>	<b><u>(310,127)</u></b>
<b>Public safety:</b>				
County Attorney:				
Personnel services	36,978	36,378	39,545	(3,167)
Contractual services	13,768	19,112	11,500	7,612
Commodities	80	295	500	(205)
Total County Attorney	<u>50,826</u>	<u>55,785</u>	<u>51,545</u>	<u>4,240</u>
Sheriff:				
Personnel services	372,833	397,965	394,531	3,434
Contractual services	79,579	79,637	89,671	(10,034)
Commodities	116,874	106,781	117,743	(10,962)
Capital outlay	24,013	53,813	32,500	21,313
Total Sheriff	<u>593,299</u>	<u>638,196</u>	<u>634,445</u>	<u>3,751</u>
Law enforcement center:				
Contractual services	<u>224,633</u>	<u>283,630</u>	<u>282,853</u>	<u>777</u>
District court:				
Contractual services	53,694	47,352	65,108	(17,756)
Commodities	2,488	1,990	4,000	(2,010)
Capital outlay	5,704	5,984	6,000	(16)
Total district court	<u>61,886</u>	<u>55,326</u>	<u>75,108</u>	<u>(19,782)</u>
25th Judicial District:				
Contractual services	<u>5,770</u>	<u>4,224</u>	<u>7,215</u>	<u>(2,991)</u>

SCOTT COUNTY, KANSAS  
 General Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
(continued)				
Other agencies:				
Emergency management	\$ 24,963	\$ 25,133	\$ 24,000	\$ 1,133
Western KS Child Advocacy Center	-	-	5,000	(5,000)
Total other agencies	24,963	25,133	29,000	(3,867)
<b>Total public safety</b>	<b>961,377</b>	<b>1,062,294</b>	<b>1,080,166</b>	<b>(17,872)</b>
<b>Health and sanitation:</b>				
Solid waste disposal:				
Personnel services	5,000	4,932	5,150	(218)
Contractual services	244,263	229,024	246,200	(17,176)
Commodities	156	144	2,000	(1,856)
Total solid waste disposal	249,419	234,100	253,350	(19,250)
Landfill:				
Personnel services	24,964	27,047	24,200	2,847
Contractual services	31,611	19,614	27,770	(8,156)
Commodities	12,928	17,254	12,900	4,354
Capital outlay	-	6,861	20,000	(13,139)
Total landfill	69,503	70,776	84,870	(14,094)
Recycle center:				
Personnel services	31,489	35,174	39,740	(4,566)
Contractual services	14,793	13,826	28,700	(14,874)
Commodities	1,416	660	900	(240)
Capital outlay	-	-	2,000	(2,000)
Total recycle center	47,698	49,660	71,340	(21,680)
Rodent control:				
Commodities	6,472	17,153	-	17,153
Other agencies:				
Ambulance	94,607	100,053	100,000	53
Southwest Developmental Services	30,842	32,976	32,976	-
Russell Child Development Center	19,915	21,000	21,000	-
Area Mental Health	46,341	46,341	46,341	-
City on a Hill	5,000	5,000	5,000	-
Nursing home	520,700	452,762	452,869	(107)
Total other agencies	717,405	658,132	658,186	(54)
<b>Total health and sanitation</b>	<b>1,090,497</b>	<b>1,029,821</b>	<b>1,067,746</b>	<b>(37,925)</b>
<b>Transfers out</b>	<b>30,000</b>	<b>325,000</b>	<b>-</b>	<b>325,000</b>
<b>Total expenditures</b>	<b>\$ 3,174,813</b>	<b>\$ 3,636,769</b>	<b>\$ 3,677,693</b>	<b>\$ (40,924)</b>

SCOTT COUNTY, KANSAS  
 Reconciliation of 2011 Tax Roll  
 Regulatory Basis  
 For the Year Ended December 31, 2012

2011 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		\$ 13,000,186
Supplemental tax roll		5,101
2011 taxes abated		<u>(176,832)</u>
2011 tax roll as adjusted		<u>\$ 12,828,455</u>
2011 Tax Roll Accounted For:		
2011 current tax collections		\$ 12,752,012
Delinquent taxes:		
Personal property tax warrants	\$ 19,880	
Real estate taxes	<u>56,563</u>	<u>76,443</u>
2011 total tax roll		<u>\$ 12,828,455</u>

SCOTT COUNTY, KANSAS  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended December 31, 2012

Grant Title	Federal CFDA Number	Grant Number	Program Award Amount	Disburse- ments/ Expenditures
<b>DEPARTMENT OF AGRICULTURE</b>				
Passed through State Department of Health and Environment:				
Special Supplemental Food Program for Women, Infants and Children	10.557	2013	\$ 38,761	\$ 9,226
Special Supplemental Food Program for Women, Infants and Children	10.557	2012	39,312	27,452
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Passed through State Department of Commerce:				
Community Development Block Grant (Note 3)	14.218	04-ML-R09	939	939
Community Development Block Grant (Note 4)	14.228	11-BF-R05	750,000	550,000
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed through State Department of Health and Environment:				
Immunization Action Plan	93.268	2013	1,025	1,025
Bioterrorism Preparedness and Response	93.283	2012	8,992	7,115
Bioterrorism Preparedness and Response	93.283	2013	9,604	3,404
Child Care Facility Licensing	93.575	2012	2,302	1,192
<b>TOTAL FEDERAL GRANTS</b>				<b><u>\$ 600,353</u></b>

SCOTT COUNTY, KANSAS  
Notes to Schedule of Expenditures of Federal Awards  
December 31, 2012

1. General  
The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the primary government of Scott County, Kansas. The County's reporting entity is defined in Note 1 to the County's basic financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.
2. Basis of accounting  
The accompanying Schedule of Expenditures of Federal Awards is presented using the regulatory basis of accounting, which is described in Note 1 to the County's basic financial statements.
3. Community Development Block Grant (CFDA 14.218)  
Receipts included as program revenues are from payments received on a revolving loan fund originally established through Community Development Block Grant monies. The original program was closed out in prior years. Loans receivable at December 31, 2012, totaled \$12,920.
4. Community Development Block Grant (CFDA 14.228)  
Receipts included as program revenues are from payments received on a loan fund established through the U.S. Small Cities Community Development Block Grant program. Loans receivable at December 31, 2012, totaled \$735,000.

SINGLE AUDIT  
SECTION



## INDEPENDENT AUDITORS' REPORT

The County Commissioners  
Scott County Courthouse  
Scott City, Kansas 67871

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory basis financial statement of Scott County, Kansas, as of and for the year ended December 31, 2012, and the related notes to the financial statement which collectively comprise the County's basic financial statement, and have issued our report thereon dated May 30, 2013. Scott County's financial statement includes the operations of the Scott County Extension Council and the Scott County Public Library, which were not audited in accordance with *Government Auditing Standards*; accordingly, this report does not extend to those related municipal entities. The County prepares its financial statements on a regulatory basis of accounting that demonstrates compliance with 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.

### **Internal Control over Financial Reporting**

Management of Scott County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Scott County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Scott County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Scott County's internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We did not identify any deficiencies in internal control that we considered to be material weaknesses or significant deficiencies.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

405 North Sixth Street | P.O. Box 699  
Garden City, KS 67846  
620-275-9267 | 800-627-0636  
Fax: 620-275-8936 | www.lhd.com

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#### CPAs

Charles H. Claar, Jr, CPA  
Theresa Dasenbrock, CPA, CFE  
David L. Hetrick, CPA  
Steven D. Josserand, CPA  
Gary A. Schlappe, CPA  
Rodney Van Norden, CPA

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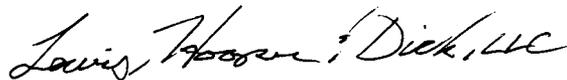
Lisa L. Axman, CPA  
Sarah J. Bartel, CPA  
Sue A. Bradley, CPA  
Susan A. Burgardt, CPA  
Shannon N. Miller, CPA  
Tracey Homm, CPA, CSEP  
Rebecca L. Pfannenstiel, CPA  
Kimberly A. Roth, CPA  
Kristin J. Sekavec, CPA  
Keysha Urie, CPA  
Monica J. Wilson, CPA

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Scott County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of Scott County's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Scott County's internal control over financial reporting and compliance. Accordingly, this report is not suitable for any other purpose.



LEWIS, HOOPER & DICK, LLC

May 30, 2013



## INDEPENDENT AUDITORS' REPORT

The County Commissioners  
Scott County Courthouse  
Scott City, Kansas 67871

### **Report on Compliance for Each Major Federal Program**

We have audited the compliance of Scott County, Kansas, with the types of compliance requirements described in the U.S. Office of Management and Budget Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012. Scott County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its federal programs.

#### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Scott County's major federal programs based on our audit of the types of compliance requirements referred to above. Scott County's financial statements include the operations of the Scott County Extension Council and the Scott County Public Library, which received no federal awards during the year ended December 31, 2012. Our compliance audit, described below, did not include the operations of the Scott County Extension Council and the Scott County Public Library because they expended no federal awards.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Scott County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Scott County's compliance.

#### Opinion on Each Major Federal Program

In our opinion, Scott County, Kansas, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

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Keysha Urie, CPA  
Monica J. Wilson, CPA

### **Report on Internal Control Over Compliance**

The management of Scott County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Scott County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Scott County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



LEWIS, HOOPER & DICK, LLC

May 30, 2013

SCOTT COUNTY, KANSAS  
Schedule of Findings and Questioned Costs  
 December 31, 2012

I. SUMMARY OF AUDIT RESULTS

A. Financial Statements

- Type of auditors' report issued: Unqualified
  
- Internal control over financial reporting as reported in the INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS:
  - Material weaknesses identified: None
  - Significant deficiencies identified: None reported
  
- Noncompliance material to financial statements noted: None

B. Federal Awards

- Internal control over major programs as reported in the INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133:
  - Material weaknesses identified: None
  - Significant deficiencies identified: None reported
  
- Type of auditors' report issued on compliance for major programs: Unqualified
  
- Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133: None
  
- The programs tested as major programs include:

Program	CFDA	Expenditures
Community Development Block Grant	14.228	\$ 550,000

- Dollar threshold used to distinguish between type A and B programs: \$300,000
  
- Auditee qualified as low-risk auditee: No

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

COMMISSIONERS:  
James Minnix, District 1  
Jerry Buxton, District 2  
Patrick J. Ryan, District 3

COMMISSIONER'S MEETINGS  
FIRST and THIRD TUESDAY  
IN EACH MONTH

**Scott County Clerk**  
**Pamela J. Faurot**  
**303 Court Street**  
**Scott City, KS 67871**  
**Phone (620) 872-2420 Fax (620) 872-7145**  
**Web page [www.scott.kansasgov.com](http://www.scott.kansasgov.com)**

Corrective Action Plan  
and Comments on Audit Resolution Matters  
Relating to the Federal Award Programs  
December 31, 2012

May 30, 2013

Scott County, Kansas, respectfully submits the following corrective action plan for the year ended December 31, 2012.

Name and address of independent accounting firm: Lewis, Hooper & Dick, LLC  
PO Box 699  
Garden City, KS 67846

Audit period: January 1, 2012 through December 31, 2012

The findings from the December 31, 2012, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditors' Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

IV. STATUS OF CORRECTIVE ACTIONS ON PRIOR FINDINGS

None

If there are any questions regarding this plan, please call Pamela J. Faurot at 620-872-2420.

Sincerely,



Pamela J. Faurot  
Scott County Clerk