

# SCOTT COUNTY, KANSAS

FINANCIAL REPORT

FOR THE YEAR ENDED  
December 31, 2010

SCOTT COUNTY, KANSAS  
 Statutory Basis Financial Statements  
 (Primary Government and Selected Component Units)  
 For the Year Ended December 31, 2010

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SCOTT COUNTY, KANSAS  
Statutory Basis Financial Statements  
(Primary Government and Selected Component Units)  
For the Year Ended December 31, 2010

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## INDEPENDENT AUDITORS' REPORT

The County Commissioners  
Scott County Courthouse  
Scott City, Kansas 67871

We have audited the accompanying statutory basis financial statements of Scott County, Kansas, as of and for the year ended December 31, 2010, as listed in the table of contents for the primary government and selected component units including the Scott County Fair Association, Scott County Extension Council and Scott County Public Library. These statutory basis financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these statutory basis financial statements based on *our audit*. The prior year comparative information has been derived from the County's 2009 financial statements and, in our report dated May 11, 2010, we expressed an unqualified opinion on the statutory basis financial statements prepared on the basis of accounting described in Note 1.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Kansas Municipal Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements do not include financial data for all of the County's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. The effect on the financial statements of the omission of the aggregate discretely presented component units, although not reasonably determinable, is presumed to be material.

As described in Note 1, the County prepared these statutory basis financial statements using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the omission of one of the discretely presented component units of Scott County, Kansas, and because of the effects of the matter described in the preceding paragraph, the statutory basis financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Scott County, Kansas, as of December 31, 2010,

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The County Commissioners  
Scott County, Kansas  
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or the changes in its financial position, or where applicable, its cash flows for the year then ended. Further, the County has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In our opinion, the statutory basis financial statements as discussed above present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of Scott County, Kansas, and selected component units including the Scott County Fair Association, Scott County Extension Council and Scott County Public Library, as of December 31, 2010, and its cash receipts and expenditures, and budgetary comparisons, for the year then ended, taken as a whole under the basis of accounting described in Note 1.

Our audit was performed for the purpose of forming an opinion on the statutory basis financial statements taken as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the statutory basis financial statements of Scott County, Kansas. Such additional information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements and, in our opinion, is fairly stated in all material respects, in relation to the statutory basis financial statements taken as a whole on the basis of accounting described in Note 1.



LEWIS, HOOPER & DICK, LLC

May 16, 2011

**SCOTT COUNTY, KANSAS**  
**Summary of Cash Receipts, Expenditures and Unencumbered Cash**  
**For the Year Ended December 31, 2010**

	Unencumbered Cash Balance 01/01/10	Receipts and Transfers	Expenditures and Transfers	Unencumbered Cash Balance 12/31/10	Add Payables and Encumbrances	Treasurer's Cash Balance 12/31/10
<b>General Fund</b>						
General	\$ 1,075,456	\$ 3,190,083	\$ 2,813,682	\$ 1,451,857	\$ 105,574	\$ 1,557,431
<b>Special Revenue Funds</b>						
Alcohol Programs	2,429	1,763	3,000	1,192	-	1,192
Employee Benefit	317,763	735,852	747,945	305,670	2,074	307,744
Equipment Reserve	492,205	24,548	-	516,753	-	516,753
County Health	131,084	302,226	269,783	163,527	1,861	165,388
Home Health Agency	1,301	76,728	78,000	29	-	29
Hospital Maintenance	-	465,706	465,706	-	-	-
Library Maintenance	86,841	282,234	291,548	77,527	-	77,527
Noxious Weed	60,342	93,428	70,051	83,719	104	83,823
Public Building	1,192,067	244,829	340,917	1,095,979	-	1,095,979
Road and Bridge	93,021	1,273,931	1,288,319	78,633	5,367	84,000
Fire District	7,150	50,106	37,970	19,286	862	20,148
Special Parks and Recreation	1	-	-	1	-	1
County Attorney's Training	8,918	1,356	1,996	8,278	-	8,278
County Health Bio-Terrorism Grant	12,668	23,834	12,070	24,432	254	24,686
County Health Special Assistance	13,683	119	2,940	10,862	430	11,292
County Fair and 4-H Building Operating	3,743	155,371	130,975	28,139	-	28,139
Emergency 911	16,195	34,633	5,710	45,118	89	45,207
Micro-Loans	50,734	10,624	1,686	59,672	1,694	61,366
Register of Deeds' Technology	29,738	8,600	3,765	34,573	3,274	37,847
Sheriff Equipment	1,363	-	270	1,093	-	1,093
Special Cemetery Equipment	23,408	4,899	-	28,307	-	28,307
Special Highway	217,558	23,654	-	241,212	-	241,212
Special Law Enforcement Trust	9,691	3,726	5,551	7,866	481	8,347
Special Noxious Weed Equipment	51,907	12,000	-	63,907	-	63,907
Special Road Machinery and Equipment	309,670	136,149	57,020	388,799	-	388,799
Motor Vehicle Operating	9,724	94,838	91,475	13,087	129	13,216
Total Special Revenue Funds	3,143,204	4,061,154	3,906,697	3,297,661	16,619	3,314,280
<b>Debt Service Fund</b>						
Bond and Interest	80,214	806,433	150,205	736,442	-	736,442
<b>Capital Project Funds</b>						
LEC Project Planning	3,263	-	3,263	-	-	-
Hospital Building	-	24,101,351	2,457,700	21,643,651	395,954	22,039,605
Total Capital Projects	3,263	24,101,351	2,460,963	21,643,651	395,954	22,039,605
<b>Fiduciary - Expendable Trust Funds</b>						
Zella O. Carpenter Special Assistance	49,952	59,374	60,761	48,565	-	48,565
M.F. Bamhart Trust	763	6,000	6,763	-	-	-
Total Fiduciary - Expendable Trust Funds	50,715	65,374	67,524	48,565	-	48,565
<b>Fiduciary - Nonexpendable Trust Fund</b>						
Zella O. Carpenter Trust	508,740	-	-	508,740	-	508,740
<b>Component Units</b>						
Scott County Extension Council	84,845	170,391	181,580	73,656	-	73,656
Scott County Public Library	36,824	222,833	221,161	38,496	3,717	42,213
Total Component Units	121,669	393,224	402,741	112,152	3,717	115,869
<b>Total Reporting Entity (excluding Agency Funds) (memorandum only)</b>	<b>\$ 4,983,261</b>	<b>\$ 32,617,619</b>	<b>\$ 9,801,812</b>	<b>\$ 27,799,068</b>	<b>\$ 521,864</b>	<b>\$ 28,320,932</b>

(continued)

SCOTT COUNTY, KANSAS  
 Summary of Cash Receipts, Expenditures and Unencumbered Cash  
 For the Year Ended December 31, 2010

<u>Composition of Cash</u>	
Demand deposits:	
First National Bank	\$ 356,364
Security State Bank	2,282,684
Western State Bank	<u>51,238</u>
Total demand deposits	\$ 2,690,286
Time deposits:	
First National Bank	3,796,270
Security State Bank	4,203,565
Western State Bank	<u>2,897,761</u>
Total time deposits	10,897,596
Certificates of deposit:	
First National Bank	791,490
Security State Bank	-
Western State Bank	<u>3,600,000</u>
Total certificates of deposit	4,391,490
Kansas Municipal Investment Pool	18,302,826
Plus deposits in transit	40,173
Less outstanding checks	(182,200)
Change funds	<u>470</u>
Total cash	36,140,641
Less Agency Funds per Statement 4	(7,935,578)
Plus discrete component units	<u>115,869</u>
Total Treasurer's cash (excluding Agency Funds)	<u>\$ 28,320,932</u>

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

SCOTT COUNTY, KANSAS  
 Summary of Expenditures - Actual and Budget  
 (Budgeted Funds Only)  
 For the Year Ended December 31, 2010

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General Fund</u>					
General	\$ 3,144,014	\$ -	\$ 3,144,014	\$ 2,813,682	\$ (330,332)
<u>Special Revenue Funds</u>					
Alcohol Programs	7,176	-	7,176	3,000	(4,176)
Employee Benefit	812,628	-	812,628	747,945	(64,683)
County Health	351,125	-	351,125	269,783	(81,342)
Home Health Agency	78,403	-	78,403	78,000	(403)
Hospital Maintenance	470,433	-	470,433	465,706	(4,727)
Library Maintenance	244,251	-	244,251	291,548	47,297
Noxious Weed	111,792	-	111,792	70,051	(41,741)
Public Building	1,158,328	-	1,158,328	340,917	(817,411)
Road and Bridge	1,367,354	-	1,367,354	1,288,319	(79,035)
Fire District	76,000	-	76,000	37,970	(38,030)
Special Parks and Recreation	1	-	1	-	(1)
<u>Debt Service Fund</u>					
Bond and Interest	211,057	-	211,057	150,205	(60,852)

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

# 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
- \*Recycle center
- \*Ambulance
- \*Southwest Developmental Services
- \*Russell Child Development Center
- \*Area Mental Health
- \*City on a Hill
- \*Health – bioterrorism
- \*Nursing Home

SCOTT COUNTY, KANSAS  
 General Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Cash receipts:</b>				
Taxes	\$ 2,487,016	\$ 2,602,741	\$ 2,470,899	\$ 131,842
Intergovernmental revenue	13,257	32,965	15,000	17,965
Licenses and fees	330,508	401,522	296,780	104,742
Use of money and property	106,227	84,610	66,000	18,610
Other	63,652	58,520	12,000	46,520
Transfers in	12,512	9,725	-	9,725
<b>Total cash receipts</b>	<b>3,013,172</b>	<b>3,190,083</b>	<b>\$ 2,860,679</b>	<b>\$ 329,404</b>
<b>Expenditures:</b>				
<b>General government:</b>				
General and administrative	279,331	241,813	\$ 530,510	\$ (288,697)
County Commission	91,589	86,039	100,000	(13,961)
County Clerk	87,715	85,982	87,850	(1,868)
County Treasurer	73,267	78,448	81,900	(3,452)
Register of Deeds	68,231	68,944	69,770	(826)
Data processing	61,482	43,640	48,500	(4,860)
Direct election	24,328	25,370	28,500	(3,130)
Appraisal	101,763	104,267	114,940	(10,673)
Cemetery	70,102	71,701	76,600	(4,899)
Other agencies - general government	306,188	309,029	312,199	(3,170)
<b>Public safety:</b>				
County Attorney	43,983	46,197	51,545	(5,348)
Sheriff	499,602	572,564	584,042	(11,478)
Law enforcement center	277,614	323,071	282,346	40,725
District court	56,453	61,051	76,100	(15,049)
25th Judicial District	3,909	4,223	7,215	(2,992)
Other agencies - public safety	26,870	28,091	29,000	(909)
<b>Health and sanitation:</b>				
Solid waste disposal	307,456	317,475	342,430	(24,955)
Recycle center	55,139	45,407	54,380	(8,973)
Other agencies - health and sanitation	279,791	275,471	266,187	9,284
Transfers out	95,391	24,899	-	24,899
<b>Total expenditures</b>	<b>2,810,204</b>	<b>2,813,682</b>	<b>\$ 3,144,014</b>	<b>\$ (330,332)</b>
Receipts over expenditures	202,968	376,401		
Unencumbered cash, beginning of year	872,488	1,075,456		
Unencumbered cash, end of year	<b>\$ 1,075,456</b>	<b>\$ 1,451,857</b>		

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

# Special Revenue Funds

## Fund Descriptions

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

The Special Revenue 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 Revenue 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.

### 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.

### 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 Cemetery Equipment:

This fund is used to account for monies from the Cemetery 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 Revenue Funds

### 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 Department in the General 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 revenue funds except for Equipment Reserve, County Attorney's Training, County Health Bio-Terrorism Grant, County Health Special Assistance, County Fair and 4-H Building Operating, Emergency 911 Service, Micro-Loans, Register of Deeds' Technology, Sheriff Equipment, Special Cemetery Equipment, Special Highway Improvement, Special Law Enforcement Trust, Special Noxious Weed Equipment, Special Road Machinery and Equipment, and Motor Vehicle Operating funds.

SCOTT COUNTY, KANSAS  
 Alcohol Programs Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Intergovernmental revenues	\$ 2,153	\$ 1,763	\$ 2,829	\$ (1,066)
Total cash receipts	<u>2,153</u>	<u>1,763</u>	<u>\$ 2,829</u>	<u>\$ (1,066)</u>
Expenditures:				
Education	3,000	3,000	\$ 7,176	\$ (4,176)
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>\$ 7,176</u>	<u>\$ (4,176)</u>
Receipts under expenditures	(847)	(1,237)		
Unencumbered cash, beginning of year	<u>3,276</u>	<u>2,429</u>		
Unencumbered cash, end of year	<u>\$ 2,429</u>	<u>\$ 1,192</u>		

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

SCOTT COUNTY, KANSAS  
Employee Benefit Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 688,260	\$ 634,129	\$ 641,476	\$ (7,347)
Motor vehicle	43,412	49,922	54,285	(4,363)
Delinquent property	(1,015)	1,045	-	1,045
Reimbursements	2,168	1,410	33,325	(31,915)
Other	46,805	49,346	-	49,346
Total cash receipts	<u>779,630</u>	<u>735,852</u>	<u>\$ 729,086</u>	<u>\$ 6,766</u>
Expenditures:				
General government:				
Social Security	94,004	116,193	\$ 111,110	\$ 5,083
Retirement	66,658	97,937	67,155	30,782
Workmens compensation insurance	45,464	24,927	70,000	(45,073)
Unemployment insurance	-	20,220	15,750	4,470
Other	47,786	45,033	23,613	21,420
Medical insurance	372,565	443,635	525,000	(81,365)
Total expenditures	<u>626,477</u>	<u>747,945</u>	<u>\$ 812,628</u>	<u>\$ (64,683)</u>
Receipts over (under) expenditures	153,153	(12,093)		
Unencumbered cash, beginning of year	<u>164,610</u>	<u>317,763</u>		
Unencumbered cash, end of year	<u>\$ 317,763</u>	<u>\$ 305,670</u>		

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

SCOTT COUNTY, KANSAS  
 Equipment Reserve Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Licenses and fees	\$ 4,220	\$ 25
Sale of County assets	1,863	4,523
Transfers in	<u>83,891</u>	<u>20,000</u>
Total cash receipts	<u>89,974</u>	<u>24,548</u>
Expenditures:		
Public works:		
Capital outlay	<u>4,250</u>	<u>-</u>
Total expenditures	<u>4,250</u>	<u>-</u>
Receipts over expenditures	85,724	24,548
Unencumbered cash, beginning of year	<u>406,481</u>	<u>492,205</u>
Unencumbered cash, end of year	<u>\$ 492,205</u>	<u>\$ 516,753</u>

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

SCOTT COUNTY, KANSAS  
 County Health Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 98,551	\$ 99,895	\$ 101,029	\$ (1,134)
Motor vehicle	9,437	7,908	7,751	157
Delinquent property	(180)	154	-	154
Intergovernmental revenues	86,299	78,239	31,521	46,718
Licenses and fees	92,886	116,030	118,365	(2,335)
Total cash receipts	<u>286,993</u>	<u>302,226</u>	<u>\$ 258,666</u>	<u>\$ 43,560</u>
Expenditures:				
Health and sanitation:				
Personnel services	181,540	173,463	\$ 189,151	\$ (15,688)
Contractual services	15,592	17,422	19,349	(1,927)
Commodities	67,088	71,589	69,850	1,739
Occupation and overhead	-	-	69,275	(69,275)
Capital outlay	8,960	7,309	3,500	3,809
Total expenditures	<u>273,180</u>	<u>269,783</u>	<u>\$ 351,125</u>	<u>\$ (81,342)</u>
Receipts over expenditures	13,813	32,443		
Unencumbered cash, beginning of year	<u>117,271</u>	<u>131,084</u>		
Unencumbered cash, end of year	<u>\$ 131,084</u>	<u>\$ 163,527</u>		

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

SCOTT COUNTY, KANSAS  
Home Health Agency Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 82,760	\$ 70,671	\$ 71,498	\$ (827)
Motor vehicle	5,164	5,932	6,521	(589)
Delinquent property	(94)	125	-	125
Total cash receipts	<u>87,830</u>	<u>76,728</u>	<u>\$ 78,019</u>	<u>\$ (1,291)</u>
Expenditures:				
Health and sanitation:				
Home health services	<u>87,750</u>	<u>78,000</u>	<u>\$ 78,403</u>	<u>\$ (403)</u>
Total expenditures	<u>87,750</u>	<u>78,000</u>	<u>\$ 78,403</u>	<u>\$ (403)</u>
Receipts over (under) expenditures	80	(1,272)		
Unencumbered cash, beginning of year	<u>1,221</u>	<u>1,301</u>		
Unencumbered cash, end of year	<u>\$ 1,301</u>	<u>\$ 29</u>		

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

SCOTT COUNTY, KANSAS  
Hospital Maintenance Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 495,092	\$ 427,243	\$ 431,923	\$ (4,680)
Motor vehicle	34,880	37,706	39,145	(1,439)
Delinquent property	(803)	757	-	757
Total cash receipts	<u>529,169</u>	<u>465,706</u>	<u>\$ 471,068</u>	<u>\$ (5,362)</u>
Expenditures:				
Health and sanitation:				
Hospital Board	<u>536,844</u>	<u>465,706</u>	<u>\$ 470,433</u>	<u>\$ (4,727)</u>
Total expenditures	<u>536,844</u>	<u>465,706</u>	<u>\$ 470,433</u>	<u>\$ (4,727)</u>
Receipts over (under) expenditures	(7,675)	-		
Unencumbered cash, beginning of year	<u>7,675</u>	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

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

SCOTT COUNTY, KANSAS  
 Library Maintenance Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 247,544	\$ 225,314	\$ 229,167	\$ (3,853)
Motor vehicle	21,170	19,352	19,572	(220)
Delinquent property	(289)	280	-	280
Use of money and property	113,382	238	-	238
Other	376,278	37,050	-	37,050
Total cash receipts	<u>758,085</u>	<u>282,234</u>	<u>\$ 248,739</u>	<u>\$ 33,495</u>
Expenditures:				
Culture and recreation:				
Library Board	183,465	190,936	\$ 192,227	\$ (1,291)
Capital improvement	<u>651,510</u>	<u>100,612</u>	<u>52,024</u>	<u>48,588</u>
Total expenditures	<u>834,975</u>	<u>291,548</u>	<u>\$ 244,251</u>	<u>\$ 47,297</u>
Receipts under expenditures	(76,890)	(9,314)		
Unencumbered cash, beginning of year	<u>163,731</u>	<u>86,841</u>		
Unencumbered cash, end of year	<u>\$ 86,841</u>	<u>\$ 77,527</u>		

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

SCOTT COUNTY, KANSAS  
 Noxious Weed Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 85,753	\$ 86,386	\$ 87,272	\$ (886)
Motor vehicle	7,964	6,908	6,750	158
Delinquent property	(164)	134	-	134
Total cash receipts	<u>93,553</u>	<u>93,428</u>	<u>\$ 94,022</u>	<u>\$ (594)</u>
Expenditures:				
Public works:				
Personnel services	44,672	32,415	\$ 50,000	\$ (17,585)
Contractual services	5,847	5,324	8,792	(3,468)
Commodities	12,867	22,312	43,000	(20,688)
Capital outlay	-	-	-	-
Transfers out	-	10,000	10,000	-
Total expenditures	<u>63,386</u>	<u>70,051</u>	<u>\$ 111,792</u>	<u>\$ (41,741)</u>
Receipts over expenditures	30,167	23,377		
Unencumbered cash, beginning of year	<u>30,175</u>	<u>60,342</u>		
Unencumbered cash, end of year	<u>\$ 60,342</u>	<u>\$ 83,719</u>		

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

SCOTT COUNTY, KANSAS  
Public Building Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Other	\$ 611,332	\$ 244,366	\$ -	\$ 244,366
Transfers in	-	463	-	463
Total cash receipts	<u>611,332</u>	<u>244,829</u>	<u>\$ -</u>	<u>\$ 244,829</u>
Expenditures:				
Public works:				
Capital outlay	817,593	340,917	\$ 1,158,328	\$ (817,411)
Transfers out	-	-	-	-
Total expenditures	<u>817,593</u>	<u>340,917</u>	<u>\$ 1,158,328</u>	<u>\$ (817,411)</u>
Receipts under expenditures	(206,261)	(96,088)		
Unencumbered cash, beginning of year	<u>1,398,328</u>	<u>1,192,067</u>		
Unencumbered cash, end of year	<u>\$ 1,192,067</u>	<u>\$ 1,095,979</u>		

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

SCOTT COUNTY, KANSAS  
 Road and Bridge Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 948,893	\$ 874,073	\$ 884,046	\$ (9,973)
Motor vehicle	72,748	71,676	74,792	(3,116)
Delinquent property	(1,376)	1,453	-	1,453
Intergovernmental revenues	300,073	325,871	335,784	(9,913)
Other	811	858	-	858
Total cash receipts	<u>1,321,149</u>	<u>1,273,931</u>	<u>\$ 1,294,622</u>	<u>\$ (20,691)</u>
Expenditures:				
Public works:				
Personnel services	298,352	317,342	\$ 377,000	\$ (59,658)
Contractual services	144,858	166,364	159,479	6,885
Commodities	353,214	472,371	534,875	(62,504)
Capital outlay	276,309	232,242	246,000	(13,758)
Transfers out	275,000	100,000	50,000	50,000
Total expenditures	<u>1,347,733</u>	<u>1,288,319</u>	<u>\$ 1,367,354</u>	<u>\$ (79,035)</u>
Receipts under expenditures	(26,584)	(14,388)		
Unencumbered cash, beginning of year	<u>119,605</u>	<u>93,021</u>		
Unencumbered cash, end of year	<u>\$ 93,021</u>	<u>\$ 78,633</u>		

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

SCOTT COUNTY, KANSAS  
 Fire District Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 35,927	\$ 47,975	\$ 48,315	\$ (340)
Motor vehicle	2,031	1,578	1,686	(108)
Delinquent property	(136)	53	-	53
Other	-	500	-	500
Total cash receipts	<u>37,822</u>	<u>50,106</u>	<u>\$ 50,001</u>	<u>\$ 105</u>
Expenditures:				
Public safety:				
Personnel services	4,656	4,671	\$ 6,000	\$ (1,329)
Contractual services	23,656	25,796	25,000	796
Commodities	5,088	6,891	10,000	(3,109)
Capital outlay	<u>27,135</u>	<u>612</u>	<u>35,000</u>	<u>(34,388)</u>
Total expenditures	<u>60,535</u>	<u>37,970</u>	<u>\$ 76,000</u>	<u>\$ (38,030)</u>
Receipts over (under) expenditures	(22,713)	12,136		
Unencumbered cash, beginning of year	<u>29,863</u>	<u>7,150</u>		
Unencumbered cash, end of year	<u>\$ 7,150</u>	<u>\$ 19,286</u>		

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

SCOTT COUNTY, KANSAS  
Special Parks and Recreation Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash 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>		

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

SCOTT COUNTY, KANSAS  
 County Attorney's Training Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Actual
Cash receipts:		
Licenses and fees	\$ 845	\$ 1,356
Total cash receipts	<u>845</u>	<u>1,356</u>
Expenditures:		
Public safety:		
Contractual services	<u>479</u>	<u>1,996</u>
Total expenditures	<u>479</u>	<u>1,996</u>
Receipts over (under) expenditures	366	(640)
Unencumbered cash, beginning of year	<u>8,552</u>	<u>8,918</u>
Unencumbered cash, end of year	<u>\$ 8,918</u>	<u>\$ 8,278</u>

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

SCOTT COUNTY, KANSAS  
 County Health Bio-Terrorism Grant Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Actual
Cash receipts:		
Intergovernmental revenues	\$ 11,414	\$ 23,834
Total cash receipts	<u>11,414</u>	<u>23,834</u>
Expenditures:		
Health and sanitation:		
Contractual services	2,188	1,826
Commodities	5,268	1,605
Capital outlay	<u>5,291</u>	<u>8,639</u>
Total expenditures	<u>12,747</u>	<u>12,070</u>
Receipts over (under) expenditures	(1,333)	11,764
Unencumbered cash, beginning of year	<u>14,001</u>	<u>12,668</u>
Unencumbered cash, end of year	<u>\$ 12,668</u>	<u>\$ 24,432</u>

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

SCOTT COUNTY, KANSAS  
 County Health Special Assistance Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Actual
Cash receipts:		
Other	\$ 3,151	\$ 119
Total cash receipts	<u>3,151</u>	<u>119</u>
Expenditures:		
Health and sanitation:		
Capital outlay	351	1,764
Occupation and overhead	<u>918</u>	<u>1,176</u>
Total expenditures	<u>1,269</u>	<u>2,940</u>
Receipts over (under) expenditures	1,882	(2,821)
Unencumbered cash, beginning of year	<u>11,801</u>	<u>13,683</u>
Unencumbered cash, end of year	<u>\$ 13,683</u>	<u>\$ 10,862</u>

SCOTT COUNTY, KANSAS  
 County Fair and 4-H Building Operating Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Actual
Cash receipts:		
Intergovernmental revenues	\$ 85,500	\$ 87,640
Licenses and fees	41,927	34,431
Use of money and property	10,277	11,080
Other	3,351	22,220
Total cash receipts	141,055	155,371
Expenditures:		
Culture and recreation:		
Personnel services	20,998	22,473
Contractual services	80,535	77,463
Commodities	32,522	29,487
Capital outlay	28,696	1,552
Total expenditures	162,751	130,975
Receipts over (under) expenditures	(21,696)	24,396
Unencumbered cash, beginning of year	25,439	3,743
Unencumbered cash, end of year	\$ 3,743	\$ 28,139

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

SCOTT COUNTY, KANSAS  
 Emergency 911 Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Actual
Cash receipts:		
Intergovernmental revenues	\$ 31,267	\$ 34,633
Total cash receipts	<u>31,267</u>	<u>34,633</u>
Expenditures:		
Public safety:		
Contractual services	1,385	4,967
Capital outlay	<u>140,474</u>	<u>743</u>
Total expenditures	<u>141,859</u>	<u>5,710</u>
Receipts over (under) expenditures	(110,592)	28,923
Unencumbered cash, beginning of year	<u>126,787</u>	<u>16,195</u>
Unencumbered cash, end of year	<u>\$ 16,195</u>	<u>\$ 45,118</u>

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

SCOTT COUNTY, KANSAS  
 Micro-Loans Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Actual
Cash receipts:		
Use of money and property	\$ 399	\$ 424
Other	13,147	10,200
Total cash receipts	<u>13,546</u>	<u>10,624</u>
Expenditures:		
General government:		
Contractual services	<u>1,016</u>	<u>1,686</u>
Total expenditures	<u>1,016</u>	<u>1,686</u>
Receipts over expenditures	12,530	8,938
Unencumbered cash, beginning of year	<u>38,204</u>	<u>50,734</u>
Unencumbered cash, end of year	<u>\$ 50,734</u>	<u>\$ 59,672</u>

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

SCOTT COUNTY, KANSAS  
 Register of Deeds' Technology Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year <u>Actual</u>	<u>Actual</u>
Cash receipts:		
Licenses and fees	\$ 8,874	\$ 8,344
Use of money and property	<u>232</u>	<u>256</u>
Total cash receipts	<u>9,106</u>	<u>8,600</u>
Expenditures:		
General government:		
Contractual services	18	-
Commodities	<u>525</u>	<u>-</u>
Total expenditures	<u>543</u>	<u>3,765</u>
Receipts over expenditures	8,563	4,835
Unencumbered cash, beginning of year	<u>21,175</u>	<u>29,738</u>
Unencumbered cash, end of year	<u>\$ 29,738</u>	<u>\$ 34,573</u>

SCOTT COUNTY, KANSAS  
 Sheriff Equipment Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Actual
Cash receipts:		
Other	\$ -	\$ -
Total cash receipts	-	-
Expenditures:		
Public safety:		
Capital outlay	-	270
Total expenditures	-	270
Receipts over (under) expenditures	-	(270)
Unencumbered cash, beginning of year	1,363	1,363
Unencumbered cash, end of year	\$ 1,363	\$ 1,093

SCOTT COUNTY, KANSAS  
Special Cemetery Equipment Fund  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Actual
Cash receipts:		
Transfers in	\$ 11,500	\$ 4,899
Total cash receipts	<u>11,500</u>	<u>4,899</u>
Expenditures:		
General government:		
Capital outlay	<u>9,690</u>	<u>-</u>
Total expenditures	<u>9,690</u>	<u>-</u>
Receipts over expenditures	1,810	4,899
Unencumbered cash, beginning of year	<u>21,598</u>	<u>23,408</u>
Unencumbered cash, end of year	<u>\$ 23,408</u>	<u>\$ 28,307</u>

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

SCOTT COUNTY, KANSAS  
Special Highway Fund  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Actual
Cash receipts:		
Transfers in	\$ 100,000	\$ -
Fees and sales	21,163	23,654
Total cash receipts	<u>121,163</u>	<u>23,654</u>
Expenditures:		
Public works:		
Commodities	27,600	-
Total expenditures	<u>27,600</u>	<u>-</u>
Receipts over expenditures	93,563	23,654
Unencumbered cash, beginning of year	<u>123,995</u>	<u>217,558</u>
Unencumbered cash, end of year	<u>\$ 217,558</u>	<u>\$ 241,212</u>

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

SCOTT COUNTY, KANSAS  
 Special Law Enforcement Trust Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Actual
Cash receipts:		
Licenses and fees	\$ 4,915	\$ 3,726
Total cash receipts	<u>4,915</u>	<u>3,726</u>
Expenditures:		
Public safety:		
Commodities	<u>5,457</u>	<u>5,551</u>
Total expenditures	<u>5,457</u>	<u>5,551</u>
Receipts under expenditures	(542)	(1,825)
Unencumbered cash, beginning of year	<u>10,233</u>	<u>9,691</u>
Unencumbered cash, end of year	<u>\$ 9,691</u>	<u>\$ 7,866</u>

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

SCOTT COUNTY, KANSAS  
Special Noxious Weed Equipment Fund  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Actual</u>
Cash receipts:		
Transfers in	\$ -	\$ 10,000
Sale of County assets	-	2,000
	<u>-</u>	<u>12,000</u>
Total cash receipts		
Expenditures:		
Public works:		
Capital outlay	12,486	-
	<u>12,486</u>	<u>-</u>
Total expenditures		
Receipts over (under) expenditures	(12,486)	12,000
Unencumbered cash, beginning of year	<u>64,393</u>	<u>51,907</u>
Unencumbered cash, end of year	<u>\$ 51,907</u>	<u>\$ 63,907</u>

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

SCOTT COUNTY, KANSAS  
 Special Road Machinery and Equipment Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Actual
Cash receipts:		
Other	\$ 1,415	\$ 36,149
Transfers in	175,000	100,000
Total cash receipts	<u>176,415</u>	<u>136,149</u>
Expenditures:		
Public works:		
Capital outlay	<u>63,849</u>	<u>57,020</u>
Total expenditures	<u>63,849</u>	<u>57,020</u>
Receipts over expenditures	112,566	79,129
Unencumbered cash, beginning of year	<u>197,104</u>	<u>309,670</u>
Unencumbered cash, end of year	<u>\$ 309,670</u>	<u>\$ 388,799</u>

SCOTT COUNTY, KANSAS  
 Motor Vehicle Operating Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Actual
Cash receipts:		
Licenses and fees	\$ 57,626	\$ 94,838
Total cash receipts	<u>57,626</u>	<u>94,838</u>
Expenditures:		
General government:		
Personnel services	36,378	36,809
Contractual services	3,935	37,925
Commodities	2,555	1,501
Capital outlay	5,034	5,515
Transfers out	<u>12,512</u>	<u>9,725</u>
Total expenditures	<u>60,414</u>	<u>91,475</u>
Receipts over (under) expenditures	(2,788)	3,363
Unencumbered cash, beginning of year	<u>12,512</u>	<u>9,724</u>
Unencumbered cash, end of year	<u>\$ 9,724</u>	<u>\$ 13,087</u>

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

## Debt Service Fund

### Fund Description

The Debt Service 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  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 200,886	\$ 128,345	\$ 130,016	\$ (1,671)
Motor vehicle	7,719	13,322	15,839	(2,517)
Delinquent property	(150)	294	-	294
Sales tax	-	644,312	-	644,312
Bond refunding proceeds	-	20,000	-	20,000
Use of money and property	-	160	-	160
Total cash receipts	<u>208,455</u>	<u>806,433</u>	<u>\$ 145,855</u>	<u>\$ 660,578</u>
Expenditures:				
General government:				
Principal	102,112	115,000	\$ 115,000	\$ -
Interest	28,939	35,205	35,205	-
Commissions and fees	1	-	120	(120)
Cash basis reserve	-	-	60,000	(60,000)
Neighborhood revitalization rebate	-	-	732	(732)
Total expenditures	<u>131,052</u>	<u>150,205</u>	<u>\$ 211,057</u>	<u>\$ (60,852)</u>
Receipts over expenditures	77,403	656,228		
Unencumbered cash, beginning of year	<u>2,811</u>	<u>80,214</u>		
Unencumbered cash, end of year	<u>\$ 80,214</u>	<u>\$ 736,442</u>		

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

# 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 Funds used by Scott County, Kansas, are:

### LEC Project Planning:

This fund is used to account for the financing for the planning of the law enforcement center.

### Hospital Building:

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

SCOTT COUNTY, KANSAS  
 LEC Project Planning  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Intergovernmental revenues	\$ 9,199	\$ -
Total cash receipts	<u>9,199</u>	<u>-</u>
Expenditures:		
Contractual services	1,024	2,437
Other	5,174	363
Transfers out	-	463
Total expenditures	<u>6,198</u>	<u>3,263</u>
Receipts over (under) expenditures	3,001	(3,263)
Unencumbered cash, beginning of year	<u>262</u>	<u>3,263</u>
Unencumbered cash, end of year	<u>\$ 3,263</u>	<u>\$ -</u>

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

SCOTT COUNTY, KANSAS  
Hospital Building  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Bond proceeds	\$ -	\$ 24,089,284
Use of money and property	-	12,057
Miscellaneous	-	10
Total cash receipts	<u>-</u>	<u>24,101,351</u>
Expenditures:		
Capital outlay	-	2,370,498
Debt service	-	87,202
Total expenditures	<u>-</u>	<u>2,457,700</u>
Receipts over expenditures	-	21,643,651
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 21,643,651</u>

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

# Fiduciary 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  
 Statements of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Total	Current Year		Total (Memorandum Only)
		Zella O. Carpenter Special Assistance Account	M.F. Barnhart Trust	
Cash receipts:				
Use of money and property	\$ 63,219	\$ 59,374	\$ -	\$ 59,374
Other	763	-	6,000	6,000
Total cash receipts	<u>63,982</u>	<u>59,374</u>	<u>6,000</u>	<u>65,374</u>
Expenditures:				
Commodities	14,087	7,147	-	7,147
Remit to local agencies	<u>50,673</u>	<u>53,614</u>	<u>6,763</u>	<u>60,377</u>
Total expenditures	<u>64,760</u>	<u>60,761</u>	<u>6,763</u>	<u>67,524</u>
Receipts under expenditures	(778)	(1,387)	(763)	(2,150)
Unencumbered cash, beginning of year	<u>51,493</u>	<u>49,952</u>	<u>763</u>	<u>50,715</u>
Unencumbered cash, ending of year	<u>\$ 50,715</u>	<u>\$ 48,565</u>	<u>\$ -</u>	<u>\$ 48,565</u>

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

SCOTT COUNTY, KANSAS  
 Nonexpendable Trust Funds  
 Statements of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

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

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

## Component Units

### Fund Description

Component units are legally separate from the County. The governing bodies of all of these component units are appointed by the County Commission. Each component unit has a December 31<sup>st</sup> year end. Neither component unit is subject to a legally adopted annual operating budget; however, internal operating budget information is presented.

The component units 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  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Actual	Internal Budget*	Variance Over (Under)
Cash receipts:				
Intergovernmental revenue	\$ 156,252	\$ 156,252	\$ 156,000	\$ 252
Use of money and property	997	608	-	608
Other	18,338	13,531	27,500	(13,969)
	<u>175,587</u>	<u>170,391</u>	<u>\$ 183,500</u>	<u>\$ (13,109)</u>
Total cash receipts				
Expenditures:				
Culture and recreation:				
Personnel services	150,692	152,860	\$ 150,500	\$ 2,360
Contractual services	11,687	10,051	31,500	(21,449)
Commodities	14,206	18,669	8,500	10,169
Capital outlay	2,100	-	17,500	(17,500)
	<u>178,685</u>	<u>181,580</u>	<u>\$ 208,000</u>	<u>\$ (26,420)</u>
Total expenditures				
Receipts under expenditures	(3,098)	(11,189)		
Unencumbered cash, beginning of year	<u>87,943</u>	<u>84,845</u>		
Unencumbered cash, end of year	<u>\$ 84,845</u>	<u>\$ 73,656</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  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Actual	Internal Budget*	Variance Over (Under)
<b>Cash receipts:</b>				
Intergovernmental revenues	\$ 199,720	\$ 193,507	\$ 190,936	\$ 2,571
Licenses and fees	5,179	5,577	7,000	(1,423)
Use of money and property	986	903	1,000	(97)
Other	18,140	22,846	5,000	17,846
<b>Total cash receipts</b>	<b>224,025</b>	<b>222,833</b>	<b>\$ 203,936</b>	<b>\$ 18,897</b>
<b>Expenditures:</b>				
Culture and recreation:				
Personnel services	121,006	116,552	\$ 132,311	\$ (15,759)
Contractual services	28,200	38,026	20,300	17,726
Commodities	57,238	53,485	36,550	16,935
Capital outlay	10,726	13,098	14,775	(1,677)
<b>Total expenditures</b>	<b>217,170</b>	<b>221,161</b>	<b>\$ 203,936</b>	<b>\$ 17,225</b>
Receipts over expenditures	6,855	1,672		
Unencumbered cash, beginning of year	29,969	36,824		
Unencumbered cash, end of year	<b>\$ 36,824</b>	<b>\$ 38,496</b>		

\* 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 Account:

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

### Law Library Account:

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

### District Court Account:

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 Account:

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 Account:

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

### Sheriff Drug Education Account:

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 Account:

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

### Indoor Arena Account:

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

### County Treasurer – County Health Memorials Account:

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 Account:

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 Account:

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 Account:

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 Account:

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 Account:

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 Account:

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  
Trust and Agency Funds  
Statements of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2010

	Balance 01/01/10	Cash Receipts	Cash Disburse- ments	Balance 12/31/10
Trust and Agency Accounts:				
Register of Deeds Account	\$ 3,558	\$ 86,589	\$ 85,648	\$ 4,499
Law Library Account	44,707	7,446	4,587	47,566
District Court Account	10,114	222,300	216,271	16,143
Sheriff Account	-	96,772	96,762	10
Sheriff Inmate Account	13,189	16,236	15,767	13,658
Sheriff Drug Education Account	1,373	-	-	1,373
Road Easement Account	600	3,608	908	3,300
Indoor Arena Account	15,373	35,781	24,013	27,141
County Treasurer:				
County Health Memorials Account	883	-	-	883
Kansas Payroll Taxes Account	4,119	42,894	47,013	-
Federal Payroll Taxes Account	7,917	86,235	94,152	-
Wildlife and Parks Account	3,645	19,613	18,922	4,336
Motor Vehicle Fees and Sales Tax Collections Account	10,851	727,215	717,585	20,481
Tax Collections Account	6,847,911	13,119,654	12,171,941	7,795,624
Tax Distributions Account	564	-	-	564
<b>Total</b>	<b><u>\$ 6,964,804</u></b>	<b><u>\$ 14,464,343</u></b>	<b><u>\$ 13,493,569</u></b>	<b><u>\$ 7,935,578</u></b>

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

SCOTT COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2010

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 primary government) and its selected component units. The component units discussed below are included in the County's reporting entity because of the significance of their operational or financial relationships with the County.

The following organizations, functions or activities are blended component units. Although legally separate entities, they are in substance, part of the government's operations and so data from these units are combined with the data of the primary government. Each blended component unit has a December 31st year end.

The Scott County Fair Association operates the County's fair. The Board is appointed by the County Commissioners. The County Commissioners approve the Fair Association's budget and levy taxes for fairground operations. The fairground building, improvements and equipment are titled to the County. Bond issuances must be approved by the County. The Scott County Fair Association has been determined to be a "county free fair" created under K.S.A. 2-132. The Fair Association is presented in these financial statements as a special revenue fund, the County Fair and 4-H Building Operating Fund. No separate financial statements have been issued for the Scott County Fair Association.

The following organizations, functions or activities are discretely presented component units included in the County's statutory basis financial statements. These component units are reported separately to emphasize that they are legally separate from the County. The governing body of the Scott County Public Library is appointed by the County Commission, while the governing body of the Scott County Extension Council is elected. Each discretely presented component unit has a December 31st year end.

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. 2-601 and is governed by an elected executive board. The County levies taxes for the support of the Council. The Council is presented as a governmental fund type. No separate financial statements have been issued for the Scott County Extension 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 Library is presented as a governmental fund type. No separate financial statements have been issued for the Scott County Public Library.

SCOTT COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2010

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

The respective administrative offices of the component units are:

Scott County Extension Council  
303 Court  
Scott City, KS 67871

Scott County Public Library  
110 West Eighth  
Scott City, KS 67871

Additional component units which are not included in the County's statutory basis financial statements are as follows:

The Scott County Hospital, Inc. operates the County's hospital and provides services for the residents of Scott County. It was created under K.S.A. 19-4601 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 Hospital. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners levy taxes for Hospital operations. The Hospital building is titled to the County. Bond issuances for the Hospital's benefit must be approved by the County. The Hospital is presented as a proprietary fund type with a June 30th year end. Separate financial statements have been issued for Scott County Hospital, Inc. and can be obtained at the Hospital Administration Department of Scott County Hospital, Inc. at 310 E. Third Street, Scott City, KS 67871.

The following organizations are jointly governed organizations in which the County participates and are not included in presentation of the County's statutory basis financial statements:

Area Mental Health Center is a jointly governed organization between thirteen southwest Kansas counties created under K.S.A. 19-4001. Area Mental Health Center is governed by a twenty-eight member board appointed by the County Commissioners in Finney, Ford, Grant, Gray, Greeley, Hamilton, Hodgeman, Kearny, Lane, Morton, Scott, Stanton and Wichita counties in southwest Kansas. The purpose of Area Mental Health Center is to promote mental health wellness. This is accomplished by providing training, counseling and other services to those in need. A primary source of funding for Area Mental Health Center is ad valorem tax levies by the participating counties. Scott County contributed \$46,341 to the operations of Area Mental Health Center during the year ended December 31, 2010. Scott County has no equity interest nor does the County materially contribute to the continued existence of Area Mental Health Center. Area Mental Health Center has a December 31st year end.

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 contributed \$14,536 to the operations of Southwest Kansas Regional Juvenile Detention Center during the year ended December 31, 2010. 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.

SCOTT COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2010

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

The following organization is a related organization in which the County participates and is not included in the presentation of the County's statutory basis financial statements:

The Scott County Public Building Commission is a related organization created under K.S.A. 12-1757. 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, 2010, the County entered into a capital lease arrangement with the Public Building Commission as discussed in Note 3D.

B. Measurement focus, basis of accounting and basis of presentation

These financial statements are presented on a statutory basis of accounting. The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure is recorded in the fund from which the transfer is made.

C. Waiver of financial reporting requirements

The County's Board of Commissioners has determined by resolution that financial statements prepared in conformity with accounting principles generally accepted in the United States of America are not relevant to the requirements of the cash basis and budget laws of the State of Kansas and are of no significant value to the Board, the County or the members of the general public of the County. The County approved the resolution which served as notice of the Board's election to waive the requirements for reporting of its financial data in conformity with accounting principles generally accepted in the United States of America, as provided and authorized by K.S.A. 75-1120a.

D. Departure from accounting principles generally accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense; liabilities such as deferred revenue and matured principal and interest payable; and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

SCOTT COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2010

1. Summary of significant accounting policies (continued)

E. Fund accounting

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 types of funds comprise the financial activities of the County:

Governmental Funds

General Fund - the General Fund is the County's primary operating fund. It accounts for all financial transactions of the general government, except those required to be accounted for in another fund.

Special Revenue Funds - the Special Revenue Funds account for revenue sources that are legally restricted to expenditures for specific purposes (not including expendable trusts or major capital projects).

Debt Service Fund - the Debt Service Fund accounts for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds.

Capital Project Funds - the Capital Project Funds account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

Fiduciary Funds

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the County under the terms of a formal trust agreement. Fiduciary funds include the following fund types:

Nonexpendable Trust Funds - the Nonexpendable Trust Funds are accounted for in essentially the same manner as the proprietary funds, using the same measurement focus and basis of accounting. The Nonexpendable Trust Funds account for assets of which the principal may not be spent.

Expendable Trust Funds - the Expendable Trust Funds are accounted for in essentially the same manner as governmental fund types. Expendable Trust Funds account for assets where both the principal and interest may be spent.

Agency Funds - the Agency Funds are custodial in nature and do not present results of operation or have a measurement focus. Agency Funds are accounted for using the modified accrual basis of accounting. These funds are used to account for assets that the County holds for others in an agency capacity.

SCOTT COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2010

1. Summary of significant accounting policies (continued)

F. 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, 2010, is \$18,302,826.

G. 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 Debt Service 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, 2010, the special assessment taxes levied are a lien on the property.

SCOTT COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2010

1. Summary of significant accounting policies (continued)

H. 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. Vacation and discretionary leave pay is accrued when incurred in proprietary funds and reported as a fund liability. Vacation and discretionary leave pay that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts not expected to be liquidated with expendable available financial resources are not reported as expenditures. The County has estimated the value of accrued vacation and discretionary leave pay at December 31, 2010, to be \$35,959.

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.

I. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as revenues or expenses if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as cash 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.

J. Reimbursements

A reimbursement is an expenditure or expense 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 (or expense) in the reimbursing fund, and a reduction of expenditure (or expense) in the reimbursed fund, following the authoritative guidance of the *Governmental Accounting, Auditing and Financial Reporting*.

K. Memorandum totals

Total columns on the financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures present for these amounts.

SCOTT COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2010

1. Summary of significant accounting policies (continued)

L. Comparative data

The statutory basis financial statements include certain prior year comparative information in order to provide an understanding of the changes in the cash receipts and expenditures of the funds, but not at the level of detail required for a presentation in conformity with the statutory basis of accounting. Accordingly, such information should be read in conjunction with the County's financial statements for the year ended December 31, 2009, from which the summarized information was derived.

2. Stewardship, compliance and accountability

A. Budgetary information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, enterprise funds and internal service 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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 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, 2010.

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. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

SCOTT COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2010

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 revenue funds:

- Equipment Reserve
- County Attorney's Training
- County Health Bio-Terrorism Grant
- County Health Special Assistance
- County Fair and 4-H Building Operating
- Emergency 911
- Micro-Loans
- 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.

No material violations were noted; however, the following immaterial violation occurred:

- Kansas statute 79-3104 requires the Register of Deeds to remit mortgage registration fees collected daily to the County Treasurer. The Register of Deeds remits fees collected to the County Treasurer on a monthly basis.
- Kansas statute 79-2935 requires no indebtedness be created in excess of budgeted limits. The Library Maintenance fund exceeded its legal budget authority by \$47,297 during the year ended December 31, 2010. This budget violation was the result of additional capital improvements, of which \$37,000 was covered by grant funds received.

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 Financial Statements  
For the Year Ended December 31, 2010

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 of cash receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Cash on hand	\$	470
Carrying amount of deposits		17,837,345
Carrying amount of investments		<u>18,302,826</u>
Total cash		<u>\$ 36,140,641</u>

As of December 31, 2010, the County had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)		Rating
		Less than 1	1-2	
Kansas Municipal Investment Pool	\$ 18,302,826	\$ 18,302,826	\$ -	S&P AAAf/S+
Total fair value	\$ 18,302,826	\$ 18,302,826	\$ -	

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 is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" are May 1st through June 29th, and December 10th through February 8th, during which time the County requires coverage of 70%.

At December 31, 2010, the County's carrying amount of deposits was \$17,837,345 and the bank balance was \$17,979,372. Of the bank balance, 100% of the balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$3,466,340 was covered by federal depository insurance and \$10,436,221 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The balance of \$4,076,811 was unsecured. The County's cash deposits by financial institution and category of coverage at year end are as follows:

SCOTT COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2010

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk – deposits (continued)

	First National Bank	Security State Bank	Western State Bank
FDIC coverage	\$ 606,364	\$ 2,558,637	\$ 301,339
Pledged securities at market value	3,252,586	2,791,174	4,392,461
 Total coverage	 <u>\$ 3,858,950</u>	 <u>\$ 5,349,811</u>	 <u>\$ 4,693,800</u>
 Funds on deposit	 <u>\$ 4,944,124</u>	 <u>\$ 6,486,250</u>	 <u>\$ 6,548,998</u>
 Funds at risk	 <u>\$ 1,085,174</u>	 <u>\$ 1,136,439</u>	 <u>\$ 1,855,198</u>

The carrying amount of deposits for the Scott County Extension Council, a discretely presented component unit, was \$73,656 and the bank balance was \$88,049. All of the \$88,049 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 \$42,213 and the bank balance was \$47,013. All of the \$47,013 bank balance was covered by federal depository insurance.

Credit risk - investments

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

At December 31, 2010, the County had invested \$18,302,826 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.

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SCOTT COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2010

3. Detailed notes on all funds (continued)

B. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>		
General	Special Cemetery Equipment	19-119	\$	4,899
General	Equipment Reserve	19-119		20,000
Noxious Weed	Special Noxious Weed Equipment	2-1318		10,000
Road and Bridge	Special Road Machinery and Equipment	68-141g		100,000
LEC Project Planning	Public Building	19-120		463
Motor Vehicle Operating	General	8-145		9,725
				<u>145,087</u>
<b>Total</b>			<b>\$</b>	<b>145,087</b>

C. Capital projects

Capital project authorizations at December 31, 2010, with approved change orders compared to disbursements and accounts payable from inception, are as follows:

	<u>Project Authorization</u>	<u>Disbursements and Accounts Payable to Date</u>	<u>Committed</u>
Hospital building	\$ 24,000,000	\$ 2,457,551	\$ 21,542,449

D. Long-term debt

Changes in long-term liabilities for the County for the year ended December 31, 2010, were as follows:

	<u>Date of Issue</u>	<u>Maximum Rate</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance 01/01/10</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance 12/31/10</u>	<u>Interest Paid</u>
General obligation bonds payable:										
Refunding Series 2009	03/26/09	3.55%	\$ 1,430,000	08/01/20	\$ 1,330,000	\$ -	\$ 115,000		\$ 1,215,000	\$ 35,205
Refunding & Improvement Series 2010	04/01/10	5.00%	24,020,000	10/01/40	-	24,020,000	-		24,020,000	-
<b>Total general obligation bonds payable</b>					<u>1,330,000</u>	<u>24,020,000</u>	<u>115,000</u>		<u>25,235,000</u>	<u>35,205</u>
Capital leases payable:										
Fair building	01/08/07	5.38%	12,170	02/15/10	517	-	517		-	2
Postage machine	03/27/07	3.41%	22,411	03/27/12	10,560	-	4,594		5,966	302
2007 motor grader	04/03/07	5.04%	100,000	02/15/12	62,514	-	19,829		42,685	3,126
2007 motor grader	04/03/07	5.04%	100,000	02/15/12	52,514	-	19,829		42,685	3,126
2007 motor grader	05/08/07	4.91%	74,138	02/15/12	46,117	-	14,626		31,491	2,315
2007 motor grader	05/08/07	4.91%	74,138	02/15/12	46,117	-	14,626		31,491	2,315
2007 Ranco trailers with Mack trucks	08/16/07	5.00%	119,000	02/01/12	43,662	-	24,645		19,017	2,183
2 Mack trucks	09/19/07	5.00%	54,000	02/01/12	32,957	-	10,447		22,510	1,671
Indoor arena improvements	12/18/07	4.99%	171,559	02/15/23	152,855	-	8,349		144,506	6,436
Sand screen producer	03/05/08	3.14%	100,000	02/20/13	81,128	-	19,338		61,790	2,586
Komatsu WA380-6 wheel loader	10/21/08	3.98%	152,816	08/20/13	80,999	-	19,081		61,918	3,224
Library expansion	03/17/09	4.43%	350,000	08/15/21	350,000	-	54,270		295,730	21,342
Law Enforcement Center	04/17/09	4.40%	3,350,100	09/01/24	3,131,700	-	156,000		2,975,700	106,241
2009 motor grader	04/17/09	3.75%	100,000	04/17/13	78,501	-	18,555		59,946	2,944
Bobcat compact excavator	06/30/09	3.29%	32,496	06/30/10	28,726	-	28,726		-	945
Bobcat excavator	07/15/09	2.87%	25,751	07/15/10	23,548	-	23,548		-	675
2010 JD 770G motor grader	05/03/10	3.67%	133,328	05/03/15	-	133,328	54,795		78,533	-
Bobcat excavator	07/02/10	3.00%	33,161	07/02/11	-	33,161	3,922		29,239	-
Bobcat skid steer loader	08/17/10	3.00%	27,574	08/17/11	-	27,574	3,307		24,267	2
Park Lane expansion	10/01/10	4.00%	5,750,000	09/01/25	-	5,750,000	-		5,750,000	-
<b>Total capital leases payable</b>					<u>4,232,415</u>	<u>5,944,063</u>	<u>499,004</u>		<u>9,677,474</u>	<u>161,435</u>
<b>Total contractual indebtedness</b>					<u>5,562,415</u>	<u>29,964,063</u>	<u>614,004</u>		<u>34,912,474</u>	<u>\$ 196,640</u>
Employee compensated absences payable										
Accrued vacation and discretionary leave (net change)					32,365	-	-	\$ 3,594	35,959	-
<b>Total long-term debt</b>					<u>\$ 5,594,780</u>	<u>\$ 29,964,063</u>	<u>\$ 614,004</u>	<u>\$ 3,594</u>	<u>\$ 34,948,433</u>	<u>-</u>

SCOTT COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2010

3. Detailed notes on all funds (continued)

D. Long-term debt (continued)

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

	Year							
	2011	2012	2013	2014	2015	2016-2020	2021-2025	2026-2030
<b>Principal:</b>								
General obligation bonds payable	\$ 130,000	\$ 390,000	\$ 410,000	\$ 445,000	\$ 460,000	\$ 2,725,000	\$ 3,005,000	\$ 4,235,000
Capital leases payable	726,472	658,129	596,851	558,765	562,748	3,176,727	3,397,782	-
<b>Total principal</b>	<b>856,472</b>	<b>1,048,129</b>	<b>1,006,851</b>	<b>1,003,765</b>	<b>1,022,748</b>	<b>5,901,727</b>	<b>6,402,782</b>	<b>4,235,000</b>
<b>Interest:</b>								
General obligation bonds payable	1,683,403	1,126,830	1,115,980	1,104,167	1,091,205	5,193,198	4,559,250	3,670,325
Capital leases payable	321,885	313,322	292,694	274,831	255,400	968,665	376,036	-
<b>Total interest</b>	<b>2,005,288</b>	<b>1,440,152</b>	<b>1,408,674</b>	<b>1,378,998</b>	<b>1,346,605</b>	<b>6,161,863</b>	<b>4,935,286</b>	<b>3,670,325</b>
<b>Total principal and interest</b>	<b>\$ 2,861,760</b>	<b>\$ 2,488,281</b>	<b>\$ 2,415,525</b>	<b>\$ 2,382,763</b>	<b>\$ 2,369,353</b>	<b>\$ 12,063,590</b>	<b>\$ 11,338,068</b>	<b>\$ 7,905,325</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.

Conduit debt obligations

To provide for an addition to the Scott City Clinic Building, the County has agreed to a lease purchase agreement between Scott County Hospital, Inc. and Western State Bank. This agreement is a special limited obligation of the County, payable solely from and secured by a pledge of income from Scott County Hospital, Inc. The lease purchase agreement does not constitute a debt or pledge of the faith and credit of the County, and accordingly has not been reported in the accompanying financial statements. At December 31, 2010, the lease purchase agreement amount outstanding aggregated \$355,114.

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 \$61,356 per year and is being funded through savings realized on lower premiums for the health insurance coverage.

SCOTT COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2010

4. Other information

A. Risk management and self-insurance (continued)

The claims liability reported in the Employee Benefits fund at December 31, 2010 and 2009, is based on the requirements of Governmental Accounting Standards Board Statements No. 10 and No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claims liability and expenses include all specific, incremental claim adjustment expenses. Changes in the Employee Benefits fund's claims liability amount in fiscal years 2009 and 2010 were:

	December 31, 2009	December 31, 2010
Beginning of fiscal year liability	\$ -	\$ -
Current year claims and changes in estimates	-	14,669
Claim payments	-	(13,826)
	-	(13,826)
Balance at fiscal year end	\$ -	\$ 843

B. 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.

Litigation

The County is named as a party in various lawsuits. Most of these lawsuits are 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 these lawsuits will not have a material adverse effect on the County.

C. Post-employment health care benefits

As provided by K.S.A. 12-5040, the local 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 Financial Statements  
For the Year Ended December 31, 2010

4. Other information (continued)

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 K.S.A. 74-4901, *et seq.* 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 66603-3869) or by calling 1-888-275-5737.

Funding policy: K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at up to 6% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established by statute for calendar year 2010 is 7.14%. Scott County, Kansas, contributions to KPERS for the years ending December 31, 2010, 2009 and 2008, were \$88,580, \$76,728, and \$60,763, respectively, equal to the required contributions for each year as set forth by the legislature.

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

E. 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.

The County purchases goods and services from a business operated by a County Commissioner. The County paid this business \$6,753 during the year ended December 31, 2010.

Jack Frick, County Commissioner, is president of Frick, Inc., which leases 1,072 acres of land owned by the Zella O. Carpenter Trust. The three County Commissioners serve as trustees for the Zella O. Carpenter Trust. Frick, Inc. entered into the land lease several years before Mr. Frick became a County Commissioner and is leasing the land at the prevailing rates other lessees are paying to the Zella O. Carpenter Trust.

## Supplemental Schedules

SCOTT COUNTY, KANSAS  
General Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
<b>Taxes:</b>				
Ad valorem property	\$ 1,906,003	\$ 2,048,266	\$ 2,043,212	\$ 5,054
Motor vehicle	163,295	141,335	147,687	(6,352)
Delinquent property	(2,980)	2,916	-	2,916
Interest and fees:				
Current	4,555	12,044	1,500	10,544
Delinquent	18,341	-	3,500	(3,500)
Local sales	397,802	398,180	275,000	123,180
<b>Total taxes</b>	<b>2,487,016</b>	<b>2,602,741</b>	<b>2,470,899</b>	<b>131,842</b>
<b>Intergovernmental revenue:</b>				
Grant income	-	-	-	-
Mineral production tax	13,257	32,965	15,000	17,965
<b>Total intergovernmental revenue</b>	<b>13,257</b>	<b>32,965</b>	<b>15,000</b>	<b>17,965</b>
<b>Licenses and fees:</b>				
Mortgage registration fees	95,933	71,718	40,000	31,718
Refuse access fees	164,043	202,322	180,780	21,542
Prairie dog fees	5,748	11,066	-	11,066
Officers' fees	64,784	116,416	76,000	40,416
<b>Total licenses and fees</b>	<b>330,508</b>	<b>401,522</b>	<b>296,780</b>	<b>104,742</b>
<b>Use of money and property:</b>				
Indoor arena	11,300	18,810	10,000	8,810
Cemetery lots	13,218	7,648	6,000	1,648
Interest on investments	81,709	58,152	50,000	8,152
<b>Total use of money and property</b>	<b>106,227</b>	<b>84,610</b>	<b>66,000</b>	<b>18,610</b>
<b>Other:</b>				
Other	63,652	58,520	12,000	46,520
<b>Transfers in</b>	<b>12,512</b>	<b>9,725</b>	<b>-</b>	<b>9,725</b>
<b>Total cash receipts</b>	<b>\$ 3,013,172</b>	<b>\$ 3,190,083</b>	<b>\$ 2,860,679</b>	<b>\$ 329,404</b>
<b>Expenditures:</b>				
<b>General government:</b>				
General and administrative:				
Personnel services	\$ 14,916	\$ 14,816	\$ 25,000	\$ (10,184)
Contractual services	242,655	203,162	283,510	(80,348)
Commodities	14,979	19,547	22,000	(2,453)
Capital outlay	6,781	4,288	200,000	(195,712)
<b>Total general and administrative</b>	<b>279,331</b>	<b>241,813</b>	<b>530,510</b>	<b>(288,697)</b>

(continued)

SCOTT COUNTY, KANSAS  
General Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
County Commission:				
Personnel services	\$ 43,655	\$ 43,798	\$ 48,500	\$ (4,702)
Contractual services	47,900	42,206	50,000	(7,794)
Commodities	34	35	500	(465)
Capital outlay	-	-	1,000	(1,000)
Total County Commission	<u>91,589</u>	<u>86,039</u>	<u>100,000</u>	<u>(13,961)</u>
County Clerk:				
Personnel services	79,094	77,774	75,850	1,924
Contractual services	5,820	5,057	8,000	(2,943)
Commodities	1,259	1,271	2,000	(729)
Capital outlay	1,542	1,880	2,000	(120)
Total County Clerk	<u>87,715</u>	<u>85,982</u>	<u>87,850</u>	<u>(1,868)</u>
County Treasurer:				
Personnel services	64,201	66,717	68,500	(1,783)
Contractual services	6,738	7,181	7,900	(719)
Commodities	1,945	4,550	3,500	1,050
Capital outlay	383	-	2,000	(2,000)
Total County Treasurer	<u>73,267</u>	<u>78,448</u>	<u>81,900</u>	<u>(3,452)</u>
Register of Deeds:				
Personnel services	60,569	60,738	61,600	(862)
Contractual services	3,477	4,093	4,270	(177)
Commodities	3,869	4,113	3,600	513
Capital outlay	316	-	300	(300)
Total Register of Deeds	<u>68,231</u>	<u>68,944</u>	<u>69,770</u>	<u>(826)</u>
Data processing:				
Personnel services	-	-	1,500	(1,500)
Contractual services	61,101	41,653	39,000	2,653
Commodities	381	1,987	4,000	(2,013)
Capital outlay	-	-	4,000	(4,000)
Total data processing	<u>61,482</u>	<u>43,640</u>	<u>48,500</u>	<u>(4,860)</u>
Direct election:				
Personnel services	11,814	14,736	15,000	(264)
Contractual services	7,189	4,775	5,500	(725)
Commodities	5,325	5,859	5,000	859
Capital outlay	-	-	3,000	(3,000)
Total direct election	<u>24,328</u>	<u>25,370</u>	<u>28,500</u>	<u>(3,130)</u>

(continued)

SCOTT COUNTY, KANSAS  
General Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
(continued)				
Appraisal:				
Personnel services	\$ 72,997	\$ 73,567	\$ 77,560	\$ (3,993)
Contractual services	25,540	25,518	30,000	(4,482)
Commodities	2,969	4,694	4,380	314
Capital outlay	257	488	3,000	(2,512)
Total appraisal	101,763	104,267	114,940	(10,673)
Cemetery:				
Personnel services	44,988	49,010	53,000	(3,990)
Contractual services	16,092	12,636	10,600	2,036
Commodities	9,022	6,133	8,500	(2,367)
Capital outlay	-	3,922	4,500	(578)
Total cemetery	70,102	71,701	76,600	(4,899)
Other agencies:				
Spirit of the Plains CASA, Inc.	2,000	2,000	2,000	-
Economic Development Committee	5,000	5,000	5,000	-
Soil conservation	36,000	36,000	36,000	-
Weather modification	13,909	13,909	13,909	-
Agricultural extension	118,500	118,500	118,500	-
Fair Board and 4-H building	85,500	87,640	87,640	-
Indoor arena	11,798	11,830	15,000	(3,170)
Historical society	33,481	34,150	34,150	-
Total other agencies	306,188	309,029	312,199	(3,170)
<b>Total general government</b>	<b>1,163,996</b>	<b>1,115,233</b>	<b>1,450,769</b>	<b>(335,536)</b>
Public safety:				
County Attorney:				
Personnel services	36,259	36,378	39,545	(3,167)
Contractual services	7,646	9,544	11,500	(1,956)
Commodities	78	275	500	(225)
Total County Attorney	43,983	46,197	51,545	(5,348)
Sheriff:				
Personnel services	323,454	354,910	395,816	(40,906)
Contractual services	74,298	80,283	66,497	13,786
Commodities	79,213	110,944	89,229	21,715
Capital outlay	22,637	26,427	32,500	(6,073)
Total Sheriff	499,602	572,564	584,042	(11,478)
Law enforcement center:				
Contractual services	277,614	323,071	282,346	40,725

(continued)

SCOTT COUNTY, KANSAS  
General Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
District court:				
Contractual services	\$ 46,780	\$ 50,500	\$ 66,100	\$ (15,600)
Commodities	2,250	1,636	4,000	(2,364)
Capital outlay	7,423	8,915	6,000	2,915
Total district court	56,453	61,051	76,100	(15,049)
25th Judicial District:				
Contractual services	3,909	4,223	7,215	(2,992)
Other agencies:				
Emergency management	26,870	28,091	24,000	4,091
Western KS Child Advocacy Center	-	-	5,000	(5,000)
Total other agencies	26,870	28,091	29,000	(909)
<b>Total public safety</b>	<b>908,431</b>	<b>1,035,197</b>	<b>1,030,248</b>	<b>4,949</b>
<b>Health and sanitation:</b>				
Solid waste disposal:				
Personnel services	39,223	36,187	45,000	(8,813)
Contractual services	257,596	269,133	265,830	3,303
Commodities	10,637	12,155	11,600	555
Capital outlay	-	-	20,000	(20,000)
Total solid waste disposal	307,456	317,475	342,430	(24,955)
Recycle center:				
Personnel services	29,656	29,890	25,000	4,890
Contractual services	17,678	14,970	25,880	(10,910)
Commodities	765	547	1,500	(953)
Capital outlay	7,040	-	2,000	(2,000)
Total recycle center	55,139	45,407	54,380	(8,973)
Other agencies:				
Ambulance	90,000	96,534	92,250	4,284
Southwest Developmental Services	48,250	31,030	31,030	-
Russell Child Development Center	15,200	20,273	20,273	-
Area Mental Health	46,341	46,341	46,341	-
City on a Hill	5,000	5,000	-	5,000
Nursing home	75,000	76,293	76,293	-
Total other agencies	279,791	275,471	266,187	9,284
<b>Total health and sanitation</b>	<b>642,386</b>	<b>638,353</b>	<b>662,997</b>	<b>(24,644)</b>
<b>Transfers out</b>	<b>95,391</b>	<b>24,899</b>	<b>-</b>	<b>24,899</b>
<b>Total expenditures</b>	<b>\$ 2,810,204</b>	<b>\$ 2,813,682</b>	<b>\$ 3,144,014</b>	<b>\$ (330,332)</b>

SCOTT COUNTY, KANSAS  
 Reconciliation of 2009 Tax Roll  
 For the Year Ended December 31, 2010

2009 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		\$ 11,209,306
Supplemental tax roll		48,872
2009 taxes abated		<u>(112,210)</u>
2009 tax roll as adjusted		<u>\$ 11,145,968</u>
2009 Tax Roll Accounted For:		
2009 current tax collections		\$ 11,055,611
Delinquent taxes:		
Personal property tax warrants	\$ 28,717	
Real estate taxes	<u>61,640</u>	<u>90,357</u>
2009 total tax roll		<u>\$ 11,145,968</u>