

COUNTY OF NEOSHO, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2020

County of Neosho, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2020

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Neosho County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Neosho County, Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide*, as described in Note 1, to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

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

As described in Note 1 of the Notes to Financial Statements, the financial statement is prepared by Neosho County, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Neosho County, Kansas, as of December 31, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Neosho County, Kansas, as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 4, 2022, on our consideration of Neosho County, Kansas, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Neosho County, Kansas, internal control over financial reporting and compliance.

Regulatory-Required Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents), are presented for purposes of additional analysis and are also not a required part of the basic financial statement; however, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

Our audit was performed for the purpose of forming an opinion on the regulatory basis financial statement of the County, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statement as a whole.

Prior Year Comparative Analysis

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Neosho County, Kansas, as of December 31, 2019 (not presented herein) and have issued our report thereon dated December 30, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 financial statement or to the 2019 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole, for the year ended December 31, 2019, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

February 4, 2022

Neosho County, Kansas
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 1,830,608	5,000,442	5,895,384	935,666	182,910	1,118,576
Special Purpose:						
Ambulance Sales Tax	343,521	2,258,362	2,031,669	570,214		570,214
Health	175,433	465,932	435,839	205,526	15,630	221,156
Law Enforcement/EMS	33,765	2,193,472	1,238,387	988,850	116,455	1,105,305
Road and Bridge	1,011,643	2,293,417	2,672,396	632,664	68,201	700,865
Special Alcohol Program	41,625	9,117		50,742		50,742
Special Bridge	550,199	46		550,245		550,245
Special Park and Recreation	11,416	905	12,321			
Special Capital Improvement	15,965	408,632	235,217	189,380		189,380
Special Equipment Reserve	1,727,680	734,893	1,142,032	1,320,541	54,933	1,375,474
Special Noxious Weed	20,181			20,181		20,181
Jail Maintenance Reserve	279,462	789	214,307	65,944		65,944
Special Highway	178,191	110,483	97,643	191,031		191,031
Special Machinery	197,138			197,138		197,138
Emergency Telephone Service	174,372	106,446	147,366	133,452	32,670	166,122
Wireless Emergency Telephone Service	60,974		3,040	57,934		57,934
Emergency Telephone Grant	329			329		329
Bond and Interest:						
Shaw/Elk Road Bond and Interest	1,788,221	1,508,543	961,899	2,334,865		2,334,865
Business:						
Solid Waste	16,055	21,905	37,960		1,381	1,381
Trusts:						
Special Auto	13,677	122,992	133,490	3,179		3,179
Prosecuting Attorney Training	13,626	5,869	248	19,247		19,247
Special Law Enforcement Trust	36,952	1,745		38,697		38,697
Register of Deeds Technology	54,736	15,694	14,442	55,988		55,988
C.E.R.T. Grant	9,796			9,796		9,796
Law Enforcement Body Cam	175	1,017		1,192		1,192
County Clerk Technology	18,881	3,924		22,805		22,805
County Treasurer Technology	7,673	3,924		11,597		11,597
Prosecuting Attorney Check Fees	4,891	186		5,077		5,077
Fish and Game Prosecuting Fee	175	850	1,025			
D.A.R.E. Grant	1			1		1
Drug Education Donation	6,294			6,294		6,294
CDBG Micro Loan	92,636	1,889	92,000	2,525		2,525
CDBG Udall Road Grant	11,040			11,040		11,040
SPARK Program Grant		3,202,912	3,100,097	102,815	2,921	105,736
LEPC Grant	17,203			17,203		17,203
Resource Typing Grant	8,000			8,000		8,000
Employee Benefit Trust	8,268			8,268		8,268

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

Neosho County, Kansas
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Employee Flexible Spending Plan Trust	11,435	15,922	19,614	7,743		7,743
Employee Health Savings Plan Trust	7,380			7,380		7,380
Noxious Weed Grant	402			402		402
Hazardous Material Grant	63			63		63
Solid Waste Implementation Grant	200			200		200
River Rock Litigation Reserve	186,524			186,524		186,524
Wind Farm Contribution	1,509,105	292,876	460,842	1,341,139		1,341,139
Total Primary Government (1)	<u>10,475,911</u>	<u>18,783,184</u>	<u>18,947,218</u>	<u>10,311,877</u>	<u>475,101</u>	<u>10,786,978</u>
Composition of Cash:						
Cash and Cash Items on Hand						28,742
Certificates of Deposit						3,100,028
Demand Deposits						22,585,056
Due from State of Kansas						10,391
State Municipal Investment Pool						2,087,759
Less: Agency Funds						(17,024,999)
Adjustment for Rounding						1
Total Primary Government (1)						<u>10,786,978</u>

(1) Excluding Agency Funds

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

Note 1 **Summary of Significant Accounting Policies**

A. **Reporting Entity**

The County of Neosho, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Neosho, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

B. **Basis of Presentation**

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 for the year ended December 31, 2020:

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

Special Purpose Funds--used to account for the proceeds of specific tax levies and other specific regulatory receipt sources that are intended for specified purposes.

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

Business Funds--funds financed in whole or in part by fees charged to users of the goods or services.

Trust Funds--funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds--funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

C. **Basis of Accounting**

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 the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, 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 would be charged in the fund from which the transfer is made.

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

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

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, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, 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.

D. Budgets

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, and enterprise funds. 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 on or before August 5th of the proposed budget and notice of public hearing on the budget.
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. During 2020, the County amended the following funds in the amounts indicated:

	Original <u>Budget</u>	Amended <u>Budget</u>
General Fund	\$ 5,836,745	6,076,745
Ambulance Sales Tax Fund	2,000,000	2,400,000
Road and Bridge Fund	2,465,200	2,965,200

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

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

Special Capital Improvement Reserve Fund
Special Equipment Reserve Fund
Jail Maintenance Reserve Fund
Special Machinery Fund
Special Highway Fund
Emergency Telephone Grant Fund

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.

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the general fund, as provided by Kansas Statutes, or other funds as designated by County resolution.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Deposits and Investments

At December 31, 2020, the County had the following investments:

<u>Investment Type</u>	<u>Book Value</u>	<u>Fair Value</u>
Kansas Municipal Investment Pool	\$ 2,087,759	2,087,759

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

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 and the banks provide an acceptable rate of return on funds.

K.S.A. 12-1675 allows the County to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

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 has not designated any peak periods.

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

At December 31, 2020, the carrying amount of the County's deposits was \$25,685,084 and the bank balance was \$26,475,524. Of the bank balance, \$1,548,335 was secured by federal depository insurance, and the remaining \$24,927,189 was collateralized securities held by the pledging financial institution's agents in the County's name.

At December 31, 2020, the County had invested \$2,087,759 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 are 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.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory.

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statute. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Vacation and Sick Pay

The County's policy regarding sick pay permits employees to accumulate one day of sick pay per month, up to a maximum of 40 days (320 hours) total accumulation. The County's policy regarding vacation pay grants employees from 5 to 20 days of vacation per year, depending on years of service. Unused vacation time may be carried over, with varying limits depending on length of service. Policies prohibit payment for vacation time in lieu of time off with the exception of the Sheriff's Department. Upon employment termination, employees are eligible to have their vacation time paid out on their last paycheck if they have been with the County for at least one year. Upon employment termination employees are not eligible to receive their sick time paid out unless they are retirement eligible through KPERS/KP&F.

At the end of each year, county employees may be paid for 50% of unused sick pay for any hours over 320. Employees of departments which operate 24 hours per day/7 days per week receive 100% payment of any hours over 320.

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

No violations.

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived the application of generally accepted accounting principles through December 31, 2020, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for KPERS and 21.93% for KP&F for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$508,226 for KPERS and \$199,692 for KP&F for the year ended December 31, 2020.

Net Pension Liability. At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,816,772 and \$1,459,023 for KP&F. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

General Long-Term Debt

General Obligation Sales Tax Refunding Bonds

On July 1, 2015, the county issued \$7,260,000 in General Obligation Sales Tax Refunding Bonds. The proceeds of this issue, along with the \$500,000 from the Shaw/Elk Bond Reserve Fund and \$850,000 in sales tax proceeds, which were on hand in the Shaw/Elk Road fund, were used to advance refund the outstanding \$7,915,000 in Sales Tax Revenue bonds originally issued in 2009. Repayment of these refunding bonds will still be from the Sales Tax which was approved by voters prior to the construction of the Shaw/Elk road. On October 1, 2019, the defeased debt was called and retired in full.

Revolving Loan

At December 31, 2020, the County is obligated under a revolving loan agreement with the State of Kansas. The proceeds of this loan agreement are being used in the Shaw/Elk Road Capital Project. Details of this revolving loan agreement, along with maturities subsequent to December 31, 2020, are presented below.

Lease Purchase Agreements

At December 31, 2020, the County is obligated under twelve lease purchase agreements for the purchase of vehicles for the Sheriff's office, as well as various pieces of road equipment. Details of these lease purchase agreements, along with maturities subsequent to December 31, 2020, are presented below.

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2020, were as follows:

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
Revenue Bonds:									
G.O. Sales Tax Refunding Bonds	2.0-4.0%	07/01/15	7,260,000	10/01/30	5,725,000		330,000	5,395,000	211,500
Revolving Loans:									
KDOT Revolving Loan	3.64%	06/15/07	6,000,000	02/01/26	2,648,392		323,998	2,324,394	96,401
Lease Purchase Agreements:									
Motor Graders	2.95%	04/09/14	466,050	02/24/23	167,748		53,161	114,587	4,845
Motor Graders	2.95%	10/29/14	221,233	09/08/23	78,353		25,235	53,118	2,300
Motor Graders	2.95%	12/28/16	240,033	06/29/25	167,022		25,443	141,579	4,920
Motor Graders	2.95%	12/28/16	240,033	09/29/25	167,022		25,632	141,390	4,956
Motor Graders	2.95%	12/29/16	240,033	03/30/25	167,022		25,256	141,766	4,884
Excavator	2.82%	04/25/18	111,000	07/01/22	66,771		21,647	45,124	2,007
Sheriff Vehicles	2.09%	03/01/17	240,033	03/01/21	96,962		47,977	48,985	2,032
Grader/Tractors/Brush Cutters	3.75%	01/18/19	485,008	12/15/25	421,457		63,973	357,484	15,326
Motor Grader	2.79%	12/03/19	262,845	12/03/24	262,845		36,802	226,043	7,353
Track Loader	3.85%	01/13/20	60,696	01/13/22	0	60,696	8,000	52,696	0
Skid Steer Loader	2.95%	09/22/20	61,575	09/22/20	0	61,575	21,124	40,451	0
Medium Wheel Loader	2.99%	09/25/20	337,883	09/25/22	0	337,883	115,961	221,922	0
Total Contractual Indebtedness					9,968,594	460,154	1,124,209	9,304,539	356,524

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

<u>Principal:</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026-2030</u>	<u>Total</u>
G.O. Sales Tax Refunding Bonds (1)	\$ 340,000	350,000	360,000	370,000	385,000	3,590,000	5,395,000
Revolving Loans	2,324,394						2,324,394
Lease Purchase Agreements	517,442	427,410	198,926	269,518	171,849		1,585,145
Interest							
G.O. Sales Tax Refunding Bonds	201,600	191,400	180,900	170,100	159,000	464,000	1,367,000
Revolving Loans	90,841						90,841
Lease Purchase Agreements	48,118	33,417	19,713	13,230	4,775		119,253
Total	3,522,395	1,002,227	759,539	822,848	720,624	4,054,000	10,881,633

Note (1): in September, 2021, the County advance refunded the 2025-2030 maturities on this bond issue through the issuance of General Obligation Sales Tax Refunding Bonds – see note below

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Law Enforcement/EMS Fund	Resolution	\$ 120,000
General Fund	Special Capital Improvement Fund	KSA 19-119	408,632
General Fund	Special Equipment Reserve Fund	KSA 19-120	734,893

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

Note 4 **Community Development Micro Loan Program**

During 2002, the County received a grant from the Department of Commerce to establish a revolving fund to provide low-interest loans to local business ventures. Earnings from the loans, as well as loan repayments are retained by the County to finance future loans.

A schedule of the loan activity for this program for the year ending December 31, 2020, is presented below:

Loans outstanding January 1, 2020	\$	35,002
Loans advanced		0
Loan principal repaid		<u>(1,672)</u>
Loans outstanding December 31, 2020		<u>33,330</u>

All loans provide for a repayment plan consisting of eighteen months of interest-only payments, followed by a maximum of seven years of principal and interest payments.

Note 5 **Summary, Disclosure of Significant Contingencies**

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries commercial insurance to cover its risk of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Pending Litigation

The County is defendant in various lawsuits which fall under the coverage of the County's insurance carrier. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Subsequent Events

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through February 4, 2022 the date the financial statement was available for issue.

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

On January 28, 2021, the County entered into a lease purchase agreement with a local bank, with a principal balance of \$1,000,000. The proceeds of this lease purchase agreement were used to replace the HVAC system in the County's courthouse. Repayment of this lease is scheduled for annual payments through February 1, 2026.

On September 1, 2021, the County issued a total of \$5,440,000 in General Obligation Sales Tax Refunding Bonds. The proceeds of this issue were used to fully retire the outstanding KDOT Revolving Loan (see above), and to call and retire \$3,975,000 of the outstanding Sales Tax Refunding Bonds, representing the bonds that were originally scheduled to mature in 2025 through 2030.

Note 6 **Closure and Postclosure Care Costs of Landfill**

During 1995, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Expenses for monitoring the site over the thirty year post-closure period have not been estimated, but are not expected to have a material impact on the financial statements. Expenses for re-grading and other postclosure costs have not been estimated, and are expected to be performed by County employees as needed.

Note 7 **COVID-19**

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County’s financial condition, liquidity and future results of operations. The elected officials and management of the County are actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020 or 2021.

As a result of COVID-19, the State of Kansas received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties in Kansas through Strengthening People and Revitalizing Kansas (SPARK) Program. SPARK’s first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$3,255,854 during 2020. The County was encouraged to share the CRF with cities, school districts and local businesses within the County, and during 2020, the County shared \$1,627,318 with those entities. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

Neosho County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Schedule 1

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 6,076,745		6,076,745	5,895,384	181,361
Special Purpose:					
Ambulance Sales Tax	2,400,000		2,400,000	2,031,669	368,331
Health	348,810	222,379	571,189	435,839	135,350
Law Enforcement/EMS	2,342,590		2,342,590	1,238,387	1,104,203
Road and Bridge	2,965,200		2,965,200	2,672,396	292,804
Special Alcohol Program	28,314		28,314		28,314
Special Park and Recreation	12,472		12,472	12,321	151
Special Noxious Weed	20,181		20,181		20,181
Emergency Telephone Service	207,112		207,112	147,366	59,746
Wireless Emergency Telephone Service	64,014		64,014	3,040	60,974
Bond and Interest:					
Shaw/Elk Road Bond and Interest	962,001		962,001	961,899	102
Business:					
Solid Waste	50,000		50,000	37,960	12,040
Totals	<u>15,477,439</u>	<u>222,379</u>	<u>15,699,818</u>	<u>13,436,261</u>	<u>2,263,557</u>

Neosho County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,334,334	3,341,100	3,384,655	(43,555)
Motor Vehicle Tax	456,956	443,121	456,916	(13,795)
Recreational Vehicle Tax	5,407	5,245	5,253	(8)
Delinquent Tax	142,753	61,510	67,612	(6,102)
16/20 M Truck Tax			14,815	(14,815)
Countywide Sales Tax	618,906	734,894	800,000	(65,106)
Commercial Vehicle Fees	16,565	20,604	20,490	114
Mineral Production Tax	2,894		6,000	(6,000)
Watercraft Tax			1,963	(1,963)
Interest on Tax	339,206	183,618	225,000	(41,382)
Total Taxes	<u>4,917,021</u>	<u>4,790,092</u>	<u>4,982,704</u>	<u>(192,612)</u>
Intergovernmental				
Local Alcoholic Liquor Tax	1,084	906	1,028	(122)
Licenses, Fees, and Permits				
Officer Fees	180,453	168,477	150,000	18,477
Cemetery Fees	250	1,750	1,500	250
Total Licenses, Fees, and Permits	<u>180,703</u>	<u>170,227</u>	<u>151,500</u>	<u>18,727</u>
Use of Money and Property				
Interest on Investments	173,005	38,483	30,000	8,483
Prisoner Board			25,000	(25,000)
Total Use of Money and Property	<u>173,005</u>	<u>38,483</u>	<u>55,000</u>	<u>(16,517)</u>
Transfers				
Operating Transfers In	3,839		5,000	(5,000)
Miscellaneous				
Other	25,861	734	2,000	(1,266)
Total Cash Receipts	<u>5,301,513</u>	<u>5,000,442</u>	<u>5,197,232</u>	<u>(196,790)</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	51,212	56,077	54,200	(1,877)
Contractual Services	4,437	306	4,000	3,694
Commodities	1,500	1,776	300	(1,476)
Total County Commission	<u>57,149</u>	<u>58,159</u>	<u>58,500</u>	<u>341</u>
County Clerk				
Personal Services	80,803	113,952	111,538	(2,414)
Contractual Services	11,557	14,020	14,025	5
Commodities	4,108	2,695	3,400	705
Total County Clerk	<u>96,468</u>	<u>130,667</u>	<u>128,963</u>	<u>(1,704)</u>
County Treasurer				
Personal Services	173,274	94,077	91,368	(2,709)
Contractual Services	1,887	2,574	5,500	2,926
Commodities	3,599	11,955	16,500	4,545
Reimbursed Expense	(100,000)			
Total County Treasurer	<u>78,760</u>	<u>108,606</u>	<u>113,368</u>	<u>4,762</u>
County Attorney				
Personal Services	254,577	262,617	259,371	(3,246)
Contractual Services	37,253	34,671	35,000	329
Commodities	19,764	26,201	15,000	(11,201)
Total County Attorney	<u>311,594</u>	<u>323,489</u>	<u>309,371</u>	<u>(14,118)</u>
Register of Deeds				
Personal Services	79,703	79,656	85,500	5,844
Contractual Services	3,742	2,045	5,800	3,755
Commodities	6,324	3,458	4,300	842
Total Register of Deeds	<u>89,769</u>	<u>85,159</u>	<u>95,600</u>	<u>10,441</u>

Neosho County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Unified Court				
Personal Services	\$ 5,574	4,318		(4,318)
Contractual Services	336,768	338,923	313,675	(25,248)
Commodities	11,943	9,368	10,000	632
Capital Outlay		7,955	11,475	3,520
Reimbursed Expense	(41,013)	(37,980)		37,980
Total Unified Court	<u>313,272</u>	<u>322,584</u>	<u>335,150</u>	<u>12,566</u>
Courthouse General				
Personal Services	52,024	13,168		(13,168)
Contractual Services	654,897	610,943	501,301	(109,642)
Commodities	49,928	71,280	29,200	(42,080)
Reimbursed Expense	(2,255)	(5,011)		5,011
Total Courthouse General	<u>754,594</u>	<u>690,380</u>	<u>530,501</u>	<u>(159,879)</u>
Appraiser				
Personal Services	267,216	274,889	285,545	10,656
Contractual Services	29,462	22,699	38,500	15,801
Commodities	11,599	12,131	22,700	10,569
Capital Outlay	10,994			
Reimbursed Expense	(3,666)	(5,656)		5,656
Total Appraiser	<u>315,605</u>	<u>304,063</u>	<u>346,745</u>	<u>42,682</u>
Election Expense				
Personal Services	36,247	17,286	40,327	23,041
Contractual Services	36,193	107,347	98,500	(8,847)
Commodities	15,136	9,453	15,250	5,797
Reimbursed Expense		(13,930)		13,930
Total Election Expense	<u>87,576</u>	<u>120,156</u>	<u>154,077</u>	<u>33,921</u>
Employee Benefits				
Personal Services	1,606,269	1,913,181	2,004,641	91,460
Contractual Services	46,102			
Reimbursed Expense	(76)			
Total Employee Benefits	<u>1,652,295</u>	<u>1,913,181</u>	<u>2,004,641</u>	<u>91,460</u>
Abandoned Cemetery Maintenance				
Contractual Services	9,860	10,581	11,300	719
Commodities			800	800
Total Abandoned Cemetery Maintenance	<u>9,860</u>	<u>10,581</u>	<u>12,100</u>	<u>1,519</u>
Human Resources				
Personal Services	66,741	72,079	75,000	2,921
Contractual Services	1,764	1,377	6,450	5,073
Commodities	336	1,356	2,900	1,544
Total Human Resources	<u>68,841</u>	<u>74,812</u>	<u>84,350</u>	<u>9,538</u>
Maintenance				
Personal Services		74,966	62,280	(12,686)
Contractual Services		6,707	51,500	44,793
Commodities		3,258	5,800	2,542
Total Maintenance		<u>84,931</u>	<u>119,580</u>	<u>34,649</u>
Total General Government	<u>3,835,783</u>	<u>4,226,768</u>	<u>4,292,946</u>	<u>66,178</u>
Public Safety				
Security				
Personal Services	73,866			
Emergency Preparedness				
Personal Services	38,377	42,155	40,000	(2,155)
Contractual Services	4,532	4,741	7,950	3,209
Commodities	4,823	12,640	9,200	(3,440)
Reimbursed Expense	(1,031)	(32,151)	(23,048)	9,103
Total Emergency Preparedness	<u>46,701</u>	<u>27,385</u>	<u>34,102</u>	<u>6,717</u>
Total Public Safety	<u>120,567</u>	<u>27,385</u>	<u>34,102</u>	<u>6,717</u>

Neosho County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Health				
Coroner				
Contractual Services	\$ 24,631	43,634	60,000	16,366
Commodities	300			
Reimbursed Expense	(5,489)	(313)		313
Total Coroner	<u>19,442</u>	<u>43,321</u>	<u>60,000</u>	<u>16,679</u>
Health Appropriations				
Contractual Services	<u>169,000</u>	<u>169,000</u>	<u>169,000</u>	
Total Health	<u>188,442</u>	<u>212,321</u>	<u>229,000</u>	<u>16,679</u>
Agriculture				
Noxious Weed				
Personal Services	11,492		13,000	13,000
Contractual Services	1,328	300	34,000	33,700
Commodities	<u>15,333</u>	<u>16,466</u>	<u>49,200</u>	<u>32,734</u>
Total Noxious Weed	<u>28,153</u>	<u>16,766</u>	<u>96,200</u>	<u>79,434</u>
Agricultural Appropriations				
Conservation District	25,000	25,000	25,000	
Fair	4,666			
Fair Building	<u>2,819</u>			
Total Agricultural Appropriations	<u>32,485</u>	<u>25,000</u>	<u>25,000</u>	
Total Agriculture	<u>60,638</u>	<u>41,766</u>	<u>121,200</u>	<u>79,434</u>
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>10,000</u>	<u>10,151</u>	<u>10,000</u>	(151)
Economic Development				
Economic Development Appropriations				
Contractual Services	<u>20,000</u>	<u>14,877</u>	<u>19,769</u>	<u>4,892</u>
Sanitation				
Landfill				
Personal Services		<u>19,682</u>		(19,682)
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	<u>81,376</u>	<u>78,909</u>	<u>78,909</u>	
Transfers				
Operating Transfers Out	<u>787,112</u>	<u>1,263,525</u>	<u>1,290,819</u>	<u>27,294</u>
Total Expenditures and Transfers	<u>5,103,918</u>	<u>5,895,384</u>	<u>6,076,745</u>	<u>181,361</u>
Receipts Over (Under)				
Expenditures and Transfers	197,595	(894,942)		
Unencumbered Cash, Beginning	<u>1,633,013</u>	<u>1,830,608</u>		
Unencumbered Cash, Ending	<u>1,830,608</u>	<u>935,666</u>		

Neosho County, Kansas
Ambulance Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 1,941,458	2,258,362	2,400,000	(141,638)
Total Cash Receipts	<u>1,941,458</u>	<u>2,258,362</u>	<u>2,400,000</u>	<u>(141,638)</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	<u>1,597,937</u>	<u>2,031,669</u>	<u>2,400,000</u>	<u>368,331</u>
Total Expenditures and Transfers	<u>1,597,937</u>	<u>2,031,669</u>	<u>2,400,000</u>	<u>368,331</u>
Receipts Over (Under)				
Expenditures and Transfers	343,521	226,693		
Unencumbered Cash, Beginning		<u>343,521</u>		
Unencumbered Cash, Ending	<u>343,521</u>	<u>570,214</u>		

Neosho County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 16,167	177,037	179,724	(2,687)
Motor Vehicle Tax	10,298	2,124	10,571	(8,447)
Recreational Vehicle Tax	122	25	122	(97)
Delinquent Tax	2,223	911	324	587
16/20 M Truck Tax			343	(343)
Commercial Vehicle Fees	383	99	474	(375)
Watercraft Tax			45	(45)
Total Taxes	<u>29,193</u>	<u>180,196</u>	<u>191,603</u>	<u>(11,407)</u>
Intergovernmental				
Federal Financial Assistance	240,871	194,059		194,059
State Grant	<u>33,697</u>	<u>28,320</u>		<u>28,320</u>
Total Intergovernmental	<u>274,568</u>	<u>222,379</u>		<u>222,379</u>
Licenses, Fees, and Permits				
Service Fees	<u>63,310</u>	<u>63,357</u>	<u>117,210</u>	<u>(53,853)</u>
Total Cash Receipts	<u>367,071</u>	<u>465,932</u>	<u>308,813</u>	<u>157,119</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	252,578	256,683	239,140	(17,543)
Contractual Services	90,738	59,524	59,720	196
Commodities	93,938	120,105	49,950	(70,155)
Reimbursed Expense	(1,419)	(473)		473
Total Health Department	<u>435,835</u>	<u>435,839</u>	<u>348,810</u>	<u>(87,029)</u>
Budget Credit			<u>222,379</u>	<u>222,379</u>
Total Expenditures and Transfers	<u>435,835</u>	<u>435,839</u>	<u>571,189</u>	<u>135,350</u>
Receipts Over (Under)				
Expenditures and Transfers	(68,764)	30,093		
Unencumbered Cash, Beginning	<u>244,197</u>	<u>175,433</u>		
Unencumbered Cash, Ending	<u>175,433</u>	<u>205,526</u>		

Neosho County, Kansas
Law Enforcement/EMS Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,266,055	1,752,273	1,773,356	(21,083)
Motor Vehicle Tax	215,425	169,045	286,193	(117,148)
Recreational Vehicle Tax	2,530	2,001	3,290	(1,289)
Delinquent Tax	23,671	21,638	25,793	(4,155)
16/20 M Truck Tax			9,280	(9,280)
Commercial Vehicle Fees	10,375	7,860	12,834	(4,974)
Watercraft Tax			1,229	(1,229)
Total Taxes	<u>1,518,056</u>	<u>1,952,817</u>	<u>2,111,975</u>	<u>(159,158)</u>
Intergovernmental				
Contracts with Other Governments	<u>164,248</u>	<u>104,521</u>		<u>104,521</u>
Licenses, Fees, and Permits				
Officer Fees	<u>17,964</u>	<u>16,134</u>	<u>20,000</u>	<u>(3,866)</u>
Transfers				
Operating Transfers In		<u>120,000</u>		<u>120,000</u>
Total Cash Receipts	<u>1,700,268</u>	<u>2,193,472</u>	<u>2,131,975</u>	<u>61,497</u>
Expenditures and Transfers				
Public Safety				
Sheriff				
Personal Services	582,081	301,287	787,648	486,361
Contractual Services	35,318	11,305	61,000	49,695
Commodities	94,618	84,242	126,000	41,758
Reimbursed Expense	(38,124)	(32,080)		32,080
Total Sheriff	<u>673,893</u>	<u>364,754</u>	<u>974,648</u>	<u>609,894</u>
Jail				
Personal Services	444,556	214,118	540,944	326,826
Contractual Services	185,583	110,446	137,100	26,654
Commodities	196,385	288,553	169,500	(119,053)
Reimbursed Expense	(6,813)	(10,249)		10,249
Total Jail	<u>819,711</u>	<u>602,868</u>	<u>847,544</u>	<u>244,676</u>
Juvenile Detention				
Contractual Services	<u>88,900</u>	<u>83,023</u>	<u>91,000</u>	<u>7,977</u>
Dispatch				
Personal Services	335,982	182,727	407,398	224,671
Contractual Services	4,425	6,490	11,000	4,510
Commodities	12,567	6,956	11,000	4,044
Reimbursed Expense	(7,025)	(8,431)		8,431
Total Dispatch	<u>345,949</u>	<u>187,742</u>	<u>429,398</u>	<u>241,656</u>
Total Expenditures and Transfers	<u>1,928,453</u>	<u>1,238,387</u>	<u>2,342,590</u>	<u>1,104,203</u>
Receipts Over (Under)				
Expenditures and Transfers	(228,185)	955,085		
Unencumbered Cash, Beginning	<u>261,950</u>	<u>33,765</u>		
Unencumbered Cash, Ending	<u>33,765</u>	<u>988,850</u>		

Neosho County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,325,910	1,471,308	1,495,849	(24,541)
Motor Vehicle Tax	74,833	176,039	34,593	141,446
Recreational Vehicle Tax	853	2,084	398	1,686
Delinquent Tax	30,544	17,260	26,860	(9,600)
16/20 M Truck Tax			1,122	(1,122)
Commercial Vehicle Fees	1,254	8,186	1,551	6,635
Watercraft Tax			149	(149)
Total Taxes	<u>1,433,394</u>	<u>1,674,877</u>	<u>1,560,522</u>	<u>114,355</u>
Intergovernmental				
Special City & County Highway	646,803	609,478	616,092	(6,614)
Equalization and Adjustment	13,757	8,413	25,000	(16,587)
Total Intergovernmental	<u>660,560</u>	<u>617,891</u>	<u>641,092</u>	<u>(23,201)</u>
Miscellaneous				
Other	19,261	649		649
Total Cash Receipts	<u>2,113,215</u>	<u>2,293,417</u>	<u>2,201,614</u>	<u>91,803</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	915,957	786,697	739,411	(47,286)
Contractual Services	416,577	449,902	370,650	(79,252)
Commodities	577,422	1,080,106	1,382,394	302,288
Reimbursed Expense	(226,929)	(77,514)		77,514
Total County Engineer	<u>1,683,027</u>	<u>2,239,191</u>	<u>2,492,455</u>	<u>253,264</u>
Administration				
Personal Services		38,696	61,196	22,500
Shop				
Personal Services		155,662	162,371	6,709
Contractual Services		12,238		(12,238)
Total Shop		<u>167,900</u>	<u>162,371</u>	<u>(5,529)</u>
Quarry				
Personal Services		68,547	66,720	(1,827)
Contractual Services		109,966	182,458	72,492
Commodities		48,096		(48,096)
Total Quarry		<u>226,609</u>	<u>249,178</u>	<u>22,569</u>
Total Expenditures and Transfers	<u>1,683,027</u>	<u>2,672,396</u>	<u>2,965,200</u>	<u>292,804</u>
Receipts Over (Under)				
Expenditures and Transfers	430,188	(378,979)		
Unencumbered Cash, Beginning	<u>581,455</u>	<u>1,011,643</u>		
Unencumbered Cash, Ending	<u>1,011,643</u>	<u>632,664</u>		

Neosho County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 9,114	9,117	8,765	352
Total Cash Receipts	<u>9,114</u>	<u>9,117</u>	<u>8,765</u>	<u>352</u>
Expenditures and Transfers				
Health				
Health Appropriations			28,314	28,314
Contractual Services			<u>28,314</u>	<u>28,314</u>
Total Expenditures and Transfers			<u>28,314</u>	<u>28,314</u>
Receipts Over (Under)				
Expenditures and Transfers	9,114	9,117		
Unencumbered Cash, Beginning	<u>32,511</u>	<u>41,625</u>		
Unencumbered Cash, Ending	<u>41,625</u>	<u>50,742</u>		

Neosho County, Kansas
Special Bridge Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Ad Valorem Tax	\$ (6)	
Delinquent Tax	<u>681</u>	<u>46</u>
Total Cash Receipts	<u>675</u>	<u>46</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	675	46
Unencumbered Cash, Beginning	<u>549,524</u>	<u>550,199</u>
Unencumbered Cash, Ending	<u><u>550,199</u></u>	<u><u>550,245</u></u>

Neosho County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,084	905	1,028	(123)
Total Cash Receipts	<u>1,084</u>	<u>905</u>	<u>1,028</u>	<u>(123)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services		12,472	12,472	
Reimbursed Expense		(151)		151
Total Expenditures and Transfers		<u>12,321</u>	<u>12,472</u>	<u>151</u>
Receipts Over (Under)				
Expenditures and Transfers	1,084	(11,416)		
Unencumbered Cash, Beginning	<u>10,332</u>	<u>11,416</u>		
Unencumbered Cash, Ending	<u>11,416</u>	<u></u>		

Neosho County, Kansas
Special Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$	408,632
Total Cash Receipts		<u>408,632</u>
Expenditures and Transfers		
General Government		
Capital Outlay		<u>235,217</u>
Total Expenditures and Transfers		<u>235,217</u>
Receipts Over (Under)		
Expenditures and Transfers		173,415
Unencumbered Cash, Beginning	<u>15,965</u>	<u>15,965</u>
Unencumbered Cash, Ending	<u><u>15,965</u></u>	<u><u>189,380</u></u>

Neosho County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 569,212	734,893
Total Cash Receipts	<u>569,212</u>	<u>734,893</u>
Expenditures and Transfers		
General Government		
Courthouse General		
Contractual Services		242,704
Capital Outlay		<u>76,665</u>
Total Courthouse General		<u>319,369</u>
Public Works		
County Engineer		
Capital Outlay	<u>407,347</u>	<u>526,430</u>
Public Safety		
Sheriff		
Capital Outlay	<u>79,725</u>	<u>296,233</u>
Total Expenditures and Transfers	<u>487,072</u>	<u>1,142,032</u>
Receipts Over (Under)		
Expenditures and Transfers	82,140	(407,139)
Unencumbered Cash, Beginning	<u>1,645,540</u>	<u>1,727,680</u>
Unencumbered Cash, Ending	<u><u>1,727,680</u></u>	<u><u>1,320,541</u></u>

Neosho County, Kansas
Special Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Capital Outlay			20,181	20,181
Total Expenditures and Transfers			<u>20,181</u>	<u>20,181</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>20,181</u>	<u>20,181</u>		
Unencumbered Cash, Ending	<u>20,181</u>	<u>20,181</u>		

Neosho County, Kansas
Jail Maintenance Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 1,868	789
Total Cash Receipts	<u>1,868</u>	<u>789</u>
Expenditures and Transfers		
Public Safety		
Jail		
Contractual Services		214,307
Total Expenditures and Transfers		<u>214,307</u>
Receipts Over (Under)		
Expenditures and Transfers	1,868	(213,518)
Unencumbered Cash, Beginning	<u>277,594</u>	<u>279,462</u>
Unencumbered Cash, Ending	<u><u>279,462</u></u>	<u><u>65,944</u></u>

Neosho County, Kansas
Special Highway Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$ 127,865	110,483
Total Cash Receipts	<u>127,865</u>	<u>110,483</u>
Expenditures and Transfers		
Public Works		
Construction		
Commodities		97,643
Total Expenditures and Transfers		<u>97,643</u>
Receipts Over (Under)		
Expenditures and Transfers	127,865	12,840
Unencumbered Cash, Beginning	<u>50,326</u>	<u>178,191</u>
Unencumbered Cash, Ending	<u><u>178,191</u></u>	<u><u>191,031</u></u>

Neosho County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>197,138</u>	<u>197,138</u>
Unencumbered Cash, Ending	<u><u>197,138</u></u>	<u><u>197,138</u></u>

Neosho County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 97,399	106,446	80,000	26,446
Total Cash Receipts	<u>97,399</u>	<u>106,446</u>	<u>80,000</u>	<u>26,446</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	149,462	130,476	79,500	(50,976)
Commodities	37,358	16,890	34,000	17,110
Capital Outlay			93,612	93,612
Total Expenditures and Transfers	<u>186,820</u>	<u>147,366</u>	<u>207,112</u>	<u>59,746</u>
Receipts Over (Under)				
Expenditures and Transfers	(89,421)	(40,920)		
Unencumbered Cash, Beginning	<u>263,793</u>	<u>174,372</u>		
Unencumbered Cash, Ending	<u>174,372</u>	<u>133,452</u>		

Neosho County, Kansas
Wireless Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	<u>3,040</u>	<u>3,040</u>	<u>64,014</u>	<u>60,974</u>
Total Expenditures and Transfers	<u>3,040</u>	<u>3,040</u>	<u>64,014</u>	<u>60,974</u>
Receipts Over (Under)				
Expenditures and Transfers	(3,040)	(3,040)		
Unencumbered Cash, Beginning	<u>64,014</u>	<u>60,974</u>		
Unencumbered Cash, Ending	<u>60,974</u>	<u>57,934</u>		

Neosho County, Kansas
Emergency Telephone Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>329</u>	<u>329</u>
Unencumbered Cash, Ending	<u><u>329</u></u>	<u><u>329</u></u>

Neosho County, Kansas
Shaw/Elk Road Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 1,294,302	1,505,571	1,250,000	255,571
Use of Money and Property				
Interest on Investments	15,998	2,972	500	2,472
Total Cash Receipts	<u>1,310,300</u>	<u>1,508,543</u>	<u>1,250,500</u>	<u>258,043</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	320,000	330,000	330,000	
Interest	<u>221,060</u>	<u>211,500</u>	<u>211,500</u>	
Total Bonds	<u>541,060</u>	<u>541,500</u>	<u>541,500</u>	
State Revolving Loan				
Principal	312,619	323,998	323,999	1
Interest	107,781	96,401	96,402	1
Commission & Postage			100	100
Total State Revolving Loan	<u>420,400</u>	<u>420,399</u>	<u>420,501</u>	<u>102</u>
Total Expenditures and Transfers	<u>961,460</u>	<u>961,899</u>	<u>962,001</u>	<u>102</u>
Receipts Over (Under)				
Expenditures and Transfers	348,840	546,644		
Unencumbered Cash, Beginning	<u>1,439,381</u>	<u>1,788,221</u>		
Unencumbered Cash, Ending	<u><u>1,788,221</u></u>	<u><u>2,334,865</u></u>		

Neosho County, Kansas
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 30,830	21,905	25,000	(3,095)
Transfers				
Operating Transfers In	31,376		25,000	(25,000)
Total Cash Receipts	<u>62,206</u>	<u>21,905</u>	<u>50,000</u>	<u>(28,095)</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	29,086	39,768	35,000	(4,768)
Contractual Services	16,911	17,893	10,000	(7,893)
Commodities	174		5,000	5,000
Reimbursed Expense	(20)	(19,701)		19,701
Total Expenditures and Transfers	<u>46,151</u>	<u>37,960</u>	<u>50,000</u>	<u>12,040</u>
Receipts Over (Under)				
Expenditures and Transfers	16,055	(16,055)		
Unencumbered Cash, Beginning		16,055		
Unencumbered Cash, Ending	<u>16,055</u>	<u></u>		

Neosho County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 124,141	122,992
Total Cash Receipts	<u>124,141</u>	<u>122,992</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	110,323	133,073
Contractual Services	3,295	395
Commodities	248	22
Total County Treasurer	<u>113,866</u>	<u>133,490</u>
Transfers		
County Treasurer		
Operating Transfers Out	3,839	
Total Expenditures and Transfers	<u>117,705</u>	<u>133,490</u>
Receipts Over (Under)		
Expenditures and Transfers	6,436	(10,498)
Unencumbered Cash, Beginning	<u>7,241</u>	<u>13,677</u>
Unencumbered Cash, Ending	<u><u>13,677</u></u>	<u><u>3,179</u></u>

Neosho County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 8,010	5,869
Total Cash Receipts	<u>8,010</u>	<u>5,869</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	5,385	788
Reimbursed Expense	(728)	(540)
Total Expenditures and Transfers	<u>4,657</u>	<u>248</u>
Receipts Over (Under)		
Expenditures and Transfers	3,353	5,621
Unencumbered Cash, Beginning	<u>10,273</u>	<u>13,626</u>
Unencumbered Cash, Ending	<u><u>13,626</u></u>	<u><u>19,247</u></u>

Neosho County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 375	900
Licenses, Fees, and Permits		
Officer Fees	650	845
Total Cash Receipts	<u>1,025</u>	<u>1,745</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	1,025	1,745
Unencumbered Cash, Beginning	<u>35,927</u>	<u>36,952</u>
Unencumbered Cash, Ending	<u><u>36,952</u></u>	<u><u>38,697</u></u>

Neosho County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 15,636	15,694
Total Cash Receipts	<u>15,636</u>	<u>15,694</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	<u>6,033</u>	<u>14,442</u>
Total Expenditures and Transfers	<u>6,033</u>	<u>14,442</u>
Receipts Over (Under)		
Expenditures and Transfers	9,603	1,252
Unencumbered Cash, Beginning	<u>45,133</u>	<u>54,736</u>
Unencumbered Cash, Ending	<u><u>54,736</u></u>	<u><u>55,988</u></u>

Neosho County, Kansas
C.E.R.T. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>9,796</u>	<u>9,796</u>
Unencumbered Cash, Ending	<u><u>9,796</u></u>	<u><u>9,796</u></u>

Neosho County, Kansas
Law Enforcement Body Cam Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations and Contributions	\$ 175	1,017
Total Cash Receipts	<u>175</u>	<u>1,017</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	175	1,017
Unencumbered Cash, Beginning		175
Unencumbered Cash, Ending	<u>175</u>	<u>1,192</u>

Neosho County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,909	3,924
Total Cash Receipts	<u>3,909</u>	<u>3,924</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	3,909	3,924
Unencumbered Cash, Beginning	<u>14,972</u>	<u>18,881</u>
Unencumbered Cash, Ending	<u><u>18,881</u></u>	<u><u>22,805</u></u>

Neosho County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,909	3,924
Total Cash Receipts	<u>3,909</u>	<u>3,924</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Capital Outlay	<u>11,208</u>	
Total Expenditures and Transfers	<u>11,208</u>	
Receipts Over (Under)		
Expenditures and Transfers	(7,299)	3,924
Unencumbered Cash, Beginning	<u>14,972</u>	<u>7,673</u>
Unencumbered Cash, Ending	<u><u>7,673</u></u>	<u><u>11,597</u></u>

Neosho County, Kansas
Prosecuting Attorney Check Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 540	186
Total Cash Receipts	<u>540</u>	<u>186</u>
Expenditures and Transfers		
General Government		
County Attorney		
Commodities	<u>640</u>	<u></u>
Total Expenditures and Transfers	<u>640</u>	<u></u>
Receipts Over (Under)		
Expenditures and Transfers	(100)	186
Unencumbered Cash, Beginning	<u>4,991</u>	<u>4,891</u>
Unencumbered Cash, Ending	<u><u>4,891</u></u>	<u><u>5,077</u></u>

Neosho County, Kansas
Fish and Game Prosecuting Fee Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 475	850
Total Cash Receipts	<u>475</u>	<u>850</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>400</u>	<u>1,025</u>
Total Expenditures and Transfers	<u>400</u>	<u>1,025</u>
Receipts Over (Under)		
Expenditures and Transfers	75	(175)
Unencumbered Cash, Beginning	<u>100</u>	<u>175</u>
Unencumbered Cash, Ending	<u><u>175</u></u>	<u><u>175</u></u>

Neosho County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>1</u>	<u>1</u>
Unencumbered Cash, Ending	<u><u>1</u></u>	<u><u>1</u></u>

Neosho County, Kansas
Drug Education Donation Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations and Contributions	\$ 65	
Total Cash Receipts	<u>65</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	65	
Unencumbered Cash, Beginning	<u>6,229</u>	<u>6,294</u>
Unencumbered Cash, Ending	<u><u>6,294</u></u>	<u><u>6,294</u></u>

Neosho County, Kansas
CDBG Micro Loan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 1,156	159
Industrial Loan Payments	<u>1,260</u>	<u>1,730</u>
Total Cash Receipts	<u>2,416</u>	<u>1,889</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u> </u>	<u>92,000</u>
Total Expenditures and Transfers	<u> </u>	<u>92,000</u>
Receipts Over (Under)		
Expenditures and Transfers	2,416	(90,111)
Unencumbered Cash, Beginning	<u>90,220</u>	<u>92,636</u>
Unencumbered Cash, Ending	<u><u>92,636</u></u>	<u><u>2,525</u></u>

Neosho County, Kansas
CDBG Udall Road Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>11,040</u>	<u>11,040</u>
Unencumbered Cash, Ending	<u><u>11,040</u></u>	<u><u>11,040</u></u>

Neosho County, Kansas
SPARK Program Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$	3,202,912
Total Cash Receipts		<u>3,202,912</u>
Expenditures and Transfers		
General Government		
Personal Services		1,170,079
Contractual Services		1,048,272
Commodities		5,755
Capital Outlay		877,291
Reimbursed Expense		(1,300)
Total Expenditures and Transfers		<u>3,100,097</u>
Receipts Over (Under)		
Expenditures and Transfers		102,815
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		<u><u>102,815</u></u>

Neosho County, Kansas
LEPC Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>17,203</u>	<u>17,203</u>
Unencumbered Cash, Ending	<u><u>17,203</u></u>	<u><u>17,203</u></u>

Neosho County, Kansas
Resource Typing Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>8,000</u>	<u>8,000</u>
Unencumbered Cash, Ending	<u><u>8,000</u></u>	<u><u>8,000</u></u>

Neosho County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>8,268</u>	<u>8,268</u>
Unencumbered Cash, Ending	<u><u>8,268</u></u>	<u><u>8,268</u></u>

Neosho County, Kansas
Employee Flexible Spending Plan Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ 24,391	15,922
Total Cash Receipts	<u>24,391</u>	<u>15,922</u>
Expenditures and Transfers		
General Government		
Courthouse General		
Contractual Services		3,100
Employee Benefits		
Personal Services	23,664	16,514
Total Expenditures and Transfers	<u>23,664</u>	<u>19,614</u>
Receipts Over (Under)		
Expenditures and Transfers	727	(3,692)
Unencumbered Cash, Beginning	<u>10,708</u>	<u>11,435</u>
Unencumbered Cash, Ending	<u><u>11,435</u></u>	<u><u>7,743</u></u>

Neosho County, Kansas
Employee Health Savings Plan Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>7,380</u>	<u>7,380</u>
Unencumbered Cash, Ending	<u><u>7,380</u></u>	<u><u>7,380</u></u>

Neosho County, Kansas
Noxious Weed Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>402</u>	<u>402</u>
Unencumbered Cash, Ending	<u><u>402</u></u>	<u><u>402</u></u>

Neosho County, Kansas
Hazardous Material Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>63</u>	<u>63</u>
Unencumbered Cash, Ending	<u><u>63</u></u>	<u><u>63</u></u>

Neosho County, Kansas
Solid Waste Implementation Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>200</u>	<u>200</u>
Unencumbered Cash, Ending	<u><u>200</u></u>	<u><u>200</u></u>

Neosho County, Kansas
River Rock Litigation Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 186,524	
Total Cash Receipts	<u>186,524</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	186,524	
Unencumbered Cash, Beginning		186,524
Unencumbered Cash, Ending	<u>186,524</u>	<u>186,524</u>

Neosho County, Kansas
Wind Farm Contribution Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 4,105	2,876
Miscellaneous		
Donations and Contributions	1,505,000	290,000
Total Cash Receipts	<u>1,509,105</u>	<u>292,876</u>
Expenditures and Transfers		
General Government		
Contractual Services		460,842
Total Expenditures and Transfers		<u>460,842</u>
Receipts Over (Under)		
Expenditures and Transfers	1,509,105	(167,966)
Unencumbered Cash, Beginning		<u>1,509,105</u>
Unencumbered Cash, Ending	<u>1,509,105</u>	<u>1,341,139</u>

Neosho County, Kansas
Wind Farm Legal Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations and Contributions	\$ 148,806	
Total Cash Receipts	<u>148,806</u>	
Expenditures and Transfers		
General Government		
Contractual Services	<u>148,806</u>	
Total Expenditures and Transfers	<u>148,806</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Neosho County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2020

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Chanute City - General	\$	1,353,623	1,353,623	
Chanute City - Library		423,048	423,048	
Chanute City - Employee Benefits		847,933	847,933	
Chanute City - Library Employee Benefits		80,525	80,525	
Chanute City - Bond and Interest		150,730	150,730	
Chanute City - Special Assessment		7,284	7,284	
Earlton City - General	107	819	819	107
Erie City - General		163,499	163,499	
Erie City - Library		33,233	33,233	
Erie City - Ambulance, Police and Fire		11,082	11,082	
Erie City - Industrial		81	81	
Erie City - Recreation		16,616	16,616	
Erie City - Employee Benefits		124,624	124,624	
Erie City - Bond and Interest		15,952	15,952	
Erie City - Special Liability		4,412	4,412	
Galesburg City - General		25,665	25,665	
Galesburg City - Special Liability		14,490	14,490	
Stark City - General		1,849	1,849	
Stark City - Employee Benefits		1,007	1,007	
Stark City - Special Liability		8,741	8,741	
St. Paul City - General		177,207	177,207	
Thayer City - General		36,188	36,188	
Thayer City - Library		14,668	14,668	
Thayer City - Employee Benefits		26,477	26,477	
Thayer City - Special Liability		29,721	29,721	
Thayer City - Museum		4,891	4,891	
Subtotal Cities	<u>107</u>	<u>3,574,365</u>	<u>3,574,365</u>	<u>107</u>
Townships:				
Big Creek Township - General	3,780	3,843	3,843	3,780
Canville Township - General		5,458	5,458	
Canville Township - Special Fire		38,097	38,097	
Centerville Township - General		10,211	10,211	
Chetopa Township - General		571	571	
Chetopa Township - Special Fire		8,175	8,175	
Erie Township - General		18,900	18,900	
Erie Township - Special Fire		1,692	1,692	
Grant Township - General		3,621	3,621	
Grant Township - Special Fire		12,983	12,983	
Ladore Township - General		6,512	6,512	
Lincoln Township - General		15,544	15,544	
Mission Township - General		33,903	33,903	
Mission Township - Special Fire		390	390	
Mission Township - Special Liability		9,608	9,608	
Mission Township - Library		40,323	40,323	
Shiloh Township - General		7,863	7,863	
Tioga Township - General		45,453	45,453	
Walnut Grove Township - General	1,261	8,548	8,548	1,261
Subtotal Townships	<u>5,041</u>	<u>271,695</u>	<u>271,695</u>	<u>5,041</u>

Neosho County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2020

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #101 - General	\$	569,156	569,156	
USD #101 - Capital Outlay		143,814	143,814	
USD #101 - Bond and Interest		767,106	767,106	
USD #101 - Supplemental General		718,440	718,440	
USD #447 - General	16,942	76,431	76,431	16,942
USD #447 - Recreation	95	16,881	16,881	95
USD #447 - Capital Outlay	127	41,897	41,897	127
USD #447 - Supplemental General	672	104,558	104,558	672
USD #247 - General		18,004	18,004	
USD #247 - Capital Outlay		8,214	8,214	
USD #247 - Supplemental General		19,738	19,738	
USD #505 - Recreation		1,770	1,770	
USD #505 - General		139,210	139,210	
USD #505 - Capital Outlay		75,933	75,933	
USD #505 - Supplemental General		201,172	201,172	
USD #505 - Bond and Interest		86,058	86,058	
USD #248 - General		10,361	10,361	
USD #248 - Recreation		657	657	
USD #248 - Capital Outlay		4,473	4,473	
USD #248 - Supplemental General		9,682	9,682	
USD #248 - Bond and Interest		7,004	7,004	
USD #413 - General		1,522,276	1,522,276	
USD #413 - Capital Outlay		392,735	392,735	
USD #413 - Supplemental General		1,822,216	1,822,216	
USD #413 - Bond and Interest		1,340,993	1,340,993	
USD #413 - Recreation		480,174	480,174	
USD #413 - Recreation Employee Benefits		96,710	96,710	
NCCC - General		5,557,946	5,557,946	
Subtotal Schools	<u>17,836</u>	<u>14,233,609</u>	<u>14,233,609</u>	<u>17,836</u>
Cemeteries:				
Leanna Cemetery #1 - General		910	910	
Greenwood Cemetery #1 - General		21,479	21,479	
Bethel Cemetery #3 - General		6,772	6,772	
Lakeview Cemetery #4 - General		4,608	4,608	
New Mt. Hope Cemetery #5 - General		18,918	18,918	
Ladore Cemetery #6 - General	2,310	14,530	14,530	2,310
Morehead Cemetery #7 - General	2,886	10,086	10,086	2,886
South Center Cemetery #8 - General		4,896	4,896	
Earlton Cemetery #9 - General		11,447	11,447	
Shaw Cemetery #10 - General		15,040	15,040	
Thayer Cemetery #11 - General		12,337	12,337	
Odense Cemetery #12 - General		6,404	6,404	
South Mound Cemetery #13 - General		9,810	9,810	
Swede Center Cemetery #14 - General		4,168	4,168	
Bethany Cemetery #15 - General		3,286	3,286	
Mt. Moriah Cemetery #17 - General		5,617	5,617	
Zion Cemetery #18 - General		4,373	4,373	
St. Paul Cemetery #19 - General		16,708	16,708	
Union Valley Cemetery #20 - General	236	1,090	2,179	(853)
Subtotal Cemeteries	<u>5,432</u>	<u>172,479</u>	<u>173,568</u>	<u>4,343</u>

Neosho County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2020

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Watershed Districts:				
Cedar Creek Jt. Watershed #56 - General	\$ 1	13	13	1
Labette-Hackberry Jt. Watershed #96 - General	6,028	32,158	32,159	6,027
Tri-Creek Jt. Watershed #100 - General	1	30	30	1
Turkey Creek Jt. Watershed #103 - General	29,361	27,778	25,852	31,287
Subtotal Watershed Districts	<u>35,391</u>	<u>59,979</u>	<u>58,054</u>	<u>37,316</u>
Allen Levee - General:				
Allen Levee - General	6,797	2,613	5,200	4,210
Brogan Levee - General	2,683	53,293	7,140	48,836
Butler Levee - General	11,970	961	2,348	10,583
Davis Levee - General	32	25,987	21,703	4,316
Delos Johnson Levee - General	6,957	1,752		8,709
Dutton Levee - General	15,352	23,392	14,230	24,514
Gibbon Levee - General	15,144	28,172	41,148	2,168
Heath Levee - General	12,228	4,543	16,600	171
Hewitt Levee - General	897			897
Isett Blackburn Levee - General	8,129	6,910		15,039
Johnson Ditch - General	6,800			6,800
Lawrence Levee - General	32,751	7,608		40,359
Nixon Levee - General	549	17,900	13,544	4,905
Rosenthal Levee - General	13,797	19,042	353	32,486
Sare Levee - General	17,917	14,866	3,703	29,080
Sheltz Levee - General	15,906	18,613	27,625	6,894
Sheltz Levee - No Fund Warrants	367			367
Wikle Levee - General	36,424	48,875	81,781	3,518
Wikle Extension Levee - General	5,312			5,312
Subtotal Allen Levee - General	<u>210,012</u>	<u>274,527</u>	<u>235,375</u>	<u>249,164</u>
Regional Library:				
SEK Library - General		96,623	96,623	
SEK Library - Employee Benefits		6,277	6,277	
Subtotal Regional Library		<u>102,900</u>	<u>102,900</u>	
Total Subdivisions	<u>273,819</u>	<u>18,689,556</u>	<u>18,649,566</u>	<u>313,807</u>
State Funds:				
State Educational Building	11	149,086	149,086	11
State Institutional Building	19	74,543	74,543	19
State General Fund	2,136			2,136
Total State Funds	<u>2,166</u>	<u>223,629</u>	<u>223,629</u>	<u>2,166</u>

Neosho County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2020

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll Clearing	\$ 22,619	1,374,215	1,345,191	51,643
Motor Vehicle Licenses	(3,024)	829,709	830,527	(3,842)
Motor Vehicle Royalties	125	10,245	10,251	119
MVE 1 Inspection Fees	(85)	3,960	3,870	5
Kansas Highway Patrol Staff	(514)	34,774	34,757	(497)
Law Enforcement Training Center	495	21,734	21,505	724
Salvage Inspection Fees	125	1,125	1,215	35
Inheritance Tax	31			31
Park Permits	270	8,880	9,120	30
Secretary of State Fees	120			120
Cereal Malt Beverage Licenses	50	50	25	75
Heritage Trust	3,927	17,526	19,358	2,095
Unclaimed Money	9,366			9,366
Clerk of Court Release		1	1	
Sales Tax	54,538	948,264	940,925	61,877
State Election Fees	1,090	700	50	1,740
State MVR Record Fees	10			10
Southwind Extension District #10	54	238,035	238,034	55
Treasurer's Holding Account	59,538	10,263	17,357	52,444
Total Other Agency Funds	<u>148,735</u>	<u>3,499,481</u>	<u>3,472,186</u>	<u>176,030</u>
Distributable Funds:				
Current Tax	14,568,515	24,499,233	24,312,582	14,755,166
Delinquent Tax	974,268	504,952	395,184	1,084,036
Motor Vehicle Tax	605,905	2,755,813	2,706,361	655,357
Recreational Vehicle Tax	6,037	33,658	32,218	7,477
Mineral Production Tax	481	944		1,425
Commercial Motor Vehicle Fees	27,040	126,876	124,381	29,535
Total Distributable Funds	<u>16,182,246</u>	<u>27,921,476</u>	<u>27,570,726</u>	<u>16,532,996</u>
Total Agency Funds	<u>16,606,966</u>	<u>50,334,140</u>	<u>49,916,107</u>	<u>17,024,999</u>

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of County Commissioners
Neosho County, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of Neosho County, Kansas, (the County) as of and for the year ended December 31, 2020, and have issued our report thereon dated February 4, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

February 4, 2022

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE
UNIFORM GUIDANCE**

Board of County Commissioners
Neosho County, Kansas

Report on Compliance for Each Major Federal Program

We have audited the compliance of Neosho County, Kansas, (the County) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control over Compliance

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

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

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

Purpose of this Report

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

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

February 4, 2022

Neosho County, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended December 31, 2020

I. Summary of Audit Results

Financial Statement:

The auditors' report expresses an adverse opinion on the financial statement of Neosho County, Kansas on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

Internal Control over Financial Reporting:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> None reported
Non-compliance or other matters required to be reported under <i>Government Auditing Standards</i> ?	<u> </u> Yes	<u> X </u> No

Federal Awards:

Internal control over major programs:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> None reported

The auditors' report on compliance for the major federal award programs for Neosho County, Kansas expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance

<u> </u> Yes	<u> X </u> No
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Identification of major programs:

U.S. Department of the Treasury
Coronavirus Relief Program

CFDA No. 21.019

The threshold for distinguishing Types A and B programs was \$750,000.

Auditee qualified as a low risk auditee?	<u> </u> Yes	<u> X </u> No
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II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

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Neosho County, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Federal Award Expenditures</u>	<u>Provided to Subrecipients</u>
U.S. Department of Agriculture				
Passed through Kansas Department of Health and Environment				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	2664310N	\$ 14,009	0
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	2664310P	72,600	
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	2664310R	5,204	0
Total U.S. Department of Agriculture			<u>91,813</u>	<u>0</u>
U.S. Department of Commerce and Housing				
CDBG Microloan Program	14.228		<u>92,000</u>	<u>0</u>
U.S. Department of Transportation				
Passed through Kansas State Department of Transportation				
Highway Planning and Construction (High Risk Rural Roads)	20.205		<u>649</u>	<u>0</u>
U.S. Department of the Treasury				
Passed through Kansas Governor's Office				
Coronavirus Relief Fund	21.019		3,100,098	1,627,318 (1)
Coronavirus Relief Fund (Jail Reimbursement)	21.019		30,942	0 (1)
Passed through Kansas Board of Education				
Coronavirus Relief Fund (Health Technology Grant)	21.019		<u>22,000</u>	<u>0 (1)</u>
Total U.S. Department of the Treasury			<u>3,153,040</u>	<u>1,627,318</u>
U.S. Election Assistance Commission				
Passed through Kansas Secretary of State				
HAVA Election Security Grants	90.404		<u>13,930</u>	<u>0</u>
U.S. Department of Health and Human Services				
Passed through Kansas Department of Health and Environment				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	264678Y	10,446	0
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	264678Z	8,484	0
Family Planning Services	93.217	264FPFFY19	6,148	0
Family Planning Services	93.217	264FPFFY19_S	1,000	0
Family Planning Services	93.217	264FPFFY20	12,358	0
Immunization Cooperative Agreements	93.268	2641MM20P0P	1,154	0
Immunization Cooperative Agreements	93.268	2641MM201V0P	1,930	0
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	264ELC_COVIDED	9,442	0
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	264COVID19	5,725	0
Child Care and Development Block Grant	93.575	2643450J	4,717	0
Maternal and Child Health Services Block Grant to the States	93.994	264329N	12,613	0
Maternal and Child Health Services Block Grant to the States	93.994	264329P	3,710	0
Maternal and Child Health Services Block Grant to the States	93.994	264330P	<u>2,520</u>	<u>0</u>
Total U.S. Department of Health and Human Services			<u>80,247</u>	<u>0</u>
U.S. Department of Homeland Security				
Passed through Kansas Division of Emergency Management				
Emergency Management Performance Grants	97.042		<u>32,151</u>	<u>0</u>
Total Federal Expenditures			<u>3,463,830</u>	<u>1,627,318</u>

(1) This was considered to be a Major Program

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The Schedule of Expenditures of Federal Awards presents the activity of all federal awards of Neosho County, Kansas. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on this schedule.

Note B: Indirect Cost Rate

The County did not elect to use the 10% de minimis cost rate as allowed under the Uniform Guidance

Note C: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. This is the same basis of accounting used in the County's regulatory basis financial statements. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.