GREENWOOD COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2023

GREENWOOD COUNTY, KANSAS
For the Year Ended December 31, 2023
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Greenwood County, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Greenwood County, Kansas, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Greenwood County, Kansas as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Greenwood County, Kansas as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of expenditures-actual and budget - regulatory basis, the schedule of receipts and expenditures – actual and budget - regulatory basis, for each individual fund, and the summary of receipts and disbursements – agency funds – regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Greenwood County, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated July 20, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 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, 2022, on the basis of accounting described in Note 1.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 1, 2024

GREENWOOD COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2023
General Fund	$ 180,282.43	$ 4,054,739.36	$ 3,635,105.36	$ 599,916.43	$ 317,455.53	$ 917,371.96
Special Purpose Funds:						
Ambulance	63,232.93	793,111.33	717,543.77	138,800.49	28,685.43	167,485.92
Appraiser's Cost	3,673.73	336,927.00	324,210.49	16,390.24	24,950.08	41,340.32
Conservation District	-	25,020.96	25,000.00	20.96	-	20.96
County Building	227,477.34	-	96,208.04	131,269.30	-	131,269.30
Direct Election	19,914.69	119,865.18	119,736.77	20,043.10	5,013.12	25,056.22
Economic Development	4,811.62	9,888.82	4,000.00	10,700.44	-	10,700.44
Extension Council	-	125,153.55	125,000.00	153.55	-	153.55
Fair	-	13,795.15	13,750.00	45.15	-	45.15
Health	94,306.77	315,709.38	299,554.32	110,461.83	14,832.35	125,294.18
Historical Society	-	7,496.22	7,496.22	-	-	-
Hospital Maintenance	51,247.32	10.70	-	51,258.02	-	51,258.02
Jail Capital Improvement	177,192.43	49,183.82	-	226,376.25	-	226,376.25
Mental Health	-	40,675.31	40,500.00	175.31	-	175.31
Intellectual Disability	-	28,081.84	28,000.00	81.84	-	81.84
Noxious Weed	50,156.48	171,815.15	152,486.79	69,484.84	38,482.85	107,967.69
Road and Bridge	1,067.09	2,579,716.15	2,525,180.62	55,602.62	91,231.86	146,834.48
Rural Fire District No. 1	20,128.16	350,093.32	325,068.57	45,152.91	20,067.40	65,220.31
Service Program for the Elderly	-	80,304.82	79,590.00	714.82	-	714.82
Special Alcohol Program	21,655.78	7,469.51	2,500.00	26,625.29	-	26,625.29
Special Bridge	757,168.16	304,143.96	383,914.94	677,397.18	-	677,397.18
Special Liability	42,669.52	-	42,669.52	-	-	-
Special Park and Recreation	695.39	835.22	-	1,530.61	-	1,530.61
Special Equipment Reserve	1,258,637.02	230,288.06	264,409.28	1,224,515.80	9,617.00	1,234,132.80
Special Noxious Weed	151,096.21	26,000.00	691.92	176,404.29	-	176,404.29
Special Highway	597,069.28	50,000.00	-	647,069.28	-	647,069.28
Special Machinery	377,532.85	300,000.00	319,262.00	358,270.85	-	358,270.85
Special Rural Fire Equipment	35,759.69	200.00	-	35,959.69	-	35,959.69
Emergency Telephone Service	143,736.52	59,937.96	74,961.74	128,712.74	1,257.28	129,970.02
Motor Vehicle Operating	11,165.00	63,957.50	61,266.65	13,855.85	3,720.60	17,576.45
County Treasurer's Technology	10,713.50	2,171.50	-	12,885.00	-	12,885.00
Conceal and Carry Permit Fees	12,061.00	260.00	-	12,321.00	-	12,321.00
Register of Deeds Technology	29,420.56	8,686.00	6,178.25	31,928.31	-	31,928.31

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

GREENWOOD COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2023
Special Purpose Funds: (Continued)						
County Clerk's Technology	$ 13,741.50	$ 2,171.50	$ -	$ 15,913.00	$ -	$ 15,913.00
Law Enforcement Tow and Storage	19,215.28	63,367.00	32,153.69	50,428.59	635.00	51,063.59
Emergency Medical Service Grant	114.55	-	-	114.55	-	114.55
Registered Offenders Fees	10,612.89	3,320.00	1,443.10	12,489.79	-	12,489.79
School Resource Officer	4,140.82	29,535.87	-	33,676.69	-	33,676.69
LEPP Grant	14,750.45	410.00	-	15,160.45	-	15,160.45
Bridge Building - KDOT Exchange Program	234,871.12	150,000.00	-	384,871.12	-	384,871.12
COVID Relief Grant	47,920.20	50,000.00	451.00	97,469.20	-	97,469.20
Opioid Settlement	-	15,851.54	-	15,851.54	-	15,851.54
Hospital Revenue Bond Reserve	-	215,175.00	-	215,175.00	-	215,175.00
Capital Projects Funds:						
Hospital Project	-	2,532,425.12	951,900.00	1,580,525.12	237,500.00	1,818,025.12
Bond and Interest Funds:						
Hospital Revenue Bond and Interest	-	113,976.92	54,052.59	59,924.33	-	59,924.33
Trust Funds:						
Prosecuting Attorney Training	9,341.18	2,510.28	1,292.48	10,558.98	-	10,558.98
Special Law Enforcement Trust	39,113.50	20,544.15	8,539.96	51,117.69	-	51,117.69
Prosecuting Attorney Trust	19,295.63	2,768.58	3,787.50	18,276.71	-	18,276.71
Prosecuting Attorney Check Fees	10,763.99	236.85	-	11,000.84	-	11,000.84
VIN Inspection Fees	14,690.91	7,260.00	3,652.54	18,298.37	125.00	18,423.37
Diversion Fees	11,864.92	46,639.91	6,813.22	51,691.61	488.88	52,180.49
Total Primary Government (Excluding Agency Funds)	$ 4,793,308.41	$ 13,411,730.49	$ 10,738,371.33	$ 7,466,667.57	$ 794,062.38	$ 8,260,729.95

Composition of Cash:	
Cash on Hand	$ 1,381.70
Demand Deposits	627,122.65
Certificates of Deposit	14,484,283.74
Municipal Investment Pool	1,745,443.34
Security Bank of Kansas City	1,821,556.57
Total Cash	18,679,788.00
Agency Funds Per Schedule 3	(10,419,058.05)
Total Reporting Entity (Excluding Agency Funds)	$ 8,260,729.95

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

GREENWOOD COUNTY, KANSAS

Notes to Financial Statement
For the Year Ended December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Greenwood County, Kansas (the County) have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principle standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies follow. Note 1 describes how the County's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

Greenwood County, Kansas is a municipal corporation governed by an elected five-member commission. This regulatory financial statement presents Greenwood County, Kansas as a primary government. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in this financial statement.

Regulatory Basis Fund Types

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, regulatory receipts and expenditures. The various funds are grouped by type in the financial statement. The types of funds maintained by the County are as follows:

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

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

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

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

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

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

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Basis of Accounting

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

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a regulatory receipt to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for regulatory receipt recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

Special Assessments

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

Pension Plan

Substantially all full-time County employees are members of the State of Kansas Public Employees Retirement System, of which is multi-employer, state-wide pension plan. The County's policy is to fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State of Kansas.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as receipts. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as receipts. The reimbursements are recorded as cash receipts when received by the County Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper 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.

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing for this year.

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- County Building Fund
- Jail Capital Improvement Fund
- Special Equipment Reserve Fund
- Special Highway Fund
- Special Machinery Fund
- Special Rural Fire Equipment Fund
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- Conceal and Carry Permit Fees Fund
- Register of Deeds Technology Fund
- County Clerk's Technology Fund
- Law Enforcement Tow and Storage Fund
- Emergency Medical Service Grant Fund
- Register Offenders Fees Fund
- School Resource Officer Fund
- LEPP Grant Fund
- Bridge Building- KDOT Exchange Program Fund
- COVID Relief Grant Fund
- Opioid Settlement Fund
- Hospital Revenue Bond Reserve Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1 and Schedule 1, the County was in apparent compliance with Kansas cash basis and budget laws.

The County was in apparent violation of K.S.A. 19-520, which requires the county treasurer in each county to publish the quarterly statements showing the total amount received in to each fund and the total amount expended from each fund and the cash balances of each fund at the beginning and close of each quarter. Such quarterly statements shall show the amount of outstanding registered warrants, temporary notes, bonds, and all other obligations and liabilities of the County. One of the four quarterly statements was not published within the 30 day requirement.

Compliance with Revenue Bond Covenants

The County is required, under the ordinances on Revenue Bond Issues, to maintain in its restricted accounts. The ordinances provide that the following reserve account be set up in amounts described below:

RESERVE ACCOUNTS	REQUIRED AMOUNT	ACTUAL AMOUNT
Hospital Sales Tax Revenue Bonds, Series 2023 requires reserves beginning September 22, 2023 in the amount of the maximum annual debt service for the Series 2023 during any fiscal year of the bond principal in the Hospital Revenue Bond Reserve Fund	$ 215,175.00	
	215,175.00	$ 215,175.00
Total Reserve at December 31, 2023	$ 215,175.00	$ 215,175.00

3. DEPOSITS AND INVESTMENTS

As of year-end, the County has the following investments.

Investment Type	Fair Value	Investment Maturities (in Years) Less than 1	Rating
Kansas Municipal Investment Pool	$1,745,443.34	$1,745,443.34	S&P AAAf/S1+
U.S. Treasury - Mutual Fund	1,571,556.57	1,571,556.57	S&P AAAm

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

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. One hundred percent of the County's investments were held in the Kansas Municipal Investment Pool as of December 31, 2023.

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. All deposits were legally secured at December 31, 2023.

Deposits: At year-end, the County's carrying amount of deposits was $15,361,406.39 and the bank balance was $15,701,211.78. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, $1,812,742.56 was covered by FDIC insurance and $13,888,469.22 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name.

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 December 31, 2023, the County had invested $1,745,443,34 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.

4. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Hospital Sales Tax Revenue Bonds Series 2023	4% - 5%	September 22, 2023	$ 2,830,000.00	September 1, 2043	$ -	$ 2,830,000.00	$ -	$ 2,830,000.00	$ -
Total Contractual Indebtedness					$ -	$ 2,830,000.00	$ -	$ 2,830,000.00	$ -

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

Issue	Year	Interest	Principal	Total
Hospital Sales Tax Revenue Bonds Series 2023	2024	$ 116,460.63	$ 85,000.00	$ 201,460.63
	2025	119,425.00	95,000.00	214,425.00
	2026	114,675.00	100,000.00	214,675.00
	2027	109,675.00	105,000.00	214,675.00
	2028	104,425.00	110,000.00	214,425.00
	2029 - 2033	438,425.00	625,000.00	1,063,425.00
	2034 - 2038	298,875.00	765,000.00	1,063,875.00
	2039 - 2043	123,675.00	945,000.00	1,068,675.00
		$ 1,425,635.63	$ 2,830,000.00	$ 4,255,635.63

5. RIGHT TO USE CONTRACTS

As of December 31, 2023 the County has entered a right to use contract for a postage machine with Pitney Bowes. Rent expense for the year ended December 31, 2023, was $3,581.76. There are no future minimum rental payments.

6. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The (non-school municipality) participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statement and required supplementary information. KPERS' financial statement 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 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $288,263.58 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $2,999,144.00. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer 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 statement.

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits
As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

Compensated Absences:
An employee shall be permitted to accrue unused vacation time; provided, however, said accrual shall never exceed 180 hours. Unused vacation time exceeding the maximum amount which may be accrued shall be forfeited and the employee shall not be compensated for said unused vacation time. At the time of termination of said employee all unused accrued vacation shall be paid to employee. No employee may accumulate more than 480 hours of sick leave. Until termination of employment by reason of retirement the employee shall be paid for accumulated and unused sick leave at the equivalent rate of the employee's rate of pay per day for 1/3 of the sick leave accrued or for 480 hours.

In accordance with the above criteria, the County has estimated a liability for annual leave which has been earned, but not taken, by County employees. The estimated liability for accrued annual leave at December 31, 2023, was $97,784.96 and $76,900.24 for sick leave.

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

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

8. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The County manages these risks of loss through the purchase of various insurance policies.

The County has been unable to obtain workers' compensation insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORC). The County participates in the decision making of KWORC through trustee representation. KWORC files its annual audited financial statement with the Kansas Insurance Commissioner. The County pays annual premium to KWORC for its workers' compensation insurance coverage. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

8. RISK MANAGEMENT (Continued)

The County has been unable to obtain liability insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP). The County participates in the decision making of KCAMP through trustee representation. KCAMP files its annual audited financial statement with the Kansas Insurance Commissioner. The County pays annual premium to KCAMP for its workers' compensation insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

9. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE

The County operates a municipal construction and demolition landfill which is regulated by state and federal agencies, including the State of Kansas Department of Health and Environment and the United States Environmental Protection Agency. The County's permitted landfill area is presently 10 acres with 4.5 acres currently open. Regulations require the County to properly close each cell upon reaching maximum capacity and to monitor the landfill for 30 years after closure. The cost of closure and post-closure care will be paid when due from funds accumulated for the purpose in restricted cash accounts, from allocation of ad valorem tax collections, from the proceeds of debt, or a combination of these.

10. RELATED PARTIES

Hidden Valley Repair is a repair shop owned by a Commissioner. During the year, the County paid $33,882.83 to Hidden Valley Repair for repairs and maintenance of County owned vehicles and equipment.

11. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Equipment Reserve	K.S.A. 19-119	$ 111,000.00
General	Jail Capital Improvement	K.S.A. 19-120	40,000.00
Noxious Weed	Special Noxious Weed	K.S.A. 2-1318	26,000.00
Road and Bridge	Special Highway	K.S.A. 68-590	50,000.00
Road and Bridge	Bridge Building-KDOT Exchange Program	K.S.A. 68-141g	150,000.00
Road and Bridge	Special Machinery	K.S.A. 68-141g	200,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	7,571.99
Rural Fire District No. 1	Special Equipment Reserve	K.S.A. 19-119	90,000.00
Direct Election	Special Equipment Reserve	K.S.A. 19-119	25,000.00

11. INTERFUND TRANSFERS (Continued)

Residual transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
Special Liability	General	K.S.A. 79-4227	$ 42,669.52

12. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent to year end, and there are three subsequent events requiring recognition in the financial statement. The Commissioners approved a contract AM Cohorn and Son Inc., for engineering work for the Hamilton Bridge for the amount of $837,698.75 as well as the replacement boiler from Modern Air for the amount of $144,564.00 to be paid for with funds available in the County General Fund. The Commissioners also approved the purchase of a Caterpillar from Foley Equipment for the amount of $102,417.18 to be paid for with funds available in the Special Machinery Fund. There were no other nonrecognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

Schedule 1

GREENWOOD COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2023

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	$ 3,862,282.00	$ -	$ 3,862,282.00	$ 3,635,105.36	$ (227,176.64)
Special Purpose Funds:					
Ambulance	728,952.00	-	728,952.00	717,543.77	(11,408.23)
Appraiser's Cost	335,806.00	-	335,806.00	324,210.49	(11,595.51)
Conservation District	25,000.00	-	25,000.00	25,000.00	-
Direct Election	133,724.00	-	133,724.00	119,736.77	(13,987.23)
Economic Development	29,931.00	-	29,931.00	4,000.00	(25,931.00)
Extension Council	125,000.00	-	125,000.00	125,000.00	-
Fair	13,750.00	-	13,750.00	13,750.00	-
Health	332,111.00	124,911.19	457,022.19	299,554.32	(157,467.87)
Historical Society	7,500.00	-	7,500.00	7,496.22	(3.78)
Hospital Maintenance	-	-	-	-	-
Mental Health	40,500.00	-	40,500.00	40,500.00	-
Intellectual Disability	28,000.00	-	28,000.00	28,000.00	-
Noxious Weed	207,772.00	-	207,772.00	152,486.79	(55,285.21)
Road and Bridge	2,266,303.00	754,253.19	3,020,556.19	2,525,180.62	(495,375.57)
Rural Fire District No. 1	369,245.00	-	369,245.00	325,068.57	(44,176.43)
Service Program for the Elderly	79,590.00	-	79,590.00	79,590.00	-
Special Alcohol Program	24,160.00	-	24,160.00	2,500.00	(21,660.00)
Special Bridge	930,501.00	-	930,501.00	383,914.94	(546,586.06)
Special Liability	42,668.00	-	42,668.00	42,669.52	1.52
Special Park and Recreation	7,722.00	-	7,722.00	-	(7,722.00)
Special Noxious Weed	89,629.00	-	89,629.00	691.92	(88,937.08)
Emergency Telephone Service	146,595.00	-	146,595.00	74,961.74	(71,633.26)

GREENWOOD COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 2,915,553.05	$ 3,050,519.61	$ 3,111,919.00	$ (61,399.39)
Delinquent Tax	42,886.54	57,926.23	45,989.00	11,937.23
Motor Vehicle Tax	200,406.11	230,993.23	247,075.00	(16,081.77)
Recreational Vehicle Tax	4,283.90	5,293.22	5,410.00	(116.78)
16/20 M Truck Tax	14,830.55	14,875.77	18,434.00	(3,558.23)
Commercial Vehicle Tax	9,674.01	11,232.29	11,757.00	(524.71)
Watercraft Tax	3,352.48	5,264.71	4,926.00	338.71
In Lieu of Tax	-	35,491.79	10,000.00	25,491.79
Mineral Production Tax	2,358.51	1,052.21	1,750.00	(697.79)
Neighborhood Revitalization	(14,408.00)	(19,959.42)	(19,244.00)	(715.42)
Interest on Tax	57,055.49	97,184.72	50,000.00	47,184.72
Intergovernmental				
Federal Grants	2,541.60	-	-	-
State Grants	682.18	13,809.93	-	13,809.93
Local Alcoholic Liquor Tax	814.22	835.21	3,242.00	(2,406.79)
Licenses, Fees, and Permits				
Officer Fees	62,216.00	60,366.11	64,000.00	(3,633.89)
Landfill Fees	14,242.81	13,480.61	11,000.00	2,480.61
Recycling Fees	3,058.05	-	8,000.00	(8,000.00)
VIN Inspection Fees	5,507.00	3,308.01	5,000.00	(1,691.99)
Diversion Fees	11,345.84	-	15,000.00	(15,000.00)
Use of Money and Property		-		
Interest on Investments	20,751.75	292,184.36	6,000.00	286,184.36
Sale of Equipment and Property	622.00	-	-	-
Other Receipts				
Miscellaneous	57,182.95	11,842.31	-	11,842.31
Reimbursed Expense	8,466.62	26,476.20	8,000.00	18,476.20
Oil & Gas Depletion	-	92,320.75	93,321.00	(1,000.25)
Operating Transfer from				
Motor Vehicle Operating Fund	8,643.13	7,571.99	6,800.00	771.99
Residual Transfer from				
Special Liability Fund	-	42,669.52	42,668.00	1.52
Total Receipts	3,432,066.79	4,054,739.36	$ 3,751,047.00	$ 303,692.36
Expenditures				
General Government				
County Commission				
Personal Services	71,358.80	74,985.15	$ 77,758.00	$ (2,772.85)
Contractual Services	-	2,754.30	3,500.00	(745.70)
Commodities	-	241.50	5,000.00	(4,758.50)
Employee Benefits	43,491.16	50,361.30	50,394.00	(32.70)
Total County Commission	114,849.96	128,342.25	136,652.00	(8,309.75)

GREENWOOD COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
County Clerk				
Personal Services	$ 114,444.01	$ 120,870.00	$ 127,350.00	$ (6,480.00)
Contractual Services	3,576.86	6,045.20	8,000.00	(1,954.80)
Commodities	4,324.26	7,314.04	8,000.00	(685.96)
Employee Benefits	48,779.33	58,387.48	61,105.00	(2,717.52)
Reimbursed Expense	(59.46)	(87.50)	-	(87.50)
Total County Clerk	171,065.00	192,529.22	204,455.00	(11,925.78)
County Treasurer				
Personal Services	125,206.19	133,817.42	138,133.00	(4,315.58)
Contractual Services	9,844.49	9,605.17	14,000.00	(4,394.83)
Commodities	4,759.50	4,858.21	6,300.00	(1,441.79)
Employee Benefits	47,695.01	64,789.08	74,678.00	(9,888.92)
Reimbursed Expense	(669.63)	(495.67)	(50.00)	(445.67)
Total County Treasurer	186,835.56	212,574.21	233,061.00	(20,486.79)
County Attorney				
Personal Services	133,834.90	145,087.29	149,800.00	(4,712.71)
Contractual Services	15,217.19	9,491.96	11,800.00	(2,308.04)
Commodities	3,497.29	4,771.46	6,000.00	(1,228.54)
Capital Outlay	2,156.52	-	1,000.00	(1,000.00)
Employee Benefits	64,497.39	76,148.85	85,000.00	(8,851.15)
Reimbursed Expense	(9,055.70)	(1,590.25)	(1,500.00)	(90.25)
Total County Attorney	210,147.59	233,909.31	252,100.00	(18,190.69)
Register of Deeds				
Personal Services	86,277.18	92,355.03	99,709.00	(7,353.97)
Contractual Services	3,982.86	2,185.44	4,000.00	(1,814.56)
Commodities	1,780.91	359.41	1,000.00	(640.59)
Employee Benefits	28,855.89	42,016.55	46,802.00	(4,785.45)
Reimbursed Expense	(6,486.00)	(4,548.77)	(3,000.00)	(1,548.77)
Total Register of Deeds	114,410.84	132,367.66	148,511.00	(16,143.34)
Unified Court				
Contractual Services	111,158.86	102,479.31	105,500.00	(3,020.69)
Commodities	12,837.69	3,959.80	4,500.00	(540.20)
Capital Outlay	528.89	4,525.50	5,000.00	(474.50)
Total Unified Court	124,525.44	110,964.61	115,000.00	(4,035.39)

GREENWOOD COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Courthouse General				
Personal Services	$ 94,513.38	$ 101,999.04	$ 78,491.00	$ 23,508.04
Contractual Services	376,351.44	435,049.62	347,070.00	87,979.62
Commodities	33,363.39	49,434.67	63,000.00	(13,565.33)
Capital Outlay	-	23.60	200,036.00	(200,012.40)
Employee Benefits	37,178.06	105,744.22	32,045.00	73,699.22
Reimbursed Expense	490.67	233.10	-	233.10
Total Courthouse General	541,896.94	692,484.25	720,642.00	(28,157.75)
County Counselor				
Contractual Services	25,208.37	26,468.75	29,000.00	(2,531.25)
Kansas Legal Services				
Contractual Services	3,000.00	-	3,500.00	(3,500.00)
Total General Government	1,491,939.70	1,729,640.26	1,842,921.00	(113,280.74)
Public Safety				
Sheriff				
Personal Services	929,608.81	970,460.02	1,061,621.00	(91,160.98)
Contractual Services	90,134.98	107,728.94	140,960.00	(33,231.06)
Commodities	180,749.25	208,097.44	203,700.00	4,397.44
Capital Outlay	140,251.15	49,416.30	48,500.00	916.30
Employee Benefits	354,014.22	435,231.75	495,230.00	(59,998.25)
Reimbursed Expense	(248,389.31)	(249,315.39)	(251,823.00)	2,507.61
Total Sheriff	1,446,369.10	1,521,619.06	1,698,188.00	(176,568.94)
Juvenile Detention				
Contractual Services	45,480.00	15,177.89	46,000.00	(30,822.11)
Emergency Preparedness				
Personal Services	51,224.72	53,925.69	55,421.00	(1,495.31)
Contractual Services	19,721.53	12,768.41	10,000.00	2,768.41
Commodities	10,389.47	7,397.44	15,000.00	(7,602.56)
Capital Outlay	-	-	12,000.00	(12,000.00)
Employee Benefits	10,546.75	12,205.16	10,500.00	1,705.16
Reimbursed Expense	(536.84)	-	-	-
Total Emergency Preparedness	91,345.63	86,296.70	102,921.00	(16,624.30)
Crisis Center				
Contractual Services	4,000.00	4,000.00	4,000.00	-
Total Public Safety	1,587,194.73	1,627,093.65	1,851,109.00	(224,015.35)

GREENWOOD COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Sanitation				
Landfill				
Personal Services	$ 18,639.15	$ 33,169.73	$ 21,360.00	$ 11,809.73
Contractual Services	9,995.86	24,864.00	12,300.00	12,564.00
Commodities	5,068.33	7,473.39	21,944.00	(14,470.61)
Employee Benefits	2,187.93	3,128.92	13,048.00	(9,919.08)
Total Landfill	35,891.27	68,636.04	68,652.00	(15.96)
Recycling				
Personal Services	23,184.03	27,668.57	17,585.00	10,083.57
Contractual Services	526.00	531.26	100.00	431.26
Commodities	4,860.98	5,859.53	6,286.00	(426.47)
Employee Benefits	2,129.12	17,273.35	13,961.00	3,312.35
Reimbursed Expense	(2,195.10)	-	-	-
Total Recycling	28,505.03	51,332.71	37,932.00	13,400.71
Household Hazardous Waste				
Contractual Services	-	-	15,000.00	(15,000.00)
Commodities	77.47	6,402.70	3,000.00	3,402.70
Total Household Hazardous Waste	77.47	6,402.70	18,000.00	(11,597.30)
Total Sanitation	64,473.77	126,371.45	124,584.00	1,787.45
Social Services for Aged and Poor				
Contractual Services	1,000.00	1,000.00	1,000.00	-
Operating Transfers to:				
Jail Capital Improvement Fund	55,000.00	40,000.00	-	40,000.00
Special Equipment Reserve Fund	134,700.00	111,000.00	-	111,000.00
Special Machinery Fund	49,000.00	-	-	-
Special Liability Fund	-	-	42,668.00	(42,668.00)
Total Operating Transfers	238,700.00	151,000.00	42,668.00	108,332.00
Total Expenditures	3,383,308.20	3,635,105.36	$ 3,862,282.00	$ (227,176.64)
Receipts Over(Under) Expenditures	48,758.59	419,634.00		
Unencumbered Cash, Beginning	131,523.84	180,282.43		
Unencumbered Cash, Ending	$ 180,282.43	$ 599,916.43		

GREENWOOD COUNTY, KANSAS
AMBULANCE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 310,419.46	$ 408,621.70	$ 416,812.00	$ (8,190.30)
Delinquent Tax	4,207.24	6,164.86	6,160.00	4.86
Motor Vehicle Tax	18,358.04	23,644.29	26,305.00	(2,660.71)
Recreational Vehicle Tax	385.95	545.84	576.00	(30.16)
16/20 M Truck Tax	1,587.40	1,272.99	1,963.00	(690.01)
Commercial Vehicle Tax	832.08	1,179.17	1,252.00	(72.83)
Watercraft Tax	286.88	560.53	525.00	35.53
Neighborhood Revitalization	(1,534.04)	(2,673.59)	(2,498.00)	(175.59)
Licenses, Fees, and Permits				
Service Fees	246,834.53	353,795.54	265,000.00	88,795.54
Total Receipts	581,377.54	793,111.33	$ 716,095.00	$ 77,016.33
Expenditures				
Public Safety				
Personal Services	385,271.84	445,886.86	$ 434,325.00	$ 11,561.86
Contractual Services	48,123.87	72,816.44	75,878.00	(3,061.56)
Commodities	43,515.80	47,281.53	53,060.00	(5,778.47)
Employee Benefits	145,840.51	157,629.25	168,689.00	(11,059.75)
Reimbursed Expense	(110.95)	(6,070.31)	(3,000.00)	(3,070.31)
Total Expenditures	622,641.07	717,543.77	$ 728,952.00	$ (11,408.23)
Receipts Over(Under) Expenditures	(41,263.53)	75,567.56		
Unencumbered Cash, Beginning	104,496.46	63,232.93		
Unencumbered Cash, Ending	$ 63,232.93	$ 138,800.49		

GREENWOOD COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 245,325.70	$ 307,360.21	$ 313,551.00	$ (6,190.79)
Delinquent Tax	5,289.61	6,052.40	4,634.00	1,418.40
Motor Vehicle Tax	26,004.30	21,637.95	20,780.00	857.95
Recreational Vehicle Tax	559.08	486.45	455.00	31.45
16/20 M Truck Tax	1,811.17	1,974.61	1,550.00	424.61
Commercial Vehicle Tax	1,282.06	983.64	989.00	(5.36)
Watercraft Tax	445.00	442.78	414.00	28.78
Neighborhood Revitalization	(1,211.75)	(2,011.04)	(1,933.00)	(78.04)
Other Receipts				
Miscellaneous	87.50	-	-	-
Total Receipts	279,592.67	336,927.00	$ 340,440.00	$ (3,513.00)
Expenditures				
General Government				
Personal Services	189,067.95	193,203.59	$ 199,716.00	$ (6,512.41)
Contractual Services	36,854.72	23,592.57	35,000.00	(11,407.43)
Commodities	9,574.09	8,350.77	15,000.00	(6,649.23)
Capital Outlay	-	-	1,000.00	(1,000.00)
Employee Benefits	83,712.13	102,238.18	87,090.00	15,148.18
Reimbursed Expense	(1,461.00)	(3,174.62)	(2,000.00)	(1,174.62)
Total Expenditures	317,747.89	324,210.49	$ 335,806.00	$ (11,595.51)
Receipts Over(Under) Expenditures	(38,155.22)	12,716.51		
Unencumbered Cash, Beginning	41,828.95	3,673.73		
Unencumbered Cash, Ending	$ 3,673.73	$ 16,390.24		

GREENWOOD COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 21,949.31	$ 22,511.55	$ 22,984.00	$ (472.45)
Delinquent Tax	392.50	471.43	340.00	131.43
Motor Vehicle Tax	2,022.01	1,863.76	1,859.00	4.76
Recreational Vehicle Tax	43.43	42.18	41.00	1.18
16/20 M Truck Tax	142.32	152.96	139.00	13.96
Commercial Vehicle Tax	99.34	86.75	88.00	(1.25)
Watercraft Tax	34.43	39.62	37.00	2.62
Neighborhood Revitalization	(108.43)	(147.29)	(148.00)	0.71
Total Receipts	24,574.91	25,020.96	$ 25,340.00	$ (319.04)
Expenditures				
Agriculture				
Contractual Services	24,616.39	25,000.00	$ 25,000.00	$ -
Total Expenditures	24,616.39	25,000.00	$ 25,000.00	$ -
Receipts Over(Under) Expenditures	(41.48)	20.96		
Unencumbered Cash, Beginning	41.48	-		
Unencumbered Cash, Ending	$ -	$ 20.96		

GREENWOOD COUNTY, KANSAS
COUNTY BUILDING FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from		
General Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Capital Outlay	103,105.78	96,208.04
Total Expenditures	103,105.78	96,208.04
Receipts Over(Under) Expenditures	(103,105.78)	(96,208.04)
Unencumbered Cash, Beginning	330,583.12	227,477.34
Unencumbered Cash, Ending	$ 227,477.34	$ 131,269.30

GREENWOOD COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 113,937.68	$ 107,925.43	$ 110,098.00	$ (2,172.57)
Delinquent Tax	1,629.82	2,215.42	1,627.00	588.42
Motor Vehicle Tax	7,841.99	9,005.39	9,657.00	(651.61)
Recreational Vehicle Tax	167.08	206.46	211.00	(4.54)
16/20 M Truck Tax	600.15	574.33	721.00	(146.67)
Commercial Vehicle Tax	373.86	438.57	459.00	(20.43)
Watercraft Tax	129.44	205.73	193.00	12.73
Neighborhood Revitalization	(563.03)	(706.15)	(689.00)	(17.15)
Total Receipts	124,116.99	119,865.18	$ 122,277.00	$ (2,411.82)
Expenditures				
General Government				
Personal Services	41,772.95	44,566.68	$ 46,091.00	$ (1,524.32)
Contractual Services	54,602.22	23,131.75	58,000.00	(34,868.25)
Commodities	12,053.95	10,561.88	8,500.00	2,061.88
Employee Benefits	12,771.95	17,385.67	21,133.00	(3,747.33)
Reimbursed Expense	(48.00)	(909.21)	-	(909.21)
Operating Transfers to Special Equipment Reserve Fund	-	25,000.00	-	25,000.00
Total Expenditures	121,153.07	119,736.77	$ 133,724.00	$ (13,987.23)
Receipts Over(Under) Expenditures	2,963.92	128.41		
Unencumbered Cash, Beginning	16,950.77	19,914.69		
Unencumbered Cash, Ending	$ 19,914.69	$ 20,043.10		

GREENWOOD COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ -	$ 9,914.87	$ 10,150.00	$ (235.13)
Delinquent Tax	30.22	38.82	150.00	(111.18)
Neighborhood Revitalization	-	(64.87)	-	(64.87)
Total Receipts	30.22	9,888.82	$ 10,300.00	$ (411.18)
Expenditures				
Economic Development				
Contractual Services	15,000.00	4,000.00	$ 29,931.00	$ (25,931.00)
Total Expenditures	15,000.00	4,000.00	$ 29,931.00	$ (25,931.00)
Receipts Over(Under) Expenditures	(14,969.78)	5,888.82		
Unencumbered Cash, Beginning	19,781.40	4,811.62		
Unencumbered Cash, Ending	$ 4,811.62	$ 10,700.44		

GREENWOOD COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 103,370.40	$ 113,289.25	$ 115,548.00	$ (2,258.75)
Delinquent Tax	1,950.88	2,350.53	1,708.00	642.53
Motor Vehicle Tax	9,320.46	8,750.70	8,758.00	(7.30)
Recreational Vehicle Tax	200.66	198.13	192.00	6.13
16/20 M Truck Tax	639.59	711.50	653.00	58.50
Commercial Vehicle Tax	461.77	408.07	417.00	(8.93)
Watercraft Tax	160.34	186.61	175.00	11.61
Neighborhood Revitalization	(510.71)	(741.24)	(743.00)	1.76
Total Receipts	115,593.39	125,153.55	$ 126,708.00	$ (1,554.45)
Expenditures				
Agriculture				
Contractual Services	118,452.46	125,000.00	$ 125,000.00	$ -
Total Expenditures	118,452.46	125,000.00	$ 125,000.00	$ -
Receipts Over(Under) Expenditures	(2,859.07)	153.55		
Unencumbered Cash, Beginning	2,859.07	-		
Unencumbered Cash, Ending	$ -	$ 153.55		

GREENWOOD COUNTY, KANSAS
FAIR FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 11,971.93	$ 12,434.20	$ 12,652.00	$ (217.80)
Delinquent Tax	221.04	271.08	187.00	84.08
Motor Vehicle Tax	1,048.02	1,001.39	1,013.00	(11.61)
Recreational Vehicle Tax	22.45	22.72	22.00	0.72
16/20 M Truck Tax	75.88	78.46	76.00	2.46
Commercial Vehicle Tax	50.99	47.05	48.00	(0.95)
Watercraft Tax	17.67	21.61	20.00	1.61
Neighborhood Revitalization	(59.14)	(81.36)	(81.00)	(0.36)
Total Receipts	13,348.84	13,795.15	$ 13,937.00	$ (141.85)
Expenditures				
Agriculture				
Contractual Services	13,716.84	13,750.00	$ 13,750.00	$ -
Total Expenditures	13,716.84	13,750.00	$ 13,750.00	$ -
Receipts Over(Under) Expenditures	(368.00)	45.15		
Unencumbered Cash, Beginning	368.00	-		
Unencumbered Cash, Ending	$ -	$ 45.15		

GREENWOOD COUNTY, KANSAS
HEALTH FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 131,517.56	$ 134,663.03	$ 137,341.00	$ (2,677.97)
Delinquent Tax	2,039.65	2,645.70	2,030.00	615.70
Motor Vehicle Tax	9,811.12	10,578.78	11,146.00	(567.22)
Recreational Vehicle Tax	209.37	241.75	244.00	(2.25)
16/20 M Truck Tax	738.62	723.33	832.00	(108.67)
Commercial Vehicle Tax	470.63	509.45	530.00	(20.55)
Watercraft Tax	163.02	237.46	222.00	15.46
Neighborhood Revitalization	(649.86)	(881.09)	(815.00)	(66.09)
Intergovernmental				
Federal Grants	153,745.50	74,234.31	50,000.00	24,234.31
State Grants	23,477.00	50,676.88	21,620.00	29,056.88
Contracts with Other Governments	2,980.00	1,040.00	-	1,040.00
Licenses, Fees, and Permits				
Service Fees	77,180.34	41,039.78	90,000.00	(48,960.22)
Total Cash Receipts	401,682.95	315,709.38	$ 313,150.00	$ 2,559.38
Expenditures				
Health				
Personal Services	159,591.67	159,860.71	$ 162,272.00	$ (2,411.29)
Contractual Services	20,150.57	17,943.84	23,450.00	(5,506.16)
Commodities	108,208.56	44,120.70	79,450.00	(35,329.30)
Employee Benefits	65,490.56	77,595.33	66,939.00	10,656.33
Reimbursed Expense	(398.25)	33.74	-	33.74
Operating Transfers to				
Special Equipment Reserve Fund	25,000.00	-	-	-
Total Certified Budget			332,111.00	(32,556.68)
Adjustments for Qualifying Budget Credits			124,911.19	(124,911.19)
Total Expenditures	378,043.11	299,554.32	$ 457,022.19	$ (157,467.87)
Receipts Over(Under) Expenditures	23,639.84	16,155.06		
Unencumbered Cash, Beginning	70,666.93	94,306.77		
Unencumbered Cash, Ending	$ 94,306.77	$ 110,461.83		

GREENWOOD COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 6,446.61	$ 6,745.34	$ 6,908.00	$ (162.66)
Delinquent Tax	125.65	149.19	102.00	47.19
Motor Vehicle Tax	602.37	550.34	546.00	4.34
Recreational Vehicle Tax	12.97	12.45	12.00	0.45
16/20 M Truck Tax	41.59	45.88	41.00	4.88
Commercial Vehicle Tax	29.78	25.53	26.00	(0.47)
Watercraft Tax	10.34	11.63	11.00	0.63
Neighborhood Revitalization	(31.85)	(44.14)	(44.00)	(0.14)
Total Receipts	7,237.46	7,496.22	$ 7,602.00	$ (105.78)
Expenditures				
Culture and Recreation				
Contractual Services	7,449.28	7,496.22	$ 7,500.00	$ (3.78)
Total Expenditures	7,449.28	7,496.22	$ 7,500.00	$ (3.78)
Receipts Over(Under) Expenditures	(211.82)	-		
Unencumbered Cash, Beginning	211.82	-		
Unencumbered Cash, Ending	$ -	$ -		

GREENWOOD COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ 55.96	$ 10.70	$ -	$ 10.70
Total Receipts	55.96	10.70	$ -	$ 10.70
Expenditures				
Residual Transfers to General Fund	-	-	$ -	$ -
Total Expenditures	-	-	$ -	$ -
Receipts Over(Under) Expenditures	55.96	10.70		
Unencumbered Cash, Beginning	51,191.36	51,247.32		
Unencumbered Cash, Ending	$ 51,247.32	$ 51,258.02		

GREENWOOD COUNTY, KANSAS
JAIL CAPITAL IMPROVEMENT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 6,727.86	$ 9,183.82
Operating Transfers from		
General Fund	55,000.00	40,000.00
Total Receipts	61,727.86	49,183.82
Expenditures		
General Government		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	61,727.86	49,183.82
Unencumbered Cash, Beginning	115,464.57	177,192.43
Unencumbered Cash, Ending	$ 177,192.43	$ 226,376.25

GREENWOOD COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 33,771.09	$ 36,652.40	$ 37,414.00	$ (761.60)
Delinquent Tax	698.12	808.12	553.00	255.12
Motor Vehicle Tax	3,378.70	2,935.28	2,858.00	77.28
Recreational Vehicle Tax	72.71	66.15	63.00	3.15
16/20 M Truck Tax	232.78	257.56	213.00	44.56
Commercial Vehicle Tax	167.18	134.66	136.00	(1.34)
Watercraft Tax	58.05	60.95	57.00	3.95
Neighborhood Revitalization	(166.83)	(239.81)	(241.00)	1.19
Total Receipts	38,211.80	40,675.31	$ 41,053.00	$ (377.69)
Expenditures				
Health				
Contractual Services	39,093.14	40,500.00	$ 40,500.00	$ -
Total Expenditures	39,093.14	40,500.00	$ 40,500.00	$ -
Receipts Over(Under) Expenditures	(881.34)	175.31		
Unencumbered Cash, Beginning	881.34	-		
Unencumbered Cash, Ending	$ -	$ 175.31		

GREENWOOD COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 24,097.99	$ 25,274.72	$ 25,790.00	$ (515.28)
Delinquent Tax	470.17	557.56	381.00	176.56
Motor Vehicle Tax	2,252.48	2,057.76	2,041.00	16.76
Recreational Vehicle Tax	48.49	46.53	45.00	1.53
16/20 M Truck Tax	155.18	171.70	152.00	19.70
Commercial Vehicle Tax	111.45	95.44	97.00	(1.56)
Watercraft Tax	38.69	43.50	41.00	2.50
Neighborhood Revitalization	(119.05)	(165.37)	(166.00)	0.63
Total Receipts	27,055.40	28,081.84	$ 28,381.00	$ (299.16)
Expenditures				
Health				
Contractual Services	27,891.35	28,000.00	$ 28,000.00	$ -
Total Expenditures	27,891.35	28,000.00	$ 28,000.00	$ -
Receipts Over(Under) Expenditures	(835.95)	81.84		
Unencumbered Cash, Beginning	835.95	-		
Unencumbered Cash, Ending	$ -	$ 81.84		

GREENWOOD COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 167,281.96	$ 153,273.58	$ 156,355.00	$ (3,081.42)
Delinquent Tax	2,587.26	3,384.95	2,311.00	1,073.95
Motor Vehicle Tax	13,822.27	13,841.52	14,176.00	(334.48)
Recreational Vehicle Tax	296.94	314.67	310.00	4.67
16/20 M Truck Tax	970.53	1,046.51	1,058.00	(11.49)
Commercial Vehicle Tax	679.61	654.76	674.00	(19.24)
Watercraft Tax	235.86	302.03	283.00	19.03
Neighborhood Revitalization	(826.54)	(1,002.87)	(964.00)	(38.87)
Total Receipts	185,047.89	171,815.15	$ 174,203.00	$ (2,387.85)
Expenditures				
General Government				
Personal Services	45,074.63	81,875.35	$ 97,777.00	$ (15,901.65)
Contractual Services	9,824.79	12,159.05	20,000.00	(7,840.95)
Commodities	356,752.82	244,955.68	193,000.00	51,955.68
Employee Benefits	16,164.31	33,511.83	36,995.00	(3,483.17)
Reimbursed Expense	(317,484.70)	(246,015.12)	(140,000.00)	(106,015.12)
Operating Transfers to Special Noxious Weed Fund	60,439.00	26,000.00	-	26,000.00
Total Expenditures	170,770.85	152,486.79	$ 207,772.00	$ (55,285.21)
Receipts Over(Under) Expenditures	14,277.04	19,328.36		
Unencumbered Cash, Beginning	35,879.44	50,156.48		
Unencumbered Cash, Ending	$ 50,156.48	$ 69,484.84		

GREENWOOD COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 1,180,953.04	$ 1,677,722.36	$ 1,711,470.00	$ (33,747.64)
Delinquent Tax	25,494.73	28,726.85	25,293.00	3,433.85
Motor Vehicle Tax	130,779.56	109,386.35	100,076.00	9,310.35
Recreational Vehicle Tax	2,903.60	2,439.45	2,191.00	248.45
16/20 M Truck Tax	5,858.76	11,204.29	7,467.00	3,737.29
Commercial Vehicle Tax	7,215.90	4,828.51	4,761.00	67.51
Watercraft Tax	2,525.05	2,132.41	1,996.00	136.41
Neighborhood Revitalization	(5,835.84)	(10,977.26)	(12,904.00)	1,926.74
Intergovernmental				
Federal Grants	-	174,491.10	-	174,491.10
State Grants	-	92,443.46	-	92,443.46
Special City and County Highway	420,050.78	413,584.97	451,246.00	(37,661.03)
DOT - Connecting Links	82,327.56	73,733.66	-	73,733.66
Total Receipts	1,852,273.14	2,579,716.15	$ 2,291,596.00	$ 288,120.15
Expenditures				
Public Works				
Maintenance				
Personal Services	549,208.33	581,976.59	$ 702,665.00	$ (120,688.41)
Contractual Services	123,546.27	232,155.11	125,350.00	106,805.11
Commodities	1,011,518.89	1,166,687.80	1,344,833.00	(178,145.20)
Employee Benefits	262,998.09	278,239.48	293,455.00	(15,215.52)
Reimbursed Expense	(125,129.76)	(133,878.36)	(200,000.00)	66,121.64
Operating Transfers to:				
Special Highway Fund	-	50,000.00	-	50,000.00
Special Machinery Fund	180,000.00	200,000.00	-	200,000.00
Bridge Building - KDOT Exchange Program Fund	50,000.00	150,000.00	-	150,000.00
Total Certified Budget			2,266,303.00	258,877.62
Adjustments for Qualifying Budget Credits			754,253.19	(754,253.19)
Total Expenditures	2,052,141.82	2,525,180.62	$ 3,020,556.19	$ (495,375.57)
Receipts Over(Under) Expenditures	(199,868.68)	54,535.53		
Unencumbered Cash, Beginning	200,935.77	1,067.09		
Unencumbered Cash, Ending	$ 1,067.09	$ 55,602.62		

GREENWOOD COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 249,808.08	$ 323,743.05	$ 328,985.00	$ (5,241.95)
Delinquent Tax	3,009.12	4,074.94	3,257.00	817.94
Motor Vehicle Tax	16,723.23	16,219.21	16,235.00	(15.79)
Recreational Vehicle Tax	391.27	397.37	352.00	45.37
16/20M Vehicle Tax	1,807.51	2,025.79	2,057.00	(31.21)
Commercial Vehicle Tax	929.87	706.78	858.00	(151.22)
Watercraft Tax	401.16	483.50	449.00	34.50
Other Receipts				
Miscellaneous	22.43	2,442.68	-	2,442.68
Total Receipts	273,092.67	350,093.32	$ 352,193.00	$ (2,099.68)
Expenditures				
Public Safety				
Personal Services	62,872.93	67,862.20	$ 60,000.00	$ 7,862.20
Contractual Services	34,048.09	47,154.28	50,000.00	(2,845.72)
Commodities	72,212.49	102,105.16	65,000.00	37,105.16
Capital Outlay	20,000.00	-	115,000.00	(115,000.00)
Employee Benefits	12,934.06	20,566.93	28,645.00	(8,078.07)
Reimbursed Expense	(1,134.86)	(2,620.00)	-	(2,620.00)
Operating Transfers to:				
Special Equipment Reserve Fund	70,000.00	90,000.00	-	90,000.00
Special Rural Fire Equipment Fund	-	-	50,600.00	(50,600.00)
Total Expenditures	270,932.71	325,068.57	$ 369,245.00	$ (44,176.43)
Receipts Over(Under) Expenditures	2,159.96	25,024.75		
Unencumbered Cash, Beginning	17,968.20	20,128.16		
Unencumbered Cash, Ending	$ 20,128.16	$ 45,152.91		

GREENWOOD COUNTY, KANSAS
SERVICE PROGRAM FOR THE ELDERLY FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 74,528.79	$ 71,273.04	$ 72,710.00	$ (1,436.96)
Delinquent Tax	1,575.40	1,792.13	1,075.00	717.13
Motor Vehicle Tax	7,684.50	6,537.99	6,313.00	224.99
Recreational Vehicle Tax	165.54	147.12	138.00	9.12
16/20 M Truck Tax	523.42	588.14	471.00	117.14
Commercial Vehicle Tax	381.66	298.21	300.00	(1.79)
Watercraft Tax	132.54	134.53	126.00	8.53
Neighborhood Revitalization	(368.15)	(466.34)	(468.00)	1.66
Total Receipts	84,623.70	80,304.82	$ 80,665.00	$ (360.18)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	86,946.72	79,590.00	$ 79,590.00	$ -
Total Expenditures	86,946.72	79,590.00	$ 79,590.00	$ -
Receipts Over(Under) Expenditures	(2,323.02)	714.82		
Unencumbered Cash, Beginning	2,323.02	-		
Unencumbered Cash, Ending	$ -	$ 714.82		

GREENWOOD COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 5,897.74	$ 7,469.51	$ 3,243.00	$ 4,226.51
Total Receipts	5,897.74	7,469.51	$ 3,243.00	$ 4,226.51
Expenditures				
Health				
Contractual Services	2,500.00	2,500.00	$ 24,160.00	$ (21,660.00)
Total Expenditures	2,500.00	2,500.00	$ 24,160.00	$ (21,660.00)
Receipts Over(Under) Expenditures	3,397.74	4,969.51		
Unencumbered Cash, Beginning	18,258.04	21,655.78		
Unencumbered Cash, Ending	$ 21,655.78	$ 26,625.29		

GREENWOOD COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 406,205.85	$ 259,816.96	$ 265,051.00	$ (5,234.04)
Delinquent Tax	6,112.79	7,905.76	3,917.00	3,988.76
Motor Vehicle Tax	31,968.51	32,790.18	34,411.00	(1,620.82)
Recreational Vehicle Tax	676.18	748.77	753.00	(4.23)
16/20 M Truck Tax	2,619.24	2,273.62	2,567.00	(293.38)
Commercial Vehicle Tax	1,483.26	1,575.35	1,637.00	(61.65)
Watercraft Tax	512.39	733.30	686.00	47.30
Neighborhood Revitalization	(2,006.83)	(1,699.98)	(1,705.00)	5.02
Total Receipts	447,571.39	304,143.96	$ 307,317.00	$ (3,173.04)
Expenditures				
Public Works				
Contractual Services	222,159.03	339,059.59	$ 535,675.00	$ (196,615.41)
Commodities	49,924.54	44,855.35	394,826.00	(349,970.65)
Total Expenditures	272,083.57	383,914.94	$ 930,501.00	$ (546,586.06)
Receipts Over(Under) Expenditures	175,487.82	(79,770.98)		
Unencumbered Cash, Beginning	581,680.34	757,168.16		
Unencumbered Cash, Ending	$ 757,168.16	$ 677,397.18		

GREENWOOD COUNTY, KANSAS
SPECIAL LIABILITY FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ 1.68	$ -	$ -	$ -
Total Receipts	1.68	-	$ -	$ -
Expenditures				
Residual Transfer to General Fund	-	42,669.52	$ 42,668.00	$ 1.52
Total Expenditures	-	42,669.52	$ 42,668.00	$ 1.52
Receipts Over(Under) Expenditures	1.68	(42,669.52)		
Unencumbered Cash, Beginning	42,667.84	42,669.52		
Unencumbered Cash, Ending	$ 42,669.52	$ -		

GREENWOOD COUNTY, KANSAS
SPECIAL PARK AND RECREATION FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 814.23	$ 835.22	$ 3,243.00	$ (2,407.78)
Total Receipts	814.23	835.22	$ 3,243.00	$ (2,407.78)
Expenditures				
Culture and Recreation				
Contractual Services	1,938.83	-	$ 7,722.00	$ (7,722.00)
Total Expenditures	1,938.83	-	$ 7,722.00	$ (7,722.00)
Receipts Over(Under) Expenditures	(1,124.60)	835.22		
Unencumbered Cash, Beginning	1,819.99	695.39		
Unencumbered Cash, Ending	$ 695.39	$ 1,530.61		

GREENWOOD COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ -	$ 4,038.06
Other Receipts		
Sale of Surplus Property	117.00	-
Miscellaneous	7,455.94	250.00
Operating Transfers from:		
General Fund	134,700.00	111,000.00
Direct Election Fund	-	25,000.00
Health Fund	25,000.00	-
Rural Fire District No. 1 Fund	70,000.00	90,000.00
Special Rural Fire Equipment Fund	20,000.00	-
Total Receipts	257,272.94	230,288.06
Expenditures		
General Government		
Capital Outlay	43,573.16	264,409.28
Total Expenditures	43,573.16	264,409.28
Receipts Over(Under) Expenditures	213,699.78	(34,121.22)
Unencumbered Cash, Beginning	1,044,937.24	1,258,637.02
Unencumbered Cash, Ending	$ 1,258,637.02	$ 1,224,515.80

GREENWOOD COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Other Receipts				
Miscellaneous	$ 1,462.63	$ -	$ -	$ -
Operating Transfers from				
Noxious Weed Fund	60,439.00	26,000.00	-	26,000.00
Total Receipts	61,901.63	26,000.00	$ -	$ 26,000.00
Expenditures				
Agriculture				
Capital Outlay	434.61	691.92	$ 89,629.00	$ (88,937.08)
Total Expenditures	434.61	691.92	$ 89,629.00	$ (88,937.08)
Receipts Over(Under) Expenditures	61,467.02	25,308.08		
Unencumbered Cash, Beginning	89,629.19	151,096.21		
Unencumbered Cash, Ending	$ 151,096.21	$ 176,404.29		

GREENWOOD COUNTY, KANSAS
SPECIAL HIGHWAY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from		
Road and Bridge Fund	$ -	$ 50,000.00
Total Receipts	-	50,000.00
Expenditures		
Public Works		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	50,000.00
Unencumbered Cash, Beginning	597,069.28	597,069.28
Unencumbered Cash, Ending	$ 597,069.28	$ 647,069.28

GREENWOOD COUNTY, KANSAS
SPECIAL MACHINERY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ 88,235.29
State Grants	-	11,764.71
Other Receipts		
Miscellaneous	3,470.98	-
Operating Transfers from:		
General Fund	49,000.00	-
Road and Bridge Fund	180,000.00	200,000.00
Total Receipts	232,470.98	300,000.00
Expenditures		
Public Works		
Capital Outlay	218,191.00	319,262.00
Reimbursed Expense	(72,281.07)	-
Total Expenditures	145,909.93	319,262.00
Receipts Over(Under) Expenditures	86,561.05	(19,262.00)
Unencumbered Cash, Beginning	290,971.80	377,532.85
Unencumbered Cash, Ending	$ 377,532.85	$ 358,270.85

GREENWOOD COUNTY, KANSAS
SPECIAL RURAL FIRE EQUIPMENT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 3,459.52	$ -
State Grants	1,539.48	-
Use of Money and Property		
Sale of Equipment and Property	17,200.00	-
Other Receipts		
Donations	-	200.00
Miscellaneous	500.00	-
Total Receipts	22,699.00	200.00
Expenditures		
Public Safety		
Capital Outlay	63,899.18	-
Operating Transfers to		
Special Equipment Reserve Fund	20,000.00	-
Total Expenditures	83,899.18	-
Receipts Over(Under) Expenditures	(61,200.18)	200.00
Unencumbered Cash, Beginning	96,959.87	35,759.69
Unencumbered Cash, Ending	$ 35,759.69	$ 35,959.69

GREENWOOD COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 60,021.78	$ 59,937.96	$ 47,000.00	$ 12,937.96
Total Receipts	60,021.78	59,937.96	$ 47,000.00	$ 12,937.96
Expenditures				
Public Safety				
Contractual Services	35,818.32	72,341.53	$ 65,000.00	$ 7,341.53
Commodities	561.47	2,620.21	2,500.00	120.21
Capital Outlay	-	-	79,095.00	(79,095.00)
Total Expenditures	36,379.79	74,961.74	$ 146,595.00	$ (71,633.26)
Receipts Over(Under) Expenditures	23,641.99	(15,023.78)		
Unencumbered Cash, Beginning	120,094.53	143,736.52		
Unencumbered Cash, Ending	$ 143,736.52	$ 128,712.74		

GREENWOOD COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 525.00	$ 525.00
Licenses, Fees, and Permits		
Officer Fees	62,235.15	63,432.50
Other Receipts		
Miscellaneous	115.78	-
Total Receipts	62,875.93	63,957.50
Expenditures		
General Government		
Personal Services	30,675.86	33,118.32
Contractual Services	1,286.80	-
Commodities	2,200.60	800.76
Employee Benefits	21,147.71	19,775.58
Operating Transfer to		
General Fund	8,643.13	7,571.99
Total Expenditures	63,954.10	61,266.65
Receipts Over(Under) Expenditures	(1,078.17)	2,690.85
Unencumbered Cash, Beginning	12,243.17	11,165.00
Unencumbered Cash, Ending	$ 11,165.00	$ 13,855.85

GREENWOOD COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,206.00	$ 2,171.50
Total Receipts	2,206.00	2,171.50
Expenditures		
General Government		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,206.00	2,171.50
Unencumbered Cash, Beginning	8,507.50	10,713.50
Unencumbered Cash, Ending	$ 10,713.50	$ 12,885.00

GREENWOOD COUNTY, KANSAS
CONCEAL AND CARRY PERMIT FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 487.50	$ 260.00
Total Receipts	487.50	260.00
Expenditures		
Public Safety		
Commodities	1,100.00	-
Total Expenditures	1,100.00	-
Receipts Over(Under) Expenditures	(612.50)	260.00
Unencumbered Cash, Beginning	12,673.50	12,061.00
Unencumbered Cash, Ending	$ 12,061.00	$ 12,321.00

GREENWOOD COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 8,824.00	$ 8,686.00
Total Receipts	8,824.00	8,686.00
Expenditures		
General Government		
Contractual Services	5,929.44	6,178.25
Total Expenditures	5,929.44	6,178.25
Receipts Over(Under) Expenditures	2,894.56	2,507.75
Unencumbered Cash, Beginning	26,526.00	29,420.56
Unencumbered Cash, Ending	$ 29,420.56	$ 31,928.31

GREENWOOD COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,206.00	$ 2,171.50
Total Receipts	2,206.00	2,171.50
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,206.00	2,171.50
Unencumbered Cash, Beginning	11,535.50	13,741.50
Unencumbered Cash, Ending	$ 13,741.50	$ 15,913.00

GREENWOOD COUNTY, KANSAS
LAW ENFORCEMENT TOW AND STORAGE FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 40,563.00	$ 63,367.00
Total Receipts	40,563.00	63,367.00
Expenditures		
General Government		
Contractual Services	39,185.65	27,540.32
Commodities	8,069.74	4,613.37
Total Expenditures	47,255.39	32,153.69
Receipts Over(Under) Expenditures	(6,692.39)	31,213.31
Unencumbered Cash, Beginning	25,907.67	19,215.28
Unencumbered Cash, Ending	$ 19,215.28	$ 50,428.59

GREENWOOD COUNTY, KANSAS
EMERGENCY MEDICAL SERVICE GRANT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	114.55	114.55
Unencumbered Cash, Ending	$ 114.55	$ 114.55

GREENWOOD COUNTY, KANSAS
REGISTERED OFFENDERS FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,460.00	$ 3,320.00
Total Receipts	3,460.00	3,320.00
Expenditures		
Public Safety		
Contractual Services	1,857.54	898.60
Commodities	43.50	544.50
Total Expenditures	1,901.04	1,443.10
Receipts Over(Under) Expenditures	1,558.96	1,876.90
Unencumbered Cash, Beginning	9,053.93	10,612.89
Unencumbered Cash, Ending	$ 10,612.89	$ 12,489.79

GREENWOOD COUNTY, KANSAS
SCHOOL RESOURCE OFFICER FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 4,140.82	$ 29,535.87
Total Receipts	4,140.82	29,535.87
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	4,140.82	29,535.87
Unencumbered Cash, Beginning	-	4,140.82
Unencumbered Cash, Ending	$ 4,140.82	$ 33,676.69

GREENWOOD COUNTY, KANSAS
LEPP GRANT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 975.00	$ 410.00
Total Receipts	975.00	410.00
Expenditures		
General Government		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	975.00	410.00
Unencumbered Cash, Beginning	13,775.45	14,750.45
Unencumbered Cash, Ending	$ 14,750.45	$ 15,160.45

GREENWOOD COUNTY, KANSAS
BRIDGE BUILDING - KDOT EXCHANGE PROGRAM FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 1,069,115.99	$ -
Operating Transfers from		
Road and Bridge Fund	50,000.00	150,000.00
Total Receipts	1,119,115.99	150,000.00
Expenditures		
Public Works		
Contractual Services	1,545,089.72	-
Total Expenditures	1,545,089.72	-
Receipts Over(Under) Expenditures	(425,973.73)	150,000.00
Unencumbered Cash, Beginning	660,844.85	234,871.12
Unencumbered Cash, Ending	$ 234,871.12	$ 384,871.12

GREENWOOD COUNTY, KANSAS
COVID RELIEF GRANT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 630,966.50	$ 50,000.00
Total Receipts	630,966.50	50,000.00
Expenditures		
General Government		
Contractual Services	1,156,411.19	451.00
Total Expenditures	1,156,411.19	451.00
Receipts Over(Under) Expenditures	(525,444.69)	49,549.00
Unencumbered Cash, Beginning	573,364.89	47,920.20
Unencumbered Cash, Ending	$ 47,920.20	$ 97,469.20

GREENWOOD COUNTY, KANSAS
OPIOID SETTLEMENT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Other		
Opioid Settlement	$ -	$ 15,851.54
Total Receipts	-	15,851.54
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	15,851.54
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 15,851.54

GREENWOOD COUNTY, KANSAS
HOSPITAL REVENUE BOND RESERVE FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Bond Proceeds	$ -	$ 215,175.00
Total Receipts	-	215,175.00
Expenditures		
Capital Projects		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	215,175.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 215,175.00

GREENWOOD COUNTY, KANSAS
HOSPITAL PROJECT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Bond Proceeds	$ -	$ 2,510,294.00
Interest Income	-	22,131.12
Total Receipts	-	2,532,425.12
Expenditures		
Capital Projects		
Capital Outlay	-	951,900.00
Total Expenditures	-	951,900.00
Receipts Over(Under) Expenditures	-	1,580,525.12
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 1,580,525.12

GREENWOOD COUNTY, KANSAS
HOSPITAL REVENUE BOND AND INTEREST FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Sales Tax	$ -	$ 55,955.70
Use of Money and Property		
Bond Proceeds	-	57,432.50
Interest Income	-	488.72
Other Receipts		
Miscellaneous	-	100.00
Total Receipts	-	113,976.92
Expenditures		
Debt Service		
Cost of Issuance	-	54,052.59
Total Expenditures	-	54,052.59
Receipts Over(Under) Expenditures	-	59,924.33
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 59,924.33

GREENWOOD COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,400.03	$ 2,510.28
Total Receipts	1,400.03	2,510.28
Expenditures		
General Government		
Contractual Services	1,054.00	1,292.48
Total Expenditures	1,054.00	1,292.48
Receipts Over(Under) Expenditures	346.03	1,217.80
Unencumbered Cash, Beginning	8,995.15	9,341.18
Unencumbered Cash, Ending	$ 9,341.18	$ 10,558.98

GREENWOOD COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 1,070.65	$ 4,270.50
Other Receipts		
Sales of Confiscations	15,499.45	16,273.65
Total Receipts	16,570.10	20,544.15
Expenditures		
Public Safety		
Contractual Services	3,645.91	6,816.73
Commodities	7,230.91	1,723.23
Total Expenditures	10,876.82	8,539.96
Receipts Over(Under) Expenditures	5,693.28	12,004.19
Unencumbered Cash, Beginning	33,420.22	39,113.50
Unencumbered Cash, Ending	$ 39,113.50	$ 51,117.69

GREENWOOD COUNTY, KANSAS
PROSECUTING ATTORNEY TRUST FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,485.02	$ 2,768.58
Total Receipts	3,485.02	2,768.58
Expenditures		
General Government		
Contractual Services	650.00	3,787.50
Total Expenditures	650.00	3,787.50
Receipts Over(Under) Expenditures	2,835.02	(1,018.92)
Unencumbered Cash, Beginning	16,460.61	19,295.63
Unencumbered Cash, Ending	$ 19,295.63	$ 18,276.71

GREENWOOD COUNTY, KANSAS
PROSECUTING ATTORNEY CHECK FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 214.93	$ 236.85
Total Receipts	214.93	236.85
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	214.93	236.85
Unencumbered Cash, Beginning	10,549.06	10,763.99
Unencumbered Cash, Ending	$ 10,763.99	$ 11,000.84

GREENWOOD COUNTY, KANSAS
VIN INSPECTION FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 7,060.00	$ 7,260.00
Total Receipts	7,060.00	7,260.00
Expenditures		
General Government		
Contractual Services	3,510.79	825.00
Commodities	78.13	2,827.54
Total Expenditures	3,588.92	3,652.54
Receipts Over(Under) Expenditures	3,471.08	3,607.46
Unencumbered Cash, Beginning	11,219.83	14,690.91
Unencumbered Cash, Ending	$ 14,690.91	$ 18,298.37

GREENWOOD COUNTY, KANSAS
DIVERSION FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 12,095.14	$ 46,639.91
Total Receipts	12,095.14	46,639.91
Expenditures		
General Government		
Contractual Services	-	1,055.65
Commodities	230.22	5,757.57
Total Expenditures	230.22	6,813.22
Receipts Over(Under) Expenditures	11,864.92	39,826.69
Unencumbered Cash, Beginning	-	11,864.92
Unencumbered Cash, Ending	$ 11,864.92	$ 51,691.61

GREENWOOD COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Eureka City General	$ -	$ 888,934.60	$ 888,934.60	$ -
Eureka City Bond and Interest	-	912.50	912.50	-
Eureka City Library	-	80,339.81	80,339.81	-
Eureka City Special Mowing	-	5,731.14	5,731.14	-
Fall River City General	-	33,315.98	33,315.98	-
Fall River City Library	-	3,055.03	3,055.03	-
Fall River City Special Sewer	-	5,296.80	5,296.80	-
Fall River City Special Mowing	-	814.77	814.77	-
Hamilton City General	-	44,088.09	44,088.09	-
Hamilton City Library	-	9,221.03	9,221.03	-
Hamilton City Police and Fire	-	902.84	902.84	-
Madison City General	-	304,675.62	304,675.62	-
Madison City Bond and Interest	-	10.11	10.11	-
Madison City Library	-	34,071.88	34,071.88	-
Neal City Lights	-	1,026.38	1,026.38	-
Severy City General	-	99,401.44	99,401.44	-
Severy City Bond and Interest	-	93,517.12	93,517.12	-
Severy City Cemetery	-	6,638.27	6,638.27	-
Severy City Employee Benefit	-	3,410.85	3,410.85	-
Severy City Special Water	-	2,884.49	2,884.49	-
Virgil City General	-	18,911.20	18,911.20	-
Virgil City Special Sewer	-	1,063.00	1,063.00	-
Virgil City Special Mowing	-	550.00	550.00	-
Subtotal Cities	-	1,638,772.95	1,638,772.95	-
Townships:				
Bachelor Township General	-	2,754.51	2,754.51	-
Bachelor Township Road	-	57,644.94	57,644.94	-
Bachelor Township Noxious Weed	-	3,130.15	3,130.15	-
Eureka Township General	-	7,689.00	7,689.00	-
Eureka Township Road	-	76,106.32	76,106.32	-
Fall River Township General	-	8,256.74	8,256.74	-
Fall River Township Road	-	64,704.72	64,704.72	-
Janesville Township General	-	8,652.88	8,652.88	-
Janesville Township Road	-	234,997.67	234,997.67	-
Lane Township General	-	2,313.21	2,313.21	-
Lane Township Road	-	48,553.31	48,553.31	-
Madison Township General	-	15,188.34	15,188.34	-
Madison Township Road	-	204,201.39	204,201.39	-
Madison Township Noxious Weed	-	2,012.32	2,012.32	-
Madison Township Cemetery	-	136.49	136.49	-
Otter Creek Township General	-	10,674.10	10,674.10	-
Otter Creek Township Road	-	98,514.82	98,514.82	-
Pleasant Grove Township General	-	3,922.18	3,922.18	-
Pleasant Grove Township Road	-	29,621.64	29,621.64	-

GREENWOOD COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Townships (Continued):				
Pleasant Grove Township Noxious Weed	$ -	$ 1,962.92	$ 1,962.92	$ -
Pleasant Grove Township Cemetery	-	2,205.47	2,205.47	-
Quincy Township General	-	3,718.22	3,718.22	-
Quincy Township Road	-	35,298.02	35,298.02	-
Quincy Township Noxious Weed	-	803.26	803.26	-
Quincy Township Cemetery	-	3,833.08	3,833.08	-
Salem Township General	-	2,399.98	2,399.98	-
Salem Township Road	-	20,922.84	20,922.84	-
South Salem Township General	-	5,451.90	5,451.90	-
South Salem Township Road	-	60,859.52	60,859.52	-
South Salem Township Cemetery	-	3,477.35	3,477.35	-
South Salem Township Hall	-	1,887.63	1,887.63	-
Salt Springs Township General	-	1,771.13	1,771.13	-
Salt Springs Township Road	-	80,553.05	80,553.05	-
Salt Springs Township Cemetery	-	3,899.92	3,899.92	-
Shell Rock Township General	-	3,837.34	3,837.34	-
Shell Rock Township Road	-	98,162.05	98,162.05	-
Shell Rock Township Cemetery	-	3,799.11	3,799.11	-
Spring Creek Township General	-	1,536.52	1,536.52	-
Spring Creek Township Road	-	33,916.15	33,916.15	-
Spring Creek Township Noxious Weed	-	2,985.98	2,985.98	-
Spring Creek Township Cemetery	-	2,780.36	2,780.36	-
Spring Creek Township Hall	-	1,800.00	1,800.00	-
Twin Grove Township General	-	2,094.04	2,094.04	-
Twin Grove Township Road	-	87,946.83	87,946.83	-
Twin Grove Township Noxious Weed	-	382.27	382.27	-
Twin Grove Township Hall	-	-	-	-
Subtotal Townships	-	1,347,359.67	1,347,359.67	-
Schools:				
USD No. 205 General	-	6,044.66	6,044.66	-
USD No. 205 Capital Outlay	-	2,510.64	2,510.64	-
USD No. 205 Supplemental General	-	5,639.51	5,639.51	-
USD No. 245 General	-	19,384.60	19,384.60	-
USD No. 245 Capital Outlay	-	8,088.62	8,088.62	-
USD No. 245 Supplemental General	-	22,726.39	22,726.39	-
USD No. 282 General	-	90,702.00	90,702.00	-
USD No. 282 Capital Outlay	-	26,625.58	26,625.58	-
USD No. 282 Bond & Interest	-	52,958.80	52,958.80	-
USD No. 282 Supplemental General	-	116,382.30	116,382.30	-
USD No. 386 General	-	326,430.91	326,430.91	-
USD No. 386 Capital Outlay	-	160,809.45	160,809.45	-
USD No. 386 Supplemental General	-	448,535.88	448,535.88	-

GREENWOOD COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools (continued):				
USD No. 389 General	$ -	$ 638,569.02	$ 638,569.02	$ -
USD No. 389 Capital Outlay	-	343,380.55	343,380.55	-
USD No. 389 Recreation	-	119,707.35	119,707.35	-
USD No. 389 Bond and Interest	-	439,987.22	439,987.22	-
USD No. 389 Supplemental General	-	639,411.70	639,411.70	-
USD No. 386 Recreation	-	18,944.61	18,944.61	-
USD No. 386 Mineral/Flood Control	-	494.99	494.99	-
USD No. 390 General	-	236,171.58	236,171.58	-
USD No. 390 Capital Outlay	-	92,962.02	92,962.02	-
USD No. 390 Recreation	-	6,120.09	6,120.09	-
USD No. 390 Supplemental General	-	314,593.93	314,593.93	-
USD No. 484 Recreation	-	14,127.68	14,127.68	-
USD No. 484 General	-	64,455.72	64,455.72	-
USD No. 484 Bond and Interest	-	27,151.97	27,151.97	-
USD No. 484 Capital Outlay	-	32,377.72	32,377.72	-
USD No. 484 Supplemental General	-	65,266.95	65,266.95	-
USD No. 492 General	-	38,688.80	38,688.80	-
USD No. 492 Capital Outlay	-	15,651.07	15,651.07	-
USD No. 492 Supplemental General	-	41,612.63	41,612.63	-
USD No. 492 Bond and Interest	-	14,300.68	14,300.68	-
Subtotal Schools	-	4,450,815.62	4,450,815.62	-
Cemeteries				
Piedmont Cemetery	24.59	6,107.02	6,093.32	38.29
Otter Creek Cemetery	-	3,112.71	3,112.71	-
Virgil Cemetery	-	8,522.43	8,522.43	-
Caley Cemetery	-	470.89	470.89	-
Janesville Cemetery	-	4,165.31	4,165.31	-
Subtotal Cemeteries	24.59	22,378.36	22,364.66	38.29
Watershed Districts:				
Watershed No. 18 General	-	199.75	199.23	0.52
Watershed No. 21 General	-	57,391.56	57,391.56	-
Watershed No. 24 General	479.61	66,887.87	67,002.86	364.62
Watershed No. 47 General	-	251.02	251.02	-
Watershed No. 48 General	-	780.23	780.23	-
Watershed No. 72 General	-	22,100.60	22,100.60	-
Watershed No. 76 General	-	937.57	937.57	-
Watershed No. 83 General	-	22,130.30	22,130.30	-
Watershed No. 97 General	-	2,162.17	2,162.17	-
Subtotal Watershed Districts	479.61	172,841.07	172,955.54	365.14
Regional Library:				
SEK Library General	-	101,436.63	101,436.63	-
SEK Library Employee Benefits	-	6,542.92	6,542.92	-
Subtotal Regional Library	-	107,979.55	107,979.55	-
Total Subdivisions	$ 504.20	$ 7,740,147.22	$ 7,740,247.99	$ 403.43

GREENWOOD COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
State Funds:				
State Institutional Building	$ -	$ 45,190.28	$ 45,190.28	$ -
State Educational Building	-	90,380.51	90,380.51	-
Total State Funds	$ -	$ 135,570.79	$ 135,570.79	$ -
Other Agency Funds:				
Payroll Clearing	$ 29,664.90	$ 2,300,530.69	$ 2,300,548.69	$ 29,646.90
Health Claims	160,205.33	268,779.66	378,449.57	50,535.42
Motor Vehicle Licenses	5,140.83	527,235.28	527,091.72	5,284.39
Driver License Fees	303.50	17,829.00	18,001.50	131.00
Game Licenses	18.75	-	-	18.75
Cereal Malt Beverage Licenses	450.00	125.00	175.00	400.00
Heritage Trust	940.00	4,343.00	4,224.00	1,059.00
Stray Animal	2,939.25	-	-	2,939.25
Township/City Prepaids	652.70	-	-	652.70
Clerk of Court Release	504.00	3,060.00	2,700.00	864.00
Sales Tax	23,499.58	450,759.26	455,346.21	18,912.63
Confiscated Cash Holding - Sheriff	7,279.20	5,605.00	7,149.20	5,735.00
Oil & Gas Depletion Fund	92,320.75	-	92,320.75	-
Unclaimed Estates Fund	-	1,300.24	-	1,300.24
Sheriff Fund	(0.39)	303,049.05	303,048.55	0.11
K-9 Fund	3,023.08	-	709.88	2,313.20
Inmate Trust Fund	43,083.25	128,848.38	109,184.01	62,747.62
Sheriff Cash on Hand	100.00	-	-	100.00
Law Library	76,342.23	10,334.08	160.00	86,516.31
Total Other Agency Funds	$ 446,466.96	$ 4,021,798.64	$ 4,199,109.08	$ 269,156.52
Distributable Funds:				
Current Tax	$ 9,058,141.16	$ 14,218,784.52	$ 13,839,615.31	$ 9,437,310.37
Delinquent Tax	237,588.04	369,142.22	340,948.14	265,782.12
Motor Vehicle Tax	244,334.60	1,038,060.83	1,026,575.92	255,819.51
Rental Excise Tax	-	22.58	-	22.58
Recreational Vehicle Tax	2,829.43	22,851.02	22,934.52	2,745.93
Countywide Sales Tax	95,577.65	1,054,647.30	1,078,258.38	71,966.57
Special Assessments	-	16,340.20	16,340.20	-
Special City and County Highway	111,994.23	451,889.62	454,317.51	109,566.34
Commercial Vehicle Tax	1,671.96	107,353.08	108,525.94	499.10
Mineral Production Tax	1,270.82	3,052.88	2,912.28	1,411.42
Flood Control	-	4,374.16	-	4,374.16
Neighborhood Revitalization	-	98,054.63	98,054.63	-
Total Distributable Funds:	$ 9,753,407.89	$ 17,384,573.04	$ 16,988,482.83	$ 10,149,498.10
Total Agency Funds	$ 10,200,379.05	$ 29,282,089.69	$ 29,063,410.69	$ 10,419,058.05

Jarred Gilmore Phillips

Board of County Commissioners
Greenwood County, Kansas

In planning and performing our audit of the financial statement of Greenwood County, Kansas as of and for the year ended December 31, 2023 in accordance with auditing standards generally accepted in the United States of America, we considered Greenwood County, Kansas' system of internal control over financial reporting (internal control) as a basis for designing 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 Greenwood County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Greenwood County, Kansas' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

Credit Cards and Charge Accounts

During our testing of County credit cards, we identified some charges on the credit card, which did not contain adequate supporting documentation. We would like to point out that all disbursements of the County should be supported by a written claim against the County and the County charge cards should not be used for personal use. Unsupported disbursements could be cause for unallowable expenses under current Kansas statutes and deemed for personal use. There were many items that had a personal nature to them purchased with the card. If these are legitimate County expenses, notations should be made to allow approvers and outsiders to know why items of a personal nature were purchased.

This communication is intended solely for the information and use of management, County Commissioners, and others within Greenwood County, Kansas, and is not intended to be, and should not be, used by anyone other than these specified parties.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 1, 2024