

GREENWOOD COUNTY, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2020

GREENWOOD COUNTY, KANSAS
For the Year Ended December 31, 2020
TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
Independent Auditors' Report	1-3
<u>Statement 1</u>	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis.....	4-5
Notes to the Financial Statement	6-14
SUPPLEMENTARY INFORMATION	
<u>Schedule 1</u>	
Summary of Expenditures – Actual and Budget – Regulatory Basis (Budgeted Funds Only).....	15
<u>Schedule 2</u>	
Schedule of Receipts and Expenditures – Actual and Budget - Regulatory Basis (with Comparative Actual Amounts for the Prior Year)	
General Fund	16-19
Ambulance Fund.....	20
Appraiser's Cost Fund.....	21
Conservation District Fund	22
County Building Fund.....	23
Direct Election Fund	24
Economic Development Fund.....	25
Economic Development Loan Fund	26
Extension Council Fund.....	27
Fair Fund	28
Health Fund	29
Historical Society Fund.....	30
Hospital Maintenance Fund	31
Mental Health Fund	32
Intellectual Disability Fund	33
Noxious Weed Fund	34
Road and Bridge Fund	35
Rural Fire District No. 1 Fund	36
Service Program for the Elderly Fund.....	37
Special Alcohol Program Fund	38
Special Bridge Fund.....	39
Special Liability Fund	40
Special Park and Recreation Fund	41
Special Equipment Reserve Fund	42
Special Noxious Weed Fund.....	43
Special Highway Fund	44
Special Machinery Fund.....	45
Special Rural Fire Equipment Fund	46
Emergency Telephone Service Fund	47
Motor Vehicle Operating Fund.....	48
County Treasurer's Technology Fund.....	49
Conceal and Carry Permit Fees Fund.....	50
Register of Deeds Technology Fund	51

GREENWOOD COUNTY, KANSAS
For the Year Ended December 31, 2020
TABLE OF CONTENTS
(Continued)

	<u>PAGE NUMBER</u>
<u>Schedule 2</u> (Continued)	
County Clerk's Technology Fund	52
Law Enforcement Tow and Storage Fund.....	53
Emergency Medical Service Grant Fund.....	54
Registered Offenders Fees Fund.....	55
LEPP Grant Fund	56
Bridge Building – KDOT Exchange Program Fund.....	57
COVID Relief Grant Fund	58
Prosecuting Attorney Training Fund.....	59
Special Law Enforcement Trust Fund.....	60
Prosecuting Attorney Trust Fund.....	61
Prosecuting Attorney Check Fees Fund.....	62
VIN Inspection Fees Fund	63
 <u>Schedule 3</u>	
Schedule of Receipts and Disbursements – Agency Funds	
Regulatory Basis	64-67
 <u>Schedule 4</u>	
Reconciliation of the 2019 Tax Roll	68
 Schedule of Expenditures of Federal Awards.....	69-70
 Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.....	71-72
 Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	73-74
 Schedule of Findings and Questioned Costs.....	75
 Summary Schedule of Prior Audit Findings.....	76

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Greenwood County, Kansas

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

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1; 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.

Auditors' Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the 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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Other Matters***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds and reconciliation of the 2019 tax roll (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information 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 the Greenwood County, Kansas as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated July 23, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/oar/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2020 (Schedule 1 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2019, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 11, 2021, on our consideration of the Greenwood County, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Greenwood County, Kansas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Greenwood County, Kansas' internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 11, 2021

GREENWOOD COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2020
General Fund	\$ 696,134.02	\$ 3,151,064.81	\$ 3,225,830.19	\$ 621,368.64	\$ 365,626.14	\$ 986,994.78
Special Purpose Funds:						
Ambulance	179,825.27	555,252.15	523,643.71	211,433.71	21,071.64	232,505.35
Appraiser's Cost	47,105.93	333,774.87	325,839.99	55,040.81	22,422.21	77,463.02
Conservation District	-	25,264.91	24,916.66	348.25	-	348.25
County Building	189,487.54	150,000.00	-	339,487.54	-	339,487.54
Direct Election	40,099.22	109,864.30	119,411.53	30,551.99	4,507.38	35,059.37
Economic Development	22,482.31	161.39	1,500.00	21,143.70	-	21,143.70
Economic Development Loan	68,423.17	-	68,423.17	-	-	-
Extension Council	-	118,964.03	116,000.00	2,964.03	-	2,964.03
Fair	834.22	14,138.51	13,750.00	1,222.73	-	1,222.73
Health	47,601.97	323,329.30	283,145.94	87,785.33	6,084.76	93,870.09
Historical Society	-	7,734.07	7,500.00	234.07	-	234.07
Hospital Maintenance	27,182.49	18,846.96	-	46,029.45	-	46,029.45
Mental Health	-	42,990.19	42,000.00	990.19	-	990.19
Intellectual Disability	0.01	28,862.01	28,000.00	862.02	-	862.02
Noxious Weed	22,577.32	161,171.41	175,947.18	7,801.55	51,800.40	59,601.95
Road and Bridge	478,603.31	1,686,962.06	2,072,168.35	93,397.02	139,748.06	233,145.08
Rural Fire District No. 1	635.71	257,280.46	257,817.23	98.94	2,471.14	2,570.08
Service Program for the Elderly	-	96,683.67	94,000.00	2,683.67	-	2,683.67
Special Alcohol Program	7,783.82	6,143.82	2,500.00	11,427.64	-	11,427.64
Special Bridge	417,000.16	448,914.37	391,521.00	474,393.53	28,860.00	503,253.53
Special Liability	42,667.84	-	-	42,667.84	-	42,667.84
Special Park and Recreation	1,760.01	1,002.25	2,209.80	552.46	-	552.46
Special Equipment Reserve	1,071,156.32	276,240.31	62,383.74	1,285,012.89	3,552.88	1,288,565.77
Special Noxious Weed	135,763.75	20,847.95	13,937.01	142,674.69	-	142,674.69
Special Highway	356,869.28	110,000.00	-	466,869.28	-	466,869.28
Special Machinery	163,339.14	368,349.66	105,370.00	426,318.80	31,970.00	458,288.80
Special Rural Fire Equipment	15,257.37	49,000.00	-	64,257.37	-	64,257.37
Emergency Telephone Service	124,023.06	59,452.86	100,259.84	83,216.08	56.20	83,272.28
Motor Vehicle Operating	8,730.71	77,359.75	66,940.56	19,149.90	5,750.04	24,899.94
County Treasurer's Technology	10,202.50	2,177.00	-	12,379.50	-	12,379.50

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, 2020

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2020
Special Purpose Funds: (Continued)						
Conceal and Carry Permit Fees	\$ 11,958.50	\$ 260.00	\$ -	\$ 12,218.50	\$ -	\$ 12,218.50
Register of Deeds Technology	24,252.37	8,708.00	10,980.74	21,979.63	-	21,979.63
County Clerk's Technology	6,785.50	2,177.00	-	8,962.50	-	8,962.50
Law Enforcement Tow and Storage	11,010.70	29,349.00	26,059.08	14,300.62	199.35	14,499.97
Emergency Medical Service Grant	2,508.55	-	2,394.00	114.55	-	114.55
Registered Offenders Fees	4,143.44	3,141.00	789.78	6,494.66	-	6,494.66
LEPP Grant	11,685.45	630.00	-	12,315.45	-	12,315.45
Bridge Building - KDOT Exchange Program	660,844.85	-	-	660,844.85	-	660,844.85
COVID Relief Grant	-	1,268,519.00	1,284,460.96	(15,941.96)	14,691.86	(1,250.10)
Trust Funds:						
Prosecuting Attorney Training	7,503.28	1,799.51	950.50	8,352.29	-	8,352.29
Special Law Enforcement Trust	9,496.07	6,959.00	2,497.82	13,957.25	-	13,957.25
Prosecuting Attorney Trust	9,783.81	1,335.00	-	11,118.81	-	11,118.81
Prosecuting Attorney Check Fees	10,359.06	150.00	-	10,509.06	-	10,509.06
VIN Inspection Fees	-	11,154.00	2,983.10	8,170.90	-	8,170.90
Total Primary Government (Excluding Agency Funds)	<u>\$ 4,945,878.03</u>	<u>\$ 9,836,014.58</u>	<u>\$ 9,456,131.88</u>	<u>\$ 5,325,760.73</u>	<u>\$ 698,812.06</u>	<u>\$ 6,024,572.79</u>

Composition of Cash:

Cash on Hand	\$ 1,723.30
Demand Deposits	1,250,705.38
Certificates of Deposit	1,332,039.94
Municipal Investment Pool	10,693,075.26

Total Cash	13,277,543.88
Agency Funds Per Schedule 3	(7,252,971.09)
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 6,024,572.79</u>

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, 2020

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, revenues and expenditures. The various funds are grouped by type in the financial statements. 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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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 revenue source 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 revenue 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 revenue in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as revenue 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 or the State of Kansas Police and Fire Retirement System, both of which are multi-employer, state-wide pension plans. 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 revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. 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.

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

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

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

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
- Economic Development Loan 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 Stow and Tow Fund
- Emergency Medical Service Grant Fund
- Register Offenders Fees Fund
- LEPP Grant Fund
- Bridge Building- KDOT Exchange Program Fund
- COVID Relief Grant 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, the County was in apparent violation with K.S.A. 10-1113, as the County has obligated expenditures in excess of available monies in the COVID Relief Grant Fund, however, K.S.A 10-1,116 provides that under certain situations, the fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of Kansas. The COVID Relief Grant Fund met the criteria under the statutes and therefore, is not deemed to be in violation of the Kansas cash basis laws. As shown in Schedule 1, the County was in apparent violation of K.S.A. 79-2935, as the County has obligated expenditures in excess of budgeted limits in the Rural Fire District No. 1 Fund.

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	\$10,693,075.26	\$10,693,075.26	S&P AAf/S1+

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.

3. DEPOSITS AND INVESTMENTS (Continued)

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, 2020.

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, 2020.

Deposits: At year-end, the County's carrying amount of deposits was \$2,582,745.32 and the bank balance was \$3,027,291.10. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$1,571,480.48 was covered by FDIC insurance, \$1,455,810.62 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, 2020, the County had invested \$10,693,075.26 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. OPERATING LEASES

As of December 31, 2020 the County has entered an operating lease for a postage machine with Pitney Bowes. Rent expense for the year ended December 31, 2020, was \$4,266.24. Under the current lease agreements, the future minimum rental payments are as follows:

2021	\$ 3,910.72
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5. 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 statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 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 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$246,593.00 for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,195,881.00. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and 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 statements.

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

6. 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, 2020.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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, 2020, was \$87,823.02. The County has not estimated a liability for sick leave earned, but not taken, by County employees, as the amounts cannot be reasonably estimated.

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 statements.

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

7. ECONOMIC DEVELOPMENT LOAN PROGRAM

During 2004, the County established a revolving fund to stimulate economic development in the form of loans to local business ventures. The initial funds were provided by grant proceeds from the Community Development Block Grant Program.

Under the County's Economic Development Plan, the County has made direct loans to various local businesses to help with initial start-up costs and building acquisitions. A summary schedule of the loan transactions of the Economic Development Revolving Loan Fund for the year ending December 31, 2020 is presented below:

Balance 1-1-2020	Loans Advanced	Loans Forgiven	Repayments	Balance 12-31-2020
\$ 19,981.95	\$ 0.00	\$ 0.00	\$ 0.00	\$ 19,981.95

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 joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of \$200,000 for property coverage, \$150,000 for crime coverage, and \$250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of \$1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management. The County continues to carry commercial insurance for all other risks of loss including employee health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

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. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

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

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

11. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Special Equipment Reserve	K.S.A. 19-119	\$ 132,000.00
General	County Building	K.S.A. 19-119	150,000.00
General	Special Machinery	K.S.A. 68-141g	70,000.00
General	Motor Vehicle Operating	K.S.A. 79-2934	16,000.00
General	VIN Inspection Fees	K.S.A. 79-2934	8,274.00
Ambulance	Special Equipment Reserve	K.S.A. 19-119	50,000.00
Appraiser's Cost	Special Equipment Reserve	K.S.A. 19-119	40,000.00
Direct Election	Special Equipment Reserve	K.S.A. 19-119	10,000.00
Noxious Weed	Special Noxious Weed	K.S.A. 2-1318	20,000.00
Road and Bridge	Special Highway	K.S.A. 68-590	110,000.00
Road and Bridge	Special Machinery	K.S.A. 68-141g	110,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	1,668.39
Rural Fire District No. 1	Special Rural Fire Equipment	K.S.A. 19-119	44,000.00

12. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition or disclosure in the financial statement.

SUPPLEMENTARY INFORMATION

GREENWOOD COUNTY, KANSAS

Summary of Expenditures - Actual and Budget
 Regulatory Basis
 (Budgeted Funds Only)
 For the Year Ended December 31, 2020

Funds	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	\$ 3,408,956.00	\$ 3,225,830.19	\$ (183,125.81)
Special Purpose Funds:			
Ambulance	571,040.00	523,643.71	(47,396.29)
Appraiser's Cost	340,593.00	325,839.99	(14,753.01)
Conservation District	25,000.00	24,916.66	(83.34)
Direct Election	119,986.00	119,411.53	(574.47)
Economic Development	25,699.00	1,500.00	(24,199.00)
Extension Council	116,000.00	116,000.00	-
Fair	13,750.00	13,750.00	-
Health	298,450.00	283,145.94	(15,304.06)
Historical Society	7,500.00	7,500.00	-
Hospital Maintenance	24,079.00	-	(24,079.00)
Mental Health	42,000.00	42,000.00	-
Intellectual Disability	28,000.00	28,000.00	-
Noxious Weed	180,976.00	175,947.18	(5,028.82)
Road and Bridge	2,214,820.00	2,072,168.35	(142,651.65)
Rural Fire District No. 1	254,914.00	257,817.23	2,903.23
Service Program for the Elderly	94,000.00	94,000.00	-
Special Alcohol Program	10,000.00	2,500.00	(7,500.00)
Special Bridge	1,067,000.00	391,521.00	(675,479.00)
Special Liability	42,668.00	-	(42,668.00)
Special Park and Recreation	4,318.00	2,209.80	(2,108.20)
Special Noxious Weed	129,663.00	13,937.01	(115,725.99)
Emergency Telephone Service	173,658.00	100,259.84	(73,398.16)

GREENWOOD COUNTY, KANSAS
GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		Variance -
	Prior Year Actual	Actual	Budget	Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 2,231,467.32	\$ 2,372,757.88	\$ 2,428,692.00	\$ (55,934.12)
Delinquent Tax	57,283.86	82,168.15	44,820.00	37,348.15
Motor Vehicle Tax	231,661.42	234,581.38	229,787.00	4,794.38
Recreational Vehicle Tax	4,393.26	4,793.98	4,351.00	442.98
16/20 M Truck Tax	18,854.27	18,118.50	18,595.00	(476.50)
Commercial Vehicle Tax	19,647.80	20,046.36	17,284.00	2,762.36
Watercraft Tax	3,418.91	3,568.79	-	3,568.79
In Lieu of Tax	32,508.43	53,288.00	30,000.00	23,288.00
Mineral Production Tax	1,758.59	276.96	-	276.96
Neighborhood Revitalization	(3,669.05)	(10,351.19)	(9,773.00)	(578.19)
Flood Control	226.88	-	-	-
Interest on Tax	70,893.12	130,413.01	44,000.00	86,413.01
Intergovernmental				
Federal Grants	-	12,294.57	-	12,294.57
State Grants	528.79	-	-	-
Local Alcoholic Liquor Tax	1,002.17	1,002.26	1,040.00	(37.74)
Licenses, Fees, and Permits				
Officer Fees	53,332.71	61,129.00	64,000.00	(2,871.00)
Landfill Fees	14,417.76	11,281.60	13,000.00	(1,718.40)
VIN Inspection Fees	9,214.08	9,468.22	-	9,468.22
Diversion Fees	12,822.82	11,217.62	-	11,217.62
Use of Money and Property				
Interest on Investments	164,111.51	109,177.66	70,000.00	39,177.66
Other Receipts				
Miscellaneous	11,781.35	10,737.34	-	10,737.34
Reimbursed Expense	15,461.16	13,406.33	-	13,406.33
Operating Transfer from:				
Motor Vehicle Operating Fund	830.16	1,688.39	6,713.00	(5,024.61)
Hospital Maintenance Fund	-	-	24,079.00	(24,079.00)
Total Receipts	2,951,947.32	3,151,064.81	\$ 2,986,588.00	\$ 164,476.81
Expenditures				
General Government				
County Commission				
Personal Services	44,485.78	68,354.96	\$ 67,184.00	\$ 1,170.96
Contractual Services	746.40	659.22	3,500.00	(2,840.78)
Commodities	-	18.50	5,000.00	(4,981.50)
Employee Benefits	33,747.68	47,520.39	69,870.00	(22,349.61)
Total County Commission	78,979.86	116,553.07	145,554.00	(29,000.93)

GREENWOOD COUNTY, KANSAS
GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
County Clerk				
Personal Services	\$ 103,009.31	\$ 95,410.85	\$ 110,895.00	\$ (15,484.15)
Contractual Services	3,593.05	4,076.87	6,000.00	(1,923.13)
Commodities	2,917.58	3,859.07	5,000.00	(1,140.93)
Employee Benefits	52,028.12	45,389.53	54,000.00	(8,610.47)
Reimbursed Expense	(83.00)	(17.50)	-	(17.50)
Total County Clerk	161,465.06	148,718.82	175,895.00	(27,176.18)
County Treasurer				
Personal Services	96,016.05	96,074.95	100,797.00	(4,722.05)
Contractual Services	11,920.78	4,832.08	13,000.00	(8,167.92)
Commodities	3,566.82	3,997.95	5,000.00	(1,002.05)
Employee Benefits	52,608.22	46,436.12	69,812.00	(23,375.88)
Reimbursed Expense	(285.25)	(234.50)	(50.00)	(184.50)
Total County Treasurer	163,826.62	151,106.60	188,559.00	(37,452.40)
County Attorney				
Personal Services	116,781.51	123,655.21	129,301.00	(5,645.79)
Contractual Services	15,422.63	6,654.40	10,000.00	(3,345.60)
Commodities	3,366.63	3,266.42	6,000.00	(2,733.58)
Capital Outlay	-	-	750.00	(750.00)
Employee Benefits	55,490.08	65,849.70	72,035.00	(6,185.30)
Reimbursed Expense	(1,599.00)	(8,923.60)	(750.00)	(8,173.60)
Total County Attorney	189,461.85	190,502.13	217,336.00	(26,833.87)
Register of Deeds				
Personal Services	74,818.78	80,024.66	89,468.00	(9,443.34)
Contractual Services	3,371.08	3,473.38	3,400.00	73.38
Commodities	6,135.68	138.95	1,300.00	(1,161.05)
Employee Benefits	32,894.85	34,628.87	37,800.00	(3,171.13)
Reimbursed Expense	(6,765.37)	(5,004.50)	(2,500.00)	(2,504.50)
Total Register of Deeds	110,455.02	113,261.36	129,468.00	(16,206.64)
Unified Court				
Contractual Services	104,360.07	90,279.83	101,150.00	(10,870.17)
Commodities	6,995.89	20,034.87	4,000.00	16,034.87
Capital Outlay	-	-	5,000.00	(5,000.00)
Reimbursed Expense	(6,718.69)	(6,801.76)	(4,100.00)	(2,701.76)
Total Unified Court	104,637.27	103,512.94	106,050.00	(2,537.06)

GREENWOOD COUNTY, KANSAS
GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Courthouse General				
Personal Services	\$ 75,426.17	\$ 87,295.21	\$ 66,550.00	\$ 20,745.21
Contractual Services	316,630.79	382,051.47	262,000.00	120,051.47
Commodities	51,330.16	48,123.40	63,000.00	(14,876.60)
Capital Outlay	19,743.77	17,394.45	165,000.00	(147,605.55)
Employee Benefits	32,401.70	32,833.71	30,000.00	2,833.71
Reimbursed Expense	453.90	348.96	-	348.96
Total Courthouse General	495,986.49	568,047.20	586,550.00	(18,502.80)
County Counselor				
Contractual Services	27,500.00	27,500.00	27,500.00	-
Kansas Legal Services				
Contractual Services	3,000.00	3,000.00	3,000.00	-
Total General Government	1,335,312.17	1,422,202.12	1,579,912.00	(157,709.88)
Public Safety				
Sheriff				
Personal Services	808,235.21	845,111.93	835,213.00	9,898.93
Contractual Services	127,466.14	98,339.90	124,360.00	(26,020.10)
Commodities	159,488.16	156,280.79	151,000.00	5,280.79
Capital Outlay	41,500.00	41,066.28	41,500.00	(433.72)
Employee Benefits	401,120.67	394,893.41	543,192.00	(148,298.59)
Reimbursed Expense	(239,291.23)	(237,523.02)	(242,300.00)	4,776.98
Total Sheriff	1,298,518.95	1,298,169.29	1,452,965.00	(154,795.71)
Juvenile Detention				
Contractual Services	1,350.00	5,910.00	15,000.00	(9,090.00)
Emergency Preparedness				
Personal Services	46,157.46	47,419.06	50,000.00	(2,580.94)
Contractual Services	8,478.98	8,404.34	7,000.00	1,404.34
Commodities	5,497.55	3,851.13	10,000.00	(6,148.87)
Capital Outlay	5,954.00	2,976.28	15,000.00	(12,023.72)
Employee Benefits	9,993.38	10,257.80	10,754.00	(496.20)
Reimbursed Expense	-	(3,250.44)	-	(3,250.44)
Total Emergency Preparedness	76,081.37	69,658.17	92,754.00	(23,095.83)
Crisis Center				
Contractual Services	3,150.00	4,000.00	4,000.00	-
Total Public Safety	1,379,100.32	1,377,737.46	1,564,719.00	(186,981.54)

GREENWOOD COUNTY, KANSAS
GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Sanitation				
Landfill				
Personal Services	\$ 18,014.94	\$ 21,177.35	\$ 14,175.00	\$ 7,002.35
Contractual Services	21,269.13	7,311.14	16,675.00	(9,363.86)
Commodities	6,471.38	1,200.00	13,300.00	(12,100.00)
Employee Benefits	2,253.31	2,383.16	13,008.00	(10,624.84)
Total Landfill	48,008.76	32,071.65	57,158.00	(25,086.35)
Recycling				
Personal Services	98.70	9,375.82	14,175.00	(4,799.18)
Contractual Services	586.04	-	100.00	(100.00)
Commodities	18,707.20	2,472.79	6,100.00	(3,627.21)
Capital Outlay	-	-	20,000.00	(20,000.00)
Employee Benefits	280.88	885.67	13,008.00	(12,122.33)
Total Recycling	19,672.82	12,734.28	53,383.00	(40,648.72)
Household Hazardous Waste				
Contractual Services	3,521.93	3,810.68	15,000.00	(11,189.32)
Commodities	-	1,000.00	3,000.00	(2,000.00)
Total Household Hazardous Waste	3,521.93	4,810.68	18,000.00	(13,189.32)
Total Sanitation	71,203.51	49,616.61	128,541.00	(78,924.39)
Social Services for Aged and Poor				
Contractual Services	-	-	1,000.00	(1,000.00)
Capital Expenditures				
Equipment				
Capital Outlay	-	-	134,784.00	(134,784.00)
Operating Transfers to:				
County Building Fund	5,000.00	150,000.00	-	150,000.00
Special Equipment Reserve Fund	51,000.00	132,000.00	-	132,000.00
Special Machinery Fund	16,000.00	70,000.00	-	70,000.00
Motor Vehicle Operating Fund	-	16,000.00	-	16,000.00
VIN Inspection Fees Fund	-	8,274.00	-	8,274.00
Total Operating Transfers	72,000.00	376,274.00	-	376,274.00
Total Expenditures	2,857,616.00	3,225,830.19	\$ 3,408,956.00	\$ (183,125.81)
Receipts Over(Under) Expenditures	94,331.32	(74,765.38)		
Unencumbered Cash, Beginning	601,802.70	696,134.02		
Unencumbered Cash, Ending	\$ 696,134.02	\$ 621,368.64		

GREENWOOD COUNTY, KANSAS
AMBULANCE FUNDSchedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 275,320.34	\$ 253,969.31	\$ 259,963.00	\$ (5,993.69)
Delinquent Tax	5,981.15	9,092.53	5,097.00	3,995.53
Motor Vehicle Tax	24,563.50	23,190.09	28,353.00	(5,162.91)
Recreational Vehicle Tax	468.99	467.28	537.00	(69.72)
16/20 M Truck Tax	1,803.23	1,982.80	2,294.00	(311.20)
Commercial Vehicle Tax	2,112.04	1,964.61	2,133.00	(168.39)
Watercraft Tax	374.14	440.30	-	440.30
Neighborhood Revitalization	(1,134.17)	(1,107.95)	(1,111.00)	3.05
Licenses, Fees, and Permits				
Service Fees	356,037.66	263,953.18	240,000.00	23,953.18
Other Receipts				
Donations	-	1,300.00	-	1,300.00
Total Receipts	665,526.88	555,252.15	\$ 537,266.00	\$ 17,986.15
Expenditures				
Public Safety				
Personal Services	244,271.58	277,562.09	\$ 293,276.00	\$ (15,713.91)
Contractual Services	63,843.38	48,982.67	68,878.00	(19,895.33)
Commodities	44,254.49	42,713.91	51,020.00	(8,306.09)
Capital Outlay	-	-	50,000.00	(50,000.00)
Employee Benefits	99,396.05	107,104.78	110,866.00	(3,761.22)
Reimbursed Expense	(191.40)	(2,719.74)	(3,000.00)	280.26
Operating Transfers to				
Special Equipment Reserve Fund	73,000.00	50,000.00	-	50,000.00
Total Expenditures	524,574.10	523,643.71	\$ 571,040.00	\$ (47,396.29)
Receipts Over(Under) Expenditures	140,952.78	31,608.44		
Unencumbered Cash, Beginning	38,872.49	179,825.27		
Unencumbered Cash, Ending	\$ 179,825.27	\$ 211,433.71		

GREENWOOD COUNTY, KANSAS
APPRAISER'S COST FUNDSchedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 248,777.51	\$ 289,770.56	\$ 296,610.00	\$ (6,839.44)
Delinquent Tax	7,006.26	9,727.93	5,416.00	4,311.93
Motor Vehicle Tax	28,959.92	29,737.91	25,617.00	4,120.91
Recreational Vehicle Tax	548.43	609.37	485.00	124.37
16/20 M Truck Tax	2,405.05	2,249.86	2,073.00	176.86
Commercial Vehicle Tax	2,449.12	2,545.48	1,927.00	618.48
Watercraft Tax	424.54	397.89	-	397.89
Neighborhood Revitalization	(1,024.92)	(1,264.13)	(1,181.00)	(83.13)
Total Receipts	289,545.91	333,774.87	\$ 330,947.00	\$ 2,827.87
Expenditures				
General Government				
Personal Services	163,170.24	144,490.64	\$ 234,093.00	\$ (89,602.36)
Contractual Services	38,559.47	40,696.01	30,000.00	10,696.01
Commodities	7,146.18	37,003.65	12,000.00	25,003.65
Capital Outlay	-	-	1,000.00	(1,000.00)
Employee Benefits	75,392.31	65,940.39	65,500.00	440.39
Reimbursed Expense	(2,864.43)	(2,290.70)	(2,000.00)	(290.70)
Operating Transfers to				
Special Equipment Reserve Fund	10,000.00	40,000.00	-	40,000.00
Total Expenditures	291,403.77	325,839.99	\$ 340,593.00	\$ (14,753.01)
Receipts Over(Under) Expenditures	(1,857.86)	7,934.88		
Unencumbered Cash, Beginning	48,963.79	47,105.93		
Unencumbered Cash, Ending	\$ 47,105.93	\$ 55,040.81		

GREENWOOD COUNTY, KANSAS
CONSERVATION DISTRICT FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		Variance -
	Prior Year Actual	Actual	Budget	Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 14,691.37	\$ 22,770.16	\$ 23,323.00	\$ (552.84)
Delinquent Tax	413.63	585.82	457.00	128.82
Motor Vehicle Tax	1,705.51	1,672.99	1,512.00	160.99
Recreational Vehicle Tax	32.44	33.98	29.00	4.98
16/20 M Truck Tax	132.52	135.37	122.00	13.37
Commercial Vehicle Tax	145.58	142.42	114.00	28.42
Watercraft Tax	25.55	23.51	-	23.51
Neighborhood Revitalization	(60.53)	(99.34)	(100.00)	0.66
Total Receipts	17,086.07	25,264.91	\$ 25,457.00	\$ (192.09)
Expenditures				
Agriculture				
Contractual Services	17,891.47	24,916.66	\$ 25,000.00	\$ (83.34)
Total Expenditures	17,891.47	24,916.66	\$ 25,000.00	\$ (83.34)
Receipts Over(Under) Expenditures	(805.40)	348.25		
Unencumbered Cash, Beginning	805.40	-		
Unencumbered Cash, Ending	\$ -	\$ 348.25		

GREENWOOD COUNTY, KANSAS
COUNTY BUILDING FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Insurance Proceeds	\$ 2,161.32	\$ -
Hospital Installments	32,172.58	-
Operating Transfers from General Fund	5,000.00	150,000.00
Total Receipts	39,333.90	150,000.00
Expenditures		
General Government		
Contractual Services	32,172.58	-
Total Expenditures	32,172.58	-
Receipts Over(Under) Expenditures	7,161.32	150,000.00
Unencumbered Cash, Beginning	182,326.22	189,487.54
Unencumbered Cash, Ending	\$ 189,487.54	\$ 339,487.54

GREENWOOD COUNTY, KANSAS
DIRECT ELECTION FUNDSchedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 80,351.72	\$ 96,018.66	\$ 98,258.00	\$ (2,239.34)
Delinquent Tax	1,917.79	2,877.81	1,927.00	950.81
Motor Vehicle Tax	7,676.79	7,792.49	8,275.00	(482.51)
Recreational Vehicle Tax	145.55	159.32	157.00	2.32
16/20 M Truck Tax	627.00	599.73	670.00	(70.27)
Commercial Vehicle Tax	650.77	666.11	622.00	44.11
Watercraft Tax	113.17	128.50	-	128.50
Neighborhood Revitalization	(331.01)	(418.88)	(420.00)	1.12
Intergovernmental				
Federal Grants	-	2,040.56	-	2,040.56
Other Receipts				
Miscellaneous	200.00	-	-	-
Total Receipts	91,351.78	109,864.30	\$ 109,489.00	\$ 375.30
Expenditures				
General Government				
Personal Services	32,572.41	39,534.84	\$ 35,153.00	\$ 4,381.84
Contractual Services	43,098.93	43,919.38	53,000.00	(9,080.62)
Commodities	8,609.96	10,506.81	7,000.00	3,506.81
Employee Benefits	9,034.66	16,238.50	24,833.00	(8,594.50)
Reimbursed Expense	(10,262.39)	(788.00)	-	(788.00)
Operating Transfers to				
Special Equipment Reserve Fund	4,000.00	10,000.00	-	10,000.00
Total Expenditures	87,053.57	119,411.53	\$ 119,986.00	\$ (574.47)
Receipts Over(Under) Expenditures	4,298.21	(9,547.23)		
Unencumbered Cash, Beginning	35,801.01	40,099.22		
Unencumbered Cash, Ending	\$ 40,099.22	\$ 30,551.99		

GREENWOOD COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 9,753.88	\$ 15.60	\$ -	\$ 15.60
Delinquent Tax	56.53	145.79	-	145.79
Motor Vehicle Tax	-	-	1,002.00	(1,002.00)
Recreational Vehicle Tax	-	-	19.00	(19.00)
16/20 M Truck Tax	-	-	81.00	(81.00)
Commercial Vehicle Tax	-	-	75.00	(75.00)
Neighborhood Revitalization	(40.18)	-	-	-
Total Receipts	9,770.23	161.39	\$ 1,177.00	\$ (1,015.61)
Expenditures				
Economic Development				
Contractual Services	1,770.00	1,500.00	\$ 25,699.00	\$ (24,199.00)
Total Expenditures	1,770.00	1,500.00	\$ 25,699.00	\$ (24,199.00)
Receipts Over(Under) Expenditures	8,000.23	(1,338.61)		
Unencumbered Cash, Beginning	14,482.08	22,482.31		
Unencumbered Cash, Ending	\$ 22,482.31	\$ 21,143.70		

GREENWOOD COUNTY, KANSAS
ECONOMIC DEVELOPMENT LOAN FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Loan Repayment	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Economic Development		
Return of Grant Funds	-	68,423.17
Total Expenditures	-	68,423.17
Receipts Over(Under) Expenditures	-	(68,423.17)
Unencumbered Cash, Beginning	68,423.17	68,423.17
Unencumbered Cash, Ending	\$ 68,423.17	\$ -

GREENWOOD COUNTY, KANSAS
EXTENSION COUNCIL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 96,664.17	\$ 102,328.45	\$ 104,753.00	\$ (2,424.55)
Delinquent Tax	2,728.92	3,758.80	2,054.00	1,704.80
Motor Vehicle Tax	11,126.75	11,117.75	9,952.00	1,165.75
Recreational Vehicle Tax	211.29	226.60	189.00	37.60
16/20 M Truck Tax	888.20	875.70	805.00	70.70
Commercial Vehicle Tax	946.25	948.55	749.00	199.55
Watercraft Tax	165.23	154.59	-	154.59
Neighborhood Revitalization	(398.23)	(446.41)	(448.00)	1.59
Total Receipts	112,332.58	118,964.03	\$ 118,054.00	\$ 910.03
Expenditures				
Agriculture				
Contractual Services	115,460.22	116,000.00	\$ 116,000.00	\$ -
Total Expenditures	115,460.22	116,000.00	\$ 116,000.00	\$ -
Receipts Over(Under) Expenditures	(3,127.64)	2,964.03		
Unencumbered Cash, Beginning	3,127.64	-		
Unencumbered Cash, Ending	\$ -	\$ 2,964.03		

GREENWOOD COUNTY, KANSAS
FAIR FUNDSchedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 11,115.87	\$ 12,139.51	\$ 12,456.00	\$ (316.49)
Delinquent Tax	319.93	436.37	244.00	192.37
Motor Vehicle Tax	1,347.82	1,349.18	1,146.00	203.18
Recreational Vehicle Tax	25.59	27.51	22.00	5.51
16/20 M Truck Tax	107.88	105.98	93.00	12.98
Commercial Vehicle Tax	114.58	115.14	86.00	29.14
Watercraft Tax	20.00	17.78	-	17.78
Neighborhood Revitalization	(45.79)	(52.96)	(53.00)	0.04
Total Receipts	13,005.88	14,138.51	\$ 13,994.00	\$ 144.51
Expenditures				
Agriculture				
Contractual Services	12,726.39	13,750.00	\$ 13,750.00	\$ -
Total Expenditures	12,726.39	13,750.00	\$ 13,750.00	\$ -
Receipts Over(Under) Expenditures	279.49	388.51		
Unencumbered Cash, Beginning	554.73	834.22		
Unencumbered Cash, Ending	\$ 834.22	\$ 1,222.73		

GREENWOOD COUNTY, KANSAS
HEALTH FUNDSchedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 84,315.38	\$ 118,171.52	\$ 120,954.00	\$ (2,782.48)
Delinquent Tax	2,176.16	2,950.03	2,372.00	578.03
Motor Vehicle Tax	9,414.06	4,724.40	8,679.00	(3,954.60)
Recreational Vehicle Tax	187.58	77.57	164.00	(86.43)
16/20 M Truck Tax	206.44	912.43	702.00	210.43
Commercial Vehicle Tax	880.56	354.83	653.00	(298.17)
Watercraft Tax	172.16	134.85	-	134.85
Neighborhood Revitalization	(347.35)	(515.53)	(517.00)	1.47
Intergovernmental				
Federal Grants	65,376.00	98,609.89	50,000.00	48,609.89
State Grants	13,560.00	14,886.00	22,523.00	(7,637.00)
Contracts with Other Governments	590.00	5,260.00	800.00	4,460.00
Licenses, Fees, and Permits				
Service Fees	84,951.61	77,763.31	85,000.00	(7,236.69)
Other Receipts				
Miscellaneous	1,461.00	-	-	-
Total Cash Receipts	262,943.60	323,329.30	\$ 291,330.00	\$ 31,999.30
Expenditures				
Health				
Personal Services	110,880.91	129,770.16	\$ 129,500.00	\$ 270.16
Contractual Services	22,859.75	21,067.48	21,700.00	(632.52)
Commodities	79,147.80	72,473.37	92,000.00	(19,526.63)
Employee Benefits	52,029.40	59,834.93	55,250.00	4,584.93
Reimbursed Expense	(12,340.00)	-	-	-
Operating Transfers to				
Special Equipment Reserve Fund	10,000.00	-	-	-
Total Expenditures	262,577.86	283,145.94	\$ 298,450.00	\$ (15,304.06)
Receipts Over(Under) Expenditures	365.74	40,183.36		
Unencumbered Cash, Beginning	47,236.23	47,601.97		
Unencumbered Cash, Ending	\$ 47,601.97	\$ 87,785.33		

GREENWOOD COUNTY, KANSAS
HISTORICAL SOCIETY FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 6,045.45	\$ 6,652.71	\$ 6,794.00	\$ (141.29)
Delinquent Tax	177.95	241.63	133.00	108.63
Motor Vehicle Tax	735.24	775.05	625.00	150.05
Recreational Vehicle Tax	13.98	14.73	12.00	2.73
16/20 M Truck Tax	57.49	58.25	51.00	7.25
Commercial Vehicle Tax	62.71	11.04	47.00	(35.96)
Watercraft Tax	11.00	9.68	-	9.68
Neighborhood Revitalization	(24.90)	(29.02)	(29.00)	(0.02)
Total Receipts	7,078.92	7,734.07	\$ 7,633.00	\$ 101.07
Expenditures				
Culture and Recreation				
Contractual Services	7,459.92	7,500.00	\$ 7,500.00	\$ -
Total Expenditures	7,459.92	7,500.00	\$ 7,500.00	\$ -
Receipts Over(Under) Expenditures	(381.00)	234.07		
Unencumbered Cash, Beginning	381.00	-		
Unencumbered Cash, Ending	\$ -	\$ 234.07		

GREENWOOD COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ (16.76)	\$ -	\$ -	\$ -
Delinquent Tax	1,183.11	1,364.40	2,500.00	(1,135.60)
Motor Vehicle Tax	4,979.40	15,672.86	-	15,672.86
Recreational Vehicle Tax	74.40	362.26	-	362.26
16/20 M Vehicle Tax	1,642.79	-	-	-
Commercial Vehicle Tax	240.74	1,447.44	-	1,447.44
Total Receipts	8,103.68	18,846.96	\$ 2,500.00	\$ 16,346.96
Expenditures				
Residual Transfers to General Fund	-	-	\$ 24,079.00	\$ (24,079.00)
Total Expenditures	-	-	\$ 24,079.00	\$ (24,079.00)
Receipts Over(Under) Expenditures	8,103.68	18,846.96		
Unencumbered Cash, Beginning	19,078.81	27,182.49		
Unencumbered Cash, Ending	\$ 27,182.49	\$ 46,029.45		

GREENWOOD COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		Variance -
	Prior Year Actual	Actual	Budget	Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 33,348.04	\$ 37,241.50	\$ 38,127.00	\$ (885.50)
Delinquent Tax	954.97	1,306.21	748.00	558.21
Motor Vehicle Tax	3,899.45	3,837.76	3,435.00	402.76
Recreational Vehicle Tax	74.16	77.99	65.00	12.99
16/20 M Truck Tax	304.46	309.04	278.00	31.04
Commercial Vehicle Tax	332.61	326.82	258.00	68.82
Watercraft Tax	58.32	53.34	-	53.34
Neighborhood Revitalization	(137.39)	(162.47)	(163.00)	0.53
Total Receipts	38,834.62	42,990.19	\$ 42,748.00	\$ 242.19
Expenditures				
Health				
Contractual Services	40,746.57	42,000.00	\$ 42,000.00	\$ -
Total Expenditures	40,746.57	42,000.00	\$ 42,000.00	\$ -
Receipts Over(Under) Expenditures	(1,911.95)	990.19		
Unencumbered Cash, Beginning	1,911.95	-		
Unencumbered Cash, Ending	\$ -	\$ 990.19		

GREENWOOD COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 22,621.82	\$ 24,827.67	\$ 25,375.00	\$ (547.33)
Delinquent Tax	665.82	902.45	498.00	404.45
Motor Vehicle Tax	2,737.80	2,702.18	2,326.00	376.18
Recreational Vehicle Tax	52.05	54.95	44.00	10.95
16/20 M Truck Tax	214.66	216.70	188.00	28.70
Commercial Vehicle Tax	233.41	230.19	175.00	55.19
Watercraft Tax	40.90	36.18	-	36.18
Neighborhood Revitalization	(93.20)	(108.31)	(108.00)	(0.31)
Total Receipts	26,473.26	28,862.01	\$ 28,498.00	\$ 364.01
Expenditures				
Health				
Contractual Services	27,889.26	28,000.00	\$ 28,000.00	\$ -
Total Expenditures	27,889.26	28,000.00	\$ 28,000.00	\$ -
Receipts Over(Under) Expenditures	(1,416.00)	862.01		
Unencumbered Cash, Beginning	1,416.01	0.01		
Unencumbered Cash, Ending	\$ 0.01	\$ 862.02		

GREENWOOD COUNTY, KANSAS
NOXIOUS WEED FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 111,630.08	\$ 155,275.90	\$ 158,909.00	\$ (3,633.10)
Delinquent Tax	1,631.29	2,842.80	3,116.00	(273.20)
Motor Vehicle Tax	8,060.59	2,526.72	11,493.00	(8,966.28)
Recreational Vehicle Tax	163.47	29.39	218.00	(188.61)
16/20 M Truck Tax	-	836.87	930.00	(93.13)
Commercial Vehicle Tax	779.89	158.62	864.00	(705.38)
Watercraft Tax	157.92	178.51	-	178.51
Neighborhood Revitalization	(459.83)	(677.40)	(679.00)	1.60
Total Receipts	121,963.41	161,171.41	\$ 174,851.00	\$ (13,679.59)
Expenditures				
General Government				
Personal Services	40,392.22	66,152.36	\$ 61,298.00	\$ 4,854.36
Contractual Services	11,611.11	8,162.74	20,000.00	(11,837.26)
Commodities	259,963.07	299,141.36	193,000.00	106,141.36
Capital Outlay	45.00	-	10,000.00	(10,000.00)
Employee Benefits	17,675.65	29,123.60	36,678.00	(7,554.40)
Reimbursed Expense	(224,236.26)	(246,632.88)	(140,000.00)	(106,632.88)
Operating Transfers to Special Noxious Weed Fund	25,000.00	20,000.00	-	20,000.00
Total Expenditures	130,450.79	175,947.18	\$ 180,976.00	\$ (5,028.82)
Receipts Over(Under) Expenditures	(8,487.38)	(14,775.77)		
Unencumbered Cash, Beginning	31,064.70	22,577.32		
Unencumbered Cash, Ending	\$ 22,577.32	\$ 7,801.55		

GREENWOOD COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 1,229,549.10	\$ 937,347.76	\$ 959,461.00	\$ (22,113.24)
Delinquent Tax	32,638.16	45,446.09	18,413.00	27,033.09
Motor Vehicle Tax	133,055.52	133,050.64	126,617.00	6,433.64
Recreational Vehicle Tax	2,526.43	2,712.42	2,399.00	313.42
16/20 M Truck Tax	10,633.21	10,468.05	10,246.00	222.05
Commercial Vehicle Tax	11,313.52	11,352.84	9,524.00	1,828.84
Watercraft Tax	1,975.28	1,966.46	-	1,966.46
Neighborhood Revitalization	(5,065.34)	(4,089.20)	(4,015.00)	(74.20)
Intergovernmental				
Federal Grants	-	59,584.97	-	59,584.97
Special City and County Highway	347,810.68	409,863.70	468,482.00	(58,618.30)
DOT - Connecting Links	-	78,543.33	-	78,543.33
Other Receipts				
Miscellaneous	-	715.00	-	715.00
Total Receipts	1,764,436.56	1,686,962.06	\$ 1,591,127.00	\$ 95,835.06
Expenditures				
Public Works				
Maintenance				
Personal Services	465,978.42	514,516.92	\$ 548,320.00	\$ (33,803.08)
Contractual Services	201,383.33	195,303.50	195,000.00	303.50
Commodities	1,091,734.07	993,348.30	1,281,500.00	(288,151.70)
Capital Outlay	6,275.65	-	150,000.00	(150,000.00)
Employee Benefits	257,359.98	259,590.56	240,000.00	19,590.56
Reimbursed Expense	(145,617.81)	(110,590.93)	(200,000.00)	89,409.07
Operating Transfers to:				
Special Highway Fund	100,000.00	110,000.00	-	110,000.00
Special Machinery Fund	100,000.00	110,000.00	-	110,000.00
Total Expenditures	2,077,113.64	2,072,168.35	\$ 2,214,820.00	\$ (142,651.65)
Receipts Over(Under) Expenditures	(312,677.08)	(385,206.29)		
Unencumbered Cash, Beginning	791,280.39	478,603.31		
Unencumbered Cash, Ending	\$ 478,603.31	\$ 93,397.02		

GREENWOOD COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUNDSchedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 207,908.45	\$ 233,467.47	\$ 235,298.00	\$ (1,830.53)
Delinquent Tax	3,414.79	4,957.30	3,463.00	1,494.30
Motor Vehicle Tax	16,606.70	18,135.54	15,773.00	2,362.54
Recreational Vehicle Tax	333.96	341.66	327.00	14.66
16/20M Vehicle Tax	2,111.51	-	2,139.00	(2,139.00)
Commercial Vehicle Tax	1,947.84	378.49	1,619.00	(1,240.51)
Watercraft Tax	347.53	-	-	-
Other Receipts				
Miscellaneous	0.12	-	-	-
Total Receipts	232,670.90	257,280.46	\$ 258,619.00	\$ (1,338.54)
Expenditures				
Public Safety				
Personal Services	52,441.59	55,311.14	\$ 48,000.00	\$ 7,311.14
Contractual Services	38,789.73	47,015.43	33,000.00	14,015.43
Commodities	79,791.32	76,197.30	50,000.00	26,197.30
Capital Outlay	58,466.00	27,300.00	102,000.00	(74,700.00)
Employee Benefits	6,825.94	7,993.36	21,914.00	(13,920.64)
Operating Transfers to				
Special Rural Fire Equipment Fund	-	44,000.00	-	44,000.00
Total Expenditures	236,314.58	257,817.23	\$ 254,914.00	\$ 2,903.23
Receipts Over(Under) Expenditures	(3,643.68)	(536.77)		
Unencumbered Cash, Beginning	4,279.39	635.71		
Unencumbered Cash, Ending	\$ 635.71	\$ 98.94		

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, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 71,700.47	\$ 83,741.99	\$ 85,691.00	\$ (1,949.01)
Delinquent Tax	2,132.00	2,897.89	1,680.00	1,217.89
Motor Vehicle Tax	8,779.01	8,683.65	7,383.00	1,300.65
Recreational Vehicle Tax	166.87	176.64	140.00	36.64
16/20 M Truck Tax	690.52	694.17	597.00	97.17
Commercial Vehicle Tax	748.09	739.98	555.00	184.98
Watercraft Tax	130.99	114.68	-	114.68
Neighborhood Revitalization	(295.39)	(365.33)	(366.00)	0.67
Total Receipts	84,052.56	96,683.67	\$ 95,680.00	\$ 1,003.67
Expenditures				
Social Services for Aged and Poor				
Contractual Services	88,982.12	94,000.00	\$ 94,000.00	\$ -
Total Expenditures	88,982.12	94,000.00	\$ 94,000.00	\$ -
Receipts Over(Under) Expenditures	(4,929.56)	2,683.67		
Unencumbered Cash, Beginning	4,929.56	-		
Unencumbered Cash, Ending	\$ -	\$ 2,683.67		

GREENWOOD COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 7,783.82	\$ 6,143.82	\$ 8,628.00	\$ (2,484.18)
Total Receipts	7,783.82	6,143.82	\$ 8,628.00	\$ (2,484.18)
Expenditures				
Health				
Contractual Services	1,996.50	2,500.00	\$ 10,000.00	\$ (7,500.00)
Total Expenditures	1,996.50	2,500.00	\$ 10,000.00	\$ (7,500.00)
Receipts Over(Under) Expenditures	5,787.32	3,643.82		
Unencumbered Cash, Beginning	1,996.50	7,783.82		
Unencumbered Cash, Ending	\$ 7,783.82	\$ 11,427.64		

GREENWOOD COUNTY, KANSAS
SPECIAL BRIDGE FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 234,562.55	\$ 419,052.82	\$ 428,950.00	\$ (9,897.18)
Delinquent Tax	4,672.41	7,982.04	4,411.00	3,571.04
Motor Vehicle Tax	19,227.74	19,744.10	24,152.00	(4,407.90)
Recreational Vehicle Tax	364.11	404.59	458.00	(53.41)
16/20 M Truck Tax	1,596.78	1,493.79	1,954.00	(460.21)
Commercial Vehicle Tax	1,626.08	1,690.04	1,817.00	(126.96)
Watercraft Tax	281.88	375.12	-	375.12
Neighborhood Revitalization	(966.26)	(1,828.13)	(962.00)	(866.13)
Intergovernmental				
Federal Grants	6,269.56	-	-	-
Total Receipts	267,634.85	448,914.37	\$ 460,780.00	\$ (11,865.63)
Expenditures				
Public Works				
Contractual Services	169,249.32	236,346.00	\$ 302,500.00	\$ (66,154.00)
Commodities	34,395.04	155,175.00	14,500.00	140,675.00
Capital Outlay	-	-	750,000.00	(750,000.00)
Reimbursed Expense	(1,765.01)	-	-	-
Total Expenditures	201,879.35	391,521.00	\$ 1,067,000.00	\$ (675,479.00)
Receipts Over(Under) Expenditures	65,755.50	57,393.37		
Unencumbered Cash, Beginning	351,244.66	417,000.16		
Unencumbered Cash, Ending	\$ 417,000.16	\$ 474,393.53		

GREENWOOD COUNTY, KANSAS
SPECIAL LIABILITY FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	\$ 0.03	\$ -	\$ -	\$ -
Total Receipts	0.03	-	\$ -	\$ -
Expenditures				
General Government				
Contractual Services	-	-	\$ 42,668.00	\$ (42,668.00)
Total Expenditures	-	-	\$ 42,668.00	\$ (42,668.00)
Receipts Over(Under) Expenditures	0.03	-		
Unencumbered Cash, Beginning	42,667.81	42,667.84		
Unencumbered Cash, Ending	\$ 42,667.84	\$ 42,667.84		

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, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,285.32	\$ 1,002.25	\$ 728.00	\$ 274.25
Total Receipts	1,285.32	1,002.25	\$ 728.00	\$ 274.25
Expenditures				
Culture and Recreation				
Contractual Services	-	2,209.80	\$ 4,318.00	\$ (2,108.20)
Total Expenditures	-	2,209.80	\$ 4,318.00	\$ (2,108.20)
Receipts Over(Under) Expenditures	1,285.32	(1,207.55)		
Unencumbered Cash, Beginning	474.69	1,760.01		
Unencumbered Cash, Ending	\$ 1,760.01	\$ 552.46		

GREENWOOD COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Sale of Surplus Property	\$ 4,600.00	\$ 4,000.00
Miscellaneous	11,871.30	40,240.31
Operating Transfers from:		
General Fund	51,000.00	132,000.00
Ambulance Fund	73,000.00	50,000.00
Appraiser's Cost Fund	10,000.00	40,000.00
Direct Election Fund	4,000.00	10,000.00
Health Fund	10,000.00	-
Total Receipts	164,471.30	276,240.31
Expenditures		
General Government		
Capital Outlay	35,845.88	12,928.84
Public Safety		
Capital Outlay	99,166.58	49,454.90
Total Expenditures	135,012.46	62,383.74
Receipts Over(Under) Expenditures	29,458.84	213,856.57
Unencumbered Cash, Beginning	1,041,697.48	1,071,156.32
Unencumbered Cash, Ending	\$ 1,071,156.32	\$ 1,285,012.89

GREENWOOD COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Other Receipts				
Miscellaneous	\$ -	\$ 847.95	\$ -	\$ 847.95
Operating Transfers from Noxious Weed Fund	25,000.00	20,000.00	-	20,000.00
Total Receipts	25,000.00	20,847.95	\$ -	\$ 20,847.95
Expenditures				
Agriculture				
Capital Outlay	18,898.75	13,937.01	\$ 129,663.00	\$ (115,725.99)
Total Expenditures	18,898.75	13,937.01	\$ 129,663.00	\$ (115,725.99)
Receipts Over(Under) Expenditures	6,101.25	6,910.94		
Unencumbered Cash, Beginning	129,662.50	135,763.75		
Unencumbered Cash, Ending	\$ 135,763.75	\$ 142,674.69		

GREENWOOD COUNTY, KANSAS
SPECIAL HIGHWAY FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
DOT - Connecting Links	\$ 90,684.24	\$ -
Operating Transfers from		
Road and Bridge Fund	100,000.00	110,000.00
Total Receipts	190,684.24	110,000.00
Expenditures		
Public Works		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	190,684.24	110,000.00
Unencumbered Cash, Beginning	166,185.04	356,869.28
Unencumbered Cash, Ending	\$ 356,869.28	\$ 466,869.28

GREENWOOD COUNTY, KANSAS
SPECIAL MACHINERY FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ 167,371.84
State Grants	-	20,977.82
Use of Money and Property		
Sale of Assets	10,000.00	-
Operating Transfers from:		
General Fund	16,000.00	70,000.00
Road and Bridge Fund	100,000.00	110,000.00
Total Receipts	126,000.00	368,349.66
Expenditures		
Public Works		
Capital Outlay	188,249.00	105,370.00
Total Expenditures	188,249.00	105,370.00
Receipts Over(Under) Expenditures	(62,249.00)	262,979.66
Unencumbered Cash, Beginning	225,588.14	163,339.14
Unencumbered Cash, Ending	\$ 163,339.14	\$ 426,318.80

GREENWOOD COUNTY, KANSAS
SPECIAL RURAL FIRE EQUIPMENT FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	\$ 5,508.00	\$ 4,500.00
Other Receipts		
Miscellaneous	804.60	500.00
Operating Transfers from		
Rural Fire District No. 1 Fund	-	44,000.00
Total Receipts	6,312.60	49,000.00
Expenditures		
Public Safety		
Capital Outlay	31,264.60	-
Total Expenditures	31,264.60	-
Receipts Over(Under) Expenditures	(24,952.00)	49,000.00
Unencumbered Cash, Beginning	40,209.37	15,257.37
Unencumbered Cash, Ending	\$ 15,257.37	\$ 64,257.37

GREENWOOD COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 52,787.92	\$ 59,452.86	\$ 47,000.00	\$ 12,452.86
Total Receipts	52,787.92	59,452.86	\$ 47,000.00	\$ 12,452.86
Expenditures				
Public Safety				
Contractual Services	44,422.57	99,634.96	\$ 65,000.00	\$ 34,634.96
Commodities	1,500.00	624.88	2,500.00	(1,875.12)
Capital Outlay	-	-	106,158.00	(106,158.00)
Total Expenditures	45,922.57	100,259.84	\$ 173,658.00	\$ (73,398.16)
Receipts Over(Under) Expenditures	6,865.35	(40,806.98)		
Unencumbered Cash, Beginning	117,157.71	124,023.06		
Unencumbered Cash, Ending	\$ 124,023.06	\$ 83,216.08		

GREENWOOD COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 60,520.94	\$ 60,839.50
Vehicle License Fees	700.00	488.00
Other Receipts		
Miscellaneous	16.00	32.25
Operating Transfers from General Fund	-	16,000.00
Total Receipts	61,236.94	77,359.75
Expenditures		
General Government		
Personal Services	27,788.62	38,875.22
Contractual Services	1,667.49	1,266.72
Commodities	1,358.98	944.52
Employee Benefits	20,927.75	24,165.71
Reimbursed Expense	(28.25)	-
Operating Transfer to General Fund	830.16	1,688.39
Total Expenditures	52,544.75	66,940.56
Receipts Over(Under) Expenditures	8,692.19	10,419.19
Unencumbered Cash, Beginning	38.52	8,730.71
Unencumbered Cash, Ending	\$ 8,730.71	\$ 19,149.90

GREENWOOD COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,882.50	\$ 2,177.00
Total Receipts	1,882.50	2,177.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	1,882.50	2,177.00
Unencumbered Cash, Beginning	8,320.00	10,202.50
Unencumbered Cash, Ending	\$ 10,202.50	\$ 12,379.50

GREENWOOD COUNTY, KANSAS
CONCEAL AND CARRY PERMIT FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 130.00	\$ 260.00
Total Receipts	130.00	260.00
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	130.00	260.00
Unencumbered Cash, Beginning	11,828.50	11,958.50
Unencumbered Cash, Ending	\$ 11,958.50	\$ 12,218.50

GREENWOOD COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 6,872.16	\$ 8,708.00
Total Receipts	6,872.16	8,708.00
Expenditures		
General Government		
Contractual Services	4,081.86	9,202.92
Commodities	1,840.26	1,777.82
Total Expenditures	5,922.12	10,980.74
Receipts Over(Under) Expenditures	950.04	(2,272.74)
Unencumbered Cash, Beginning	23,302.33	24,252.37
Unencumbered Cash, Ending	\$ 24,252.37	\$ 21,979.63

GREENWOOD COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,873.50	\$ 2,177.00
Total Receipts	<u>1,873.50</u>	<u>2,177.00</u>
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	1,873.50	2,177.00
Unencumbered Cash, Beginning	<u>4,912.00</u>	<u>6,785.50</u>
Unencumbered Cash, Ending	<u>\$ 6,785.50</u>	<u>\$ 8,962.50</u>

GREENWOOD COUNTY, KANSAS
LAW ENFORCEMENT TOW AND STORAGE FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 49,008.62	\$ 18,409.00
Use of Money and Property		
Sale of Assets	-	10,940.00
	<u>49,008.62</u>	<u>29,349.00</u>
Total Receipts		
	<u>49,008.62</u>	<u>29,349.00</u>
Expenditures		
General Government		
Contractual Services	56,515.61	10,253.43
Commodities	10,938.43	15,805.65
	<u>67,454.04</u>	<u>26,059.08</u>
Total Expenditures		
	<u>67,454.04</u>	<u>26,059.08</u>
Receipts Over(Under) Expenditures	(18,445.42)	3,289.92
Unencumbered Cash, Beginning	<u>29,456.12</u>	<u>11,010.70</u>
Unencumbered Cash, Ending	<u>\$ 11,010.70</u>	<u>\$ 14,300.62</u>

GREENWOOD COUNTY, KANSAS
EMERGENCY MEDICAL SERVICE GRANT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
State Grants	\$ 7,504.00	\$ -
Total Receipts	<u>7,504.00</u>	<u>-</u>
Expenditures		
General Government		
Contractual Services	<u>5,110.00</u>	<u>2,394.00</u>
Total Expenditures	<u>5,110.00</u>	<u>2,394.00</u>
Receipts Over(Under) Expenditures	2,394.00	(2,394.00)
Unencumbered Cash, Beginning	<u>114.55</u>	<u>2,508.55</u>
Unencumbered Cash, Ending	<u>\$ 2,508.55</u>	<u>\$ 114.55</u>

GREENWOOD COUNTY, KANSAS
REGISTERED OFFENDERS FEES FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,959.00	\$ 3,141.00
Total Receipts	2,959.00	3,141.00
Expenditures		
Public Safety		
Contractual Services	-	551.58
Commodities	4,854.23	238.20
Total Expenditures	4,854.23	789.78
Receipts Over(Under) Expenditures	(1,895.23)	2,351.22
Unencumbered Cash, Beginning	6,038.67	4,143.44
Unencumbered Cash, Ending	\$ 4,143.44	\$ 6,494.66

GREENWOOD COUNTY, KANSAS
LEPP GRANT FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 610.00	\$ 630.00
Total Receipts	610.00	630.00
Expenditures		
General Government		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	610.00	630.00
Unencumbered Cash, Beginning	11,075.45	11,685.45
Unencumbered Cash, Ending	\$ 11,685.45	\$ 12,315.45

GREENWOOD COUNTY, KANSAS
BRIDGE BUILDING - KDOT EXCHANGE PROGRAM FUND

Schedule of Cash Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2020

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
State Grants	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Works		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	660,844.85	660,844.85
Unencumbered Cash, Ending	<u>\$ 660,844.85</u>	<u>\$ 660,844.85</u>

GREENWOOD COUNTY, KANSAS
COVID RELIEF GRANT FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ 1,268,519.00
Total Receipts	-	1,268,519.00
Expenditures		
General Government		
Contractual Services	-	1,284,460.96
Total Expenditures	-	1,284,460.96
Receipts Over(Under) Expenditures	-	(15,941.96)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ (15,941.96)

GREENWOOD COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,143.00	\$ 1,799.51
Total Receipts	2,143.00	1,799.51
Expenditures		
General Government		
Contractual Services	1,149.00	950.50
Total Expenditures	1,149.00	950.50
Receipts Over(Under) Expenditures	994.00	849.01
Unencumbered Cash, Beginning	6,509.28	7,503.28
Unencumbered Cash, Ending	\$ 7,503.28	\$ 8,352.29

GREENWOOD COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Other Receipts		
Sales of Confiscations	\$ 10,593.73	\$ 6,959.00
Total Receipts	<u>10,593.73</u>	<u>6,959.00</u>
Expenditures		
Public Safety		
Commodities	<u>3,990.77</u>	<u>2,497.82</u>
Total Expenditures	<u>3,990.77</u>	<u>2,497.82</u>
Receipts Over(Under) Expenditures	6,602.96	4,461.18
Unencumbered Cash, Beginning	<u>2,893.11</u>	<u>9,496.07</u>
Unencumbered Cash, Ending	<u>\$ 9,496.07</u>	<u>\$ 13,957.25</u>

GREENWOOD COUNTY, KANSAS
PROSECUTING ATTORNEY TRUST FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,081.40	\$ 1,335.00
Total Receipts	2,081.40	1,335.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,081.40	1,335.00
Unencumbered Cash, Beginning	7,702.41	9,783.81
Unencumbered Cash, Ending	\$ 9,783.81	\$ 11,118.81

GREENWOOD COUNTY, KANSAS
PROSECUTING ATTORNEY CHECK FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 190.00	\$ 150.00
Total Receipts	190.00	150.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	190.00	150.00
Unencumbered Cash, Beginning	10,169.06	10,359.06
Unencumbered Cash, Ending	\$ 10,359.06	\$ 10,509.06

GREENWOOD COUNTY, KANSAS
VIN INSPECTION FEES FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ -	\$ 2,880.00
Operating Transfers from		
General Fund	-	8,274.00
Total Receipts	-	11,154.00
Expenditures		
General Government		
Contractual Services	-	2,983.10
Total Expenditures	-	2,983.10
Receipts Over(Under) Expenditures	-	8,170.90
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 8,170.90

GREENWOOD COUNTY, KANSAS

AGENCY FUNDS

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Climax City General	\$ -	\$ 6,392.04	\$ 6,392.04	\$ -
Climax City Special Mowing	-	-	-	-
Eureka City General	-	724,366.64	724,366.64	-
Eureka City Bond and Interest	-	69,915.47	69,915.47	-
Eureka City Library	-	77,256.97	77,256.97	-
Eureka City Special Mowing	-	2,137.33	2,137.33	-
Fall River City General	-	37,069.67	37,069.67	-
Fall River City Library	-	2,410.90	2,410.90	-
Fall River City Bond and Interest	-	4.36	4.36	-
Fall River City Special Mowing	-	337.30	337.30	-
Hamilton City General	-	36,019.26	36,019.26	-
Hamilton City Library	-	7,620.02	7,620.02	-
Hamilton City Police and Fire	-	2,205.19	2,205.19	-
Madison City General	-	302,957.79	302,957.79	-
Madison City Bond and Interest	-	5,275.46	5,275.46	-
Madison City Library	-	33,219.51	33,219.51	-
Madison City Special Mowing	-	863.60	863.60	-
Neal City Lights	-	853.31	853.31	-
Severy City General	-	85,480.31	85,480.31	-
Severy City Bond and Interest	-	92,246.33	92,246.33	-
Severy City Cemetery	-	6,799.17	6,799.17	-
Severy City Employee Benefit	-	3,570.57	3,570.57	-
Virgil City General	-	18,982.41	18,982.41	-
Virgil City Special Sewer	-	363.00	363.00	-
Virgil City Special Mowing	-	400.00	400.00	-
Subtotal Cities	-	1,516,746.61	1,516,746.61	-
Townships:				
Bachelor Township General	-	2,748.00	2,748.00	-
Bachelor Township Road	-	56,194.53	56,194.53	-
Bachelor Township Noxious Weed	-	4,723.78	4,723.78	-
Eureka Township General	-	5,586.77	5,586.77	-
Eureka Township Road	-	76,998.22	76,998.22	-
Fall River Township General	-	5,879.57	5,879.57	-
Fall River Township Road	-	50,766.75	50,766.75	-
Janesville Township General	-	7,104.27	7,104.27	-
Janesville Township Road	-	197,031.19	197,031.19	-
Lane Township General	-	1,804.57	1,804.57	-
Lane Township Road	-	49,625.50	49,625.50	-
Madison Township General	-	12,289.02	12,289.02	-
Madison Township Road	-	160,685.14	160,685.14	-
Madison Township Noxious Weed	-	2,970.89	2,970.89	-
Madison Township Cemetery	-	25,675.36	25,675.36	-
Otter Creek Township General	-	9,243.27	9,243.27	-
Otter Creek Township Road	-	100,447.18	100,447.18	-
Pleasant Grove Township General	-	3,371.92	3,375.43	(3.51)
Pleasant Grove Township Road	-	30,571.26	30,601.60	(30.34)

GREENWOOD COUNTY, KANSAS

AGENCY FUNDS

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Townships (Continued):				
Pleasant Grove Township Noxious Weed	\$ -	\$ 1,986.12	\$ 1,988.31	\$ (2.19)
Pleasant Grove Township Cemetery	-	2,232.32	2,235.30	(2.98)
Quincy Township General	-	234.60	234.60	-
Quincy Township Road	-	40,399.53	40,399.53	-
Quincy Township Noxious Weed	-	265.79	265.79	-
Quincy Township Cemetery	-	3,265.66	3,265.66	-
Salem Township General	0.08	1,026.39	1,026.47	-
Salem Township Road	0.57	22,107.03	22,107.60	-
South Salem Township General	-	3,481.10	3,481.10	-
South Salem Township Road	-	60,850.76	60,850.76	-
South Salem Township Cemetery	-	5,266.51	5,266.51	-
South Salem Township Hall	-	1,434.17	1,434.17	-
Salt Springs Township General	-	1,116.61	1,116.61	-
Salt Springs Township Road	-	75,615.73	75,615.73	-
Salt Springs Township Cemetery	-	4,721.75	4,721.75	-
Shell Rock Township General	-	3,674.86	3,674.86	-
Shell Rock Township Road	-	92,552.73	92,552.73	-
Shell Rock Township Cemetery	-	5,349.40	5,349.40	-
Spring Creek Township General	-	3,212.86	3,212.86	-
Spring Creek Township Road	-	33,650.25	33,650.25	-
Spring Creek Township Noxious Weed	-	906.35	906.35	-
Spring Creek Township Cemetery	-	4,477.78	4,477.78	-
Spring Creek Township Hall	-	1,494.47	1,494.47	-
Twin Grove Township General	-	9,463.74	9,463.74	-
Twin Grove Township Road	-	75,144.06	75,144.06	-
Twin Grove Township Noxious Weed	-	2,327.65	2,327.65	-
Twin Grove Township Hall	-	32.35	32.35	-
Subtotal Townships	0.65	1,260,007.76	1,260,047.43	(39.02)
Schools:				
USD No. 205 General	-	7,563.94	7,563.94	-
USD No. 205 Capital Outlay	-	3,130.21	3,130.21	-
USD No. 205 Supplemental General	-	6,903.69	6,903.69	-
USD No. 245 General	-	15,911.52	15,911.52	-
USD No. 245 Capital Outlay	-	4,226.32	4,226.32	-
USD No. 245 Supplemental General	-	19,899.91	19,899.91	-
USD No. 282 General	-	83,995.99	83,995.99	-
USD No. 282 Capital Outlay	-	22,992.78	22,992.78	-
USD No. 282 Supplemental General	-	133,286.75	133,286.75	-
USD No. 386 General	-	289,308.06	289,308.06	-
USD No. 386 Capital Outlay	-	139,426.85	139,426.85	-
USD No. 386 Supplemental General	-	417,558.77	417,558.77	-

GREENWOOD COUNTY, KANSAS

AGENCY FUNDS

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools (continued):				
USD No. 389 General	\$ -	\$ 592,380.09	\$ 592,380.09	\$ -
USD No. 389 Capital Outlay	-	306,190.98	306,190.98	-
USD No. 389 Recreation	-	120,964.50	120,964.50	-
USD No. 389 Bond and Interest	-	407,348.22	407,348.22	-
USD No. 389 Supplemental General	-	717,557.53	717,557.53	-
USD No. 386 Recreation	-	17,685.59	17,685.59	-
USD No. 386 Mineral/Flood Control	-	174.08	174.08	-
USD No. 390 General	-	195,212.11	195,212.11	-
USD No. 390 Capital Outlay	-	81,364.64	81,364.64	-
USD No. 390 Recreation	-	5,446.24	5,446.24	-
USD No. 390 Supplemental General	-	258,085.87	258,085.87	-
USD No. 484 Recreation	-	5,245.96	5,245.96	-
USD No. 484 General	-	54,717.83	54,717.83	-
USD No. 484 Bond and Interest	-	15,409.76	15,409.76	-
USD No. 484 Capital Outlay	-	21,011.33	21,011.33	-
USD No. 484 Supplemental General	-	60,997.90	60,997.90	-
USD No. 492 General	-	31,975.78	31,975.78	-
USD No. 492 Capital Outlay	-	12,802.15	12,802.15	-
USD No. 492 Supplemental General	-	33,465.83	33,465.83	-
USD No. 492 Bond and Interest	-	14,428.28	14,428.28	-
Subtotal Schools	-	4,096,669.46	4,096,669.46	-
Cemeteries				
Piedmont Cemetery	40.98	6,086.17	6,126.41	0.74
Otter Creek Cemetery	-	3,195.95	3,195.95	-
Virgil Cemetery	-	8,360.39	8,360.39	-
Caley Cemetery	0.99	497.73	498.72	-
Janesville Cemetery	-	4,318.14	4,318.14	-
Subtotal Cemeteries	41.97	22,458.38	22,499.61	0.74
Watershed Districts:				
Watershed No. 18 General	-	392.61	392.61	-
Watershed No. 21 General	-	65,766.47	65,766.47	-
Watershed No. 24 General	505.79	66,108.48	66,116.30	497.97
Watershed No. 47 General	-	242.15	242.15	-
Watershed No. 48 General	-	884.93	884.93	-
Watershed No. 72 General	-	21,873.90	21,873.90	-
Watershed No. 76 General	0.55	470.57	471.12	-
Watershed No. 83 General	-	22,793.54	22,793.54	-
Watershed No. 97 General	-	2,292.29	2,292.29	-
Subtotal Watershed Districts	506.34	180,824.94	180,833.31	497.97
Regional Library:				
SEK Library General	-	92,826.62	92,826.62	-
SEK Library Employee Benefits	-	5,994.91	5,994.91	-
Subtotal Regional Library	-	98,821.53	98,821.53	-
Total Subdivisions	\$ 548.96	\$ 7,175,528.68	\$ 7,175,617.95	\$ 459.69

GREENWOOD COUNTY, KANSAS

AGENCY FUNDS

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
State Funds:				
State Institutional Building	\$ -	\$ 39,570.90	\$ 39,570.90	\$ -
State Educational Building	-	79,141.77	79,141.77	-
State Correctional Building	-	-	-	-
Total State Funds	<u>\$ -</u>	<u>\$ 118,712.67</u>	<u>\$ 118,712.67</u>	<u>\$ -</u>
Other Agency Funds:				
Payroll Clearing	\$ 30,718.01	\$ 23.18	\$ 1,247.97	\$ 29,493.22
Health Claims	148,361.40	92,111.28	70,607.56	169,865.12
Motor Vehicle Licenses	5,136.24	518,131.66	518,116.66	5,151.24
Driver License Fees	118.00	14,433.50	14,551.50	-
Game Licenses	18.75	-	-	18.75
Cereal Malt Beverage Licenses	275.00	175.00	75.00	375.00
Election Registration	-	550.00	550.00	-
Park Permits	-	-	-	-
Heritage Trust	1,054.00	4,354.00	4,225.00	1,183.00
Stray Animal	1,120.67	-	-	1,120.67
Township/City Prepaids	652.70	-	-	652.70
Clerk of Court Release	540.00	2,916.00	3,204.00	252.00
Sales Tax	19,479.63	405,093.43	409,262.68	15,310.38
Confiscated Cash Holding - Sheriff	2,895.00	9,019.00	7,250.00	4,664.00
Oil & Gas Depletion Fund	92,320.75	-	-	92,320.75
Lost Legacies	-	2,008.21	-	2,008.21
Sheriff Fund	0.11	271,808.84	271,809.02	(0.07)
K-9 Fund	5,838.74	-	1,281.45	4,557.29
Inmate Trust Fund	12,692.55	71,850.49	65,476.69	19,066.35
Sheriff Cash on Hand	100.00	-	-	100.00
District Court	19,762.26	621,529.72	641,291.98	-
Law Library	60,045.67	8,386.00	5,377.11	63,054.56
Total Other Agency Funds	<u>\$ 401,129.48</u>	<u>\$ 2,022,390.31</u>	<u>\$ 2,014,326.62</u>	<u>\$ 409,193.17</u>
Distributable Funds:				
Current Tax	\$ 7,538,587.55	\$ 10,324,556.88	\$ 11,597,486.85	\$ 6,265,657.58
Delinquent Tax	160,269.81	460,400.81	492,372.25	128,298.37
Motor Vehicle Tax	250,174.73	1,082,227.68	1,083,681.42	248,720.99
Recreational Vehicle Tax	1,469.28	23,152.44	22,344.64	2,277.08
Countywide Sales Tax	77,914.50	1,016,776.75	1,009,590.92	85,100.33
Special City and County Highway	120,543.78	445,370.52	454,330.94	111,583.36
Commercial Vehicle Tax	665.15	114,373.22	114,116.53	921.84
Mineral Production Tax	-	1,066.83	1,066.83	-
Flood Control	-	758.68	-	758.68
Neighborhood Revitalization	-	54,012.83	54,012.83	-
Total Distributable Funds:	<u>\$ 8,149,624.80</u>	<u>\$ 13,522,696.64</u>	<u>\$ 14,829,003.21</u>	<u>\$ 6,843,318.23</u>
Total Agency Funds	<u>\$ 8,551,303.24</u>	<u>\$ 22,839,328.30</u>	<u>\$ 24,137,660.45</u>	<u>\$ 7,252,971.09</u>

GREENWOOD COUNTY, KANSAS
 Reconciliation of 2019 Tax Roll
 For the Year Ended December 31, 2020

County Clerk's Abstract of Taxes Levied		\$ 11,908,110.39
Add: Supplemental Tax Roll		1,236.34
Deduct: Taxes Abated		<u>(14,636.75)</u>
Tax Roll as Adjusted		<u><u>\$ 11,894,709.98</u></u>
County Treasurer's Accounting		
Net Current Tax Collections		\$ 11,589,837.88
Uncollected:		
Personal Property	\$ 56,270.42	
Real Estate	241,108.68	
Special Assessments	<u>7,493.00</u>	
Total Uncollected		<u><u>304,872.10</u></u>
Net Tax Roll		<u><u>\$ 11,894,709.98</u></u>

GREENWOOD COUNTY, KANSAS

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

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
Passed through State of Kansas Department of Health and Environment WIC Special Supplemental Nutrition Program for Women, Infants, and Children	N/A	10.557	\$ -	\$ 48,461.00	\$ 45,808.00
Passed through Kansas Forest Services Cooperative Forestry Assistance	VFAGW201	10.667	3,114.19	3,114.19	3,114.19
Total U.S. Department of Agriculture			3,114.19	51,575.19	48,922.19
<u>U.S. DEPARTMENT OF DEFENSE</u>					
Passed through State of Kansas Federal Flood Control Allocation	Not Assigned	12.106	-	758.68	-
Total U.S. Department of Defense			-	758.68	-
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
Passed through State of Kansas Community Development Block Grant - COVID-19	20-CV-085	14.228	50,941.96	42,500.00	58,441.96
Total U.S. Department of Housing and Urban Development			50,941.96	42,500.00	58,441.96
<u>U.S. DEPARTMENT OF THE TREASURY</u>					
Passed through State of Kansas Coronavirus Relief Fund (SPARK)	Not Assigned	21.019	876,869.65	1,226,019.00	1,226,019.00
Passed through Kansas Judicial Branch Coronavirus Relief Fund (SPARK)	Not Assigned	21.019	-	7,514.50	7,514.50
		TOTAL 21.019	876,869.65	1,233,533.50	1,233,533.50
Total U.S. Department of the Treasury			876,869.65	1,233,533.50	1,233,533.50
<u>ELECTION ASSISTANCE COMMISSION</u>					
Passed through State of Kansas HAVA Election Security Grants - COVID-19	Not Assigned	90.404	-	6,090.56	6,090.56
Total Election Assistance Commission			-	6,090.56	6,090.56

GREENWOOD COUNTY, KANSAS

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

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
Passed through State of Kansas Department of Health and Environment					
Public Health Emergency Preparedness	SFY 2020	93.074	\$ -	\$ 5,678.00	\$ 5,678.00
Public Health Emergency Preparedness	SFY 2021	93.069	-	5,691.00	7,114.00
Immunization Cooperative Agreements	SFY 2020	93.268	-	3,239.48	3,362.48
Public Health Emergency Response - COVID-19	COVID-19	93.354	-	13,618.00	13,618.00
Maternal and Child Health Services Block Grant to the States	SFY 2020	93.994	-	3,804.00	3,804.00
Maternal and Child Health Services Block Grant to the States	SFY 2021	93.994	-	1,103.00	1,103.00
		TOTAL 93.994	-	4,907.00	4,907.00
Direct Programs					
Provider Relief Fund - COVID-19	N/A	93.498	-	17,015.41	17,015.41
Total U.S. Department of Health and Human Services			-	50,148.89	51,694.89
<u>DEPARTMENT OF HOMELAND SECURITY</u>					
Passed through State of Kansas					
Disaster Grants - Public Assistance	Disaster #4417	97.036	-	167,371.84	167,371.84
Total Department of Homeland Security			-	167,371.84	167,371.84
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
Passed through State of Kansas Department of Transportation					
Highway Safety Cluster					
State and Community Highway Safety	STEPYDYDYL	20.600	-	730.07	730.07
Highway Planning and Construction Cluster					
Highway Planning and Construction	Project 37 C-4931-01	20.205	-	59,584.97	40,293.61
Total U.S. Department of Transportation			-	60,315.04	41,023.68
TOTAL FEDERAL AWARDS			\$ 930,925.80	\$ 1,612,293.70	\$ 1,607,078.62

Notes to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

Federal expenditures are recorded on the accrual basis of accounting, which records expenses when the goods or services are received, and not necessarily when paid.

NOTE B --INDIRECT COST RATE

Greenwood County, Kansas did not elect to use the 10% de minimis cost rate.

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

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

Board of County Commissioners
Greenwood County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Greenwood County, Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statement, which collectively comprise the Greenwood County, Kansas' basic financial statement, and have issued our report thereon dated August 11, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Greenwood County, Kansas' 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 the Greenwood County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Greenwood County, Kansas' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "Jarred, Gilmore & Phillips, PA".

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 11, 2021

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

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

Board of County Commissioners
Greenwood County, Kansas

Report on Compliance for Each Major Federal Program

We have audited the Greenwood County, Kansas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Greenwood County, Kansas' major federal programs for the year ended December 31, 2020. Greenwood County, Kansas' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control over Compliance

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

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

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

Purpose of this Report

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 11, 2021

GREENWOOD COUNTY, KANSAS

Schedule of Findings and Questioned Costs For the Year Ended December 31, 2020

I. SUMMARY OF AUDITORS' RESULTS

Financial Statement:

The auditors' report expresses an adverse opinion in accordance with generally accepted accounting principles, on the financial statement of Greenwood County, Kansas and an unmodified opinion on the regulatory basis of accounting.

Internal Control over Financial Reporting:

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

Federal Awards:

Internal control over major programs:				
Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiencies identified?	_____	Yes	<u> X </u>	None Reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	<u> X </u>	No
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Identification of major programs:

U.S. DEPARTMENT OF THE TREASURY

Coronavirus Relief Fund – CFDA 21.019

The threshold for distinguishing Types A and B programs was \$750,000.00.

Auditee qualified as a low risk auditee?	_____	Yes	<u> X </u>	No
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II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

GREENWOOD COUNTY, KANSAS

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2020

None