WOODSON COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2022

WOODSON COUNTY, KANSAS
For the Year Ended December 31, 2022
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Woodson County, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Woodson County, Kansas, as of and for the year ended December 31, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Woodson County, Kansas as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Woodson County, Kansas as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by Woodson County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of 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 2021 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Woodson County, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated June 30, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
June 1, 2023

WOODSON COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2022
General	$ 442,224.08	$ 1,551,963.98	$ 1,757,120.43	$ 237,067.63	$ 78,315.47	$ 315,383.10
Special Purpose:						
Ambulance	-	433,127.96	422,494.97	10,632.99	17,184.72	27,817.71
Appraiser's Cost	39,580.59	154,212.01	168,801.69	24,990.91	4,081.15	29,072.06
Conservation District	28.97	23,881.51	22,500.00	1,410.48	-	1,410.48
Direct Election	66,352.91	51,311.83	91,411.00	26,253.74	1,727.06	27,980.80
Economic Development	23,614.82	35,409.14	30,000.00	29,023.96	-	29,023.96
Employee Benefits	584,850.99	651,974.67	494,411.59	742,414.07	18,068.66	760,482.73
Fair	25.78	3,570.76	3,000.00	596.54	-	596.54
Fair Building	122.01	9,682.29	9,000.00	804.30	-	804.30
4-H Building Maintenance	43,614.95	20,929.08	19,273.46	45,270.57	605.71	45,876.28
Health	46.61	32,015.66	31,000.00	1,062.27	-	1,062.27
Historical Society	22.41	10,565.44	9,900.00	687.85	-	687.85
Mental Health	78.63	42,658.03	40,431.00	2,305.66	-	2,305.66
Intellectual Disability	51.12	25,013.56	23,000.00	2,064.68	-	2,064.68
Noxious Weed	23,671.65	61,921.75	70,341.62	15,251.78	1,280.14	16,531.92
Planning Board	543.15	147.00	-	690.15	-	690.15
Road and Bridge	514,352.52	2,036,219.27	2,200,558.65	350,013.14	122,128.52	472,141.66
Rural Fire District No. 1	19,668.92	147,271.93	145,698.32	21,242.53	2,330.09	23,572.62
Service Program for the Elderly	20,067.41	66,593.20	64,308.49	22,352.12	-	22,352.12
Special Alcohol Program	14,854.61	3,585.31	6,415.64	12,024.28	-	12,024.28
Special Bridge	563,753.06	480,699.62	38,880.00	1,005,572.68	-	1,005,572.68
Special Liability	65,481.19	13,793.78	27,097.19	52,177.78	-	52,177.78
Special Park and Recreation	9,229.68	1,874.33	-	11,104.01	-	11,104.01
Tourism and Convention Promotion	20,399.15	9,255.48	11,971.20	17,683.43	-	17,683.43
Special Ambulance Equipment	159,135.36	75,000.00	-	234,135.36	-	234,135.36
Special Equipment Reserve	585,411.86	407,485.20	73,973.29	918,923.77	1,485.00	920,408.77
Special Noxious Weed	106,861.46	10,000.00	24,947.18	91,914.28	-	91,914.28
Special Machinery	449,791.57	411,741.00	217,200.00	644,332.57	-	644,332.57
Special Rural Fire Equipment	251,187.39	53,400.00	-	304,587.39	-	304,587.39
Rural Fire District Donations	11,442.32	3,645.00	1,106.86	13,980.46	-	13,980.46
Sewer District No. 1	514.64	-	-	514.64	-	514.64
Emergency Telephone Service	106,731.24	59,484.54	73,186.08	93,029.70	-	93,029.70
Other Grants	8,073.30	9,480.98	16,542.19	1,012.09	-	1,012.09
American Rescue Plan Act Grant	67,532.39	354,760.00	231,009.36	191,283.03	-	191,283.03
Business:						
Solid Waste	353,014.43	367,489.86	468,996.18	251,508.11	23,054.18	274,562.29
Trusts:						
Motor Vehicle Operating	-	32,370.50	32,370.50	-	-	-
Prosecuting Attorney Training	6,904.60	402.20	201.13	7,105.67	-	7,105.67
Special Law Enforcement Trust	16,639.73	1,683.00	-	18,322.73	-	18,322.73

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

WOODSON COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2022
Trusts: (Continued)						
County Treasurer's Technology	$ 4,837.05	$ 1,282.50	$ -	$ 6,119.55	$ -	$ 6,119.55
Conceal and Carry Permit Fees	5,503.00	130.00	-	5,633.00	-	5,633.00
Register of Deeds Technology	16,634.33	5,130.00	2,465.75	19,298.58	-	19,298.58
County Clerk's Technology	4,068.18	1,282.50	-	5,350.68	-	5,350.68
Sheriff's Special Donations	3,471.45	-	-	3,471.45	-	3,471.45
Sheriff's VIN Inspection	6,529.31	3,640.00	7,382.48	2,786.83	497.95	3,284.78
Juvenile Intake Grant	1,566.78	-	-	1,566.78	-	1,566.78
Community Development Block Grant	3,032.86	-	-	3,032.86	-	3,032.86
FEMA Grant	3,953.71	-	-	3,953.71	-	3,953.71
LEPP Grant	43.00	435.00	250.00	228.00	-	228.00
Community Corrections Grant	69,695.69	470,184.20	480,294.66	59,585.23	2,177.99	61,763.22
Juvenile Justice Authority	51,356.88	349,987.72	340,273.72	61,070.88	2,068.54	63,139.42
Total Primary Government (Excluding Agency Funds)	$ 4,746,567.74	$ 8,486,691.79	$ 7,657,814.63	$ 5,575,444.90	$ 275,005.18	$ 5,850,450.08

Composition of Cash:	
Checking Accounts:	
Demand Deposit Accounts	$ 8,705,125.98
Certificates of Deposit.....	2,500,000.00
Total Cash	11,205,125.98
Agency Funds Per Schedule 3	(5,354,675.90)
Total Reporting Entity (Excluding Agency Funds)	$ 5,850,450.08

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Woodson 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
Woodson County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Woodson 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.

Business fund – used to account for operations that are financed and operated in a manner similar to private business operations-where the stated intent is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other 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, which is a multi-employer, state-wide pension plan. The County's policy is to fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State of Kansas.

Reimbursed Expenses

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the fiscal year ending December 31, 2022 the County had no budget amendments.

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.

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

- Special Ambulance Equipment Fund
- Special Equipment Reserve Fund
- Special Machinery Fund
- Special Rural Fire Equipment Fund
- Rural Fire District Donations Fund
- Sewer District No. 1 Fund
- Other Grants Fund
- Coronavirus Relief Grant Fund
- American Rescue Plan Act 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

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

3. DEPOSITS AND INVESTMENTS

K.S.A 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main branch or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the bank provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

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, 2022.

Deposits: At year-end, the County's carrying amount of deposits was $11,205,125.98 and the bank balance was $11,398,367.97. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $500,000.00 was covered by FDIC insurance, $10,898,367.97 was collateralized with securities held by the pledging financial institution's agent in the Counties name.

4. FINANCE LEASE OBLIGATIONS

The County has entered into a finance lease agreement in order to finance the acquisition of Sheriff's Office tasers. Payments are made annually, including interest at 0.00%. Final maturity of the lease is February 5, 2025. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 31,963.96
2024	15,981.99
2025	15,981.99
	63,927.94
Less imputed interest	(0.00)
Net Present Value of Minimum Lease Payments	63,927.94
Less: Current Maturities	(31,963.96)
Long-Term Finance Lease Obligations	$ 31,963.98

5. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases									
Sheriff's Department Tasers	0.00%	February 5, 2021	$ 79,909.92	February 5, 2025	$ 63,927.94	$ -	$ -	$ 63,927.94	$ -
Total Contractual Indebtedness					$ 63,927.94	$ -	$ -	$ 63,927.94	$ -

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

Issue	Year	Interest	Principal	Total
Finance Leases				
Sheriff's Department Tasers	2023	$ -	$ 31,963.96	$ 31,963.96
	2024	-	15,981.99	15,981.99
	2025	-	15,981.99	15,981.99
		$ -	$ 63,927.94	$ 63,927.94

6. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $229,991.94 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $2,338,338.00. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Compensated Absences:
All permanent full-time and regular part-time employees of the County are eligible for paid time off in varying annual amounts. Elected officials do not receive paid time off. Paid time off will being to accrue from date of hire of date of reclassification from temporary status to regular status. New employees will not be allowed to requires use of paid time off until they have completed their probation period, unless the need for leave was disclosed and approved at the time of hire. All permanent full-time employees, regular part-time employees, department heads, with the exception of elected offices shall be subject to the following accrual schedules.

PAID TIME OFF LEAVE ACCRUAL
SCHEDULE FOR PERMANENT FULL TIME 40 HOUR WORK WEEK

Years of Service	Accrued Hours Per Month	Max Hours	Max Paid Out Hours
0-1	7.35	88.20	40
2-5	10.67	128.04	80
6	11.35	136.20	88
7	12	144	96
8	12.67	152.04	104
9	13.34	160.08	112
10 & Up	14	168	120

PAID TIME OFF LEAVE ACCRUAL
SCHEDULE FOR PERMANENT FULL TIME 48 HOUR WORK WEEK

Years of Service	Accrued Hours Per Month	Max Hours	Max Paid Out Hours
0-1	8.103	97.24	40
2-5	11.44	137.24	80
6	12.12	145.24	88
7	12.77	153.24	96
8	13.44	161.24	104
9	14.12	169.24	112
10 & Up	14.77	177.24	120

PAID TIME OFF LEAVE ACCRUAL
SCHEDULE FOR REGULAR PART TIME

Years of Service	Accrued Hours Per Month	Max Hours	Max Paid Out Hours
0-1	5.67	68.04	20
2-5	7.34	88.08	40
6	7.67	92.04	44
7	8	96	48
8	8.34	100.08	52
9	8.67	104.04	56
10 & Up	9	108	60

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

EXTENDED ILLNESS ACCRUAL SCHEDULE FOR FULL TIME 40 HOUR and FULL TIME 48 HOURS PER WEEK EMPLOYEES.

Years of Service	Accrued Hours Per Month	Max Hours Per Year	Max Hours
0-10 & up	4	48	480

Employees may elect to sell back or cash out unused PTO time on November 30th of each year at .50 on the dollar up to max paid out hours within their years of service. Upon a voluntary separation from employment, an employee with 2 or more years of continuous service with Woodson County shall be paid 25% of unused PTO leave up to the maximum amount at .50 on the dollar. An employee with 4 or more years of continuous service shall be paid 75% of unused PTO Leave up to the maximum amount at .50 on the dollar. An employee with 6 or more years of continuous years of service shall be paid 100% of unused PTO leave up to the maximum amount at .50 on the dollar.

In accordance with the above criteria, the County has accrued a liability for paid time off, which has been earned, but not taken, by County employees. The estimated liability at December 31, 2022, was $21,258.81 for paid time off.

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.

8. RISK MANAGEMENT

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

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

8. RISK MANAGEMENT (Continued)

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

9. 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.

10. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Equipment Reserve	K.S.A. 19-119	$ 293,000.00
Direct Election	Special Equipment Reserve	K.S.A. 19-119	10,000.00
Appraiser's Cost	Special Equipment Reserve	K.S.A. 19-119	53,000.00
Noxious Weed	Special Noxious Weed	K.S.A. 19-119	10,000.00
Road and Bridge	Special Machinery	K.S.A. 68-141g	375,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	26,977.20
Ambulance	Special Ambulance Equipment	K.S.A. 12-110d	75,000.00
Ambulance	Special Equipment Reserve	K.S.A. 19-119	10,000.00
Rural Fire District No. 1	Special Rural Fire Equipment	K.S.A. 19-119	35,000.00

11. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent to year end, and there were no subsequent events requiring recognition in the financial statements. Additionally, there were no nonrecognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

Schedule 1

WOODSON COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	$ 1,848,352.00	$ -	$ 1,848,352.00	$ 1,757,120.43	$ (91,231.57)
Special Purpose:					
Ambulance	417,000.00	16,989.70	433,989.70	422,494.97	(11,494.73)
Appraiser's Cost	179,500.00	-	179,500.00	168,801.69	(10,698.31)
Conservation District	23,500.00	-	23,500.00	22,500.00	(1,000.00)
Direct Election	100,000.00	-	100,000.00	91,411.00	(8,589.00)
Economic Development	46,000.00	-	46,000.00	30,000.00	(16,000.00)
Employee Benefits	1,063,000.00	-	1,063,000.00	494,411.59	(568,588.41)
Extension Council	21,142.00	-	21,142.00	-	(21,142.00)
Fair	3,500.00	-	3,500.00	3,000.00	(500.00)
Fair Building	9,500.00	-	9,500.00	9,000.00	(500.00)
4-H Building Maintenance	41,000.00	-	41,000.00	19,273.46	(21,726.54)
Health	31,500.00	-	31,500.00	31,000.00	(500.00)
Historical Society	10,400.00	-	10,400.00	9,900.00	(500.00)
Mental Health	42,031.00	-	42,031.00	40,431.00	(1,600.00)
Intellectual Disability	24,600.00	-	24,600.00	23,000.00	(1,600.00)
Noxious Weed	80,000.00	-	80,000.00	70,341.62	(9,658.38)
Planning Board	673.00	-	673.00	-	(673.00)
Road and Bridge	1,875,500.00	468,551.46	2,344,051.46	2,200,558.65	(143,492.81)
Rural Fire District No. 1	155,948.00	-	155,948.00	145,698.32	(10,249.68)
Service Program for the Elderly	75,534.00	-	75,534.00	64,308.49	(11,225.51)
Special Alcohol Program	14,169.00	-	14,169.00	6,415.64	(7,753.36)
Special Bridge	550,000.00	-	550,000.00	38,880.00	(511,120.00)
Special Liability	46,000.00	-	46,000.00	27,097.19	(18,902.81)
Special Park and Recreation	9,516.00	-	9,516.00	-	(9,516.00)
Tourism and Convention Promotion	39,286.00	-	39,286.00	11,971.20	(27,314.80)
Special Noxious Weed	129,465.00	-	129,465.00	24,947.18	(104,517.82)
Emergency Telephone Service	211,906.00	-	211,906.00	73,186.08	(138,719.92)
Business:					
Solid Waste	594,663.00	-	594,663.00	468,996.18	(125,666.82)

WOODSON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 917,250.26	$ 937,297.20	$ 962,292.00	$ (24,994.80)
Delinquent Tax	20,674.92	31,145.53	14,221.00	16,924.53
Motor Vehicle Tax	90,838.90	81,098.90	72,404.00	8,694.90
Recreational Vehicle Tax	1,699.83	1,768.08	1,211.00	557.08
Commercial Vehicle Tax	5,654.11	5,483.29	4,510.00	973.29
16/20 M Truck Tax	12,737.94	12,780.59	10,806.00	1,974.59
Watercraft Tax	-	-	1,072.00	(1,072.00)
Countywide Sales Tax	195,415.73	297,985.35	190,000.00	107,985.35
Mineral Production Tax	1,239.58	3,595.19	1,500.00	2,095.19
Interest on Tax	55,399.75	67,629.97	35,000.00	32,629.97
Intergovernmental				
Federal Grants	2,930.71	6,719.29	-	6,719.29
State Grants	153.42	4,472.75	-	4,472.75
Local Alcoholic Liquor Tax	1,066.30	1,874.34	363.00	1,511.34
Licenses, Fees, and Permits				
Officer Fees	43,586.78	61,538.88	43,000.00	18,538.88
Diversion Fees	3,750.00	4,100.00	2,000.00	2,100.00
Use of Money and Property				
Rental Income	12,000.00	-	-	-
Sales of Assets	1,527.00	-	-	-
Interest on Investments	22,337.82	7,252.06	60,000.00	(52,747.94)
Other Receipts				
Donations	2,786.00	-	-	-
Reimbursed Expense	28.00	245.36	-	245.36
Miscellaneous	70.09	-	-	-
Operating Transfers from				
Motor Vehicle Operating Fund	27,737.98	26,977.20	28,000.00	(1,022.80)
Residual Transfers from				
Extension Council Fund	22,782.90	-	21,142.00	(21,142.00)
Total Receipts	1,441,668.02	1,551,963.98	$ 1,447,521.00	$ 104,442.98

WOODSON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
General Government				
County Commission				
Personal Services	$ 54,549.00	$ 54,798.12	$ 56,000.00	$ (1,201.88)
Contractual Services	5,474.49	8,146.67	8,000.00	146.67
Commodities	110.43	314.25	1,000.00	(685.75)
Reimbursed Expense	-	(222.40)	-	(222.40)
Total County Commission	60,133.92	63,036.64	65,000.00	(1,963.36)
County Clerk				
Personal Services	64,637.14	91,520.83	85,000.00	6,520.83
Contractual Services	15,860.55	19,032.81	30,000.00	(10,967.19)
Commodities	11,984.18	1,821.40	4,500.00	(2,678.60)
Capital Outlay	-	-	300.00	(300.00)
Reimbursed Expense	-	(2,295.95)	-	(2,295.95)
Total County Clerk	92,481.87	110,079.09	119,800.00	(9,720.91)
County Treasurer				
Personal Services	91,030.21	87,670.56	101,000.00	(13,329.44)
Contractual Services	19,392.79	14,428.12	20,000.00	(5,571.88)
Commodities	12,442.69	13,565.52	15,000.00	(1,434.48)
Total County Treasurer	122,865.69	115,664.20	136,000.00	(20,335.80)
County Attorney				
Personal Services	77,877.66	79,919.87	81,440.00	(1,520.13)
Contractual Services	9,124.99	17,611.19	11,000.00	6,611.19
Commodities	982.05	1,110.31	2,000.00	(889.69)
Total County Attorney	87,984.70	98,641.37	94,440.00	4,201.37
Register of Deeds				
Personal Services	47,542.18	51,736.62	60,000.00	(8,263.38)
Contractual Services	2,065.71	2,046.34	3,000.00	(953.66)
Commodities	1,944.92	1,706.03	2,000.00	(293.97)
Total Register of Deeds	51,552.81	55,488.99	65,000.00	(9,511.01)
Indigent Defense				
Contractual Services	76,602.55	98,062.09	65,000.00	33,062.09
Reimbursed Expense	(8,716.79)	-	-	-
Total Indigent Defense	67,885.76	98,062.09	65,000.00	33,062.09

WOODSON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Unified Court				
Contractual Services	$ 17,843.17	$ 28,467.64	$ 28,077.00	$ 390.64
Commodities	397.17	3,361.24	4,500.00	(1,138.76)
Capital Outlay	7,161.00	4,347.36	6,235.00	(1,887.64)
Total Unified Court	25,401.34	36,176.24	38,812.00	(2,635.76)
Courthouse General				
Personal Services	36,987.31	9,602.07	34,000.00	(24,397.93)
Contractual Services	146,706.64	145,304.17	132,000.00	13,304.17
Commodities	40,574.14	38,254.66	12,500.00	25,754.66
Capital Outlay	36,925.59	-	270,000.00	(270,000.00)
Reimbursed Expense	(3,278.25)	(60,453.50)	-	(60,453.50)
Total Courthouse General	257,915.43	132,707.40	448,500.00	(315,792.60)
Custodian				
Personal Services	-	33,350.15	34,000.00	(649.85)
Commodities	-	6,645.25	12,500.00	(5,854.75)
Total Custodian	-	39,995.40	46,500.00	(6,504.60)
Total General Government	766,221.52	749,851.42	1,079,052.00	(329,200.58)
Public Safety				
Sheriff				
Personal Services	316,413.77	305,198.93	335,000.00	(29,801.07)
Contractual Services	65,120.25	57,176.80	60,000.00	(2,823.20)
Commodities	59,199.38	46,139.67	40,000.00	6,139.67
Capital Outlay	3,595.65	-	-	-
Reimbursed Expense	(856.87)	(3,645.17)	-	(3,645.17)
Total Sheriff	443,472.18	404,870.23	435,000.00	(30,129.77)
Sheriff - Dispatch				
Personal Services	176,223.35	186,813.95	185,000.00	1,813.95
Contractual Services	2,731.43	20,436.96	20,000.00	436.96
Commodities	2,380.84	5,420.97	3,000.00	2,420.97
Capital Outlay	-	-	5,000.00	(5,000.00)
Reimbursed Expense	(26,000.00)	(27,000.00)	(28,000.00)	1,000.00
Total Sheriff - Dispatch	155,335.62	185,671.88	185,000.00	671.88
Sheriff - Jail				
Contractual Services	65,959.32	40,917.27	45,000.00	(4,082.73)
Commodities	9,347.49	22,593.55	18,000.00	4,593.55
Reimbursed Expense	(99.51)	(7,328.00)	-	(7,328.00)
Total Sheriff - Jail	75,207.30	56,182.82	63,000.00	(6,817.18)

WOODSON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Juvenile Detention				
Contractual Services	$ 10,142.00	$ 12,333.69	$ 5,000.00	$ 7,333.69
Emergency Preparedness				
Personal Services	7,180.84	24,057.75	20,000.00	4,057.75
Contractual Services	26,149.92	27,769.99	22,300.00	5,469.99
Commodities	498.61	829.81	1,500.00	(670.19)
Capital Outlay	-	597.00	1,500.00	(903.00)
Reimbursed Expense	-	(8,150.00)	-	(8,150.00)
Total Emergency Preparedness	33,829.37	45,104.55	45,300.00	(195.45)
Total Public Safety	717,986.47	704,163.17	733,300.00	(29,136.83)
Health				
Coroner				
Contractual Services	5,325.00	7,345.00	10,000.00	(2,655.00)
Total Coroner	5,325.00	7,345.00	10,000.00	(2,655.00)
Agriculture				
Extension Council				
Contractual Services	3,575.22	2,760.84	1,000.00	1,760.84
Total Extension Council	3,575.22	2,760.84	1,000.00	1,760.84
Operating Transfers to				
Special Equipment Reserve Fund	150,000.00	293,000.00	25,000.00	268,000.00
Total Operating Transfers to	150,000.00	293,000.00	25,000.00	268,000.00
Total Expenditures	1,643,108.21	1,757,120.43	$ 1,848,352.00	$ (91,231.57)
Receipts Over(Under) Expenditures	(201,440.19)	(205,156.45)		
Unencumbered Cash, Beginning	643,664.27	442,224.08		
Unencumbered Cash, Ending	$ 442,224.08	$ 237,067.63		

WOODSON COUNTY, KANSAS
AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 235,930.44	$ 211,292.07	$ 216,932.00	$ (5,639.93)
Delinquent Tax	3,375.35	6,243.13	2,981.00	3,262.13
Motor Vehicle Tax	16,370.78	20,859.65	18,623.00	2,236.65
Recreational Vehicle Tax	306.42	454.80	312.00	142.80
Commercial Vehicle Tax	1,018.97	1,410.43	1,160.00	250.43
16/20 M Truck Tax	1,896.14	2,198.98	2,779.00	(580.02)
Watercraft Tax	-	-	276.00	(276.00)
Mineral Production Tax	139.88	112.82	-	112.82
Intergovernmental				
Federal Grants	483.42	6,555.98	-	6,555.98
Licenses, Fees, and Permits				
Service Fees	101,187.44	172,971.38	125,000.00	47,971.38
Use of Money and Property			-	-
Rental Income	200.00	595.00	-	595.00
Other Receipts				
Reimbursed Expenses	-	10,433.72	-	10,433.72
Total Receipts	360,908.84	433,127.96	$ 368,063.00	$ 65,064.96
Expenditures				
Public Safety				
Personal Services	247,290.12	261,271.77	$ 300,000.00	$ (38,728.23)
Contractual Services	30,999.66	33,718.89	37,000.00	(3,281.11)
Commodities	20,873.66	28,574.90	25,000.00	3,574.90
Capital Outlay	3,753.06	13,929.41	-	13,929.41
Total Public Safety	302,916.50	337,494.97	362,000.00	(24,505.03)

WOODSON COUNTY, KANSAS
AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to:				
Special Ambulance Equipment Fund	$ 37,992.34	$ 75,000.00	$ 35,000.00	$ 40,000.00
Special Equipment Reserve Fund	20,000.00	10,000.00	20,000.00	(10,000.00)
Total Operating Transfers	57,992.34	85,000.00	55,000.00	30,000.00
Total Certified Budget			417,000.00	5,494.97
Adjustments for Qualifying Budget Credits			16,989.70	(16,989.70)
Total Expenditures	360,908.84	422,494.97	$ 433,989.70	$ (11,494.73)
Receipts Over(Under) Expenditures	-	10,632.99		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 10,632.99		

WOODSON COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 118,562.35	$ 134,118.60	$ 137,677.00	$ (3,558.40)
Delinquent Tax	3,062.46	4,240.53	2,035.00	2,205.53
Motor Vehicle Tax	13,636.92	10,483.14	9,356.00	1,127.14
Recreational Vehicle Tax	255.21	228.53	157.00	71.53
Commercial Vehicle Tax	848.80	708.79	583.00	125.79
Watercraft Tax	-	-	138.00	(138.00)
16/20 M Truck Tax	1,874.09	1,831.80	1,396.00	435.80
Mineral Production Tax	70.30	71.58	-	71.58
Intergovernmental				
Federal Grants	242.93	274.14	-	274.14
Other Receipts				
Miscellaneous	2,069.00	2,254.90	-	2,254.90
Total Receipts	140,622.06	154,212.01	$ 151,342.00	$ 2,870.01
Expenditures				
General Government				
Personal Services	113,141.66	94,598.00	$ 126,000.00	$ (31,402.00)
Contractual Services	26,487.77	18,423.80	37,000.00	(18,576.20)
Commodities	7,571.95	2,764.12	11,500.00	(8,735.88)
Capital Outlay	15.50	15.77	5,000.00	(4,984.23)
Total General Government	147,216.88	115,801.69	179,500.00	(63,698.31)
Operating Transfers to Special Equipment Reserve Fund	-	53,000.00	-	53,000.00
Total Expenditures	147,216.88	168,801.69	$ 179,500.00	$ (10,698.31)
Receipts Over(Under) Expenditures	(6,594.82)	(14,589.68)		
Unencumbered Cash, Beginning	46,175.41	39,580.59		
Unencumbered Cash, Ending	$ 39,580.59	$ 24,990.91		

WOODSON COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 19,767.30	$ 21,032.54	$ 21,577.00	$ (544.46)
Delinquent Tax	425.10	638.59	304.00	334.59
Motor Vehicle Tax	1,880.44	1,747.28	1,559.00	188.28
Recreational Vehicle Tax	35.17	38.08	26.00	12.08
Commercial Vehicle Tax	117.02	118.20	97.00	21.20
Watercraft Tax	-	-	23.00	(23.00)
16/20 M Truck Tax	252.29	252.65	233.00	19.65
Mineral Production Tax	11.78	11.18	-	11.18
Intergovernmental				
Federal Grants	40.50	42.99	-	42.99
Total Receipts	22,529.60	23,881.51	$ 23,819.00	$ 62.51
Expenditures				
Agriculture				
Contractual Services	22,500.00	22,500.00	$ 23,500.00	$ (1,000.00)
Total Expenditures	22,500.00	22,500.00	$ 23,500.00	$ (1,000.00)
Receipts Over(Under) Expenditures	29.60	1,381.51		
Unencumbered Cash, Beginning	(0.63)	28.97		
Unencumbered Cash, Ending	$ 28.97	$ 1,410.48		

WOODSON COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 84,616.01	$ 39,349.66	$ 40,429.00	$ (1,079.34)
Delinquent Tax	1,674.44	2,442.25	672.00	1,770.25
Motor Vehicle Tax	8,993.14	7,481.51	6,677.00	804.51
Recreational Vehicle Tax	168.25	163.14	112.00	51.14
Commercial Vehicle Tax	559.80	505.83	416.00	89.83
Watercraft Tax	-	-	99.00	(99.00)
16/20 M Truck Tax	931.28	1,207.99	996.00	211.99
Mineral Production Tax	50.18	21.04	-	21.04
Intergovernmental				
Federal Grants	173.38	80.56	-	80.56
Other Receipts				
Reimbursed Expense	-	59.85	-	59.85
Total Receipts	97,166.48	51,311.83	$ 49,401.00	$ 1,910.83
Expenditures				
General Government				
Personal Services	35,209.48	47,786.70	$ 45,000.00	$ 2,786.70
Contractual Services	14,740.61	22,520.78	20,000.00	2,520.78
Commodities	4,859.23	10,340.92	10,000.00	340.92
Capital Outlay	15,932.34	762.60	-	762.60
Total General Government	70,741.66	81,411.00	75,000.00	6,411.00
Operating Transfers to				
Special Equipment Reserve Fund	20,000.00	10,000.00	25,000.00	(15,000.00)
Total Expenditure	90,741.66	91,411.00	$ 100,000.00	$ (8,589.00)
Receipts Over(Under) Expenditures	6,424.82	(40,099.17)		
Unencumbered Cash, Beginning	59,928.09	66,352.91		
Unencumbered Cash, Ending	$ 66,352.91	$ 26,253.74		

WOODSON COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 2,311.92	$ 33,601.64	$ 34,421.00	$ (819.36)
Delinquent Tax	846.24	820.71	509.00	311.71
Motor Vehicle Tax	5,044.26	204.51	181.00	23.51
Recreational Vehicle Tax	94.39	4.43	3.00	1.43
Commercial Vehicle Tax	313.96	13.77	11.00	2.77
Watercraft Tax	-	-	3.00	(3.00)
16/20 M Truck Tax	417.78	677.56	27.00	650.56
Mineral Production Tax	1.35	17.90	-	17.90
Intergovernmental				
Federal Grants	4.74	68.62	-	68.62
Total Receipts	9,034.64	35,409.14	$ 35,155.00	$ 254.14
Expenditures				
Economic Development				
Contractual Services	35,000.00	30,000.00	$ 35,000.00	$ (5,000.00)
Capital Outlay	-	-	11,000.00	(11,000.00)
Total Expenditures	35,000.00	30,000.00	$ 46,000.00	$ (16,000.00)
Receipts Over(Under) Expenditures	(25,965.36)	5,409.14		
Unencumbered Cash, Beginning	49,580.18	23,614.82		
Unencumbered Cash, Ending	$ 23,614.82	$ 29,023.96		

WOODSON COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 669,606.26	$ 555,127.94	$ 570,078.00	$ (14,950.06)
Delinquent Tax	15,767.80	21,964.65	12,190.00	9,774.65
Motor Vehicle Tax	66,656.53	59,203.20	52,853.00	6,350.20
Recreational Vehicle Tax	1,247.36	1,290.76	885.00	405.76
Commercial Vehicle Tax	4,148.92	4,002.92	3,293.00	709.92
Watercraft Tax	-	-	782.00	(782.00)
16/20 M Truck Tax	9,902.50	8,953.62	7,887.00	1,066.62
Mineral Production Tax	397.00	296.44	-	296.44
Intergovernmental				
Federal Grants	1,372.01	1,135.14	-	1,135.14
Total Receipts	769,098.38	651,974.67	$ 647,968.00	$ 4,006.67
Expenditures				
General Government				
Health Insurance	438,766.22	389,486.68	$ 604,000.00	$ (214,513.32)
KPERS	159,029.13	187,489.08	200,000.00	(12,510.92)
Life Insurance	2,773.64	5,656.75	4,000.00	1,656.75
Social Security	152,041.45	166,926.86	160,000.00	6,926.86
Unemployment	2,095.31	20,003.26	5,000.00	15,003.26
Workmen's Compensation	73,218.52	23,506.54	90,000.00	(66,493.46)
Reimbursed Expense	(247,430.76)	(298,657.58)	-	(298,657.58)
Total Expenditures	580,493.51	494,411.59	$ 1,063,000.00	$ (568,588.41)
Receipts Over(Under) Expenditures	188,604.87	157,563.08		
Unencumbered Cash, Beginning	396,246.12	584,850.99		
Unencumbered Cash, Ending	$ 584,850.99	$ 742,414.07		

WOODSON COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ -	$ -	$ -	$ -
Delinquent Tax	1,277.16	-	133.00	(133.00)
Motor Vehicle Tax	4,308.02	-	-	-
Recreational Vehicle Tax	80.63	-	-	-
Commercial Vehicle Tax	268.11	-	-	-
16/20 M Truck Tax	478.54	-	-	-
Total Receipts	6,412.46	-	$ 133.00	$ (133.00)
Expenditures				
Agriculture				
Contractual Services	30,000.00	-	$ -	$ -
Residual Transfer to General Fund	22,782.90	-	21,142.00	(21,142.00)
Total Expenditures	52,782.90	-	$ 21,142.00	$ (21,142.00)
Receipts Over(Under) Expenditures	(46,370.44)	-		
Unencumbered Cash, Beginning	46,370.44	-		
Unencumbered Cash, Ending	$ -	$ -		

WOODSON COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 2,658.66	$ 3,185.74	$ 3,249.00	$ (63.26)
Delinquent Tax	57.11	87.21	41.00	46.21
Motor Vehicle Tax	249.30	235.11	208.00	27.11
Recreational Vehicle Tax	4.70	5.11	3.00	2.11
Commercial Vehicle Tax	15.50	15.93	13.00	2.93
Watercraft Tax	-	-	3.00	(3.00)
16/20 M Truck Tax	33.49	33.47	31.00	2.47
Mineral Production Tax	1.57	1.68	-	1.68
Intergovernmental				
Federal Grants	5.45	6.51	-	6.51
Total Receipts	3,025.78	3,570.76	$ 3,548.00	$ 22.76
Expenditures				
Agriculture				
Contractual Services	3,000.00	3,000.00	$ 3,500.00	$ (500.00)
Total Expenditures	3,000.00	3,000.00	$ 3,500.00	$ (500.00)
Receipts Over(Under) Expenditures	25.78	570.76		
Unencumbered Cash, Beginning	-	25.78		
Unencumbered Cash, Ending	$ 25.78	$ 596.54		

WOODSON COUNTY, KANSAS
FAIR BUILDING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 8,053.11	$ 8,535.03	$ 8,721.00	$ (185.97)
Delinquent Tax	158.50	250.22	122.00	128.22
Motor Vehicle Tax	739.74	711.95	633.00	78.95
Recreational Vehicle Tax	13.82	15.49	11.00	4.49
Commercial Vehicle Tax	46.08	48.13	39.00	9.13
Watercraft Tax	-	-	9.00	(9.00)
16/20 M Truck Tax	89.48	99.46	94.00	5.46
Mineral Production Tax	4.78	4.56	-	4.56
Intergovernmental				
Federal Grants	16.50	17.45	-	17.45
Total Receipts	9,122.01	9,682.29	$ 9,629.00	$ 53.29
Expenditures				
Agriculture				
Contractual Services	9,000.00	9,000.00	$ 9,500.00	$ (500.00)
Total Expenditures	9,000.00	9,000.00	$ 9,500.00	$ (500.00)
Receipts Over(Under) Expenditures	122.01	682.29		
Unencumbered Cash, Beginning	-	122.01		
Unencumbered Cash, Ending	$ 122.01	$ 804.30		

WOODSON COUNTY, KANSAS
4-H BUILDING MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 27,126.34	$ 15,216.86	$ 15,600.00	$ (383.14)
Delinquent Tax	578.06	803.56	231.00	572.56
Motor Vehicle Tax	2,355.97	2,398.49	2,139.00	259.49
Recreation Vehicle Tax	44.04	52.33	36.00	16.33
Commercial Vehicle Tax	146.65	162.14	133.00	29.14
Watercraft Tax	-	-	32.00	(32.00)
16/20 M Truck Tax	298.62	316.44	319.00	(2.56)
Mineral Production Tax	16.09	8.12	-	8.12
Intergovernmental				
Federal Grants	55.58	31.14	-	31.14
Use of Money and Property				
Rent	2,620.00	1,940.00	-	1,940.00
Total Receipts	33,241.35	20,929.08	$ 18,490.00	$ 2,439.08
Expenditures				
Agriculture				
Contractual Services	20,673.65	18,643.91	$ 35,000.00	$ (16,356.09)
Commodities	2,415.97	629.55	3,000.00	(2,370.45)
Capital Outlay	-	-	3,000.00	(3,000.00)
Total Expenditures	23,089.62	19,273.46	$ 41,000.00	$ (21,726.54)
Receipts Over(Under) Expenditures	10,151.73	1,655.62		
Unencumbered Cash, Beginning	33,463.22	43,614.95		
Unencumbered Cash, Ending	$ 43,614.95	$ 45,270.57		

WOODSON COUNTY, KANSAS
HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 27,242.06	$ 28,095.16	$ 28,835.00	$ (739.84)
Delinquent Tax	587.97	876.98	419.00	457.98
Motor Vehicle Tax	2,586.33	2,408.38	2,149.00	259.38
Recreational Vehicle Tax	48.44	52.49	36.00	16.49
Commercial Vehicle Tax	160.97	162.86	134.00	28.86
Watercraft Tax	-	-	32.00	(32.00)
16/20 M Truck Tax	348.86	347.36	321.00	26.36
Mineral Production Tax	16.16	15.00	-	15.00
Intergovernmental				
Federal Grants	55.82	57.43	-	57.43
Total Receipts	31,046.61	32,015.66	$ 31,926.00	$ 89.66
Expenditures				
Health				
Contractual Services	31,000.00	31,000.00	$ 31,500.00	$ (500.00)
Total Expenditures	31,000.00	31,000.00	$ 31,500.00	$ (500.00)
Receipts Over(Under) Expenditures	46.61	1,015.66		
Unencumbered Cash, Beginning	-	46.61		
Unencumbered Cash, Ending	$ 46.61	$ 1,062.27		

WOODSON COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 8,708.29	$ 9,311.10	$ 9,552.00	$ (240.90)
Delinquent Tax	185.70	279.83	134.00	145.83
Motor Vehicle Tax	830.55	770.07	687.00	83.07
Recreational Vehicle Tax	15.55	16.83	12.00	4.83
Commercial Vehicle Tax	51.71	52.06	43.00	9.06
Watercraft Tax	-	-	10.00	(10.00)
16/20 M Truck Tax	107.64	111.53	103.00	8.53
Mineral Production Tax	5.13	4.99	-	4.99
Intergovernmental				
Federal Grants	17.84	19.03	-	19.03
Total Receipts	9,922.41	10,565.44	$ 10,541.00	$ 24.44
Expenditures				
Culture and Recreation				
Contractual Services	9,900.00	9,900.00	$ 10,400.00	$ (500.00)
Total Expenditures	9,900.00	9,900.00	$ 10,400.00	$ (500.00)
Receipts Over(Under) Expenditures	22.41	665.44		
Unencumbered Cash, Beginning	-	22.41		
Unencumbered Cash, Ending	$ 22.41	$ 687.85		

WOODSON COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 33,522.77	$ 37,818.11	$ 38,804.00	$ (985.89)
Delinquent Tax	711.09	1,084.32	515.00	569.32
Motor Vehicle Tax	3,194.17	2,964.13	2,643.00	321.13
Recreational Vehicle Tax	59.78	64.57	44.00	20.57
Commercial Vehicle Tax	198.79	200.38	165.00	35.38
Watercraft Tax	-	-	39.00	(39.00)
16/20 M Truck Tax	413.46	429.02	394.00	35.02
Mineral Production Tax	19.88	20.20	-	20.20
Intergovernmental				
Federal Grants	68.69	77.30	-	77.30
Total Receipts	38,188.63	42,658.03	$ 42,604.00	$ 54.03
Expenditures				
Health				
Contractual Services	38,110.00	40,431.00	$ 42,031.00	$ (1,600.00)
Total Expenditures	38,110.00	40,431.00	$ 42,031.00	$ (1,600.00)
Receipts Over(Under) Expenditures	78.63	2,227.03		
Unencumbered Cash, Beginning	-	78.63		
Unencumbered Cash, Ending	$ 78.63	$ 2,305.66		

WOODSON COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 20,229.26	$ 22,093.86	$ 22,642.00	$ (548.14)
Delinquent Tax	437.38	656.57	311.00	345.57
Motor Vehicle Tax	1,917.79	1,788.56	1,594.00	194.56
Recreational Vehicle Tax	35.90	39.02	27.00	12.02
Commercial Vehicle Tax	119.43	120.93	99.00	21.93
Watercraft Tax	-	-	24.00	(24.00)
16/20 M Truck Tax	257.93	257.66	238.00	19.66
Mineral Production Tax	11.98	11.80	-	11.80
Intergovernmental				
Federal Grants	41.45	45.16	-	45.16
Total Receipts	23,051.12	25,013.56	$ 24,935.00	$ 78.56
Expenditures				
Health				
Contractual Services	23,000.00	23,000.00	$ 24,600.00	$ (1,600.00)
Total Expenditures	23,000.00	23,000.00	$ 24,600.00	$ (1,600.00)
Receipts Over(Under) Expenditures	51.12	2,013.56		
Unencumbered Cash, Beginning	-	51.12		
Unencumbered Cash, Ending	$ 51.12	$ 2,064.68		

WOODSON COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 28,397.92	$ 56,834.36	$ 58,316.00	$ (1,481.64)
Delinquent Tax	1,296.28	1,528.98	772.00	756.98
Motor Vehicle Tax	5,036.69	2,510.90	2,240.00	270.90
Recreational Vehicle Tax	94.24	54.72	38.00	16.72
Commercial Vehicle Tax	313.48	169.79	140.00	29.79
Watercraft Tax	-	-	33.00	(33.00)
16/20 M Truck Tax	1,010.72	676.57	334.00	342.57
Mineral Production Tax	16.84	30.31	-	30.31
Intergovernmental				
Federal Grants	58.19	116.12	-	116.12
Use of Money and Property				
Sale of Assets	301.00	-	-	-
Other Receipts				
Reimbursed Expense	40.04	-	-	-
Total Receipts	36,565.40	61,921.75	$ 61,873.00	$ 48.75
Expenditures				
Agriculture				
Personal Services	33,316.93	23,014.11	$ 42,000.00	$ (18,985.89)
Contractual Services	12,867.06	9,615.32	18,000.00	(8,384.68)
Commodities	113,542.05	100,922.94	105,000.00	(4,077.06)
Reimbursed Expense	(94,318.00)	(73,210.75)	(85,000.00)	11,789.25
Operating Transfers to				
Special Noxious Weed Fund	-	10,000.00	-	10,000.00
Total Expenditures	65,408.04	70,341.62	$ 80,000.00	$ (9,658.38)
Receipts Over(Under) Expenditures	(28,842.64)	(8,419.87)		
Unencumbered Cash, Beginning	52,514.29	23,671.65		
Unencumbered Cash, Ending	$ 23,671.65	$ 15,251.78		

WOODSON COUNTY, KANSAS
PLANNING BOARD FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Officer Fees	$ 110.00	$ 147.00	$ 120.00	$ 27.00
Total Receipts	110.00	147.00	$ 120.00	$ 27.00
Expenditures				
General Government				
Contractual Services	-	-	$ 673.00	$ (673.00)
Total Expenditures	-	-	$ 673.00	$ (673.00)
Receipts Over(Under) Expenditures	110.00	147.00		
Unencumbered Cash, Beginning	433.15	543.15		
Unencumbered Cash, Ending	$ 543.15	$ 690.15		

WOODSON COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 1,385,758.90	1,373,789.14	$ 1,410,444.00	$ (36,654.86)
Delinquent Tax	26,182.71	41,780.90	22,344.00	19,436.90
Motor Vehicle Tax	122,104.07	122,522.06	109,385.00	13,137.06
Recreational Vehicle Tax	2,284.92	2,671.18	1,832.00	839.18
Commercial Tax	7,600.10	8,284.09	6,814.00	1,470.09
Watercraft Tax	-	-	1,618.00	(1,618.00)
16/20 M Truck Tax	14,597.19	16,401.53	16,323.00	78.53
Mineral Production Tax	821.54	733.41	-	733.41
Intergovernmental				
Federal Grants	54,244.95	128,785.30	-	128,785.30
State Grants	6,851.72	16,494.41	-	16,494.41
Special City & County Highway	270,410.21	240,386.44	221,754.00	18,632.44
Connecting Links	40,876.40	44,043.05	41,131.00	2,912.05
Use of Money and Property				
Sale of Assets	3,808.00	1,480.50	-	1,480.50
Other Receipts				
Reimbursed Expenses	24,622.91	38,842.26	-	38,842.26
Miscellaneous	-	5.00	-	5.00
Total Receipts	1,960,163.62	2,036,219.27	$ 1,831,645.00	$ 204,574.27
Expenditures				
Public Works				
Maintenance				
Personal Services	362,447.96	366,066.06	$ 495,000.00	$ (128,933.94)
Contractual Services	78,313.46	162,124.34	125,000.00	37,124.34
Commodities	806,091.04	1,227,055.11	1,100,000.00	127,055.11
Capital Outlay	-	3,200.00	50,000.00	(46,800.00)
Total Maintenance	1,246,852.46	1,758,445.51	1,770,000.00	(11,554.49)
Administration				
Personal Services	72,997.69	63,098.27	99,000.00	(35,901.73)
Contractual Services	796.29	1,040.00	4,000.00	(2,960.00)
Commodities	1,302.39	2,974.87	2,500.00	474.87
Total Administration	75,096.37	67,113.14	105,500.00	(38,386.86)
Total Public Works	1,321,948.83	1,825,558.65	1,875,500.00	(49,941.35)

WOODSON COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to Special Machinery Fund	$ 225,000.00	$ 375,000.00	$ -	$ 375,000.00
Total Certified Budget			1,875,500.00	325,058.65
Adjustments for Qualifying Budget Credits			468,551.46	(468,551.46)
Total Expenditures	1,546,948.83	2,200,558.65	$ 2,344,051.46	$ (143,492.81)
Receipts Over(Under) Expenditures	413,214.79	(164,339.38)		
Unencumbered Cash, Beginning	101,137.73	514,352.52		
Unencumbered Cash, Ending	$ 514,352.52	$ 350,013.14		

WOODSON COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 131,396.60	$ 130,534.70	$ 133,358.00	$ (2,823.30)
Delinquent Tax	1,256.42	2,957.30	1,320.00	1,637.30
Motor Vehicle Tax	8,842.06	8,091.61	7,365.00	726.61
Recreational Vehicle Tax	116.78	164.79	106.00	58.79
Commercial Vehicle Tax	602.18	627.93	506.00	121.93
Watercraft Tax	-	-	81.00	(81.00)
16/20 M Truck Tax	1,799.90	1,878.83	1,745.00	133.83
Mineral Production Tax	99.91	88.95	-	88.95
Use of Money and Property				
Rent	300.00	1,000.00	-	1,000.00
Other Receipts				
Miscellaneous	-	1,927.82	-	1,927.82
Total Receipts	144,413.85	147,271.93	$ 144,481.00	$ 2,790.93
Expenditures				
Public Safety				
Personal Services	26,779.78	33,214.94	$ 40,000.00	$ (6,785.06)
Contractual Services	34,192.64	38,454.55	35,000.00	3,454.55
Commodities	35,139.82	36,226.19	35,000.00	1,226.19
Capital Outlay	1,120.00	2,802.64	-	2,802.64
Reimbursed Expense	(215.06)	-	-	-
Total Public Safety	97,017.18	110,698.32	110,000.00	698.32
Operating Transfers to				
Special Rural Fire Equipment Fund	45,000.00	35,000.00	45,948.00	(10,948.00)
Total Expenditures	142,017.18	145,698.32	$ 155,948.00	$ (10,249.68)
Receipts Over(Under) Expenditures	2,396.67	1,573.61		
Unencumbered Cash, Beginning	17,272.25	19,668.92		
Unencumbered Cash, Ending	$ 19,668.92	$ 21,242.53		

WOODSON COUNTY, KANSAS
SERVICE PROGRAM FOR THE ELDERLY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 54,291.36	$ 58,848.33	$ 60,383.00	$ (1,534.67)
Delinquent Tax	1,078.10	1,706.14	836.00	870.14
Motor Vehicle Tax	4,896.68	4,800.14	4,284.00	516.14
Recreational Vehicle Tax	91.63	104.65	72.00	32.65
Commercial Tax	304.79	324.55	267.00	57.55
Watercraft Tax	-	-	63.00	(63.00)
16/20 M Truck Tax	648.47	657.71	639.00	18.71
Mineral Production Tax	32.18	31.39	-	31.39
Intergovernmental				
Federal Grants	111.24	120.29	-	120.29
Total Receipts	61,454.45	66,593.20	$ 66,544.00	$ 49.20
Expenditures				
Economic Development				
Contractual Services	62,126.78	64,015.60	$ 60,534.00	3,481.60
Capital Outlay	-	292.89	15,000.00	$ (14,707.11)
Total Expenditures	62,126.78	64,308.49	$ 75,534.00	$ (11,225.51)
Receipts Over(Under) Expenditures	(672.33)	2,284.71		
Unencumbered Cash, Beginning	20,739.74	20,067.41		
Unencumbered Cash, Ending	$ 20,067.41	$ 22,352.12		

WOODSON COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 2,039.67	$ 3,585.31	$ 363.00	$ 3,222.31
Total Receipts	2,039.67	3,585.31	$ 363.00	$ 3,222.31
Expenditures				
Health				
Contractual Services	-	6,415.64	$ 14,169.00	$ (7,753.36)
Total Expenditures	-	6,415.64	$ 14,169.00	$ (7,753.36)
Receipts Over(Under) Expenditures	2,039.67	(2,830.33)		
Unencumbered Cash, Beginning	12,814.94	14,854.61		
Unencumbered Cash, Ending	$ 14,854.61	$ 12,024.28		

WOODSON COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 232,385.51	$ 447,690.39	$ 459,335.00	$ (11,644.61)
Delinquent Tax	3,457.48	7,336.64	7,842.00	(505.36)
Motor Vehicle Tax	15,898.59	20,546.38	18,341.00	2,205.38
Recreational Vehicle Tax	297.54	447.89	307.00	140.89
Commercial Tax	989.60	1,389.21	1,143.00	246.21
Watercraft Tax	-	-	271.00	(271.00)
16/20 M Truck Tax	2,034.87	2,135.56	2,737.00	(601.44)
Mineral Production Tax	137.77	238.87	-	238.87
Intergovernmental				
Federal Grants	476.15	914.68	-	914.68
Total Receipts	255,677.51	480,699.62	$ 489,976.00	$ (9,276.38)
Expenditures				
Public Works				
Contractual Services	3,746.53	38,880.00	$ -	$ 38,880.00
Commodities	19.60	-	-	-
Capital Outlay	-	-	550,000.00	(550,000.00)
Total Expenditures	3,766.13	38,880.00	$ 550,000.00	$ (511,120.00)
Receipts Over(Under) Expenditures	251,911.38	441,819.62		
Unencumbered Cash, Beginning	311,841.68	563,753.06		
Unencumbered Cash, Ending	$ 563,753.06	$ 1,005,572.68		

WOODSON COUNTY, KANSAS
SPECIAL LIABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 24,930.18	$ 10,313.30	$ 10,568.00	$ (254.70)
Delinquent Tax	534.47	726.32	157.00	569.32
Motor Vehicle Tax	2,427.85	2,204.27	1,967.00	237.27
Recreational Vehicle Tax	45.44	48.10	33.00	15.10
Commercial Vehicle Tax	151.11	149.02	123.00	26.02
Watercraft Tax	-	-	29.00	(29.00)
16/20 M Truck Tax	276.56	326.13	293.00	33.13
Mineral Production Tax	14.79	5.52	-	5.52
Intergovernmental				
Federal Grants	51.08	21.12	-	21.12
Other Receipts				
Reimbursed Expense	299.00	-	-	-
Total Receipts	28,730.48	13,793.78	$ 13,170.00	$ 623.78
Expenditures				
General Government				
Contractual Services	14,115.00	27,097.19	$ 46,000.00	$ (18,902.81)
Total Expenditures	14,115.00	27,097.19	$ 46,000.00	$ (18,902.81)
Receipts Over(Under) Expenditures	14,615.48	(13,303.41)		
Unencumbered Cash, Beginning	50,865.71	65,481.19		
Unencumbered Cash, Ending	$ 65,481.19	$ 52,177.78		

WOODSON COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 1,066.29	$ 1,874.33	$ 362.00	$ 1,512.33
Total Receipts	1,066.29	1,874.33	$ 362.00	$ 1,512.33
Expenditures				
Culture and Recreation				
Contractual Services	-	-	$ 9,516.00	$ (9,516.00)
Total Expenditures	-	-	$ 9,516.00	$ (9,516.00)
Receipts Over(Under) Expenditures	1,066.29	1,874.33		
Unencumbered Cash, Beginning	8,163.39	9,229.68		
Unencumbered Cash, Ending	$ 9,229.68	$ 11,104.01		

WOODSON COUNTY, KANSAS
TOURISM AND CONVENTION PROMOTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	$ 9,265.01	$ 9,255.48	$ 10,000.00	$ (744.52)
Total Receipts	9,265.01	9,255.48	$ 10,000.00	$ (744.52)
Expenditures				
Economic Development				
Contractual Services	8,281.74	10,736.20	$ 39,286.00	$ (28,549.80)
Commodities	-	1,235.00	-	1,235.00
Total Expenditures	8,281.74	11,971.20	$ 39,286.00	$ (27,314.80)
Receipts Over(Under) Expenditures	983.27	(2,715.72)		
Unencumbered Cash, Beginning	19,415.88	20,399.15		
Unencumbered Cash, Ending	$ 20,399.15	$ 17,683.43		

WOODSON COUNTY, KANSAS
SPECIAL AMBULANCE EQUIPMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Ambulance Fund	$ 37,992.34	$ 75,000.00
Total Receipts	37,992.34	75,000.00
Expenditures		
Public Safety		
Capital Outlay	516.03	-
Total Expenditures	516.03	-
Receipts Over(Under) Expenditures	37,476.31	75,000.00
Unencumbered Cash, Beginning	121,659.05	159,135.36
Unencumbered Cash, Ending	$ 159,135.36	$ 234,135.36

WOODSON COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 381.00	$ 3,857.00
State Grants	15,000.00	11,905.50
Use of Money and Property		
Sale of Assets	16,665.00	-
Other Receipts		
Miscellaneous	6,395.00	25,722.70
Operating Transfers from:		
General Fund	150,000.00	293,000.00
Ambulance Fund	20,000.00	10,000.00
Appraiser's Cost Fund	-	53,000.00
Direct Election Fund	20,000.00	10,000.00
Total Receipts	228,441.00	407,485.20
Expenditures		
General Government		
Capital Outlay	95,658.42	73,973.29
Total Expenditures	95,658.42	73,973.29
Receipts Over(Under) Expenditures	132,782.58	333,511.91
Unencumbered Cash, Beginning	452,629.28	585,411.86
Unencumbered Cash, Ending	$ 585,411.86	$ 918,923.77

WOODSON COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from Noxious Weed Fund	$ -	$ 10,000.00	$ -	$ 10,000.00
Total Receipts	-	10,000.00	$ -	$ 10,000.00
Expenditures				
Agriculture				
Capital Outlay	22,603.60	24,947.18	$ 129,465.00	$ (104,517.82)
Total Expenditures	22,603.60	24,947.18	$ 129,465.00	$ (104,517.82)
Receipts Over(Under) Expenditures	(22,603.60)	(14,947.18)		
Unencumbered Cash, Beginning	129,465.06	106,861.46		
Unencumbered Cash, Ending	$ 106,861.46	$ 91,914.28		

WOODSON COUNTY, KANSAS
SPECIAL MACHINERY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Assets	$ -	$ 36,741.00
Operating Transfers from		
Road and Bridge Fund	225,000.00	375,000.00
Total Receipts	225,000.00	411,741.00
Expenditures		
Public Works		
Capital Outlay	7,995.00	217,200.00
Total Expenditures	7,995.00	217,200.00
Receipts Over(Under) Expenditures	217,005.00	194,541.00
Unencumbered Cash, Beginning	232,786.57	449,791.57
Unencumbered Cash, Ending	$ 449,791.57	$ 644,332.57

WOODSON COUNTY, KANSAS
SPECIAL RURAL FIRE EQUIPMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 4,800.00	$ -
Use of Money and Property		
Sale of Assets	2,816.01	8,400.00
Other Receipts		
Donations	-	10,000.00
Operating Transfers from		
Rural Fire District No. 1 Fund	45,000.00	35,000.00
Total Receipts	52,616.01	53,400.00
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	52,616.01	53,400.00
Unencumbered Cash, Beginning	198,571.38	251,187.39
Unencumbered Cash, Ending	$ 251,187.39	$ 304,587.39

WOODSON COUNTY, KANSAS
RURAL FIRE DISTRICT DONATIONS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Donations	$ 1,370.00	$ 3,645.00
Total Receipts	1,370.00	3,645.00
Expenditures		
Public Safety		
Contractual Services	398.96	-
Commodities	1,306.77	1,106.86
Total Expenditures	1,705.73	1,106.86
Receipts Over(Under) Expenditures	(335.73)	2,538.14
Unencumbered Cash, Beginning	11,778.05	11,442.32
Unencumbered Cash, Ending	$ 11,442.32	$ 13,980.46

WOODSON COUNTY, KANSAS
SEWER DISTRICT NO. 1 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Special Assessments	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	514.64	514.64
Unencumbered Cash, Ending	$ 514.64	$ 514.64

WOODSON COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 97,124.04	$ 59,484.54	$ 132,500.00	$ (73,015.46)
Total Receipts	97,124.04	59,484.54	$ 132,500.00	$ (73,015.46)
Expenditures				
Public Safety				
Contractual Services	67,071.56	29,626.37	$ 138,600.00	$ (108,973.63)
Commodities	4,227.00	6,959.71	73,306.00	(66,346.29)
Capital Outlay	-	36,600.00	-	36,600.00
Total Expenditures	71,298.56	73,186.08	$ 211,906.00	$ (138,719.92)
Receipts Over(Under) Expenditures	25,825.48	(13,701.54)		
Unencumbered Cash, Beginning	80,905.76	106,731.24		
Unencumbered Cash, Ending	$ 106,731.24	$ 93,029.70		

WOODSON COUNTY, KANSAS
OTHER GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 7,061.21	$ -
State Grants	4,950.00	9,480.98
Total Receipts	12,011.21	9,480.98
Expenditures		
General Government		
Contractual Services	1,500.00	16,542.19
Total Expenditures	1,500.00	16,542.19
Receipts Over(Under) Expenditures	10,511.21	(7,061.21)
Unencumbered Cash, Beginning	(2,437.91)	8,073.30
Unencumbered Cash, Ending	$ 8,073.30	$ 1,012.09

WOODSON COUNTY, KANSAS
CORONAVIRUS RELIEF GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	20,473.31	-
Total Expenditures	20,473.31	-
Receipts Over(Under) Expenditures	(20,473.31)	-
Unencumbered Cash, Beginning	20,473.31	-
Unencumbered Cash, Ending	$ -	$ -

WOODSON COUNTY, KANSAS
AMERICAN RESCUE PLAN ACT GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 304,760.00	$ 354,760.00
Total Receipts	304,760.00	354,760.00
Expenditures		
General Government		
Contractual Services	237,227.61	231,009.36
Total Expenditures	237,227.61	231,009.36
Receipts Over(Under) Expenditures	67,532.39	123,750.64
Unencumbered Cash, Beginning	-	67,532.39
Unencumbered Cash, Ending	$ 67,532.39	$ 191,283.03

WOODSON COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Special Assessments	$ 275,146.96	$ 279,677.04	$ 310,000.00	$ (30,322.96)
Delinquent Tax	30,483.07	40,649.83	-	40,649.83
Intergovernmental				
State Grants	-	5,080.71	-	5,080.71
Use of Money and Property				
Rent	24,615.58	23,906.50	15,000.00	8,906.50
Sale of Assets	1,477.38	5,661.00	-	5,661.00
Sale of Recycling Materials	11,903.90	11,669.00	10,000.00	1,669.00
Other Receipts				
Miscellaneous	-	663.78	-	663.78
Reimbursements	-	182.00	-	182.00
Total Receipts	343,626.89	367,489.86	$ 335,000.00	$ 32,489.86
Expenditures				
Sanitation				
Personal Services	187,107.39	250,674.56	$ 210,000.00	$ 40,674.56
Contractual Services	114,210.13	110,257.51	124,000.00	(13,742.49)
Commodities	63,765.84	81,515.61	48,000.00	33,515.61
Capital Outlay	-	26,548.50	212,663.00	(186,114.50)
Total Expenditures	365,083.36	468,996.18	$ 594,663.00	$ (125,666.82)
Receipts Over(Under) Expenditures	(21,456.47)	(101,506.32)		
Unencumbered Cash, Beginning	374,470.90	353,014.43		
Unencumbered Cash, Ending	$ 353,014.43	$ 251,508.11		

WOODSON COUNTY, KANSAS
HERITAGE HILLS APARTMENTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Rent	$ 4,800.00	$ -
Laundry	302.00	-
Other Receipts		
Reimbursed Expense	863.68	-
Total Receipts	5,965.68	-
Expenditures		
General Government		
Contractual Services	11,016.38	-
Total Expenditures	11,016.38	-
Receipts Over(Under) Expenditures	(5,050.70)	-
Unencumbered Cash, Beginning	5,050.70	-
Unencumbered Cash, Ending	$ -	$ -

WOODSON COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 31,729.25	$ 30,795.50
Intergovernmental		
State Grants	1,575.00	1,575.00
Total Receipts	33,304.25	32,370.50
Expenditures		
General Government		
Personal Services	5,503.60	5,393.30
Contractual Services	62.67	-
Total General Government	5,566.27	5,393.30
Operating Transfers to		
General Fund	27,737.98	26,977.20
Total Expenditures	33,304.25	32,370.50
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

WOODSON COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 443.08	$ 402.20
Total Receipts	443.08	402.20
Expenditures		
General Government		
Contractual Services	239.85	201.13
Total Expenditures	239.85	201.13
Receipts Over(Under) Expenditures	203.23	201.07
Unencumbered Cash, Beginning	6,701.37	6,904.60
Unencumbered Cash, Ending	$ 6,904.60	$ 7,105.67

WOODSON COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,580.00	$ 1,683.00
Total Receipts	1,580.00	1,683.00
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	1,580.00	1,683.00
Unencumbered Cash, Beginning	15,059.73	16,639.73
Unencumbered Cash, Ending	$ 16,639.73	$ 18,322.73

WOODSON COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,154.50	$ 1,282.50
Total Receipts	1,154.50	1,282.50
Expenditures		
General Government		
Capital Outlay	1,733.47	-
Total Expenditures	1,733.47	-
Receipts Over(Under) Expenditures	(578.97)	1,282.50
Unencumbered Cash, Beginning	5,416.02	4,837.05
Unencumbered Cash, Ending	$ 4,837.05	$ 6,119.55

WOODSON COUNTY, KANSAS
CONCEAL AND CARRY PERMIT FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 455.00	$ 130.00
Total Receipts	455.00	130.00
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	455.00	130.00
Unencumbered Cash, Beginning	5,048.00	5,503.00
Unencumbered Cash, Ending	$ 5,503.00	$ 5,633.00

WOODSON COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 4,618.00	$ 5,130.00
Total Receipts	4,618.00	5,130.00
Expenditures		
General Government		
Contractual Services	2,442.00	2,465.75
Total Expenditures	2,442.00	2,465.75
Receipts Over(Under) Expenditures	2,176.00	2,664.25
Unencumbered Cash, Beginning	14,458.33	16,634.33
Unencumbered Cash, Ending	$ 16,634.33	$ 19,298.58

WOODSON COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,154.50	$ 1,282.50
Total Receipts	1,154.50	1,282.50
Expenditures		
General Government		
Contractual Services	90.24	-
Capital Outlay	949.98	-
Total Expenditures	1,040.22	-
Receipts Over(Under) Expenditures	114.28	1,282.50
Unencumbered Cash, Beginning	3,953.90	4,068.18
Unencumbered Cash, Ending	$ 4,068.18	$ 5,350.68

WOODSON COUNTY, KANSAS
SHERIFF'S SPECIAL DONATIONS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Donations	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	3,471.45	3,471.45
Unencumbered Cash, Ending	$ 3,471.45	$ 3,471.45

WOODSON COUNTY, KANSAS
SHERIFF'S VIN INSPECTION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,960.00	$ 3,640.00
Total Receipts	3,960.00	3,640.00
Expenditures		
Public Safety		
Contractual Services	1,785.51	2,601.33
Commodities	10,789.18	4,781.15
Total Expenditures	12,574.69	7,382.48
Receipts Over(Under) Expenditures	(8,614.69)	(3,742.48)
Unencumbered Cash, Beginning	15,144.00	6,529.31
Unencumbered Cash, Ending	$ 6,529.31	$ 2,786.83

WOODSON COUNTY, KANSAS
JUVENILE INTAKE GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,566.78	1,566.78
Unencumbered Cash, Ending	$ 1,566.78	$ 1,566.78

WOODSON COUNTY, KANSAS
COMMUNITY DEVELOPMENT BLOCK GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	3,032.86	3,032.86
Unencumbered Cash, Ending	$ 3,032.86	$ 3,032.86

WOODSON COUNTY, KANSAS
FEMA GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	3,953.71	3,953.71
Unencumbered Cash, Ending	$ 3,953.71	$ 3,953.71

WOODSON COUNTY, KANSAS
LEPP GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 335.00	$ 435.00
Total Receipts	335.00	435.00
Expenditures		
General Government		
Contractual Services	577.00	250.00
Total Expenditures	577.00	250.00
Receipts Over(Under) Expenditures	(242.00)	185.00
Unencumbered Cash, Beginning	285.00	43.00
Unencumbered Cash, Ending	$ 43.00	$ 228.00

WOODSON COUNTY, KANSAS
COMMUNITY CORRECTIONS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ 399,503.93	$ 462,192.08
Other Receipts		
Miscellaneous	11,106.95	7,992.12
Total Receipts	410,610.88	470,184.20
Expenditures		
General Government		
Personal Services	358,097.98	409,393.35
Contractual Services	62,059.01	70,901.31
Total Expenditures	420,156.99	480,294.66
Receipts Over(Under) Expenditures	(9,546.11)	(10,110.46)
Unencumbered Cash, Beginning	79,241.80	69,695.69
Unencumbered Cash, Ending	$ 69,695.69	$ 59,585.23

WOODSON COUNTY, KANSAS
JUVENILE JUSTICE AUTHORITY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 307,755.75	$ 347,846.72
Other Receipts		
Miscellaneous	5,066.23	2,141.00
Total Receipts	312,821.98	349,987.72
Expenditures		
General Government		
Personal Services	264,091.54	294,196.47
Contractual Services	75,463.44	46,077.25
Total Expenditures	339,554.98	340,273.72
Receipts Over(Under) Expenditures	(26,733.00)	9,714.00
Unencumbered Cash, Beginning	78,089.88	51,356.88
Unencumbered Cash, Ending	$ 51,356.88	$ 61,070.88

WOODSON COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Neosho Falls City - General	$ -	$ 13,147.83	$ 13,147.83	$ -
Toronto City - Bond and Interest	-	23,362.55	23,362.55	-
Toronto City - General	-	40,564.51	40,564.51	-
Toronto City - Library	-	3,102.08	3,102.08	-
Toronto City - Special Liability	-	3,102.08	3,102.08	-
Yates Center City - General	-	395,795.82	395,795.82	-
Yates Center City - Library	-	69,963.63	69,963.63	-
Yates Center City - Recreation	-	26,763.08	26,763.08	-
Yates Center City - Special Law Enforcement	-	16,400.89	16,400.89	-
Yates Center City - Multi-Year Capital Improve	-	11.92	11.92	-
Piqua City Lighting - General	-	1,731.85	1,731.85	-
Subtotal Cities	-	593,946.24	593,946.24	-
Townships:				
Liberty Township - General	-	2,915.82	2,907.17	8.65
Neosho Falls Township	-	0.51	0.51	-
North Township - General	-	751.96	751.34	0.62
Perry Township - General	-	887.06	881.82	5.24
Toronto Township - Fire	-	12,792.01	12,792.01	-
Toronto Township - Building	-	12,818.99	12,818.99	-
Subtotal Townships	-	30,166.35	30,151.84	14.51
Schools:				
USD No. 245 - General	-	26,551.98	26,551.98	-
USD No. 245 - Capital Outlay	-	10,760.07	10,760.07	-
USD No. 245 - Supplemental General	-	32,795.93	32,795.93	-
USD No. 258 - General	-	11,479.86	11,479.86	-
USD No. 258 - Bond and Interest	-	1,387.99	1,387.99	-
USD No. 258 - Capital Outlay	-	5,654.54	5,654.54	-
USD No. 258 - Recreation Commission	-	1,765.58	1,765.58	-
USD No. 258 - Supplemental General	-	10,288.96	10,288.96	-
USD No. 366 - General	-	678,565.87	678,565.87	-
USD No. 366 - Capital Outlay	-	313,890.71	313,890.71	-
USD No. 366 - Supplemental General	-	780,273.64	780,273.64	-
USD No. 386 - Recreation Commission	-	624.73	637.01	(12.28)
USD No. 386 - Capital Outlay	-	4,996.29	5,094.54	(98.25)
USD No. 386 - General	-	12,334.79	12,715.97	(381.18)
USD No. 386 - Supplemental General	-	12,123.24	12,356.16	(232.92)
USD No. 387 - General	-	2,334.88	2,334.88	-
USD No. 387 - Capital Outlay	-	1,018.40	1,018.40	-
USD No. 387 - Supplemental General	-	3,058.17	3,058.17	-
USD No. 389 - General	-	38,837.13	38,837.13	-
USD No. 389 - Bond and Interest	-	35,914.23	35,914.23	-
USD No. 389 - Capital Outlay	-	24,391.62	24,391.62	-
USD No. 389 - Recreation Commission	-	8,965.87	8,965.87	-
USD No. 389 - Supplemental General	-	51,367.22	51,367.22	-
USD No. 484 - General	-	1,326.26	1,326.26	-
USD No. 484 - Bond and Interest	-	415.70	415.70	-
USD No. 484 - Capital Outlay	-	688.79	688.79	-
USD No. 484 - Supplemental General	-	1,659.69	1,659.69	-
USD No. 484 - Recreation	-	143.91	143.91	-
Subtotal Schools	-	2,073,616.05	2,074,340.68	(724.63)

WOODSON COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cemeteries:				
Askren Cemetery - General	$ -	$ 3,935.78	$ 3,932.58	$ 3.20
Belmont Cemetery - General	-	1,604.82	1,597.33	7.49
Big Sandy Cemetery - General	-	4,790.51	4,790.51	-
Buffalo Cemetery - General	-	2,618.27	2,618.27	-
Carlisle Cemetery - General	-	2,506.41	2,506.41	-
Central Owl Creek Cemetery - General	-	2,542.53	2,542.53	-
Kalida Cemetery - General	-	7,356.83	7,356.83	-
Liberty Cemetery - General	-	4,737.36	4,737.36	-
Neosho Falls - Cemetery	-	5,755.55	5,755.55	-
Little Sandy Cemetery - General	-	1,199.04	1,197.52	1.52
Pleasant Valley Cemetery - General	-	2,287.36	2,279.56	7.80
Toronto Cemetery - General	-	15,028.40	15,028.40	-
Yates Center Cemetery - General	-	29,107.48	29,107.48	-
Subtotal Cemeteries	-	83,470.34	83,450.33	20.01
Watershed Districts:				
Cherry Plum WS Dist No. 17 - General	-	27,964.70	27,964.70	-
Upper Verdigris WS Dist No. 24 - General	-	663.06	663.06	-
Big Creek WS Dist No. 48 - General	-	779.37	779.37	-
Cedar Creek WS Dist No. 97 - General	-	10,745.31	10,745.31	-
Subtotal Watershed Districts	-	40,152.44	40,152.44	-
Woodson Co. Improvement District No. 2:				
Woodson Co. Improvement District No. 2	-	4,186.00	4,186.00	-
Subtotal Woodson Co. Improvement District No. 2	-	4,186.00	4,186.00	-
Southwind Extension District #10				
Southwind Extension District #10	-	69,811.94	69,811.94	-
Subtotal Southwind Extension District #10	-	69,811.94	69,811.94	-
Regional Library:				
SEK Library General	-	54,092.88	54,092.88	-
SEK Library Employee Benefits	-	3,690.15	3,690.15	-
Subtotal Regional Library	-	57,783.03	57,783.03	-
Total Subdivisions	$ -	$ 2,953,132.39	$ 2,953,822.50	$ (690.11)
State Funds:				
State Educational Building	$ -	$ 46,502.50	$ 46,502.50	$ -
State Institutional Building	-	23,250.77	23,250.77	-
Total State Funds	$ -	$ 69,753.27	$ 69,753.27	$ -
Other Agency Funds:				
Motor Vehicle Licenses	$ 0.50	$ 301,719.74	$ 300,744.23	$ 976.01
Driver License Fees	-	10,371.50	11,290.59	(919.09)
Commercial Vehicle Licenses	1,579.34	52,692.00	52,726.42	1,544.92
Game Licenses	50.50	5,510.85	5,561.35	-
Cereal Malt Beverage Licenses	100.00	275.00	275.00	100.00
Heritage Trust	603.00	2,565.00	2,698.00	470.00
Neighborhood Revitalization Fees	-	100.00	-	100.00
Sales Tax	11,583.19	214,077.67	203,541.67	22,119.19
Oil & Gas Depletion Fund	66,142.33	-	-	66,142.33
Flood Control	-	176.81	-	176.81
Sheriff	515.31	4,757.50	5,052.50	220.31
Law Library	22,610.00	2,265.73	610.63	24,265.10
Total Other Agency Funds	$ 103,184.17	$ 594,511.80	$ 582,500.39	$ 115,195.58

WOODSON COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Tax:				
Current Tax	$ 4,819,503.18	$ 7,446,633.43	$ 7,193,754.85	$ 5,072,381.76
Delinquent Tax	63,943.79	237,432.43	268,968.48	32,407.74
Motor Vehicle Tax	130,836.80	569,517.57	571,309.88	129,044.49
Recreational Vehicle Tax	3,239.02	11,558.83	12,558.12	2,239.73
Severance Tax	1,107.75	8,380.43	6,189.60	3,298.58
Land Management	-	14,311.00	14,311.00	-
Commercial Vehicle Tax	1,104.51	37,162.15	37,468.53	798.13
Total Distributable Funds:	$ 5,019,735.05	$ 8,324,995.84	$ 8,104,560.46	$ 5,240,170.43
Total Agency Funds	$ 5,122,919.22	$ 11,942,393.30	$ 11,710,636.62	$ 5,354,675.90

WOODSON COUNTY, KANSAS

Reconciliation of 2021 Tax Roll

For the Year Ended December 31, 2022

County Clerk's Abstract of Taxes Levied		$ 7,400,971.39
Add: Supplemental Tax Roll		4,115.22
Deduct: Taxes Abated		(33,585.56)
Tax Roll as Adjusted		$ 7,371,501.05
County Treasurer's Accounting		
Net Current Tax Collections		$ 7,199,139.95
Uncollected:		
Personal Property	$ 162,901.00	
Real Estate, Special Assessments, and State Assessed	9,460.10	
Total Uncollected		172,361.10
Net Tax Roll		$ 7,371,501.05

Jarred Gilmore Phillips

The County Commissioners
Woodson County, Kansas

In planning and performing our audit of the financial statement of Woodson County, Kansas as of and for the year ended December 31, 2022 in accordance with auditing standards generally accepted in the United States of America, we considered Woodson 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 Woodson County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Woodson County, Kansas' internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

Preparation of Financial Statement

Accounting standards states the client must be able to accept responsibility and be able to identify a material misstatement when reviewing the financial statement, including footnotes and supplemental information. This would also include knowing if a required footnote disclosure was missing or not correctly stated. Presently, the County staff does not have the ability to process and prepare the required financial statement, including footnotes. The potential effects of this material weakness could be unrecognized errors on the financial statement. While we recognize that this condition is not unusual for a County your size, it is important that you be aware of this condition for financial reporting purposes. Management and the County Commission should continually be aware of the financial reporting of the County and changes in reporting requirements.

Credit Cards and Charge Accounts

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

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

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
June 1, 2023