GREENWOOD COUNTY, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2021

GREENWOOD COUNTY, KANSAS
For the Year Ended December 31, 2021
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Greenwood County, Kansas

Adverse and Unmodified Opinion
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Greenwood County, Kansas, as of and for the year ended December 31, 2021 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 Opinion" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Greenwood County, Kansas as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Greenwood County, Kansas as of December 31, 2021, 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 Opinion
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 opinion.

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

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

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

Auditors' 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 opinion. 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.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds and reconciliation of the 2020 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 Greenwood County, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated August 11, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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/oar/municipalservices. The 2020 actual column (2020 comparative. information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 18, 2022

GREENWOOD COUNTY, KANSAS

Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2021
General Fund	$ 621,368.64	$ 2,692,881.63	$ 3,182,726.43	$ 131,523.84	$ 88,577.32	$ 220,101.16
Special Purpose Funds:						
Ambulance	211,433.71	502,690.84	609,628.09	104,496.46	19,711.68	124,208.14
Appraiser's Cost	55,040.81	321,702.64	334,914.50	41,828.95	7,507.18	49,336.13
Conservation District	348.25	24,693.23	25,000.00	41.48	-	41.48
County Building	339,487.54	-	8,904.42	330,583.12	-	330,583.12
Direct Election	30,551.99	94,471.29	108,072.51	16,950.77	1,544.69	18,495.46
Economic Development	21,143.70	137.70	1,500.00	19,781.40	-	19,781.40
Extension Council	2,964.03	115,895.04	116,000.00	2,859.07	-	2,859.07
Fair	1,222.73	12,895.27	13,750.00	368.00	-	368.00
Health	87,785.33	331,652.54	348,770.94	70,666.93	8,196.38	78,863.31
Historical Society	234.07	7,477.75	7,500.00	211.82	-	211.82
Hospital Maintenance	46,029.45	5,161.91	-	51,191.36	-	51,191.36
Jail Capital Improvement	-	115,464.57	-	115,464.57	-	115,464.57
Mental Health	990.19	41,891.15	42,000.00	881.34	-	881.34
Intellectual Disability	862.02	27,973.93	28,000.00	835.95	-	835.95
Noxious Weed	7,801.55	166,045.88	137,967.99	35,879.44	6,881.99	42,761.43
Road and Bridge	93,397.02	2,333,541.19	2,226,002.44	200,935.77	63,435.93	264,371.70
Rural Fire District No. 1	98.94	262,206.83	244,337.57	17,968.20	9,744.16	27,712.36
Service Program for the Elderly	2,683.67	95,462.35	95,823.00	2,323.02	-	2,323.02
Special Alcohol Program	11,427.64	6,830.40	-	18,258.04	-	18,258.04
Special Bridge	474,393.53	459,066.89	351,780.08	581,680.34	7,500.00	589,180.34
Special Liability	42,667.84	-	-	42,667.84	-	42,667.84
Special Park and Recreation	552.46	1,267.53	-	1,819.99	-	1,819.99
Special Equipment Reserve	1,285,012.89	273,713.30	513,788.95	1,044,937.24	-	1,044,937.24
Special Noxious Weed	142,674.69	-	53,045.50	89,629.19	622.00	90,251.19
Special Highway	466,869.28	185,000.00	54,800.00	597,069.28	-	597,069.28
Special Machinery	426,318.80	170,000.00	305,347.00	290,971.80	-	290,971.80
Special Rural Fire Equipment	64,257.37	64,212.50	31,510.00	96,959.87	-	96,959.87
Emergency Telephone Service	83,216.08	87,273.06	50,394.61	120,094.53	127.92	120,222.45
Motor Vehicle Operating	19,149.90	64,414.47	71,321.20	12,243.17	3,819.60	16,062.77
County Treasurer's Technology	12,379.50	2,573.00	6,445.00	8,507.50	-	8,507.50

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

GREENWOOD COUNTY, KANSAS

Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2021
Special Purpose Funds: (Continued)						
Conceal and Carry Permit Fees	$ 12,218.50	$ 455.00	$ -	$ 12,673.50	$ -	$ 12,673.50
Register of Deeds Technology	21,979.63	10,292.00	5,745.63	26,526.00	-	26,526.00
County Clerk's Technology	8,962.50	2,573.00	-	11,535.50	-	11,535.50
Law Enforcement Tow and Storage	14,300.62	37,668.50	26,061.45	25,907.67	1,024.69	26,932.36
Emergency Medical Service Grant	114.55	-	-	114.55	-	114.55
Registered Offenders Fees	6,494.66	3,300.00	740.73	9,053.93	-	9,053.93
LEPP Grant	12,315.45	1,460.00	-	13,775.45	-	13,775.45
Bridge Building - KDOT Exchange Program	660,844.85	-	-	660,844.85	-	660,844.85
COVID Relief Grant	(15,941.96)	625,658.46	36,351.61	573,364.89	-	573,364.89
Trust Funds:						
Prosecuting Attorney Training	8,352.29	1,535.37	892.51	8,995.15	-	8,995.15
Special Law Enforcement Trust	13,957.25	23,941.70	4,478.73	33,420.22	-	33,420.22
Prosecuting Attorney Trust	11,118.81	5,341.80	-	16,460.61	-	16,460.61
Prosecuting Attorney Check Fees	10,509.06	40.00	-	10,549.06	-	10,549.06
VIN Inspection Fees	8,170.90	6,280.00	3,231.07	11,219.83	-	11,219.83
Total Primary Government (Excluding Agency Funds)	$ 5,325,760.73	$ 9,185,142.72	$ 9,046,831.96	$ 5,464,071.49	$ 218,693.54	$ 5,682,765.03

Composition of Cash:	
Cash on Hand	$ 1,722.68
Demand Deposits	1,433,637.73
Certificates of Deposit	833,377.90
Municipal Investment Pool	13,079,245.01
Total Cash	15,347,983.32
Agency Funds Per Schedule 3	(9,665,218.29)
Total Reporting Entity (Excluding Agency Funds)	$ 5,682,765.03

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

Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

Property Taxes

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

Special Assessments

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

Pension Plan

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses

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

Budgetary Information

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- County Building Fund
- Economic Development Loan Fund
- Jail Capital Improvement Fund
- Special Equipment Reserve Fund
- Special Highway Fund
- Special Machinery Fund
- Special Rural Fire Equipment Fund
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- Conceal and Carry Permit Fees Fund
- Register of Deeds Technology Fund
- County Clerk's Technology Fund
- Law Enforcement Stow and Tow Fund
- Emergency Medical Service Grant Fund
- Register Offenders Fees Fund
- LEPP Grant Fund
- Bridge Building- KDOT Exchange Program Fund
- COVID Relief Grant Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the County was in compliance with K.S.A. 10-1113. As shown in Schedule 1, the County was in apparent violation of K.S.A. 79-2935, as the County has obligated expenditures in excess of budgeted limits in the Ambulance Fund.

3. DEPOSITS AND INVESTMENTS

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

Investment Type	Fair Value	Investment Maturities (in Years) Less than 1	Rating
Kansas Municipal Investment Pool	$13,079,245.01	$13,079,245.01	S&P AAAf/S1+

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

3. DEPOSITS AND INVESTMENTS (Continued)

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. One hundred percent of the County's investments were held in the Kansas Municipal Investment Pool as of December 31, 2021.

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, 2021.

Deposits: At year-end, the County's carrying amount of deposits was $2,267,015.63 and the bank balance was $2,602,066.43. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $1,429,340.95 was covered by FDIC insurance, $1,172,725.48 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name.

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

At December 31, 2021, the County had invested $13,079,245.01 in the State's municipal investment pool. The municipal investment pool is under the oversight of the pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. OPERATING LEASES

As of December 31, 2021 the County has entered an operating lease for a postage machine with Pitney Bowes. Rent expense for the year ended December 31, 2021, was $3,910.72. There are no future minimum rental payments.

5. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The (non-school municipality) participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $251,721.32 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $1,650,600.00. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

In accordance with the above criteria, the County has estimated a liability for annual leave which has been earned, but not taken, by County employees. The estimated liability for accrued annual leave at December 31, 2021, was $92,966.94. The County has not estimated a liability for sick leave earned, but not taken, by County employees, as the amounts cannot be reasonably estimated.

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

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

7. ECONOMIC DEVELOPMENT LOAN PROGRAM

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

Under the County's Economic Development Plan, the County has made direct loans to various local businesses to help with initial start-up costs and building acquisitions. A summary schedule of the loan transactions of the Economic Development Revolving Loan Fund for the year ending December 31, 2021 is presented below:

Balance 1-1-2021	Loans Advanced	Loans Forgiven	Repayments	Balance 12-31-2021
$ 19,981.95	$ 0.00	$ 0.00	$ 0.00	$ 19,981.95

8. RISK MANAGEMENT

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

8. RISK MANAGEMENT (Continued)

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.

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. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE

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

10. RELATED PARTIES

Hidden Valley Repair is a repair shop owned by a Commissioner. During the year, the County paid $15,235.95 to Hidden Valley Repair for repairs and maintenance of County owned vehicles and equipment.

11. 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.

11. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES (Continued)

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. Future potential impacts may include a decline in receipts. Our results of operations for full year 2022 may be materially adversely affected.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County. For the year ended December 31, 2021, the County received $580,966.50 as a result of the American Rescue Plan Act, of which $5,070.81 has been spent at year end.

12. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Equipment Reserve	K.S.A. 19-119	$ 87,000.00
General	Special Highway	K.S.A. 68-590	15,000.00
General	Jail Capital Improvement	K.S.A. 19-120	100,000.00
Ambulance	Special Equipment Reserve	K.S.A. 19-119	30,000.00
Appraiser's Cost	Special Equipment Reserve	K.S.A. 19-119	60,000.00
Direct Election	Special Equipment Reserve	K.S.A. 19-119	25,000.00
Road and Bridge	Special Highway	K.S.A. 68-590	170,000.00
Road and Bridge	Special Machinery	K.S.A. 68-141g	170,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	16,192.54
Rural Fire District No. 1	Special Rural Fire Equipment	K.S.A. 19-119	25,000.00
Health	Special Equipment Reserve	K.S.A. 19-119	20,000.00

13. SUBSEQUENT EVENTS

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

SUPPLEMENTARY INFORMATION

GREENWOOD COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2021

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	$ 3,442,252.00	$ -	$ 3,442,252.00	$ 3,182,726.43	$ (259,525.57)
Special Purpose Funds:					
Ambulance	606,708.00	-	606,708.00	609,628.09	2,920.09
Appraiser's Cost	354,773.00	-	354,773.00	334,914.50	(19,858.50)
Conservation District	25,000.00	-	25,000.00	25,000.00	-
Direct Election	122,881.00	-	122,881.00	108,072.51	(14,808.49)
Economic Development	23,659.00	-	23,659.00	1,500.00	(22,159.00)
Extension Council	116,000.00	-	116,000.00	116,000.00	-
Fair	13,750.00	-	13,750.00	13,750.00	-
Health	319,349.00	121,665.56	441,014.56	348,770.94	(92,243.62)
Historical Society	7,500.00	-	7,500.00	7,500.00	-
Hospital Maintenance	-	-	-	-	-
Mental Health	42,000.00	-	42,000.00	42,000.00	-
Intellectual Disability	28,000.00	-	28,000.00	28,000.00	-
Noxious Weed	184,526.00	-	184,526.00	137,967.99	(46,558.01)
Road and Bridge	2,328,719.00	-	2,328,719.00	2,226,002.44	(102,716.56)
Rural Fire District No. 1	264,482.00	-	264,482.00	244,337.57	(20,144.43)
Service Program for the Elderly	95,823.00	-	95,823.00	95,823.00	-
Special Alcohol Program	20,159.00	-	20,159.00	-	(20,159.00)
Special Bridge	1,098,185.00	-	1,098,185.00	351,780.08	(746,404.92)
Special Liability	42,668.00	-	42,668.00	-	(42,668.00)
Special Park and Recreation	3,752.00	-	3,752.00	-	(3,752.00)
Special Noxious Weed	135,764.00	-	135,764.00	53,045.50	(82,718.50)
Emergency Telephone Service	180,523.00	-	180,523.00	50,394.61	(130,128.39)

GREENWOOD COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 2,372,757.88	$ 2,146,175.43	$ 2,193,588.00	$ (47,412.57)
Delinquent Tax	82,168.15	43,510.81	42,089.00	1,421.81
Motor Vehicle Tax	234,581.38	230,705.85	225,087.00	5,618.85
Recreational Vehicle Tax	4,793.98	5,217.82	3,998.00	1,219.82
16/20 M Truck Tax	18,118.50	20,362.34	18,380.00	1,982.34
Commercial Vehicle Tax	20,046.36	10,197.23	20,570.00	(10,372.77)
Watercraft Tax	3,568.79	4,194.57	3,588.00	606.57
In Lieu of Tax	53,288.00	10,928.33	31,882.00	(20,953.67)
Mineral Production Tax	276.96	62.56	1,750.00	(1,687.44)
Neighborhood Revitalization	(10,351.19)	(12,412.63)	(12,177.00)	(235.63)
Flood Control	-	1,681.21	-	1,681.21
Interest on Tax	130,413.01	65,611.25	44,000.00	21,611.25
Intergovernmental				
Federal Grants	12,294.57	1,182.86	-	1,182.86
Local Alcoholic Liquor Tax	1,002.26	1,267.55	972.00	295.55
Licenses, Fees, and Permits				
Officer Fees	61,129.00	73,757.75	64,000.00	9,757.75
Landfill Fees	11,281.60	11,762.23	13,000.00	(1,237.77)
Recycling Fees	-	8,242.20	-	8,242.20
VIN Inspection Fees	9,468.22	5,088.50	-	5,088.50
Diversion Fees	11,217.62	17,893.46	-	17,893.46
Use of Money and Property				
Interest on Investments	109,177.66	6,594.43	150,000.00	(143,405.57)
Other Receipts				
Miscellaneous	10,737.34	15,732.30	-	15,732.30
Reimbursed Expense	13,406.33	8,933.04	-	8,933.04
Operating Transfer from				
Motor Vehicle Operating Fund	1,688.39	16,192.54	6,800.00	9,392.54
Total Receipts	3,151,064.81	2,692,881.63	$ 2,807,527.00	$ (114,645.37)
Expenditures				
General Government				
County Commission				
Personal Services	68,354.96	69,189.50	$ 71,551.00	$ (2,361.50)
Contractual Services	659.22	-	3,500.00	(3,500.00)
Commodities	18.50	-	5,000.00	(5,000.00)
Employee Benefits	47,520.39	50,101.81	70,394.00	(20,292.19)
Total County Commission	116,553.07	119,291.31	150,445.00	(31,153.69)

GREENWOOD COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
County Clerk				
Personal Services	$ 95,410.85	$ 105,800.92	$ 109,869.00	$ (4,068.08)
Contractual Services	4,076.87	4,253.73	6,000.00	(1,746.27)
Commodities	3,859.07	3,144.05	5,000.00	(1,855.95)
Employee Benefits	45,389.53	55,126.90	63,708.00	(8,581.10)
Reimbursed Expense	(17.50)	(148.12)	-	(148.12)
Total County Clerk	148,718.82	168,177.48	184,577.00	(16,399.52)
County Treasurer				
Personal Services	96,074.95	114,783.62	122,444.00	(7,660.38)
Contractual Services	4,832.08	7,962.89	13,800.00	(5,837.11)
Commodities	3,997.95	5,322.31	6,250.00	(927.69)
Employee Benefits	46,436.12	57,068.08	74,781.00	(17,712.92)
Reimbursed Expense	(234.50)	(513.98)	(50.00)	(463.98)
Total County Treasurer	151,106.60	184,622.92	217,225.00	(32,602.08)
County Attorney				
Personal Services	123,655.21	126,280.24	133,121.00	(6,840.76)
Contractual Services	6,654.40	10,589.33	10,000.00	589.33
Commodities	3,266.42	3,873.41	6,000.00	(2,126.59)
Capital Outlay	-	-	750.00	(750.00)
Employee Benefits	65,849.70	70,642.33	77,032.00	(6,389.67)
Reimbursed Expense	(8,923.60)	(1,590.00)	(750.00)	(840.00)
Total County Attorney	190,502.13	209,795.31	226,153.00	(16,357.69)
Register of Deeds				
Personal Services	80,024.66	82,844.21	95,283.00	(12,438.79)
Contractual Services	3,473.38	4,672.78	3,400.00	1,272.78
Commodities	138.95	6,862.40	1,300.00	5,562.40
Employee Benefits	34,628.87	34,121.22	39,650.00	(5,528.78)
Reimbursed Expense	(5,004.50)	(6,833.13)	(2,500.00)	(4,333.13)
Total Register of Deeds	113,261.36	121,667.48	137,133.00	(15,465.52)
Unified Court				
Contractual Services	90,279.83	92,412.43	100,650.00	(8,237.57)
Commodities	20,034.87	20,018.86	4,500.00	15,518.86
Capital Outlay	-	-	5,000.00	(5,000.00)
Reimbursed Expense	(6,801.76)	(5,884.48)	(4,100.00)	(1,784.48)
Total Unified Court	103,512.94	106,546.81	106,050.00	496.81

GREENWOOD COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Courthouse General				
Personal Services	$ 87,295.21	$ 93,726.27	$ 70,876.00	$ 22,850.27
Contractual Services	382,051.47	223,876.12	262,000.00	(38,123.88)
Commodities	48,123.40	42,898.85	63,000.00	(20,101.15)
Capital Outlay	17,394.45	-	150,742.00	(150,742.00)
Employee Benefits	32,833.71	32,803.30	30,519.00	2,284.30
Reimbursed Expense	348.96	463.17	-	463.17
Total Courthouse General	568,047.20	393,767.71	577,137.00	(183,369.29)
County Counselor				
Contractual Services	27,500.00	27,500.04	27,500.00	0.04
Kansas Legal Services				
Contractual Services	3,000.00	3,000.00	3,000.00	-
Total General Government	1,422,202.12	1,334,369.06	1,629,220.00	(294,850.94)
Public Safety				
Sheriff				
Personal Services	845,111.93	902,105.82	928,805.00	(26,699.18)
Contractual Services	98,339.90	113,925.38	136,960.00	(23,034.62)
Commodities	156,280.79	146,731.88	167,000.00	(20,268.12)
Capital Outlay	41,066.28	50,350.00	48,500.00	1,850.00
Employee Benefits	394,893.41	425,747.45	524,214.00	(98,466.55)
Reimbursed Expense	(237,523.02)	(240,181.02)	(241,823.00)	1,641.98
Total Sheriff	1,298,169.29	1,398,679.51	1,563,656.00	(164,976.49)
Juvenile Detention				
Contractual Services	5,910.00	51,032.56	15,000.00	36,032.56
Emergency Preparedness				
Personal Services	47,419.06	49,597.67	53,250.00	(3,652.33)
Contractual Services	8,404.34	10,112.87	10,000.00	112.87
Commodities	3,851.13	8,528.14	15,000.00	(6,471.86)
Capital Outlay	2,976.28	1,330.00	7,000.00	(5,670.00)
Employee Benefits	10,257.80	9,955.13	10,914.00	(958.87)
Reimbursed Expense	(3,250.44)	-	-	-
Total Emergency Preparedness	69,658.17	79,523.81	96,164.00	(16,640.19)
Crisis Center				
Contractual Services	4,000.00	3,000.00	4,000.00	(1,000.00)
Total Public Safety	1,377,737.46	1,532,235.88	1,678,820.00	(146,584.12)

GREENWOOD COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Sanitation				
Landfill				
Personal Services	$ 21,177.35	$ 24,709.42	$ 16,359.00	$ 8,350.42
Contractual Services	7,311.14	9,220.64	17,175.00	(7,954.36)
Commodities	1,200.00	5,248.05	14,500.00	(9,251.95)
Employee Benefits	2,383.16	32,357.86	11,952.00	20,405.86
Total Landfill	32,071.65	71,535.97	59,986.00	11,549.97
Recycling				
Personal Services	9,375.82	16,757.86	15,053.00	1,704.86
Contractual Services	-	480.00	100.00	380.00
Commodities	2,472.79	3,926.00	6,100.00	(2,174.00)
Capital Outlay	-	21,188.76	22,000.00	(811.24)
Employee Benefits	885.67	1,400.37	11,973.00	(10,572.63)
Reimbursed Expense	-	(3,880.40)	-	(3,880.40)
Total Recycling	12,734.28	39,872.59	55,226.00	(15,353.41)
Household Hazardous Waste				
Contractual Services	3,810.68	2,485.00	15,000.00	(12,515.00)
Commodities	1,000.00	227.93	3,000.00	(2,772.07)
Total Household Hazardous Waste	4,810.68	2,712.93	18,000.00	(15,287.07)
Total Sanitation	49,616.61	114,121.49	133,212.00	(19,090.51)
Social Services for Aged and Poor				
Contractual Services	-	-	1,000.00	(1,000.00)
Operating Transfers to:				
County Building Fund	150,000.00	-	-	-
Jail Capital Improvement Fund	-	100,000.00	-	100,000.00
Special Equipment Reserve Fund	132,000.00	87,000.00	-	87,000.00
Special Machinery Fund	70,000.00	-	-	-
Special Highway Fund	-	15,000.00	-	15,000.00
Motor Vehicle Operating Fund	16,000.00	-	-	-
VIN Inspection Fees Fund	8,274.00	-	-	-
Total Operating Transfers	376,274.00	202,000.00	-	202,000.00
Total Expenditures	3,225,830.19	3,182,726.43	$ 3,442,252.00	$ (259,525.57)
Receipts Over(Under) Expenditures	(74,765.38)	(489,844.80)		
Unencumbered Cash, Beginning	696,134.02	621,368.64		
Unencumbered Cash, Ending	$ 621,368.64	$ 131,523.84		

GREENWOOD COUNTY, KANSAS
AMBULANCE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 253,969.31	$ 183,654.71	$ 187,743.00	$ (4,088.29)
Delinquent Tax	9,092.53	4,755.50	3,681.00	1,074.50
Motor Vehicle Tax	23,190.09	24,063.38	24,093.00	(29.62)
Recreational Vehicle Tax	467.28	548.82	428.00	120.82
16/20 M Truck Tax	1,982.80	2,512.22	1,968.00	544.22
Commercial Vehicle Tax	1,964.61	1,081.38	2,202.00	(1,120.62)
Watercraft Tax	440.30	448.99	384.00	64.99
Neighborhood Revitalization	(1,107.95)	(1,062.21)	(1,065.00)	2.79
Licenses, Fees, and Permits				
Service Fees	263,953.18	286,438.05	250,000.00	36,438.05
Other Receipts				
Donations	1,300.00	250.00	-	250.00
Total Receipts	555,252.15	502,690.84	$ 469,434.00	$ 33,256.84
Expenditures				
Public Safety				
Personal Services	277,562.09	349,611.47	$ 344,994.00	$ 4,617.47
Contractual Services	48,982.67	49,696.93	68,878.00	(19,181.07)
Commodities	42,713.91	44,683.51	51,020.00	(6,336.49)
Employee Benefits	107,104.78	137,350.43	144,816.00	(7,465.57)
Reimbursed Expense	(2,719.74)	(1,714.25)	(3,000.00)	1,285.75
Operating Transfers to				
Special Equipment Reserve Fund	50,000.00	30,000.00	-	30,000.00
Total Expenditures	523,643.71	609,628.09	$ 606,708.00	$ 2,920.09
Receipts Over(Under) Expenditures	31,608.44	(106,937.25)		
Unencumbered Cash, Beginning	179,825.27	211,433.71		
Unencumbered Cash, Ending	$ 211,433.71	$ 104,496.46		

GREENWOOD COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 289,770.56	$ 284,886.96	$ 291,209.00	$ (6,322.04)
Delinquent Tax	9,727.93	5,213.56	5,710.00	(496.44)
Motor Vehicle Tax	29,737.91	28,475.38	27,489.00	986.38
Recreational Vehicle Tax	609.37	641.82	488.00	153.82
16/20 M Truck Tax	2,249.86	2,270.19	2,245.00	25.19
Commercial Vehicle Tax	2,545.48	1,250.14	2,512.00	(1,261.86)
Watercraft Tax	397.89	512.26	438.00	74.26
Neighborhood Revitalization	(1,264.13)	(1,647.67)	(1,652.00)	4.33
Other Receipts				
Miscellaneous	-	100.00	-	100.00
Total Receipts	333,774.87	321,702.64	$ 328,439.00	$ (6,736.36)
Expenditures				
General Government				
Personal Services	144,490.64	161,003.34	$ 211,722.00	$ (50,718.66)
Contractual Services	40,696.01	28,539.43	35,000.00	(6,460.57)
Commodities	37,003.65	4,964.17	12,000.00	(7,035.83)
Capital Outlay	-	-	1,000.00	(1,000.00)
Employee Benefits	65,940.39	83,921.43	97,051.00	(13,129.57)
Reimbursed Expense	(2,290.70)	(3,513.87)	(2,000.00)	(1,513.87)
Operating Transfers to				
Special Equipment Reserve Fund	40,000.00	60,000.00	-	60,000.00
Total Expenditures	325,839.99	334,914.50	$ 354,773.00	$ (19,858.50)
Receipts Over(Under) Expenditures	7,934.88	(13,211.86)		
Unencumbered Cash, Beginning	47,105.93	55,040.81		
Unencumbered Cash, Ending	$ 55,040.81	$ 41,828.95		

GREENWOOD COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 22,770.16	$ 22,067.65	$ 22,519.00	$ (451.35)
Delinquent Tax	585.82	363.52	442.00	(78.48)
Motor Vehicle Tax	1,672.99	2,071.90	2,162.00	(90.10)
Recreational Vehicle Tax	33.98	47.90	38.00	9.90
16/20 M Truck Tax	135.37	134.06	177.00	(42.94)
Commercial Vehicle Tax	142.42	95.58	198.00	(102.42)
Watercraft Tax	23.51	40.25	34.00	6.25
Neighborhood Revitalization	(99.34)	(127.63)	(128.00)	0.37
Total Receipts	25,264.91	24,693.23	$ 25,442.00	$ (748.77)
Expenditures				
Agriculture				
Contractual Services	24,916.66	25,000.00	$ 25,000.00	$ -
Total Expenditures	24,916.66	25,000.00	$ 25,000.00	$ -
Receipts Over(Under) Expenditures	348.25	(306.77)		
Unencumbered Cash, Beginning	-	348.25		
Unencumbered Cash, Ending	$ 348.25	$ 41.48		

GREENWOOD COUNTY, KANSAS
COUNTY BUILDING FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from		
General Fund	$ 150,000.00	$ -
Total Receipts	150,000.00	-
Expenditures		
General Government		
Capital Outlay	-	8,904.42
Total Expenditures	-	8,904.42
Receipts Over(Under) Expenditures	150,000.00	(8,904.42)
Unencumbered Cash, Beginning	189,487.54	339,487.54
Unencumbered Cash, Ending	$ 339,487.54	$ 330,583.12

GREENWOOD COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 96,018.66	$ 82,859.69	$ 84,696.00	$ (1,836.31)
Delinquent Tax	2,877.81	1,639.53	1,661.00	(21.47)
Motor Vehicle Tax	7,792.49	8,937.03	9,106.00	(168.97)
Recreational Vehicle Tax	159.32	205.04	162.00	43.04
16/20 M Truck Tax	599.73	733.21	744.00	(10.79)
Commercial Vehicle Tax	666.11	406.28	832.00	(425.72)
Watercraft Tax	128.50	169.74	145.00	24.74
Neighborhood Revitalization	(418.88)	(479.23)	(480.00)	0.77
Intergovernmental				
Federal Grants	2,040.56	-	-	-
Total Receipts	109,864.30	94,471.29	$ 96,866.00	$ (2,394.71)
Expenditures				
General Government				
Personal Services	39,534.84	38,991.58	$ 43,223.00	$ (4,231.42)
Contractual Services	43,919.38	23,154.12	55,000.00	(31,845.88)
Commodities	10,506.81	5,288.41	7,500.00	(2,211.59)
Capital Outlay	-	-	1,000.00	(1,000.00)
Employee Benefits	16,238.50	15,726.40	16,158.00	(431.60)
Reimbursed Expense	(788.00)	(88.00)	-	(88.00)
Operating Transfers to				
Special Equipment Reserve Fund	10,000.00	25,000.00	-	25,000.00
Total Expenditures	119,411.53	108,072.51	$ 122,881.00	$ (14,808.49)
Receipts Over(Under) Expenditures	(9,547.23)	(13,601.22)		
Unencumbered Cash, Beginning	40,099.22	30,551.99		
Unencumbered Cash, Ending	$ 30,551.99	$ 16,950.77		

GREENWOOD COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 15.60	$ -	$ -	$ -
Delinquent Tax	145.79	48.73	-	48.73
16/20 M Truck Tax	-	88.97	-	88.97
Total Receipts	161.39	137.70	$ -	$ 137.70
Expenditures				
Economic Development				
Contractual Services	1,500.00	1,500.00	$ 23,659.00	$ (22,159.00)
Total Expenditures	1,500.00	1,500.00	$ 23,659.00	$ (22,159.00)
Receipts Over(Under) Expenditures	(1,338.61)	(1,362.30)		
Unencumbered Cash, Beginning	22,482.31	21,143.70		
Unencumbered Cash, Ending	$ 21,143.70	$ 19,781.40		

GREENWOOD COUNTY, KANSAS
ECONOMIC DEVELOPMENT LOAN FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

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

GREENWOOD COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 102,328.45	$ 102,650.59	$ 104,880.00	$ (2,229.41)
Delinquent Tax	3,758.80	1,933.66	2,056.00	(122.34)
Motor Vehicle Tax	11,117.75	10,169.80	9,708.00	461.80
Recreational Vehicle Tax	226.60	228.39	172.00	56.39
16/20 M Truck Tax	875.70	882.10	793.00	89.10
Commercial Vehicle Tax	948.55	443.29	887.00	(443.71)
Watercraft Tax	154.59	180.90	155.00	25.90
Neighborhood Revitalization	(446.41)	(593.69)	(595.00)	1.31
Total Receipts	118,964.03	115,895.04	$ 118,056.00	$ (2,160.96)
Expenditures				
Agriculture				
Contractual Services	116,000.00	116,000.00	$ 116,000.00	$ -
Total Expenditures	116,000.00	116,000.00	$ 116,000.00	$ -
Receipts Over(Under) Expenditures	2,964.03	(104.96)		
Unencumbered Cash, Beginning	-	2,964.03		
Unencumbered Cash, Ending	$ 2,964.03	$ 2,859.07		

GREENWOOD COUNTY, KANSAS
FAIR FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 12,139.51	$ 11,318.50	$ 11,589.00	$ (270.50)
Delinquent Tax	436.37	225.60	227.00	(1.40)
Motor Vehicle Tax	1,349.18	1,213.82	1,154.00	59.82
Recreational Vehicle Tax	27.51	27.20	21.00	6.20
16/20 M Truck Tax	105.98	101.44	94.00	7.44
Commercial Vehicle Tax	115.14	52.70	106.00	(53.30)
Watercraft Tax	17.78	21.47	18.00	3.47
Neighborhood Revitalization	(52.96)	(65.46)	(66.00)	0.54
Total Receipts	14,138.51	12,895.27	$ 13,143.00	$ (247.73)
Expenditures				
Agriculture				
Contractual Services	12,726.39	13,750.00	$ 13,750.00	$ -
Total Expenditures	13,750.00	13,750.00	$ 13,750.00	$ -
Receipts Over(Under) Expenditures	388.51	(854.73)		
Unencumbered Cash, Beginning	834.22	1,222.73		
Unencumbered Cash, Ending	$ 1,222.73	$ 368.00		

GREENWOOD COUNTY, KANSAS
HEALTH FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 118,171.52	$ 104,357.88	$ 106,697.00	$ (2,339.12)
Delinquent Tax	2,950.03	1,940.91	2,092.00	(151.09)
Motor Vehicle Tax	4,724.40	9,340.63	11,210.00	(1,869.37)
Recreational Vehicle Tax	77.57	226.93	199.00	27.93
16/20 M Truck Tax	912.43	769.39	915.00	(145.61)
Commercial Vehicle Tax	354.83	473.48	1,024.00	(550.52)
Watercraft Tax	134.85	208.89	179.00	29.89
Neighborhood Revitalization	(515.53)	(603.57)	(605.00)	1.43
Intergovernmental				
Federal Grants	98,609.89	101,486.56	50,000.00	51,486.56
State Grants	14,886.00	20,179.00	21,620.00	(1,441.00)
Contracts with Other Governments	5,260.00	7,478.00	-	7,478.00
Licenses, Fees, and Permits				
Service Fees	77,763.31	85,794.44	90,000.00	(4,205.56)
Total Cash Receipts	323,329.30	331,652.54	$ 283,331.00	$ 48,321.54
Expenditures				
Health				
Personal Services	129,770.16	155,622.94	$ 140,639.00	$ 14,983.94
Contractual Services	21,067.48	17,664.08	25,650.00	(7,985.92)
Commodities	72,473.37	98,377.43	97,250.00	1,127.43
Employee Benefits	59,834.93	57,106.49	55,810.00	1,296.49
Operating Transfers to				
Special Equipment Reserve Fund	-	20,000.00	-	20,000.00
Total Certified Budget			319,349.00	29,421.94
Adjustments for Qualifying Budget Credits			121,665.56	(121,665.56)
Total Expenditures	283,145.94	348,770.94	$ 441,014.56	$ (92,243.62)
Receipts Over(Under) Expenditures	40,183.36	(17,118.40)		
Unencumbered Cash, Beginning	47,601.97	87,785.33		
Unencumbered Cash, Ending	$ 87,785.33	$ 70,666.93		

GREENWOOD COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 6,652.71	$ 6,620.30	$ 6,778.00	$ (157.70)
Delinquent Tax	241.63	124.71	133.00	(8.29)
Motor Vehicle Tax	775.05	660.45	630.00	30.45
Recreational Vehicle Tax	14.73	14.83	11.00	3.83
16/20 M Truck Tax	58.25	55.18	51.00	4.18
Commercial Vehicle Tax	11.04	28.80	58.00	(29.20)
Watercraft Tax	9.68	11.76	10.00	1.76
Neighborhood Revitalization	(29.02)	(38.28)	(38.00)	(0.28)
Total Receipts	7,734.07	7,477.75	$ 7,633.00	$ (155.25)
Expenditures				
Culture and Recreation				
Contractual Services	7,500.00	7,500.00	$ 7,500.00	$ -
Total Expenditures	7,500.00	7,500.00	$ 7,500.00	$ -
Receipts Over(Under) Expenditures	234.07	(22.25)		
Unencumbered Cash, Beginning	-	234.07		
Unencumbered Cash, Ending	$ 234.07	$ 211.82		

GREENWOOD COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ 1,364.40	$ 191.09	$ -	$ 191.09
Motor Vehicle Tax	15,672.86	4,819.87	-	4,819.87
Recreational Vehicle Tax	362.26	73.85	-	73.85
Commercial Vehicle Tax	1,447.44	77.10	-	77.10
Total Receipts	18,846.96	5,161.91	$ -	$ 5,161.91
Expenditures				
Residual Transfers to General Fund	-	-	$ -	$ -
Total Expenditures	-	-	$ -	$ -
Receipts Over(Under) Expenditures	18,846.96	5,161.91		
Unencumbered Cash, Beginning	27,182.49	46,029.45		
Unencumbered Cash, Ending	$ 46,029.45	$ 51,191.36		

GREENWOOD COUNTY, KANSAS
JAIL CAPITAL IMPROVEMENT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ 15,464.57
Operating Transfers from		
General Fund	-	100,000.00
Total Receipts	-	115,464.57
Expenditures		
General Government		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	115,464.57
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 115,464.57

GREENWOOD COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 37,241.50	$ 37,159.24	$ 37,950.00	$ (790.76)
Delinquent Tax	1,306.21	687.86	744.00	(56.14)
Motor Vehicle Tax	3,837.76	3,646.08	3,534.00	112.08
Recreational Vehicle Tax	77.99	82.28	63.00	19.28
16/20 M Truck Tax	309.04	304.32	289.00	15.32
Commercial Vehicle Tax	326.82	160.46	323.00	(162.54)
Watercraft Tax	53.34	65.83	56.00	9.83
Neighborhood Revitalization	(162.47)	(214.92)	(215.00)	0.08
Total Receipts	42,990.19	41,891.15	$ 42,744.00	$ (852.85)
Expenditures				
Health				
Contractual Services	42,000.00	42,000.00	$ 42,000.00	$ -
Total Expenditures	42,000.00	42,000.00	$ 42,000.00	$ -
Receipts Over(Under) Expenditures	990.19	(108.85)		
Unencumbered Cash, Beginning	-	990.19		
Unencumbered Cash, Ending	$ 990.19	$ 881.34		

GREENWOOD COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 24,827.67	$ 24,772.83	$ 25,306.00	$ (533.17)
Delinquent Tax	902.45	466.16	496.00	(29.84)
Motor Vehicle Tax	2,702.18	2,465.00	2,352.00	113.00
Recreational Vehicle Tax	54.95	55.39	42.00	13.39
16/20 M Truck Tax	216.70	206.43	192.00	14.43
Commercial Vehicle Tax	230.19	107.51	215.00	(107.49)
Watercraft Tax	36.18	43.89	37.00	6.89
Neighborhood Revitalization	(108.31)	(143.28)	(144.00)	0.72
Total Receipts	28,862.01	27,973.93	$ 28,496.00	$ (522.07)
Expenditures				
Health				
Contractual Services	28,000.00	28,000.00	$ 28,000.00	$ -
Total Expenditures	28,000.00	28,000.00	$ 28,000.00	$ -
Receipts Over(Under) Expenditures	862.01	(26.07)		
Unencumbered Cash, Beginning	0.01	862.02		
Unencumbered Cash, Ending	$ 862.02	$ 835.95		

GREENWOOD COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 155,275.90	$ 150,985.67	$ 154,292.00	$ (3,306.33)
Delinquent Tax	2,842.80	2,267.45	3,025.00	(757.55)
Motor Vehicle Tax	2,526.72	11,477.60	14,727.00	(3,249.40)
Recreational Vehicle Tax	29.39	285.99	262.00	23.99
16/20 M Truck Tax	836.87	1,018.53	1,203.00	(184.47)
Commercial Vehicle Tax	158.62	609.41	1,346.00	(736.59)
Watercraft Tax	178.51	274.47	235.00	39.47
Neighborhood Revitalization	(677.40)	(873.24)	(875.00)	1.76
Total Receipts	161,171.41	166,045.88	$ 174,215.00	$ (8,169.12)
Expenditures				
General Government				
Personal Services	66,152.36	70,937.57	$ 78,403.00	$ (7,465.43)
Contractual Services	8,162.74	12,644.97	20,000.00	(7,355.03)
Commodities	299,141.36	386,434.00	193,000.00	193,434.00
Employee Benefits	29,123.60	29,886.46	33,123.00	(3,236.54)
Reimbursed Expense	(246,632.88)	(361,935.01)	(140,000.00)	(221,935.01)
Operating Transfers to Special Noxious Weed Fund	20,000.00	-	-	-
Total Expenditures	175,947.18	137,967.99	$ 184,526.00	$ (46,558.01)
Receipts Over(Under) Expenditures	(14,775.77)	28,077.89		
Unencumbered Cash, Beginning	22,577.32	7,801.55		
Unencumbered Cash, Ending	$ 7,801.55	$ 35,879.44		

GREENWOOD COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 937,347.76	$ 1,616,553.44	$ 1,652,185.00	$ (35,631.56)
Delinquent Tax	45,446.09	20,934.64	32,396.00	(11,461.36)
Motor Vehicle Tax	133,050.64	100,483.76	88,921.00	11,562.76
Recreational Vehicle Tax	2,712.42	2,204.43	1,580.00	624.43
16/20 M Truck Tax	10,468.05	11,219.89	7,262.00	3,957.89
Commercial Vehicle Tax	11,352.84	4,177.84	8,127.00	(3,949.16)
Watercraft Tax	1,966.46	1,657.27	1,417.00	240.27
Neighborhood Revitalization	(4,089.20)	(9,349.11)	(9,373.00)	23.89
Intergovernmental				
Federal Grants	59,584.97	49,071.12	-	49,071.12
State Grants	-	6,485.96	-	6,485.96
Special City and County Highway	409,863.70	452,398.95	382,531.00	69,867.95
DOT - Connecting Links	78,543.33	77,703.00	-	77,703.00
Other Receipts				
Miscellaneous	715.00	-	-	-
Total Receipts	1,686,962.06	2,333,541.19	$ 2,165,046.00	$ 168,495.19
Expenditures				
Public Works				
Maintenance				
Personal Services	514,516.92	525,301.36	$ 601,480.00	$ (76,178.64)
Contractual Services	195,303.50	109,583.07	200,720.00	(91,136.93)
Commodities	993,348.30	1,092,242.21	1,324,914.00	(232,671.79)
Capital Outlay	-	-	150,000.00	(150,000.00)
Employee Benefits	259,590.56	253,702.39	251,605.00	2,097.39
Reimbursed Expense	(110,590.93)	(94,826.59)	(200,000.00)	105,173.41
Operating Transfers to:				
Special Highway Fund	110,000.00	170,000.00	-	170,000.00
Special Machinery Fund	110,000.00	170,000.00	-	170,000.00
Total Expenditures	2,072,168.35	2,226,002.44	$ 2,328,719.00	$ (102,716.56)
Receipts Over(Under) Expenditures	(385,206.29)	107,538.75		
Unencumbered Cash, Beginning	478,603.31	93,397.02		
Unencumbered Cash, Ending	$ 93,397.02	$ 200,935.77		

GREENWOOD COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 233,467.47	$ 237,690.91	$ 241,554.00	$ (3,863.09)
Delinquent Tax	4,957.30	3,053.34	4,736.00	(1,682.66)
Motor Vehicle Tax	18,135.54	17,128.88	17,246.00	(117.12)
Recreational Vehicle Tax	341.66	368.04	315.00	53.04
16/20M Vehicle Tax	-	2,364.87	2,001.00	363.87
Commercial Vehicle Tax	378.49	838.41	2,141.00	(1,302.59)
Watercraft Tax	-	444.08	348.00	96.08
Other Receipts				
Miscellaneous	-	318.30	-	318.30
Total Receipts	257,280.46	262,206.83	$ 268,341.00	$ (6,134.17)
Expenditures				
Public Safety				
Personal Services	55,311.14	58,233.44	$ 53,000.00	$ 5,233.44
Contractual Services	47,015.43	39,863.88	40,000.00	(136.12)
Commodities	76,197.30	59,100.89	80,000.00	(20,899.11)
Capital Outlay	27,300.00	55,054.49	70,621.00	(15,566.51)
Employee Benefits	7,993.36	7,084.87	20,861.00	(13,776.13)
Operating Transfers to				
Special Rural Fire Equipment Fund	44,000.00	25,000.00	-	25,000.00
Total Expenditures	257,817.23	244,337.57	$ 264,482.00	$ (20,144.43)
Receipts Over(Under) Expenditures	(536.77)	17,869.26		
Unencumbered Cash, Beginning	635.71	98.94		
Unencumbered Cash, Ending	$ 98.94	$ 17,968.20		

GREENWOOD COUNTY, KANSAS
SERVICE PROGRAM FOR THE ELDERLY FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 83,741.99	$ 84,854.12	$ 86,730.00	$ (1,875.88)
Delinquent Tax	2,897.89	1,534.37	1,701.00	(166.63)
Motor Vehicle Tax	8,683.65	8,215.94	7,942.00	273.94
Recreational Vehicle Tax	176.64	185.27	141.00	44.27
16/20 M Truck Tax	694.17	654.31	649.00	5.31
Commercial Vehicle Tax	739.98	361.07	726.00	(364.93)
Watercraft Tax	114.68	148.03	127.00	21.03
Neighborhood Revitalization	(365.33)	(490.76)	(492.00)	1.24
Total Receipts	96,683.67	95,462.35	$ 97,524.00	$ (2,061.65)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	94,000.00	95,823.00	$ 95,823.00	$ -
Total Expenditures	94,000.00	95,823.00	$ 95,823.00	$ -
Receipts Over(Under) Expenditures	2,683.67	(360.65)		
Unencumbered Cash, Beginning	-	2,683.67		
Unencumbered Cash, Ending	$ 2,683.67	$ 2,323.02		

GREENWOOD COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 6,143.82	$ 6,830.40	$ 7,487.00	$ (656.60)
Total Receipts	6,143.82	6,830.40	$ 7,487.00	$ (656.60)
Expenditures				
Health				
Contractual Services	2,500.00	-	$ 20,159.00	$ (20,159.00)
Total Expenditures	2,500.00	-	$ 20,159.00	$ (20,159.00)
Receipts Over(Under) Expenditures	3,643.82	6,830.40		
Unencumbered Cash, Beginning	7,783.82	11,427.64		
Unencumbered Cash, Ending	$ 11,427.64	$ 18,258.04		

GREENWOOD COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 419,052.82	$ 328,018.72	$ 335,251.00	$ (7,232.28)
Delinquent Tax	7,982.04	5,934.96	6,574.00	(639.04)
Motor Vehicle Tax	19,744.10	35,660.24	39,754.00	(4,093.76)
Recreational Vehicle Tax	404.59	843.59	706.00	137.59
16/20 M Truck Tax	1,493.79	2,140.28	3,246.00	(1,105.72)
Commercial Vehicle Tax	1,690.04	1,719.60	3,633.00	(1,913.40)
Watercraft Tax	375.12	740.70	634.00	106.70
Neighborhood Revitalization	(1,828.13)	(1,897.16)	(1,908.00)	10.84
Intergovernmental				
Federal Grants	-	85,905.96	-	85,905.96
Total Receipts	448,914.37	459,066.89	$ 387,890.00	$ 71,176.89
Expenditures				
Public Works				
Contractual Services	236,346.00	229,505.05	$ 310,750.00	$ (81,244.95)
Commodities	155,175.00	122,275.03	787,435.00	(665,159.97)
Total Expenditures	391,521.00	351,780.08	$ 1,098,185.00	$ (746,404.92)
Receipts Over(Under) Expenditures	57,393.37	107,286.81		
Unencumbered Cash, Beginning	417,000.16	474,393.53		
Unencumbered Cash, Ending	$ 474,393.53	$ 581,680.34		

GREENWOOD COUNTY, KANSAS
SPECIAL LIABILITY FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

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

GREENWOOD COUNTY, KANSAS
SPECIAL PARK AND RECREATION FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 1,002.25	$ 1,267.53	$ 1,264.00	$ 3.53
Total Receipts	1,002.25	1,267.53	$ 1,264.00	$ 3.53
Expenditures				
Culture and Recreation				
Contractual Services	2,209.80	-	$ 3,752.00	$ (3,752.00)
Total Expenditures	2,209.80	-	$ 3,752.00	$ (3,752.00)
Receipts Over(Under) Expenditures	(1,207.55)	1,267.53		
Unencumbered Cash, Beginning	1,760.01	552.46		
Unencumbered Cash, Ending	$ 552.46	$ 1,819.99		

GREENWOOD COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Sale of Surplus Property	$ 4,000.00	$ 16,700.00
Miscellaneous	40,240.31	35,013.30
Operating Transfers from:		
General Fund	132,000.00	87,000.00
Ambulance Fund	50,000.00	30,000.00
Appraiser's Cost Fund	40,000.00	60,000.00
Direct Election Fund	10,000.00	25,000.00
Health Fund	-	20,000.00
Total Receipts	276,240.31	273,713.30
Expenditures		
General Government		
Capital Outlay	12,928.84	513,788.95
Public Safety		
Capital Outlay	49,454.90	-
Total Expenditures	62,383.74	513,788.95
Receipts Over(Under) Expenditures	213,856.57	(240,075.65)
Unencumbered Cash, Beginning	1,071,156.32	1,285,012.89
Unencumbered Cash, Ending	$ 1,285,012.89	$ 1,044,937.24

GREENWOOD COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Other Receipts				
Miscellaneous	$ 847.95	$ -	$ -	$ -
Operating Transfers from				
Noxious Weed Fund	20,000.00	-	-	-
Total Receipts	20,847.95	-	$ -	$ -
Expenditures				
Agriculture				
Capital Outlay	13,937.01	53,045.50	$ 135,764.00	$ (82,718.50)
Total Expenditures	13,937.01	53,045.50	$ 135,764.00	$ (82,718.50)
Receipts Over(Under) Expenditures	6,910.94	(53,045.50)		
Unencumbered Cash, Beginning	135,763.75	142,674.69		
Unencumbered Cash, Ending	$ 142,674.69	$ 89,629.19		

GREENWOOD COUNTY, KANSAS
SPECIAL HIGHWAY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	$ -	$ 15,000.00
Road and Bridge Fund	110,000.00	170,000.00
Total Receipts	110,000.00	185,000.00
Expenditures		
Public Works		
Contractual Services	-	54,800.00
Total Expenditures	-	54,800.00
Receipts Over(Under) Expenditures	110,000.00	130,200.00
Unencumbered Cash, Beginning	356,869.28	466,869.28
Unencumbered Cash, Ending	$ 466,869.28	$ 597,069.28

GREENWOOD COUNTY, KANSAS
SPECIAL MACHINERY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 167,371.84	$ -
State Grants	20,977.82	-
Operating Transfers from:		
General Fund	70,000.00	170,000.00
Road and Bridge Fund	110,000.00	-
Total Receipts	368,349.66	170,000.00
Expenditures		
Public Works		
Capital Outlay	105,370.00	305,347.00
Total Expenditures	105,370.00	305,347.00
Receipts Over(Under) Expenditures	262,979.66	(135,347.00)
Unencumbered Cash, Beginning	163,339.14	426,318.80
Unencumbered Cash, Ending	$ 426,318.80	$ 290,971.80

GREENWOOD COUNTY, KANSAS
SPECIAL RURAL FIRE EQUIPMENT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 4,500.00	$ 5,000.00
Other Receipts		
Donations	-	34,212.50
Miscellaneous	500.00	-
Operating Transfers from		
Rural Fire District No. 1 Fund	44,000.00	25,000.00
Total Receipts	49,000.00	64,212.50
Expenditures		
Public Safety		
Capital Outlay	-	31,510.00
Total Expenditures	-	31,510.00
Receipts Over(Under) Expenditures	49,000.00	32,702.50
Unencumbered Cash, Beginning	15,257.37	64,257.37
Unencumbered Cash, Ending	$ 64,257.37	$ 96,959.87

GREENWOOD COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 59,452.86	$ 87,273.06	$ 47,000.00	$ 40,273.06
Total Receipts	59,452.86	87,273.06	$ 47,000.00	$ 40,273.06
Expenditures				
Public Safety				
Contractual Services	99,634.96	50,103.54	$ 6,500.00	$ 43,603.54
Commodities	624.88	291.07	2,500.00	(2,208.93)
Capital Outlay	-	-	171,523.00	(171,523.00)
Total Expenditures	100,259.84	50,394.61	$ 180,523.00	$ (130,128.39)
Receipts Over(Under) Expenditures	(40,806.98)	36,878.45		
Unencumbered Cash, Beginning	124,023.06	83,216.08		
Unencumbered Cash, Ending	$ 83,216.08	$ 120,094.53		

GREENWOOD COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ -	$ 525.00
Licenses, Fees, and Permits		
Officer Fees	60,839.50	61,579.75
Vehicle License Fees	488.00	2,178.00
Other Receipts		
Miscellaneous	32.25	131.72
Operating Transfers from		
General Fund	16,000.00	-
Total Receipts	77,359.75	64,414.47
Expenditures		
General Government		
Personal Services	38,875.22	31,168.89
Contractual Services	1,266.72	1,313.00
Commodities	944.52	3,107.80
Employee Benefits	24,165.71	19,638.97
Reimbursed Expense	-	(100.00)
Operating Transfer to		
General Fund	1,688.39	16,192.54
Total Expenditures	66,940.56	71,321.20
Receipts Over(Under) Expenditures	10,419.19	(6,906.73)
Unencumbered Cash, Beginning	8,730.71	19,149.90
Unencumbered Cash, Ending	$ 19,149.90	$ 12,243.17

GREENWOOD COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,177.00	$ 2,573.00
Total Receipts	2,177.00	2,573.00
Expenditures		
General Government		
Commodities	-	6,445.00
Total Expenditures	-	6,445.00
Receipts Over(Under) Expenditures	2,177.00	(3,872.00)
Unencumbered Cash, Beginning	10,202.50	12,379.50
Unencumbered Cash, Ending	$ 12,379.50	$ 8,507.50

GREENWOOD COUNTY, KANSAS
CONCEAL AND CARRY PERMIT FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 260.00	$ 455.00
Total Receipts	260.00	455.00
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	260.00	455.00
Unencumbered Cash, Beginning	11,958.50	12,218.50
Unencumbered Cash, Ending	$ 12,218.50	$ 12,673.50

GREENWOOD COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 8,708.00	$ 10,292.00
Total Receipts	8,708.00	10,292.00
Expenditures		
General Government		
Contractual Services	9,202.92	5,637.93
Commodities	1,777.82	107.70
Total Expenditures	10,980.74	5,745.63
Receipts Over(Under) Expenditures	(2,272.74)	4,546.37
Unencumbered Cash, Beginning	24,252.37	21,979.63
Unencumbered Cash, Ending	$ 21,979.63	$ 26,526.00

GREENWOOD COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,177.00	$ 2,573.00
Total Receipts	2,177.00	2,573.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,177.00	2,573.00
Unencumbered Cash, Beginning	6,785.50	8,962.50
Unencumbered Cash, Ending	$ 8,962.50	$ 11,535.50

GREENWOOD COUNTY, KANSAS
LAW ENFORCEMENT TOW AND STORAGE FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 18,409.00	$ 19,138.50
Use of Money and Property		
Sale of Assets	10,940.00	18,530.00
Total Receipts	29,349.00	37,668.50
Expenditures		
General Government		
Contractual Services	10,253.43	19,014.27
Commodities	15,805.65	7,047.18
Total Expenditures	26,059.08	26,061.45
Receipts Over(Under) Expenditures	3,289.92	11,607.05
Unencumbered Cash, Beginning	11,010.70	14,300.62
Unencumbered Cash, Ending	$ 14,300.62	$ 25,907.67

GREENWOOD COUNTY, KANSAS
EMERGENCY MEDICAL SERVICE GRANT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	2,394.00	-
Total Expenditures	2,394.00	-
Receipts Over(Under) Expenditures	(2,394.00)	-
Unencumbered Cash, Beginning	2,508.55	114.55
Unencumbered Cash, Ending	$ 114.55	$ 114.55

GREENWOOD COUNTY, KANSAS
REGISTERED OFFENDERS FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,141.00	$ 3,300.00
Total Receipts	3,141.00	3,300.00
Expenditures		
Public Safety		
Contractual Services	551.58	568.13
Commodities	238.20	172.60
Total Expenditures	789.78	740.73
Receipts Over(Under) Expenditures	2,351.22	2,559.27
Unencumbered Cash, Beginning	4,143.44	6,494.66
Unencumbered Cash, Ending	$ 6,494.66	$ 9,053.93

GREENWOOD COUNTY, KANSAS
LEPP GRANT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 630.00	$ 1,460.00
Total Receipts	630.00	1,460.00
Expenditures		
General Government		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	630.00	1,460.00
Unencumbered Cash, Beginning	11,685.45	12,315.45
Unencumbered Cash, Ending	$ 12,315.45	$ 13,775.45

GREENWOOD COUNTY, KANSAS
BRIDGE BUILDING - KDOT EXCHANGE PROGRAM FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

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

GREENWOOD COUNTY, KANSAS
COVID RELIEF GRANT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 1,268,519.00	$ 625,658.46
Total Receipts	1,268,519.00	625,658.46
Expenditures		
General Government		
Contractual Services	1,284,460.96	36,351.61
Total Expenditures	1,284,460.96	36,351.61
Receipts Over(Under) Expenditures	(15,941.96)	589,306.85
Unencumbered Cash, Beginning	-	(15,941.96)
Unencumbered Cash, Ending	$ (15,941.96)	$ 573,364.89

GREENWOOD COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,799.51	$ 1,535.37
Total Receipts	1,799.51	1,535.37
Expenditures		
General Government		
Contractual Services	950.50	892.51
Total Expenditures	950.50	892.51
Receipts Over(Under) Expenditures	849.01	642.86
Unencumbered Cash, Beginning	7,503.28	8,352.29
Unencumbered Cash, Ending	$ 8,352.29	$ 8,995.15

GREENWOOD COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Sales of Confiscations	$ 6,959.00	$ 23,941.70
Total Receipts	6,959.00	23,941.70
Expenditures		
Public Safety		
Contractual Services	-	1,439.60
Commodities	2,497.82	3,039.13
Total Expenditures	2,497.82	4,478.73
Receipts Over(Under) Expenditures	4,461.18	19,462.97
Unencumbered Cash, Beginning	9,496.07	13,957.25
Unencumbered Cash, Ending	$ 13,957.25	$ 33,420.22

GREENWOOD COUNTY, KANSAS
PROSECUTING ATTORNEY TRUST FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,335.00	$ 5,341.80
Total Receipts	1,335.00	5,341.80
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	1,335.00	5,341.80
Unencumbered Cash, Beginning	9,783.81	11,118.81
Unencumbered Cash, Ending	$ 11,118.81	$ 16,460.61

GREENWOOD COUNTY, KANSAS
PROSECUTING ATTORNEY CHECK FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 150.00	$ 40.00
Total Receipts	150.00	40.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	150.00	40.00
Unencumbered Cash, Beginning	10,359.06	10,509.06
Unencumbered Cash, Ending	$ 10,509.06	$ 10,549.06

GREENWOOD COUNTY, KANSAS
VIN INSPECTION FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,880.00	$ 6,280.00
Operating Transfers from		
General Fund	8,274.00	-
Total Receipts	11,154.00	6,280.00
Expenditures		
General Government		
Contractual Services	2,983.10	3,194.17
Commodities	-	36.90
Total Expenditures	2,983.10	3,231.07
Receipts Over(Under) Expenditures	8,170.90	3,048.93
Unencumbered Cash, Beginning	-	8,170.90
Unencumbered Cash, Ending	$ 8,170.90	$ 11,219.83

GREENWOOD COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Climax City General	$ -	$ 5,781.55	$ 5,781.55	$ -
Climax City Special Mowing	-	-	-	-
Eureka City General	-	798,485.51	798,485.51	-
Eureka City Bond and Interest	-	11,326.86	11,326.86	-
Eureka City Library	-	74,999.89	74,999.89	-
Eureka City Special Mowing	-	1,383.97	1,383.97	-
Fall River City General	-	32,920.69	32,920.69	-
Fall River City Library	-	2,134.61	2,134.61	-
Fall River City Bond and Interest	-	-	-	-
Fall River City Special Mowing	-	350.00	350.00	-
Hamilton City General	-	37,927.35	37,927.35	-
Hamilton City Library	-	3,718.53	3,718.53	-
Hamilton City Police and Fire	-	6,262.58	6,262.58	-
Madison City General	-	298,382.40	298,382.40	-
Madison City Bond and Interest	-	1,424.33	1,424.33	-
Madison City Library	-	32,194.02	32,194.02	-
Madison City Special Mowing	-	206.80	206.80	-
Neal City Lights	-	898.12	898.12	-
Severy City General	-	89,211.85	89,211.85	-
Severy City Bond and Interest	-	99,031.94	99,031.94	-
Severy City Cemetery	-	6,671.47	6,671.47	-
Severy City Employee Benefit	-	3,465.43	3,465.43	-
Virgil City General	-	19,644.34	19,644.34	-
Virgil City Special Sewer	-	704.00	704.00	-
Virgil City Special Mowing	-	200.00	200.00	-
Subtotal Cities	-	1,527,326.24	1,527,326.24	-
Townships:				
Bachelor Township General	-	2,767.54	2,767.54	-
Bachelor Township Road	-	57,297.17	57,297.17	-
Bachelor Township Noxious Weed	-	5,304.74	5,304.74	-
Eureka Township General	-	6,125.36	6,125.36	-
Eureka Township Road	-	79,269.22	79,269.22	-
Fall River Township General	-	5,869.03	5,869.03	-
Fall River Township Road	-	72,171.11	72,171.11	-
Janesville Township General	-	7,591.02	7,591.02	-
Janesville Township Road	-	199,209.95	199,209.95	-
Lane Township General	-	1,800.38	1,800.38	-
Lane Township Road	-	49,770.46	49,770.46	-
Madison Township General	-	12,015.49	12,015.49	-
Madison Township Road	-	182,021.02	182,021.02	-
Madison Township Noxious Weed	-	2,063.32	2,063.32	-
Madison Township Cemetery	-	2,723.18	2,723.18	-
Otter Creek Township General	-	7,009.24	7,009.24	-
Otter Creek Township Road	-	104,393.22	104,393.22	-
Pleasant Grove Township General	(3.51)	2,364.27	2,360.76	-
Pleasant Grove Township Road	(30.34)	31,724.34	31,694.00	-

GREENWOOD COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Townships (Continued):				
Pleasant Grove Township Noxious Weed	$ (2.19)	$ 1,986.79	$ 1,984.60	$ -
Pleasant Grove Township Cemetery	(2.98)	2,243.19	2,240.21	-
Quincy Township General	-	1,309.67	1,309.67	-
Quincy Township Road	-	37,338.89	37,338.89	-
Quincy Township Noxious Weed	-	2,322.57	2,322.57	-
Quincy Township Cemetery	-	3,886.20	3,886.20	-
Salem Township General	-	2,546.28	2,546.28	-
Salem Township Road	-	21,500.94	21,500.94	-
Salem Township No Fund Warrant	-	15.92	15.92	-
South Salem Township General	-	3,902.64	3,902.64	-
South Salem Township Road	-	62,283.31	62,283.31	-
South Salem Township Cemetery	-	3,833.38	3,833.38	-
South Salem Township Hall	-	1,251.21	1,251.21	-
Salt Springs Township General	-	1,617.77	1,617.77	-
Salt Springs Township Road	-	89,293.27	89,293.27	-
Salt Springs Township Cemetery	-	4,126.78	4,126.78	-
Shell Rock Township General	-	3,908.60	3,908.60	-
Shell Rock Township Road	-	98,037.27	98,037.27	-
Shell Rock Township Cemetery	-	4,946.59	4,946.59	-
Spring Creek Township General	-	4,266.14	4,266.14	-
Spring Creek Township Road	-	34,113.09	34,113.09	-
Spring Creek Township Noxious Weed	-	1,090.34	1,090.34	-
Spring Creek Township Cemetery	-	2,936.39	2,936.39	-
Spring Creek Township Hall	-	1,263.84	1,263.84	-
Twin Grove Township General	-	8,784.76	8,784.76	-
Twin Grove Township Road	-	85,365.59	85,365.59	-
Twin Grove Township Noxious Weed	-	2,139.34	2,139.34	-
Twin Grove Township Hall	-	-	-	-
Subtotal Townships	(39.02)	1,317,800.82	1,317,761.80	-
Schools:				
USD No. 205 General	-	5,974.70	5,974.70	-
USD No. 205 Capital Outlay	-	2,484.18	2,484.18	-
USD No. 205 Supplemental General	-	5,047.64	5,047.64	-
USD No. 245 General	-	14,498.84	14,498.84	-
USD No. 245 Capital Outlay	-	6,025.57	6,025.57	-
USD No. 245 Supplemental General	-	18,752.17	18,752.17	-
USD No. 282 General	-	88,081.90	88,081.90	-
USD No. 282 Capital Outlay	-	23,942.03	23,942.03	-
USD No. 282 Supplemental General	-	120,096.30	120,096.30	-
USD No. 386 General	-	296,046.86	296,046.86	-
USD No. 386 Capital Outlay	-	142,129.39	142,129.39	-
USD No. 386 Supplemental General	-	373,575.69	373,575.69	-

GREENWOOD COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools (continued):				
USD No. 389 General	$ -	$ 611,270.02	$ 611,270.02	$ -
USD No. 389 Capital Outlay	-	314,688.28	314,688.28	-
USD No. 389 Recreation	-	123,367.68	123,367.68	-
USD No. 389 Bond and Interest	-	461,646.00	461,646.00	-
USD No. 389 Supplemental General	-	705,569.42	705,569.42	-
USD No. 386 Recreation	-	17,818.10	17,818.10	-
USD No. 386 Mineral/Flood Control	-	18.70	18.70	-
USD No. 390 General	-	199,065.75	199,065.75	-
USD No. 390 Capital Outlay	-	88,253.01	88,253.01	-
USD No. 390 Recreation	-	5,599.51	5,599.51	-
USD No. 390 Supplemental General	-	258,471.40	258,471.40	-
USD No. 484 Recreation	-	5,269.72	5,269.72	-
USD No. 484 General	-	56,127.46	56,127.46	-
USD No. 484 Bond and Interest	-	14,646.84	14,646.84	-
USD No. 484 Capital Outlay	-	24,671.51	24,671.51	-
USD No. 484 Supplemental General	-	59,543.06	59,543.06	-
USD No. 492 General	-	34,169.60	34,169.60	-
USD No. 492 Capital Outlay	-	13,744.32	13,744.32	-
USD No. 492 Supplemental General	-	35,668.86	35,668.86	-
USD No. 492 Bond and Interest	-	15,531.35	15,531.35	-
Subtotal Schools	-	4,141,795.86	4,141,795.86	-
Cemeteries				
Piedmont Cemetery	0.74	7,893.96	7,823.22	71.48
Otter Creek Cemetery	-	3,161.01	3,161.01	-
Virgil Cemetery	-	8,393.35	8,393.35	-
Caley Cemetery	-	481.28	481.28	-
Janesville Cemetery	-	4,331.24	4,331.24	-
Subtotal Cemeteries	0.74	24,260.84	24,190.10	71.48
Watershed Districts:				
Watershed No. 18 General	-	224.89	224.89	-
Watershed No. 21 General	-	63,736.79	63,735.43	1.36
Watershed No. 24 General	497.97	67,193.27	67,208.88	482.36
Watershed No. 47 General	-	267.11	267.11	-
Watershed No. 48 General	-	878.37	878.37	-
Watershed No. 72 General	-	22,062.43	22,062.43	-
Watershed No. 76 General	-	546.05	546.05	-
Watershed No. 83 General	-	23,276.43	23,276.43	-
Watershed No. 97 General	-	2,534.49	2,534.49	-
Subtotal Watershed Districts	497.97	180,719.83	180,734.08	483.72
Regional Library:				
SEK Library General	-	94,161.88	94,161.88	-
SEK Library Employee Benefits	-	6,500.80	6,500.80	-
Subtotal Regional Library	-	100,662.68	100,662.68	-
Total Subdivisions	$ 459.69	$ 7,292,566.27	$ 7,292,470.76	$ 555.20

GREENWOOD COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
State Funds:				
State Institutional Building	$ -	$ 40,145.53	$ 40,145.53	$ -
State Educational Building	-	80,290.98	80,290.98	-
State Correctional Building	-	-	-	-
Total State Funds	$ -	$ 120,436.51	$ 120,436.51	$ -
Other Agency Funds:				
Payroll Clearing	$ 29,493.22	$ 2,083,174.82	$ 2,083,142.75	$ 29,525.29
Health Claims	169,865.12	452,464.04	299,451.31	322,877.85
Motor Vehicle Licenses	5,151.24	536,227.88	536,282.21	5,096.91
Driver License Fees	-	15,335.00	15,257.00	78.00
Game Licenses	18.75	-	-	18.75
Cereal Malt Beverage Licenses	375.00	150.00	125.00	400.00
Election Registration	-	-	-	-
Park Permits	-	-	-	-
Heritage Trust	1,183.00	5,146.00	4,923.00	1,406.00
Stray Animal	1,120.67	1,578.84	-	2,699.51
Township/City Prepaids	652.70	-	-	652.70
Clerk of Court Release	252.00	3,937.00	3,685.00	504.00
Sales Tax	15,310.38	492,854.47	466,313.37	41,851.48
Confiscated Cash Holding - Sheriff	4,664.00	27,592.00	26,176.00	6,080.00
Oil & Gas Depletion Fund	92,320.75	-	-	92,320.75
Lost Legacies	2,008.21	-	2,008.21	-
Sheriff Fund	(0.07)	286,056.32	286,056.14	0.11
K-9 Fund	4,557.29	-	1,035.21	3,522.08
Inmate Trust Fund	19,066.35	128,550.44	114,202.72	33,414.07
Sheriff Cash on Hand	100.00	-	-	100.00
Law Library	63,054.56	7,270.27	550.00	69,774.83
Total Other Agency Funds	$ 409,193.17	$ 4,040,337.08	$ 3,839,207.92	$ 610,322.33
Distributable Funds:				
Current Tax	$ 6,265,657.58	$ 14,240,538.81	$ 12,063,606.71	$ 8,442,589.68
Delinquent Tax	128,298.37	286,527.19	263,953.48	150,872.08
Motor Vehicle Tax	248,720.99	1,077,737.82	1,071,546.47	254,912.34
Recreational Vehicle Tax	2,277.08	24,831.82	24,784.00	2,324.90
Countywide Sales Tax	85,100.33	1,012,356.96	1,015,022.72	82,434.57
Special City and County Highway	111,583.36	507,114.80	500,009.89	118,688.27
Commercial Vehicle Tax	921.84	93,602.98	93,605.06	919.76
Mineral Production Tax	-	1,724.29	125.13	1,599.16
Flood Control	758.68	4,845.37	5,604.05	-
Neighborhood Revitalization	-	75,805.74	75,805.74	-
Total Distributable Funds:	$ 6,843,318.23	$ 17,325,085.78	$ 15,114,063.25	$ 9,054,340.76
Total Agency Funds	$ 7,252,971.09	$ 28,778,425.64	$ 26,366,178.44	$ 9,665,218.29

GREENWOOD COUNTY, KANSAS

Reconciliation of 2020 Tax Roll

For the Year Ended December 31, 2021

County Clerk's Abstract of Taxes Levied		$ 12,381,812.68
Add: Supplemental Tax Roll		6,016.36
Deduct: Taxes Abated		(21,831.15)
Tax Roll as Adjusted		$ 12,365,997.89
County Treasurer's Accounting		
Net Current Tax Collections		$ 12,052,917.86
Uncollected:		
Personal Property	$ 47,902.95	
Real Estate	252,966.77	
Special Assessments	12,190.31	
Total Uncollected		313,060.03
Net Tax Roll		$ 12,365,977.89

Jarred Gilmore Phillips

Board of County Commissioners
Greenwood County, Kansas

In planning and performing our audit of the financial statement of the Greenwood County, Kansas as of and for the year ended December 31, 2021 in accordance with auditing standards generally accepted in the United States of America, we considered Greenwood County, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Greenwood County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Greenwood County, Kansas' internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements 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.

Segregation of Duties

An internal control structure is, quite simply, the procedures and policies in effect which ensure that the County's financial activity is properly recorded, processed, summarized, and reported in the financial statements. A weakness in the control structure occurs when one person is responsible for all of the accounting activities such as performing billings, receipting cash, making deposits, reconciling the bank accounts, and having access to all books and records of the County. Due to small staff size, it is not possible for reviews of daily work to take place, potentially resulting in errors in financial records and reports.

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 18, 2022