

**GREENWOOD COUNTY, KANSAS**

Independent Auditors' Report and  
Financial Statement with  
Supplementary Information

For the Year Ended December 31, 2018

**GREENWOOD COUNTY, KANSAS**  
For the Year Ended December 31, 2018  
**TABLE OF CONTENTS**

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

**GREENWOOD COUNTY, KANSAS**  
For the Year Ended December 31, 2018  
**TABLE OF CONTENTS**  
(Continued)

	<u>PAGE</u> <u>NUMBER</u>
<u>Schedule 2</u> (Continued)	
County Clerk's Technology Fund .....	52
Law Enforcement Tow and Storage Fund.....	53
Emergency Medical Service Grant Fund.....	54
Criminal Interdiction Fund .....	55
Registered Offenders Fees Fund.....	56
LEPP Grant Fund .....	57
Bridge Building – KDOT Exchange Program Fund.....	58
Prosecuting Attorney Training Fund .....	59
Special Law Enforcement Trust Fund .....	60
Prosecuting Attorney Trust Fund.....	61
Prosecuting Attorney Check Fees Fund.....	62
<u>Schedule 3</u>	
Schedule of Receipts and Disbursements – Agency Funds	
Regulatory Basis .....	63-66
<u>Schedule 4</u>	
Reconciliation of the 2017 Tax Roll .....	67

**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Board of County Commissioners  
Greenwood County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Greenwood County, Kansas, as of and for the year ended December 31, 2018 and the related notes to the financial statement.

***Management's Responsibility for the Financial Statement***

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

***Auditors' Responsibility***

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the Greenwood County, Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Greenwood County, Kansas as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Greenwood County, Kansas as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

***Other Matters***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds, and reconciliation of the 2017 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 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, 2017 (not presented herein), and have issued our report thereon dated August 8, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2018 (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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 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, 2017, on the basis of accounting described in Note 1.

*Jarred, Gilmore & Phillips, PA*

JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
July 19, 2019

**GREENWOOD COUNTY, KANSAS**

Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2018
General	\$ 796,258.21	\$ -	\$ 2,776,659.22	\$ 2,971,114.73	\$ 601,802.70	\$ 144,369.62	\$ 746,172.32
Special Purpose:							
Ambulance	14,351.10	-	531,757.18	507,235.79	38,872.49	24,561.40	63,433.89
Appraiser's Cost	43,320.23	-	304,088.43	298,444.87	48,963.79	13,796.80	62,760.59
Conservation District	132.21	-	18,173.19	17,500.00	805.40	-	805.40
County Building	227,832.16	-	16,844.09	62,350.03	182,326.22	5,000.00	187,326.22
Direct Election	36,563.38	-	81,419.82	82,182.19	35,801.01	5,581.50	41,382.51
Economic Development	14,477.39	-	4.69	-	14,482.08	-	14,482.08
Economic Development Loan	68,423.17	-	-	-	68,423.17	-	68,423.17
Extension Council	970.28	-	118,157.36	116,000.00	3,127.64	-	3,127.64
Fair	91.59	-	14,213.14	13,750.00	554.73	-	554.73
Health	57,318.75	-	253,873.08	263,955.60	47,236.23	11,731.66	58,967.89
Historical Society	50.96	-	7,830.04	7,500.00	381.00	-	381.00
Hospital Maintenance	-	-	19,078.81	-	19,078.81	-	19,078.81
Mental Health	359.84	-	41,552.11	40,000.00	1,911.95	-	1,911.95
Intellectual Disability	265.50	-	29,150.51	28,000.00	1,416.01	-	1,416.01
Noxious Weed	20,000.53	-	98,573.83	87,509.66	31,064.70	2,708.47	33,773.17
Road and Bridge	650,355.93	-	1,842,294.26	1,718,369.80	791,280.39	69,647.30	860,927.69
Rural Fire District No. 1	11,849.71	17,000.00	226,019.99	233,590.31	4,279.39	17,021.38	21,300.77
Service Program for the Elderly	1,349.28	-	93,380.28	89,800.00	4,929.56	-	4,929.56
Special Alcohol Program	1,947.72	-	8,028.97	7,980.19	1,996.50	-	1,996.50
Special Bridge	149,652.82	-	201,591.84	-	351,244.66	-	351,244.66
Special Liability	42,667.81	-	-	-	42,667.81	-	42,667.81
Special Park and Recreation	1,357.70	-	681.77	1,564.78	474.69	-	474.69
Special Equipment Reserve	865,712.34	-	422,405.48	246,420.34	1,041,697.48	447.93	1,042,145.41
Special Noxious Weed	78,925.50	-	53,000.00	2,263.00	129,662.50	-	129,662.50
Special Highway	136,185.04	-	30,000.00	-	166,185.04	-	166,185.04
Special Machinery	298,188.14	-	63,400.00	136,000.00	225,588.14	-	225,588.14
Special Rural Fire Equipment	1,259.41	-	42,057.46	3,107.50	40,209.37	-	40,209.37
Emergency Telephone Service	132,338.35	-	50,382.59	65,563.23	117,157.71	2,753.30	119,911.01
Motor Vehicle Operating	6,713.37	-	62,850.75	69,525.60	38.52	8,308.84	8,347.36
County Treasurer's Technology	6,345.50	-	1,974.50	-	8,320.00	-	8,320.00
Conceal and Carry Permit Fees	11,731.00	-	97.50	-	11,828.50	-	11,828.50
Register of Deeds Technology	27,100.70	-	7,898.00	11,696.37	23,302.33	-	23,302.33
County Clerk's Technology	4,345.50	-	1,974.50	1,408.00	4,912.00	1,408.00	6,320.00
Law Enforcement Tow and Storage	4,520.05	-	57,196.10	32,260.03	29,456.12	2,421.00	31,877.12
Emergency Medical Service Grant	1,614.55	-	1,500.00	3,000.00	114.55	-	114.55
Criminal Interdiction	-	-	-	-	-	-	-
Registered Offenders Fees	4,990.00	-	2,500.00	1,451.33	6,038.67	-	6,038.67
LEPP Grant	10,633.29	-	700.00	257.84	11,075.45	1.21	11,076.66
Bridge Building - KDOT Exchange Program	520,256.58	-	140,588.27	-	660,844.85	-	660,844.85
Trusts:							
Prosecuting Attorney Training	6,197.29	-	1,755.50	1,443.51	6,509.28	-	6,509.28
Special Law Enforcement Trust	618.40	-	6,251.60	3,976.89	2,893.11	-	2,893.11
Prosecuting Attorney Trust	6,277.01	-	1,425.40	-	7,702.41	-	7,702.41
Prosecuting Attorney Check Fees	9,979.06	-	190.00	-	10,169.06	-	10,169.06
Total Primary Government (Excluding Agency Funds)	\$ 4,273,527.35	\$ 17,000.00	\$ 7,631,520.26	\$ 7,125,221.59	\$ 4,796,826.02	\$ 309,758.41	\$ 5,106,584.43

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

**Statement 1 (Continued)**

**GREENWOOD COUNTY, KANSAS**

Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2018

	2018
Total Cash to be accounted for:	\$ 5,106,584.43
Composition of Cash:	
Cash on Hand .....	\$ 6,652.56
Certificates of Deposit .....	1,077,129.63
Demand Deposits .....	583,896.69
Municipal Investment Pool .....	11,463,514.08
Total Cash	13,131,192.96
Agency Funds Per Schedule 3	(8,024,608.53)
Total Reporting Entity (Excluding Agency Funds)	\$ 5,106,584.43

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



## **GREENWOOD COUNTY, KANSAS**

Notes to Financial Statement  
For the Year Ended December 31, 2018

### **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 three-member commission. This regulatory financial statement presents Greenwood County, Kansas as a primary government. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in this financial statement.

#### Regulatory Basis Fund Types

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

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

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

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

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

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

Basis of Accounting

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

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

Property Taxes

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

Special Assessments

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

Pension Plan

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

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

### Reimbursed Expenses

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

### Budgetary Information

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

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

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

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

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

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

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

- County Building Fund
- Economic Development Loan Fund
- Special Equipment Reserve Fund
- Special Highway Fund
- Special Machinery Fund
- Special Rural Fire Equipment Fund
- Motor Vehicle Operating Fund
- County Treasurer’s Technology Fund
- Conceal and Carry Permit Fees Fund
- Register of Deeds Technology Fund
- County Clerk’s Technology Fund
- Law Enforcement Stow and Tow Fund
- Emergency Medical Service Grant Fund
- Criminal Interdiction Fund
- Register Offenders Fees Fund
- LEPP Grant Fund
- Bridge Building- KDOT Exchange Program 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 Kansas cash basis laws. As shown in Schedule 1, the County was in apparent violation of K.S.A. 79-2935, as the County has obligated expenditures in excess of budgeted limits in the Special Alcohol Program Fund and the Special Park and Recreation Fund.

**3. DEPOSITS AND INVESTMENTS**

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

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years) Less than 1</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$11,463,514.08	\$11,463,514.08	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.

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.

**3. DEPOSITS AND INVESTMENTS** (Continued)

*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, 2018.

*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, 2018.

*Deposits:* At year-end, the County's carrying amount of deposits was \$1,661,026.32 and the bank balance was \$2,079,697.61. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$1,401,333.08 was covered by FDIC insurance, \$678,364.53 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, 2018, the County had invested \$11,463,514.08 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, 2018 the County has entered an operating lease with Pitney Bowes. Rent expense for the year ended December 31, 2018, was \$4,266.24. Under the current lease agreements, the future minimum rental payments are as follows:

2019	\$ 4,266.24
2020	4,266.24

**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](http://www.kpers.org) or by writing to KPERs (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

## **5. DEFINED BENEFIT PENSION PLAN** (Continued)

*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 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$202,893.13 for the year ended December 31, 2018.

### Net Pension Liability

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,655,767.00. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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](http://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, 2018.

### *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.

**6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)**

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, 2018, was \$61,566.42. 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, 2018 is presented below:

Balance 1-1-2018	Loans Advanced	Loans Forgiven	Repayments	Balance 12-31-2018
\$ 19,981.95	\$ 0.00	\$ 0.00	\$ 0.00	\$ 19,981.95

**8. RISK MANAGEMENT**

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

**9. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE**

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

**10. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES**

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

**11. INTERFUND TRANSFERS**

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Special Equipment Reserve	K.S.A. 19-119	\$ 277,000.00
Ambulance	Special Equipment Reserve	K.S.A. 19-119	50,000.00
Appraiser's Cost	Special Equipment Reserve	K.S.A. 19-119	20,000.00
Direct Election	Special Equipment Reserve	K.S.A. 19-119	5,000.00
Health	Special Equipment Reserve	K.S.A. 19-119	18,200.00
Noxious Weed	Special Noxious Weed	K.S.A. 2-1318	53,000.00
Road and Bridge	Special Highway	K.S.A. 68-590	30,000.00
Road and Bridge	Special Machinery	K.S.A. 68-141g	60,000.00
Rural Fire District No. 1	Special Rural Fire Equipment	K.S.A. 19-119	11,007.50
Motor Vehicle Operating	General	K.S.A. 8-145	5,445.41



**12. SUBSEQUENT EVENTS**

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

## **SUPPLEMENTARY INFORMATION**

**GREENWOOD COUNTY, KANSAS**

Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 (Budgeted Funds Only)  
 For the Year Ended December 31, 2018

Funds	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	\$ 3,072,814.00	\$ 2,971,114.73	\$ (101,699.27)
Special Purpose:			
Ambulance	548,000.00	507,235.79	(40,764.21)
Appraiser's Cost	317,101.00	298,444.87	(18,656.13)
Conservation District	17,500.00	17,500.00	-
Direct Election	95,280.00	82,182.19	(13,097.81)
Economic Development	19,939.00	-	(19,939.00)
Extension Council	116,000.00	116,000.00	-
Fair	13,750.00	13,750.00	-
Health	264,000.00	263,955.60	(44.40)
Historical Society	7,500.00	7,500.00	-
Hospital Maintenance	25,693.00	-	(25,693.00)
Mental Health	40,000.00	40,000.00	-
Intellectual Disability	28,000.00	28,000.00	-
Noxious Weed	100,125.00	87,509.66	(12,615.34)
Road and Bridge	2,340,400.00	1,718,369.80	(622,030.20)
Rural Fire District No. 1	233,600.00	233,590.31	(9.69)
Service Program for the Elderly	89,800.00	89,800.00	-
Special Alcohol Program	6,198.00	7,980.19	1,782.19
Special Bridge	517,140.00	-	(517,140.00)
Special Liability	42,668.00	-	(42,668.00)
Special Park and Recreation	1,033.00	1,564.78	531.78
Special Noxious Weed	27,587.00	2,263.00	(25,324.00)
Emergency Telephone Service	173,152.00	65,563.23	(107,588.77)

**GREENWOOD COUNTY, KANSAS**  
**GENERAL FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
<b>Taxes and Shared Receipts</b>				
Ad Valorem Tax	\$ 2,114,980.25	\$ 2,139,780.53	\$ 2,206,975.00	\$ (67,194.47)
Delinquent Tax	51,101.13	50,566.31	37,255.00	13,311.31
Motor Vehicle Tax	218,425.32	224,027.96	228,676.00	(4,648.04)
Recreational Vehicle Tax	4,023.54	4,362.20	3,869.00	493.20
16/20 M Truck Tax	21,326.79	18,408.26	19,002.00	(593.74)
Commercial Vehicle Tax	16,056.34	16,639.23	16,770.00	(130.77)
Watercraft Tax	2,662.97	2,942.84	2,733.00	209.84
In Lieu of Tax	29,905.56	30,530.17	30,000.00	530.17
Mineral Production Tax	-	829.55	1,160.00	(330.45)
Neighborhood Revitalization	(2,600.27)	(7,269.17)	(10,157.00)	2,887.83
Interest on Tax	52,684.56	42,699.81	34,170.00	8,529.81
<b>Intergovernmental</b>				
State Grants	-	2,125.01	-	2,125.01
Local Alcoholic Liquor Tax	872.37	964.92	1,033.00	(68.08)
<b>Licenses, Fees, and Permits</b>				
Mortgage Registration	21,473.26	32,258.40	25,000.00	7,258.40
Officer Fees	64,014.82	55,116.00	40,000.00	15,116.00
Landfill Fees	16,751.69	30,915.03	12,500.00	18,415.03
VIN Inspection Fees	-	12,058.00	-	12,058.00
Diversion Fees	8,744.43	9,947.98	-	9,947.98
<b>Use of Money and Property</b>				
Interest on Investments	49,253.88	90,647.72	5,000.00	85,647.72
<b>Other Receipts</b>				
Miscellaneous	19,531.29	13,231.02	-	13,231.02
Reimbursed Expense	-	432.04	-	432.04
<b>Operating Transfer from</b>				
Motor Vehicle Operating Fund	11,156.99	5,445.41	8,070.00	(2,624.59)
<b>Residual Transfer from</b>				
Criminal Interdiction Fund	0.27	-	-	-
<b>Total Receipts</b>	<b>2,700,365.19</b>	<b>2,776,659.22</b>	<b>\$ 2,662,056.00</b>	<b>\$ 114,603.22</b>
<b>Expenditures</b>				
<b>General Government</b>				
<b>County Commission</b>				
Personal Services	40,310.40	39,299.56	\$ 46,212.00	\$ (6,912.44)
Contractual Services	25.50	-	3,500.00	(3,500.00)
Commodities	270.66	15.07	2,500.00	(2,484.93)
Employee Benefits	35,363.81	29,685.66	42,288.00	(12,602.34)
<b>Total County Commission</b>	<b>75,970.37</b>	<b>69,000.29</b>	<b>94,500.00</b>	<b>(25,499.71)</b>

**GREENWOOD COUNTY, KANSAS**  
**GENERAL FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Expenditures (Continued)</b>				
<b>County Clerk</b>				
Personal Services	\$ 73,790.49	\$ 88,318.97	\$ 80,130.00	\$ 8,188.97
Contractual Services	1,754.86	2,960.16	8,025.00	(5,064.84)
Commodities	2,841.51	3,250.70	6,000.00	(2,749.30)
Capital Outlay	-	-	1,000.00	(1,000.00)
Employee Benefits	38,039.20	41,175.84	52,163.00	(10,987.16)
Reimbursed Expense	(143.99)	(41.74)	-	(41.74)
<b>Total County Clerk</b>	<b>116,282.07</b>	<b>135,663.93</b>	<b>147,318.00</b>	<b>(11,654.07)</b>
<b>County Treasurer</b>				
Personal Services	82,087.23	87,541.12	84,250.00	3,291.12
Contractual Services	11,111.36	11,911.93	14,400.00	(2,488.07)
Commodities	3,360.34	3,703.55	6,250.00	(2,546.45)
Capital Outlay	-	-	1,500.00	(1,500.00)
Employee Benefits	39,576.13	38,788.86	59,829.00	(21,040.14)
Reimbursed Expense	(284.60)	(1,437.03)	(70.00)	(1,367.03)
<b>Total County Treasurer</b>	<b>135,850.46</b>	<b>140,508.43</b>	<b>166,159.00</b>	<b>(25,650.57)</b>
<b>County Attorney</b>				
Personal Services	106,702.81	110,758.50	114,903.00	(4,144.50)
Contractual Services	9,405.21	7,939.41	37,800.00	(29,860.59)
Commodities	2,765.64	3,852.43	4,500.00	(647.57)
Capital Outlay	-	3,263.20	-	3,263.20
Employee Benefits	46,292.19	47,394.41	50,797.00	(3,402.59)
Reimbursed Expense	(634.20)	(1,173.75)	-	(1,173.75)
<b>Total County Attorney</b>	<b>164,531.65</b>	<b>172,034.20</b>	<b>208,000.00</b>	<b>(35,965.80)</b>
<b>Register of Deeds</b>				
Personal Services	69,069.73	75,191.35	73,000.00	2,191.35
Contractual Services	943.55	2,025.93	3,625.00	(1,599.07)
Commodities	65.13	1,193.15	830.00	363.15
Employee Benefits	34,059.24	30,393.81	41,590.00	(11,196.19)
Reimbursed Expense	(3,045.25)	(2,656.57)	(3,000.00)	343.43
<b>Total Register of Deeds</b>	<b>101,092.40</b>	<b>106,147.67</b>	<b>116,045.00</b>	<b>(9,897.33)</b>
<b>Unified Court</b>				
Contractual Services	76,631.05	84,105.90	101,150.00	(17,044.10)
Commodities	5,294.08	14,826.47	4,000.00	10,826.47
Capital Outlay	-	-	5,000.00	(5,000.00)
Reimbursed Expense	(6,031.65)	(9,400.73)	(4,100.00)	(5,300.73)
<b>Total Unified Court</b>	<b>75,893.48</b>	<b>89,531.64</b>	<b>106,050.00</b>	<b>(16,518.36)</b>

**GREENWOOD COUNTY, KANSAS**  
**GENERAL FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Expenditures (Continued)</b>				
<b>Courthouse General</b>				
Personal Services	\$ 59,692.44	\$ 74,877.76	\$ 54,000.00	\$ 20,877.76
Contractual Services	264,717.85	312,829.90	287,800.00	25,029.90
Commodities	62,113.63	21,834.24	35,000.00	(13,165.76)
Capital Outlay	14,522.54	1,614.96	50,000.00	(48,385.04)
Employee Benefits	27,287.64	30,936.78	29,000.00	1,936.78
Reimbursed Expense	(146.50)	(16,655.79)	-	(16,655.79)
<b>Total Courthouse General</b>	<b>428,187.60</b>	<b>425,437.85</b>	<b>455,800.00</b>	<b>(30,362.15)</b>
<b>County Counselor</b>				
Contractual Services	26,199.96	24,016.63	26,200.00	(2,183.37)
<b>Kansas Legal Services</b>				
Contractual Services	2,700.00	-	2,800.00	(2,800.00)
<b>Total General Government</b>	<b>1,126,707.99</b>	<b>1,162,340.64</b>	<b>1,322,872.00</b>	<b>(160,531.36)</b>
<b>Public Safety</b>				
<b>Sheriff</b>				
Personal Services	793,253.93	804,631.34	797,117.00	7,514.34
Contractual Services	93,158.72	131,780.23	111,900.00	19,880.23
Commodities	162,666.75	168,565.48	150,500.00	18,065.48
Capital Outlay	9,480.12	41,500.00	41,500.00	-
Employee Benefits	366,415.72	359,579.57	533,283.00	(173,703.43)
Reimbursed Expense	(232,133.08)	(236,841.83)	(246,300.00)	9,458.17
<b>Total Sheriff</b>	<b>1,192,842.16</b>	<b>1,269,214.79</b>	<b>1,388,000.00</b>	<b>(118,785.21)</b>
<b>Juvenile Detention</b>				
Contractual Services	33,450.00	2,400.00	15,000.00	(12,600.00)
<b>Emergency Preparedness</b>				
Personal Services	11,249.94	12,559.62	14,250.00	(1,690.38)
Contractual Services	2,510.02	3,896.76	4,000.00	(103.24)
Commodities	3,720.88	6,697.71	5,000.00	1,697.71
Capital Outlay	1,699.00	-	3,000.00	(3,000.00)
Employee Benefits	1,891.37	2,342.09	2,800.00	(457.91)
<b>Total Emergency Preparedness</b>	<b>21,071.21</b>	<b>25,496.18</b>	<b>29,050.00</b>	<b>(3,553.82)</b>
<b>Crisis Center</b>				
Contractual Services	3,150.00	3,150.00	3,150.00	-
<b>Total Public Safety</b>	<b>1,250,513.37</b>	<b>1,300,260.97</b>	<b>1,435,200.00</b>	<b>(134,939.03)</b>
<b>Agriculture</b>				
<b>Noxious Weed</b>				
Personal Services	26,808.05	-	-	-
Contractual Services	7,921.01	-	-	-
Commodities	178,670.88	-	-	-
Employee Benefits	4,778.65	-	-	-
Reimbursed Expense	(173,775.33)	-	-	-
<b>Total Noxious Weed</b>	<b>44,403.26</b>	<b>-</b>	<b>-</b>	<b>-</b>

**GREENWOOD COUNTY, KANSAS**  
**GENERAL FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Sanitation				
Landfill				
Personal Services	\$ 13,442.76	\$ 20,853.54	\$ 14,420.00	\$ 6,433.54
Contractual Services	11,226.56	14,435.85	26,800.00	(12,364.15)
Commodities	1,797.46	7,861.69	3,915.00	3,946.69
Employee Benefits	1,190.42	1,742.55	7,500.00	(5,757.45)
Total Landfill	<u>27,657.20</u>	<u>44,893.63</u>	<u>52,635.00</u>	<u>(7,741.37)</u>
Recycling				
Personal Services	5,907.50	9,909.41	6,300.00	3,609.41
Contractual Services	223.68	261.00	6,350.00	(6,089.00)
Commodities	2,298.58	4,180.65	6,800.00	(2,619.35)
Employee Benefits	458.67	825.77	3,250.00	(2,424.23)
Reimbursed Expense	(25.50)	-	-	-
Total Recycling	<u>8,862.93</u>	<u>15,176.83</u>	<u>22,700.00</u>	<u>(7,523.17)</u>
Household Hazardous Waste				
Contractual Services	3,745.13	-	15,000.00	(15,000.00)
Commodities	216.96	35.66	3,000.00	(2,964.34)
Total Household Hazardous Waste	<u>3,962.09</u>	<u>35.66</u>	<u>18,000.00</u>	<u>(17,964.34)</u>
Total Sanitation	<u>40,482.22</u>	<u>60,106.12</u>	<u>93,335.00</u>	<u>(33,228.88)</u>
Hospital Maintenance				
Contractual Services	-	170,407.00	170,407.00	-
Social Services for Aged and Poor				
Contractual Services	-	1,000.00	1,000.00	-
Capital Expenditures				
Equipment				
Capital Outlay	-	-	50,000.00	(50,000.00)
Operating Transfers to:				
County Building Fund	10,000.00	-	-	-
County Equipment Reserve Fund	132,100.00	277,000.00	-	277,000.00
Noxious Weed Fund	20,000.00	-	-	-
Special Noxious Weed Fund	34,000.00	-	-	-
Total Operating Transfers	<u>196,100.00</u>	<u>277,000.00</u>	<u>-</u>	<u>277,000.00</u>
Total Expenditures	<u>2,658,206.84</u>	<u>2,971,114.73</u>	<u>\$ 3,072,814.00</u>	<u>\$ (101,699.27)</u>
Receipts Over(Under) Expenditures	42,158.35	(194,455.51)		
Unencumbered Cash, Beginning	<u>754,099.86</u>	<u>796,258.21</u>		
Unencumbered Cash, Ending	<u>\$ 796,258.21</u>	<u>\$ 601,802.70</u>		

**GREENWOOD COUNTY, KANSAS**  
**AMBULANCE FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 202,275.32	\$ 234,166.28	\$ 241,508.00	\$ (7,341.72)
Delinquent Tax	4,664.71	4,813.41	4,288.00	525.41
Motor Vehicle Tax	21,113.30	21,581.91	21,869.00	(287.09)
Recreational Vehicle Tax	390.53	419.39	370.00	49.39
16/20 M Truck Tax	1,916.68	1,818.60	1,817.00	1.60
Commercial Vehicle Tax	1,564.11	1,598.71	1,604.00	(5.29)
Watercraft Tax	263.07	281.45	261.00	20.45
Neighborhood Revitalization	(615.10)	(795.49)	(1,169.00)	373.51
Licenses, Fees, and Permits				
Service Fees	253,160.82	267,417.92	265,000.00	2,417.92
Other Receipts				
Donations	-	455.00	-	455.00
<b>Total Receipts</b>	<b>484,733.44</b>	<b>531,757.18</b>	<b>\$ 535,548.00</b>	<b>\$ (3,790.82)</b>
<b>Expenditures</b>				
Public Safety				
Personal Services	232,567.28	246,412.08	\$ 259,739.00	\$ (13,326.92)
Contractual Services	44,025.41	51,363.17	67,500.00	(16,136.83)
Commodities	38,845.22	45,496.79	50,000.00	(4,503.21)
Capital Outlay	31,784.81	12,876.44	50,000.00	(37,123.56)
Employee Benefits	94,883.01	101,320.75	123,761.00	(22,440.25)
Reimbursed Expense	(299.26)	(233.44)	(3,000.00)	2,766.56
Operating Transfers to				
Special Equipment Reserve Fund	88,000.00	50,000.00	-	50,000.00
<b>Total Expenditures</b>	<b>529,806.47</b>	<b>507,235.79</b>	<b>548,000.00</b>	<b>(40,764.21)</b>
Receipts Over(Under) Expenditures	(45,073.03)	24,521.39		
Unencumbered Cash, Beginning	59,424.13	14,351.10		
Unencumbered Cash, Ending	\$ 14,351.10	\$ 38,872.49		



**GREENWOOD COUNTY, KANSAS**  
**APPRAISER'S COST FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 269,781.47	\$ 265,706.58	\$ 274,040.00	\$ (8,333.42)
Delinquent Tax	5,861.79	6,100.06	4,877.00	1,223.06
Motor Vehicle Tax	25,169.35	28,022.39	29,168.00	(1,145.61)
Recreational Vehicle Tax	464.46	548.64	494.00	54.64
16/20 M Truck Tax	2,382.20	2,141.60	2,424.00	(282.40)
Commercial Vehicle Tax	1,856.47	2,096.43	2,139.00	(42.57)
Watercraft Tax	309.79	375.37	348.00	27.37
Neighborhood Revitalization	(820.39)	(902.64)	(1,330.00)	427.36
<b>Total Receipts</b>	<b>305,005.14</b>	<b>304,088.43</b>	<b>\$ 312,160.00</b>	<b>\$ (8,071.57)</b>
<b>Expenditures</b>				
General Government				
Personal Services	158,068.03	167,364.30	\$ 162,844.00	\$ 4,520.30
Contractual Services	25,073.76	29,177.51	32,000.00	(2,822.49)
Commodities	7,682.90	4,697.52	14,000.00	(9,302.48)
Capital Outlay	-	-	2,000.00	(2,000.00)
Employee Benefits	80,372.15	79,796.81	108,257.00	(28,460.19)
Reimbursed Expense	(4,055.90)	(2,591.27)	(2,000.00)	(591.27)
Operating Transfers to Special Equipment Reserve Fund	10,000.00	20,000.00	-	20,000.00
<b>Total Expenditures</b>	<b>277,140.94</b>	<b>298,444.87</b>	<b>\$ 317,101.00</b>	<b>\$ (18,656.13)</b>
Receipts Over(Under) Expenditures	27,864.20	5,643.56		
Unencumbered Cash, Beginning	15,456.03	43,320.23		
Unencumbered Cash, Ending	\$ 43,320.23	\$ 48,963.79		

**GREENWOOD COUNTY, KANSAS**  
**CONSERVATION DISTRICT FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 14,865.12	\$ 15,986.99	\$ 16,489.00	\$ (502.01)
Delinquent Tax	355.24	356.78	341.00	15.78
Motor Vehicle Tax	1,557.03	1,582.59	1,606.00	(23.41)
Recreational Vehicle Tax	28.74	30.77	27.00	3.77
16/20 M Truck Tax	147.81	132.37	133.00	(0.63)
Commercial Vehicle Tax	114.81	117.33	118.00	(0.67)
Watercraft Tax	19.14	20.68	19.00	1.68
Neighborhood Revitalization	(45.21)	(54.32)	(93.00)	38.68
<b>Total Receipts</b>	<b>17,042.68</b>	<b>18,173.19</b>	<b>\$ 18,640.00</b>	<b>\$ (466.81)</b>
<b>Expenditures</b>				
Agriculture				
Contractual Services	17,250.00	17,500.00	\$ 17,500.00	\$ -
<b>Total Expenditures</b>	<b>17,250.00</b>	<b>17,500.00</b>	<b>\$ 17,500.00</b>	<b>\$ -</b>
Receipts Over(Under) Expenditures	(207.32)	673.19		
Unencumbered Cash, Beginning	339.53	132.21		
Unencumbered Cash, Ending	\$ 132.21	\$ 805.40		

**GREENWOOD COUNTY, KANSAS**  
**COUNTY BUILDING FUND**

Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Assets	\$ -	\$ 725.00
Other Receipts		
Insurance Proceeds	-	16,119.09
Operating Transfers from General Fund	10,000.00	-
Total Receipts	<u>10,000.00</u>	<u>16,844.09</u>
Expenditures		
General Government		
Capital Outlay	231,115.00	62,350.03
Total Expenditures	<u>231,115.00</u>	<u>62,350.03</u>
Receipts Over(Under) Expenditures	(221,115.00)	(45,505.94)
Unencumbered Cash, Beginning	448,947.16	227,832.16
Unencumbered Cash, Ending	<u>\$ 227,832.16</u>	<u>\$ 182,326.22</u>

**GREENWOOD COUNTY, KANSAS**  
**DIRECT ELECTION FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 70,332.76	\$ 70,826.16	\$ 73,022.00	\$ (2,195.84)
Delinquent Tax	1,715.30	1,680.21	1,300.00	380.21
Motor Vehicle Tax	7,720.56	7,656.22	7,602.00	54.22
Recreational Vehicle Tax	143.79	147.97	129.00	18.97
16/20 M Truck Tax	612.13	688.98	632.00	56.98
Commercial Vehicle Tax	579.34	563.03	557.00	6.03
Watercraft Tax	99.66	97.86	91.00	6.86
Neighborhood Revitalization	(213.87)	(240.61)	(354.00)	113.39
<b>Total Receipts</b>	<b>80,989.67</b>	<b>81,419.82</b>	<b>\$ 82,979.00</b>	<b>\$ (1,559.18)</b>
<b>Expenditures</b>				
General Government				
Personal Services	29,066.88	29,846.42	\$ 29,000.00	\$ 846.42
Contractual Services	25,021.05	37,446.46	54,750.00	(17,303.54)
Commodities	7,179.04	5,798.68	6,000.00	(201.32)
Employee Benefits	4,750.02	4,090.63	5,530.00	(1,439.37)
Reimbursed Expense	(89.50)	-	-	-
Operating Transfers to Special Equipment Reserve Fund	3,000.00	5,000.00	-	5,000.00
<b>Total Expenditures</b>	<b>68,927.49</b>	<b>82,182.19</b>	<b>95,280.00</b>	<b>(13,097.81)</b>
Receipts Over(Under) Expenditures	12,062.18	(762.37)		
Unencumbered Cash, Beginning	24,501.20	36,563.38		
Unencumbered Cash, Ending	<u>\$ 36,563.38</u>	<u>\$ 35,801.01</u>		

**GREENWOOD COUNTY, KANSAS**  
**ECONOMIC DEVELOPMENT FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ (0.02)	\$ -	\$ -	\$ -
Delinquent Tax	38.33	4.69	-	4.69
Total Receipts	38.31	4.69	\$ -	\$ 4.69
Expenditures				
Economic Development				
Contractual Services	5,500.00	-	\$ 19,939.00	\$ (19,939.00)
Total Expenditures	5,500.00	-	\$ 19,939.00	\$ (19,939.00)
Receipts Over(Under) Expenditures	(5,461.69)	4.69		
Unencumbered Cash, Beginning	19,939.08	14,477.39		
Unencumbered Cash, Ending	\$ 14,477.39	\$ 14,482.08		

**GREENWOOD COUNTY, KANSAS**  
**ECONOMIC DEVELOPMENT LOAN FUND**

Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Loan Repayment	\$ 180.19	\$ -
Total Receipts	180.19	-
Expenditures		
Economic Development		
Economic Development Loan	32.73	-
Total Expenditures	32.73	-
Receipts Over(Under) Expenditures	147.46	-
Unencumbered Cash, Beginning	68,275.71	68,423.17
Unencumbered Cash, Ending	<u>\$ 68,423.17</u>	<u>\$ 68,423.17</u>

**GREENWOOD COUNTY, KANSAS**  
**EXTENSION COUNCIL FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 99,633.48	\$ 103,419.83	\$ 106,658.00	\$ (3,238.17)
Delinquent Tax	2,441.61	2,420.42	1,904.00	516.42
Motor Vehicle Tax	10,636.10	10,637.10	10,773.00	(135.90)
Recreational Vehicle Tax	196.00	206.67	182.00	24.67
16/20 M Truck Tax	1,031.68	898.27	895.00	3.27
Commercial Vehicle Tax	782.42	787.77	790.00	(2.23)
Watercraft Tax	129.93	138.63	129.00	9.63
Neighborhood Revitalization	(302.98)	(351.33)	(544.00)	192.67
<b>Total Receipts</b>	<b>114,548.24</b>	<b>118,157.36</b>	<b>\$ 120,787.00</b>	<b>\$ (2,629.64)</b>
<b>Expenditures</b>				
Agriculture				
Contractual Services	116,000.00	116,000.00	\$ 116,000.00	\$ -
<b>Total Expenditures</b>	<b>116,000.00</b>	<b>116,000.00</b>	<b>\$ 116,000.00</b>	<b>\$ -</b>
Receipts Over(Under) Expenditures	(1,451.76)	2,157.36		
Unencumbered Cash, Beginning	2,422.04	970.28		
Unencumbered Cash, Ending	\$ 970.28	\$ 3,127.64		

**GREENWOOD COUNTY, KANSAS**  
**FAIR FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 12,100.75	\$ 12,516.97	\$ 12,929.00	\$ (412.03)
Delinquent Tax	251.88	269.43	230.00	39.43
Motor Vehicle Tax	1,079.69	1,243.54	1,308.00	(64.46)
Recreational Vehicle Tax	19.89	24.42	22.00	2.42
16/20 M Truck Tax	105.15	91.07	109.00	(17.93)
Commercial Vehicle Tax	79.39	93.40	96.00	(2.60)
Watercraft Tax	13.17	16.84	16.00	0.84
Neighborhood Revitalization	(36.80)	(42.53)	(63.00)	20.47
<b>Total Receipts</b>	<b>13,613.12</b>	<b>14,213.14</b>	<b>\$ 14,647.00</b>	<b>\$ (433.86)</b>
<b>Expenditures</b>				
Agriculture				
Contractual Services	13,750.00	13,750.00	\$ 13,750.00	\$ -
<b>Total Expenditures</b>	<b>13,750.00</b>	<b>13,750.00</b>	<b>\$ 13,750.00</b>	<b>\$ -</b>
Receipts Over(Under) Expenditures	(136.88)	463.14		
Unencumbered Cash, Beginning	228.47	91.59		
Unencumbered Cash, Ending	<u>\$ 91.59</u>	<u>\$ 554.73</u>		



**GREENWOOD COUNTY, KANSAS**  
**HEALTH FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 23,172.21	\$ 107,757.39	\$ 111,121.00	\$ (3,363.61)
Delinquent Tax	2,321.92	1,510.52	3,117.00	(1,606.48)
Motor Vehicle Tax	7,012.60	2,867.02	2,501.00	366.02
Recreational Vehicle Tax	119.55	53.59	42.00	11.59
16/20 M Truck Tax	1,554.35	355.81	208.00	147.81
Commercial Vehicle Tax	442.98	201.64	183.00	18.64
Watercraft Tax	51.47	32.22	30.00	2.22
Neighborhood Revitalization	(70.42)	(366.07)	(850.00)	483.93
Intergovernmental				
Federal Financial Assistance	31,499.51	38,647.00	50,000.00	(11,353.00)
State Grant	31,682.00	29,277.32	21,190.00	8,087.32
Contracts with Other Governments	810.00	1,200.00	-	1,200.00
Licenses, Fees, and Permits				
Service Fees	6,483.96	9,415.23	60,000.00	(50,584.77)
Other Receipts				
Miscellaneous	42,563.39	62,921.41	-	62,921.41
<b>Total Cash Receipts</b>	<b>147,643.52</b>	<b>253,873.08</b>	<b>\$ 247,542.00</b>	<b>\$ 6,331.08</b>
<b>Expenditures</b>				
Health				
Personal Services	93,814.22	113,271.73	\$ 136,638.00	\$ (23,366.27)
Contractual Services	26,058.00	19,554.07	21,550.00	(1,995.93)
Commodities	38,520.36	61,179.73	51,450.00	9,729.73
Capital Outlay	-	-	1,300.00	(1,300.00)
Employee Benefits	39,577.27	51,750.07	53,062.00	(1,311.93)
Reimbursed Expense	(1.04)	-	-	-
Operating Transfers to				
Special Equipment Reserve Fund	20,000.00	18,200.00	-	18,200.00
<b>Total Expenditures</b>	<b>217,968.81</b>	<b>263,955.60</b>	<b>264,000.00</b>	<b>(44.40)</b>
Receipts Over(Under) Expenditures	(70,325.29)	(10,082.52)		
Unencumbered Cash, Beginning	127,644.04	57,318.75		
Unencumbered Cash, Ending	<b>\$ 57,318.75</b>	<b>\$ 47,236.23</b>		

**GREENWOOD COUNTY, KANSAS**  
**HISTORICAL SOCIETY FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 6,449.78	\$ 6,878.13	\$ 7,068.00	\$ (189.87)
Delinquent Tax	158.50	156.92	126.00	30.92
Motor Vehicle Tax	685.99	687.38	699.00	(11.62)
Recreational Vehicle Tax	12.64	13.36	12.00	1.36
16/20 M Truck Tax	67.42	57.70	58.00	(0.30)
Commercial Vehicle Tax	50.39	50.94	51.00	(0.06)
Watercraft Tax	8.35	8.98	8.00	0.98
Neighborhood Revitalization	(19.61)	(23.37)	(34.00)	10.63
<b>Total Receipts</b>	<b>7,413.46</b>	<b>7,830.04</b>	<b>\$ 7,988.00</b>	<b>\$ (157.96)</b>
<b>Expenditures</b>				
Culture and Recreation				
Contractual Services	7,500.00	7,500.00	\$ 7,500.00	\$ -
<b>Total Expenditures</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>\$ 7,500.00</b>	<b>\$ -</b>
Receipts Over(Under) Expenditures	(86.54)	330.04		
Unencumbered Cash, Beginning	137.50	50.96		
Unencumbered Cash, Ending	<u>\$ 50.96</u>	<u>\$ 381.00</u>		

**GREENWOOD COUNTY, KANSAS**  
**HOSPITAL MAINTENANCE FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 184,553.07	\$ -	\$ -	\$ -
Delinquent Tax	-	2,041.42	2,997.00	(955.58)
Motor Vehicle Tax	-	15,214.05	19,859.00	(4,644.95)
Recreational Vehicle Tax	-	319.50	336.00	(16.50)
16/20 M Vehicle Tax	-	-	1,650.00	(1,650.00)
Commerical Vehicle Tax	-	1,247.43	1,456.00	(208.57)
Watercraft Tax	-	256.41	237.00	19.41
Neighborhood Revitalization	(560.37)	-	(842.00)	842.00
<b>Total Receipts</b>	<b>183,992.70</b>	<b>19,078.81</b>	<b>\$ 25,693.00</b>	<b>\$ (6,614.19)</b>
<b>Expenditures</b>				
Health				
Contractual Services	183,992.70	-	\$ 25,693.00	\$ (25,693.00)
<b>Total Expenditures</b>	<b>183,992.70</b>	<b>-</b>	<b>\$ 25,693.00</b>	<b>\$ (25,693.00)</b>
Receipts Over(Under) Expenditures	-	19,078.81		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 19,078.81		

**GREENWOOD COUNTY, KANSAS**  
**MENTAL HEALTH FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 34,152.99	\$ 36,474.34	\$ 37,659.00	\$ (1,184.66)
Delinquent Tax	849.67	857.75	765.00	92.75
Motor Vehicle Tax	3,661.71	3,647.25	3,694.00	(46.75)
Recreational Vehicle Tax	67.44	70.87	63.00	7.87
16/20 M Truck Tax	358.76	308.28	307.00	1.28
Commercial Vehicle Tax	269.07	270.09	271.00	(0.91)
Watercraft Tax	44.60	47.52	44.00	3.52
Neighborhood Revitalization	(103.85)	(123.99)	(209.00)	85.01
<b>Total Receipts</b>	<b>39,300.39</b>	<b>41,552.11</b>	<b>\$ 42,594.00</b>	<b>\$ (1,041.89)</b>
<b>Expenditures</b>				
Health				
Contractual Services	40,000.00	40,000.00	\$ 40,000.00	\$ -
<b>Total Expenditures</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>\$ 40,000.00</b>	<b>\$ -</b>
Receipts Over(Under) Expenditures	(699.61)	1,552.11		
Unencumbered Cash, Beginning	1,059.45	359.84		
Unencumbered Cash, Ending	<u>\$ 359.84</u>	<u>\$ 1,911.95</u>		

**GREENWOOD COUNTY, KANSAS**  
**INTELLECTUAL DISABILITY FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 24,079.13	\$ 25,591.59	\$ 26,391.00	\$ (799.41)
Delinquent Tax	591.70	585.87	470.00	115.87
Motor Vehicle Tax	2,569.34	2,569.56	2,601.00	(31.44)
Recreational Vehicle Tax	47.34	49.94	44.00	5.94
16/20 M Truck Tax	250.49	216.65	216.00	0.65
Commercial Vehicle Tax	188.90	190.33	191.00	(0.67)
Watercraft Tax	31.34	33.50	31.00	2.50
Neighborhood Revitalization	(73.23)	(86.93)	(128.00)	41.07
<b>Total Receipts</b>	<b>27,685.01</b>	<b>29,150.51</b>	<b>\$ 29,816.00</b>	<b>\$ (665.49)</b>
<b>Expenditures</b>				
Health				
Contractual Services	28,000.00	28,000.00	\$ 28,000.00	\$ -
<b>Total Expenditures</b>	<b>28,000.00</b>	<b>28,000.00</b>	<b>\$ 28,000.00</b>	<b>\$ -</b>
Receipts Over(Under) Expenditures	(314.99)	1,150.51		
Unencumbered Cash, Beginning	580.49	265.50		
Unencumbered Cash, Ending	\$ 265.50	\$ 1,416.01		

**GREENWOOD COUNTY, KANSAS**  
**NOXIOUS WEED FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ -	\$ 98,834.41	\$ 101,948.00	\$ (3,113.59)
Delinquent Tax	0.53	75.18	-	75.18
Neighborhood Revitalization	-	(335.76)	-	(335.76)
Operating Transfers from General Fund	20,000.00	-	-	-
<b>Total Receipts</b>	<b>20,000.53</b>	<b>98,573.83</b>	<b>\$ 101,948.00</b>	<b>\$ (3,374.17)</b>
<b>Expenditures</b>				
General Government				
Personal Services	-	29,422.41	\$ 28,125.00	\$ 1,297.41
Contractual Services	-	8,980.09	13,000.00	(4,019.91)
Commodities	-	211,546.25	193,000.00	18,546.25
Capital Outlay	-	349.99	6,000.00	(5,650.01)
Employee Benefits	-	5,224.38	-	5,224.38
Reimbursed Expense	-	(221,013.46)	(140,000.00)	(81,013.46)
Operating Transfers to Special Noxious Weed Fund	-	53,000.00	-	53,000.00
<b>Total Expenditures</b>	<b>-</b>	<b>87,509.66</b>	<b>\$ 100,125.00</b>	<b>\$ (12,615.34)</b>
Receipts Over(Under) Expenditures	20,000.53	11,064.17		
Unencumbered Cash, Beginning	-	20,000.53		
Unencumbered Cash, Ending	<b>\$ 20,000.53</b>	<b>\$ 31,064.70</b>		

**GREENWOOD COUNTY, KANSAS**  
**ROAD AND BRIDGE FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 1,192,754.13	\$ 1,236,266.71	\$ 1,275,081.00	\$ (38,814.29)
Delinquent Tax	27,849.24	28,457.86	22,510.00	5,947.86
Motor Vehicle Tax	130,843.59	129,759.46	128,964.00	795.46
Recreational Vehicle Tax	2,435.86	2,508.18	2,182.00	326.18
16/20 M Truck Tax	10,461.01	11,653.72	10,717.00	936.72
Commercial Vehicle Tax	9,811.39	9,544.50	9,457.00	87.50
Watercraft Tax	1,685.82	1,659.66	1,541.00	118.66
Neighborhood Revitalization	(3,627.10)	(4,199.80)	(6,137.00)	1,937.20
Intergovernmental				
Federal Grants	85,624.02	-	-	-
State Grants	17,895.45	-	-	-
Special City and County Highway	419,606.15	426,643.97	407,125.00	19,518.97
<b>Total Receipts</b>	<b>1,895,339.56</b>	<b>1,842,294.26</b>	<b>\$ 1,851,440.00</b>	<b>\$ (9,145.74)</b>
<b>Expenditures</b>				
Public Works				
Maintenance				
Personal Services	408,025.13	410,543.75	\$ 408,500.00	\$ 2,043.75
Contractual Services	166,211.83	275,469.78	100,000.00	175,469.78
Commodities	852,406.77	805,210.43	1,115,000.00	(309,789.57)
Capital Outlay	19,133.10	38,600.00	120,000.00	(81,400.00)
Employee Benefits	226,871.24	217,562.02	261,000.00	(43,437.98)
Reimbursed Expense	(61,706.67)	(119,016.18)	(39,000.00)	(80,016.18)
Operating Transfers to:				
Special Highway Fund	107,000.00	30,000.00	-	30,000.00
Special Machinery Fund	150,000.00	60,000.00	374,900.00	(314,900.00)
<b>Total Expenditures</b>	<b>1,867,941.40</b>	<b>1,718,369.80</b>	<b>2,340,400.00</b>	<b>(622,030.20)</b>
Receipts Over(Under) Expenditures	27,398.16	123,924.46		
Unencumbered Cash, Beginning	622,957.77	650,355.93		
Cancelled Encumbrances	-	17,000.00		
<b>Unencumbered Cash, Ending</b>	<b>\$ 650,355.93</b>	<b>\$ 791,280.39</b>		

**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, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 191,201.11	\$ 201,164.90	\$ 205,300.00	\$ (4,135.10)
Delinquent Tax	3,184.86	4,174.93	2,763.00	1,411.93
Motor Vehicle Tax	17,193.42	15,949.53	15,590.00	359.53
Recreational Vehicle Tax	352.22	341.49	290.00	51.49
16/20M Vehicle Tax	-	2,483.59	2,583.00	(99.41)
Commercial Vehicle Tax	1,725.82	1,627.07	1,485.00	142.07
Watercraft Tax	-	278.48	249.00	29.48
Other Receipts				
Miscellaneous	263.14	-	-	-
<b>Total Receipts</b>	<b>213,920.57</b>	<b>226,019.99</b>	<b>\$ 228,260.00</b>	<b>\$ (2,240.01)</b>
<b>Expenditures</b>				
Public Safety				
Personal Services	37,550.28	37,043.61	\$ 37,000.00	\$ 43.61
Contractual Services	47,431.63	38,470.15	33,000.00	5,470.15
Commodities	63,602.63	110,747.42	50,000.00	60,747.42
Capital Outlay	70,152.54	32,112.92	102,200.00	(70,087.08)
Employee Benefits	3,878.11	4,208.71	11,400.00	(7,191.29)
Operating Transfers to				
Special Rural Fire Equipment Fund	-	11,007.50	-	11,007.50
<b>Total Expenditures</b>	<b>222,615.19</b>	<b>233,590.31</b>	<b>\$ 233,600.00</b>	<b>\$ (9.69)</b>
Receipts Over(Under) Expenditures	(8,694.62)	(7,570.32)		
Unencumbered Cash, Beginning	20,544.33	11,849.71		
Unencumbered Cash, Ending	\$ 11,849.71	\$ 4,279.39		



**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, 2018  
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 77,459.63	\$ 81,979.90	\$ 84,550.00	\$ (2,570.10)
Delinquent Tax	1,972.26	1,920.49	1,490.00	430.49
Motor Vehicle Tax	8,282.05	8,206.53	8,375.00	(168.47)
Recreational Vehicle Tax	151.62	159.79	142.00	17.79
16/20 M Truck Tax	894.37	674.83	696.00	(21.17)
Commercial Vehicle Tax	601.66	609.47	614.00	(4.53)
Watercraft Tax	97.62	107.77	100.00	7.77
Neighborhood Revitalization	(235.55)	(278.50)	(406.00)	127.50
<b>Total Receipts</b>	<b>89,223.66</b>	<b>93,380.28</b>	<b>\$ 95,561.00</b>	<b>\$ (2,180.72)</b>
<b>Expenditures</b>				
Social Services for Aged and Poor				
Contractual Services	89,800.00	89,800.00	\$ 89,800.00	\$ -
<b>Total Expenditures</b>	<b>89,800.00</b>	<b>89,800.00</b>	<b>\$ 89,800.00</b>	<b>\$ -</b>
Receipts Over(Under) Expenditures	(576.34)	3,580.28		
Unencumbered Cash, Beginning	1,925.62	1,349.28		
Unencumbered Cash, Ending	\$ 1,349.28	\$ 4,929.56		

**GREENWOOD COUNTY, KANSAS**  
**SPECIAL ALCOHOL PROGRAM FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 7,076.31	\$ 8,028.97	\$ 6,198.00	\$ 1,830.97
Total Receipts	7,076.31	8,028.97	\$ 6,198.00	\$ 1,830.97
Expenditures				
Health				
Contractual Services	6,952.12	7,980.19	\$ 6,198.00	\$ 1,782.19
Total Expenditures	6,952.12	7,980.19	\$ 6,198.00	\$ 1,782.19
Receipts Over(Under) Expenditures	124.19	48.78		
Unencumbered Cash, Beginning	1,823.53	1,947.72		
Unencumbered Cash, Ending	\$ 1,947.72	\$ 1,996.50		

**GREENWOOD COUNTY, KANSAS**  
**SPECIAL BRIDGE FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 179,105.14	\$ 176,414.79	\$ 181,951.00	\$ (5,536.21)
Delinquent Tax	2,874.16	3,793.40	3,238.00	555.40
Motor Vehicle Tax	15,728.23	18,570.62	19,369.00	(798.38)
Recreational Vehicle Tax	293.14	363.77	328.00	35.77
16/20 M Truck Tax	1,228.46	1,409.05	1,610.00	(200.95)
Commercial Vehicle Tax	1,181.92	1,390.28	1,420.00	(29.72)
Watercraft Tax	203.84	249.23	231.00	18.23
Neighborhood Revitalization	(544.68)	(599.30)	(883.00)	283.70
Intergovernmental				
Federal Grants	56,854.76	-	-	-
State Grants	913.97	-	-	-
<b>Total Receipts</b>	<b>257,838.94</b>	<b>201,591.84</b>	<b>\$ 207,264.00</b>	<b>\$ (5,672.16)</b>
<b>Expenditures</b>				
Public Works				
Contractual Services	86,140.00	-	\$ 93,000.00	\$ (93,000.00)
Commodities	4,500.00	-	134,000.00	(134,000.00)
Capital Outlay	139,000.00	-	290,140.00	(290,140.00)
<b>Total Expenditures</b>	<b>229,640.00</b>	<b>-</b>	<b>\$ 517,140.00</b>	<b>\$ (517,140.00)</b>
Receipts Over(Under) Expenditures	28,198.94	201,591.84		
Unencumbered Cash, Beginning	121,453.88	149,652.82		
Unencumbered Cash, Ending	<u>\$ 149,652.82</u>	<u>\$ 351,244.66</u>		

**GREENWOOD COUNTY, KANSAS**  
**SPECIAL LIABILITY FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	\$ 0.12	\$ -	\$ -	\$ -
Total Receipts	0.12	-	\$ -	\$ -
Expenditures				
General Government				
Contractual Services	-	-	\$ 42,668.00	\$ (42,668.00)
Total Expenditures	-	-	\$ 42,668.00	\$ (42,668.00)
Receipts Over(Under) Expenditures	0.12	-		
Unencumbered Cash, Beginning	42,667.69	42,667.81		
Unencumbered Cash, Ending	\$ 42,667.81	\$ 42,667.81		

**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, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 872.38	\$ 681.77	\$ 1,033.00	\$ (351.23)
Total Receipts	<u>872.38</u>	<u>681.77</u>	<u>\$ 1,033.00</u>	<u>\$ (351.23)</u>
Expenditures				
Culture and Recreation				
Contractual Services	-	1,564.78	\$ 1,033.00	\$ 531.78
Total Expenditures	<u>-</u>	<u>1,564.78</u>	<u>\$ 1,033.00</u>	<u>\$ 531.78</u>
Receipts Over(Under) Expenditures	872.38	(883.01)		
Unencumbered Cash, Beginning	<u>485.32</u>	<u>1,357.70</u>		
Unencumbered Cash, Ending	<u>\$ 1,357.70</u>	<u>\$ 474.69</u>		

**GREENWOOD COUNTY, KANSAS**  
**SPECIAL EQUIPMENT RESERVE FUND**

Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Sale of Surplus Property	\$ -	\$ 17,250.00
Miscellaneous	2,720.00	34,955.48
Operating Transfers from:		
General Fund	132,100.00	277,000.00
Ambulance Fund	88,000.00	50,000.00
Appraiser's Cost Fund	10,000.00	20,000.00
Direct Election Fund	3,000.00	5,000.00
Health Fund	20,000.00	18,200.00
<b>Total Receipts</b>	<b>255,820.00</b>	<b>422,405.48</b>
Expenditures		
General Government		
Capital Outlay	822.51	21,054.58
Reimbursed Expense	(121,203.41)	-
Public Safety		
Capital Outlay	144,081.88	225,365.76
Operating Transfers to		
Special Noxious Weed Fund	20,000.00	-
<b>Total Expenditures</b>	<b>43,700.98</b>	<b>246,420.34</b>
Receipts Over(Under) Expenditures	212,119.02	175,985.14
Unencumbered Cash, Beginning	653,593.32	865,712.34
Unencumbered Cash, Ending	<u>\$ 865,712.34</u>	<u>\$ 1,041,697.48</u>

**GREENWOOD COUNTY, KANSAS**  
**SPECIAL NOXIOUS WEED FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Licenses, Fees, and Permits				
Officer Fees	\$ 42,310.00	\$ -	\$ -	\$ -
Use of Money and Property				
Sale of Equipment and Property	18,000.00	-	-	-
Operating Transfers from:				
General Fund	34,000.00	-	-	-
Noxious Weed Fund	-	53,000.00	-	53,000.00
Special Equipment Reserve Fund	20,000.00	-	-	-
Total Receipts	114,310.00	53,000.00	\$ -	\$ 53,000.00
Expenditures				
Agriculture				
Capital Outlay	62,971.90	2,263.00	\$ 27,587.00	\$ (25,324.00)
Total Expenditures	62,971.90	2,263.00	\$ 27,587.00	\$ (25,324.00)
Receipts Over(Under) Expenditures	51,338.10	50,737.00		
Unencumbered Cash, Beginning	27,587.40	78,925.50		
Unencumbered Cash, Ending	\$ 78,925.50	\$ 129,662.50		

**GREENWOOD COUNTY, KANSAS**  
**SPECIAL HIGHWAY FUND**

Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Road and Bridge Fund	\$ 107,000.00	\$ 30,000.00
Total Receipts	107,000.00	30,000.00
Expenditures		
Public Works Contractual Services	203,854.28	-
Total Expenditures	203,854.28	-
Receipts Over(Under) Expenditures	(96,854.28)	30,000.00
Unencumbered Cash, Beginning	233,039.32	136,185.04
Unencumbered Cash, Ending	\$ 136,185.04	\$ 166,185.04



**GREENWOOD COUNTY, KANSAS**  
**SPECIAL MACHINERY FUND**

Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Assets	\$ -	\$ 3,400.00
Operating Transfers from		
Road and Bridge Fund	150,000.00	60,000.00
Total Receipts	150,000.00	63,400.00
Expenditures		
Public Works		
Capital Outlay	290,719.50	136,000.00
Total Expenditures	290,719.50	136,000.00
Receipts Over(Under) Expenditures	(140,719.50)	(72,600.00)
Unencumbered Cash, Beginning	438,907.64	298,188.14
Unencumbered Cash, Ending	\$ 298,188.14	\$ 225,588.14

**GREENWOOD COUNTY, KANSAS**  
**SPECIAL RURAL FIRE EQUIPMENT FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	\$ -	\$ 9,869.96
Other Receipts		
Sale of Surplus Property	-	16,700.00
Miscellaneous	63.11	-
Reimbursed Expense	-	4,480.00
Operating Transfers from Rural Fire District No. 1 Fund	-	11,007.50
Total Receipts	<u>63.11</u>	<u>42,057.46</u>
Expenditures		
Public Safety		
Capital Outlay	<u>15,515.00</u>	<u>3,107.50</u>
Total Expenditures	<u>15,515.00</u>	<u>3,107.50</u>
Receipts Over(Under) Expenditures	(15,451.89)	38,949.96
Unencumbered Cash, Beginning	<u>16,711.30</u>	<u>1,259.41</u>
Unencumbered Cash, Ending	<u>\$ 1,259.41</u>	<u>\$ 40,209.37</u>

**GREENWOOD COUNTY, KANSAS**  
**EMERGENCY TELEPHONE SERVICE FUND**

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 46,928.62	\$ 50,382.59	\$ 45,000.00	\$ 5,382.59
Total Receipts	46,928.62	50,382.59	\$ 45,000.00	\$ 5,382.59
Expenditures				
Public Safety				
Contractual Services	34,674.48	63,682.25	\$ 27,000.00	\$ 36,682.25
Commodities	2,067.77	1,880.98	12,000.00	(10,119.02)
Capital Outlay	-	-	134,152.00	(134,152.00)
Total Expenditures	36,742.25	65,563.23	\$ 173,152.00	\$ (107,588.77)
Receipts Over(Under) Expenditures	10,186.37	(15,180.64)		
Unencumbered Cash, Beginning	122,151.98	132,338.35		
Unencumbered Cash, Ending	\$ 132,338.35	\$ 117,157.71		

**GREENWOOD COUNTY, KANSAS**  
**MOTOR VEHICLE OPERATING FUND**

Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 62,617.99	\$ 61,966.50
Other Receipts		
Miscellaneous	34.00	884.25
Total Receipts	<u>62,651.99</u>	<u>62,850.75</u>
Expenditures		
General Government		
Personal Services	32,748.14	39,878.99
Contractual Services	904.75	1,646.81
Commodities	1,663.38	2,650.97
Employee Benefits	18,517.73	19,903.42
Reimbursed Expense	(5.70)	-
Operating Transfer to General Fund	<u>11,156.99</u>	<u>5,445.41</u>
Total Expenditures	<u>64,985.29</u>	<u>69,525.60</u>
Receipts Over(Under) Expenditures	(2,333.30)	(6,674.85)
Unencumbered Cash, Beginning	<u>9,046.67</u>	<u>6,713.37</u>
Unencumbered Cash, Ending	<u>\$ 6,713.37</u>	<u>\$ 38.52</u>

**GREENWOOD COUNTY, KANSAS**  
**COUNTY TREASURER'S TECHNOLOGY FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,007.50	\$ 1,974.50
Total Receipts	2,007.50	1,974.50
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,007.50	1,974.50
Unencumbered Cash, Beginning	4,338.00	6,345.50
Unencumbered Cash, Ending	\$ 6,345.50	\$ 8,320.00

**GREENWOOD COUNTY, KANSAS**  
**CONCEAL AND CARRY PERMIT FEES FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 32.50	\$ 97.50
Total Receipts	32.50	97.50
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	32.50	97.50
Unencumbered Cash, Beginning	11,698.50	11,731.00
Unencumbered Cash, Ending	\$ 11,731.00	\$ 11,828.50

**GREENWOOD COUNTY, KANSAS**  
**REGISTER OF DEEDS TECHNOLOGY FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 8,030.00	\$ 7,898.00
Total Receipts	8,030.00	7,898.00
Expenditures		
General Government		
Contractual Services	4,899.58	10,382.42
Commodities	2,625.05	1,313.95
Total Expenditures	7,524.63	11,696.37
Receipts Over(Under) Expenditures	505.37	(3,798.37)
Unencumbered Cash, Beginning	26,595.33	27,100.70
Unencumbered Cash, Ending	\$ 27,100.70	\$ 23,302.33

**GREENWOOD COUNTY, KANSAS**  
**COUNTY CLERK'S TECHNOLOGY FUND**

Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,007.50	\$ 1,974.50
Total Receipts	2,007.50	1,974.50
Expenditures		
General Government		
Contractual Services	-	1,408.00
Total Expenditures	-	1,408.00
Receipts Over(Under) Expenditures	2,007.50	566.50
Unencumbered Cash, Beginning	2,338.00	4,345.50
Unencumbered Cash, Ending	\$ 4,345.50	\$ 4,912.00



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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 22,772.50	\$ 38,636.10
Use of Money and Property		
Sale of Assets	-	18,560.00
Total Receipts	22,772.50	57,196.10
Expenditures		
General Government		
Contractual Services	16,011.66	31,484.70
Commodities	2,240.79	775.33
Total Expenditures	18,252.45	32,260.03
Receipts Over(Under) Expenditures	4,520.05	24,936.07
Unencumbered Cash, Beginning	-	4,520.05
Unencumbered Cash, Ending	\$ 4,520.05	\$ 29,456.12

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	\$ 1,500.00	\$ 1,500.00
Total Receipts	1,500.00	1,500.00
Expenditures		
General Government		
Contractual Services	-	3,000.00
Total Expenditures	-	3,000.00
Receipts Over(Under) Expenditures	1,500.00	(1,500.00)
Unencumbered Cash, Beginning	114.55	1,614.55
Unencumbered Cash, Ending	\$ 1,614.55	\$ 114.55

**GREENWOOD COUNTY, KANSAS**  
**CRIMINAL INTERDICTION FUND**

Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	449.00	-
Residual Transfer to General Fund	0.27	-
Total Expenditures	449.27	-
Receipts Over(Under) Expenditures	(449.27)	-
Unencumbered Cash, Beginning	449.27	-
Unencumbered Cash, Ending	\$ -	\$ -

**GREENWOOD COUNTY, KANSAS**  
**REGISTERED OFFENDERS FEES FUND**

Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,650.00	\$ 2,500.00
Total Receipts	2,650.00	2,500.00
Expenditures		
Public Safety		
Commodities	500.00	1,451.33
Total Expenditures	500.00	1,451.33
Receipts Over(Under) Expenditures	2,150.00	1,048.67
Unencumbered Cash, Beginning	2,840.00	4,990.00
Unencumbered Cash, Ending	\$ 4,990.00	\$ 6,038.67

**GREENWOOD COUNTY, KANSAS**  
**LEPP GRANT FUND**

Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 920.00	\$ 700.00
Total Receipts	920.00	700.00
Expenditures		
General Government		
Contractual Services	3.22	56.84
Commodities	-	201.00
Total Expenditures	3.22	257.84
Receipts Over(Under) Expenditures	916.78	442.16
Unencumbered Cash, Beginning	9,716.51	10,633.29
Unencumbered Cash, Ending	\$ 10,633.29	\$ 11,075.45

**GREENWOOD COUNTY, KANSAS**  
**BRIDGE BUILDING - KDOT EXCHANGE PROGRAM FUND**

Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	\$ 255,552.28	\$ 140,588.27
Total Receipts	255,552.28	140,588.27
Expenditures		
Public Works		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	255,552.28	140,588.27
Unencumbered Cash, Beginning	264,704.30	520,256.58
Unencumbered Cash, Ending	\$ 520,256.58	\$ 660,844.85

**GREENWOOD COUNTY, KANSAS**  
**PROSECUTING ATTORNEY TRAINING FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,287.00	\$ 1,755.50
Total Receipts	2,287.00	1,755.50
Expenditures		
General Government		
Contractual Services	1,855.43	1,443.51
Total Expenditures	1,855.43	1,443.51
Receipts Over(Under) Expenditures	431.57	311.99
Unencumbered Cash, Beginning	5,765.72	6,197.29
Unencumbered Cash, Ending	\$ 6,197.29	\$ 6,509.28

**GREENWOOD COUNTY, KANSAS**  
**SPECIAL LAW ENFORCEMENT TRUST FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Sales of Confiscations	\$ 404.00	\$ 6,251.60
Total Receipts	404.00	6,251.60
Expenditures		
Public Safety		
Commodities	3,479.62	3,976.89
Total Expenditures	3,479.62	3,976.89
Receipts Over(Under) Expenditures	(3,075.62)	2,274.71
Unencumbered Cash, Beginning	3,694.02	618.40
Unencumbered Cash, Ending	\$ 618.40	\$ 2,893.11



**GREENWOOD COUNTY, KANSAS**  
**PROSECUTING ATTORNEY TRUST FUND**  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 101.00	\$ 1,425.40
Total Receipts	101.00	1,425.40
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	101.00	1,425.40
Unencumbered Cash, Beginning	6,176.01	6,277.01
Unencumbered Cash, Ending	\$ 6,277.01	\$ 7,702.41

**GREENWOOD COUNTY, KANSAS**  
**PROSECUTING ATTORNEY CHECK FEES FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 310.00	\$ 190.00
Total Receipts	310.00	190.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	310.00	190.00
Unencumbered Cash, Beginning	9,669.06	9,979.06
Unencumbered Cash, Ending	\$ 9,979.06	\$ 10,169.06

**GREENWOOD COUNTY, KANSAS**  
**AGENCY FUNDS**

Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Climax City General	\$ -	\$ 5,290.81	\$ 5,290.81	\$ -
Climax City Special Mowing	-	180.00	180.00	-
Eureka City General	-	611,241.40	611,241.40	-
Eureka City Bond and Interest	-	65,603.42	65,603.42	-
Eureka City Library	-	72,206.14	72,206.14	-
Eureka City Special Mowing	-	1,087.52	1,087.52	-
Fall River City General	-	32,642.80	32,642.80	-
Fall River City Library	-	2,108.14	2,108.14	-
Fall River City Bond and Interest	-	20.27	20.27	-
Fall River City Special Sewer	-	1,063.44	1,063.44	-
Hamilton City General	-	35,493.98	35,493.98	-
Hamilton City Library	-	7,699.59	7,699.59	-
Hamilton City Police and Fire	-	883.53	883.53	-
Madison City General	-	259,341.13	259,341.13	-
Madison City Bond and Interest	-	13,539.15	13,539.15	-
Madison City Library	-	30,130.84	30,130.84	-
Neal City Lights	-	828.98	828.98	-
Severy City General	-	71,640.97	71,640.97	-
Severy City Cemetery	-	10,321.87	10,321.87	-
Severy City Employee Benefit	-	3,706.81	3,706.81	-
Virgil City General	-	18,970.30	18,970.30	-
Virgil City Special Sewer	-	338.00	338.00	-
Virgil City Special Mowing	-	100.00	100.00	-
Subtotal Cities	-	1,244,439.09	1,244,439.09	-
Townships:				
Bachelor Township General	-	2,772.79	2,772.79	-
Bachelor Township Road	836.77	56,081.78	56,060.30	858.25
Bachelor Township Noxious Weed	-	2,507.01	2,507.01	-
Eureka Township General	-	6,122.34	6,122.34	-
Eureka Township Road	540.78	70,590.21	70,577.83	553.16
Fall River Township General	-	7,570.74	7,570.74	-
Fall River Township Road	549.30	51,978.89	51,926.94	601.25
Janesville Township General	-	6,154.16	6,154.16	-
Janesville Township Road	1,474.30	191,338.98	191,305.24	1,508.04
Lane Township General	-	3,298.01	3,298.01	-
Lane Township Road	466.79	44,668.25	44,657.58	477.46
Madison Township General	-	12,343.72	12,343.72	-
Madison Township Road	1,388.93	163,915.97	163,884.17	1,420.73
Madison Township Noxious Weed	-	8,287.41	8,287.41	-
Madison Township Cemetery	-	15,663.61	15,663.61	-
Otter Creek Township General	-	3,488.46	3,488.46	-
Otter Creek Township Road	796.93	97,463.63	97,445.39	815.17
Pleasant Grove Township General	-	3,340.78	3,340.78	-
Pleasant Grove Township Road	469.61	28,966.09	28,955.34	480.36

**GREENWOOD COUNTY, KANSAS**  
**AGENCY FUNDS**

Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Townships (Continued):				
Pleasant Grove Township Noxious Weed	\$ -	\$ 1,893.43	\$ 1,893.43	\$ -
Pleasant Grove Township Cemetery	-	2,593.73	2,593.73	-
Quincy Township General	-	2,312.42	2,312.42	-
Quincy Township Road	523.69	32,046.06	32,034.08	535.67
Quincy Township Noxious Weed	-	2,382.99	2,382.99	-
Quincy Township Cemetery	-	3,715.78	3,715.78	-
Salem Township General	-	3,821.25	3,821.25	-
Salem Township Road	415.55	19,092.28	19,082.76	425.07
South Salem Township General	-	4,112.01	4,112.01	-
South Salem Township Road	555.01	47,847.09	47,834.38	567.72
South Salem Township Cemetery	-	7,878.86	7,878.86	-
South Salem Township Hall	-	6,054.31	6,054.31	-
Salt Springs Township General	-	1,041.08	1,041.08	-
Salt Springs Township Road	495.23	74,354.13	74,310.19	539.17
Salt Springs Township Cemetery	-	5,427.90	5,427.90	-
Shell Rock Township General	-	3,070.40	3,070.40	-
Shell Rock Township Road	925.01	88,347.01	88,325.84	946.18
Shell Rock Township Cemetery	-	4,686.38	4,686.38	-
Spring Creek Township General	-	2,994.72	2,994.72	-
Spring Creek Township Road	421.23	31,737.15	31,727.51	430.87
Spring Creek Township Noxious Weed	-	1,068.94	1,068.94	-
Spring Creek Township Cemetery	-	4,466.20	4,466.20	-
Spring Creek Township Hall	-	1,731.55	1,731.55	-
Twin Grove Township General	-	9,388.11	9,388.11	-
Twin Grove Township Road	836.77	70,874.39	70,854.22	856.94
Twin Grove Township Noxious Weed	-	2,277.41	2,277.41	-
Twin Grove Township Hall	-	265.94	265.94	-
Subtotal Townships	<u>10,695.90</u>	<u>1,212,034.35</u>	<u>1,211,714.21</u>	<u>11,016.04</u>
Schools:				
USD No. 205 General	-	4,155.28	4,155.28	-
USD No. 205 Capital Outlay	-	1,795.87	1,795.87	-
USD No. 205 Supplemental General	-	4,797.91	4,797.91	-
USD No. 245 General	-	14,868.24	14,868.24	-
USD No. 245 Capital Outlay	-	3,263.72	3,263.58	0.14
USD No. 245 Supplemental General	-	19,682.71	19,681.86	0.85
USD No. 282 General	-	72,872.01	72,872.01	-
USD No. 282 Capital Outlay	-	20,931.08	20,884.18	46.90
USD No. 282 Supplemental General	-	137,835.60	137,835.60	-
USD No. 386 General	-	257,847.01	257,847.01	-
USD No. 386 Capital Outlay	-	108,470.00	108,470.00	-
USD No. 386 Supplemental General	-	391,035.42	391,035.42	-

**GREENWOOD COUNTY, KANSAS**  
**AGENCY FUNDS**

Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools (continued):				
USD No. 389 General	\$ -	\$ 529,731.84	\$ 529,731.84	\$ -
USD No. 389 Capital Outlay	-	279,132.64	278,806.21	326.43
USD No. 389 Recreation	-	109,963.37	109,963.37	-
USD No. 389 Bond and Interest	-	337,586.06	337,586.06	-
USD No. 389 Supplemental General	-	715,602.32	715,602.32	-
USD No. 386 Recreation	-	15,590.17	15,590.17	-
USD No. 386 Mineral/Flood Control	-	285.44	285.44	-
USD No. 390 General	-	169,532.82	169,532.82	-
USD No. 390 Capital Outlay	-	535.79	535.79	-
USD No. 390 Recreation	-	4,845.35	4,845.35	-
USD No. 390 Supplemental General	-	326,464.61	326,464.61	-
USD No. 484 Recreation	-	4,688.29	4,688.29	-
USD No. 484 General	-	48,657.81	48,657.81	-
USD No. 484 Bond and Interest	-	13,533.09	13,533.09	-
USD No. 484 Capital Outlay	-	12,969.04	12,890.55	78.49
USD No. 484 Supplemental General	-	66,983.99	66,983.99	-
USD No. 492 General	-	27,280.16	27,280.16	-
USD No. 492 Capital Outlay	-	8,510.49	8,510.49	-
USD No. 492 Supplemental General	-	32,702.59	32,702.59	-
USD No. 492 Bond and Interest	-	12,168.87	12,168.87	-
Subtotal Schools	<u>-</u>	<u>3,754,319.59</u>	<u>3,753,866.78</u>	<u>452.81</u>
Cemeteries				
Piedmont Cemetery	22.26	5,564.23	5,561.93	24.56
Otter Creek Cemetery	-	3,051.47	3,051.47	-
Virgil Cemetery	-	7,806.06	7,806.06	-
Caley Cemetery	0.71	458.33	459.04	-
Janesville Cemetery	-	4,100.77	4,100.77	-
Subtotal Cemeteries	<u>22.97</u>	<u>20,980.86</u>	<u>20,979.27</u>	<u>24.56</u>
Watershed Districts:				
Watershed No. 18 General	-	116.68	117.38	(0.70)
Watershed No. 21 General	4.07	63,947.57	63,951.64	-
Watershed No. 24 General	4.66	61,458.18	60,957.23	505.61
Watershed No. 47 General	-	129.03	129.03	-
Watershed No. 48 General	-	938.33	938.33	-
Watershed No. 72 General	-	20,926.90	20,926.90	-
Watershed No. 76 General	-	457.31	457.31	-
Watershed No. 83 General	2.23	21,060.99	21,063.22	-
Watershed No. 97 General	-	1,942.76	1,942.76	-
Subtotal Watershed Districts	<u>10.96</u>	<u>170,977.75</u>	<u>170,483.80</u>	<u>504.91</u>
Regional Library:				
SEK Library General	-	78,800.97	78,800.97	-
SEK Library Employee Benefits	-	4,583.38	4,583.38	-
Subtotal Regional Library	<u>-</u>	<u>83,384.35</u>	<u>83,384.35</u>	<u>-</u>
Total Subdivisions	<u>\$ 10,729.83</u>	<u>\$ 6,486,135.99</u>	<u>\$ 6,484,867.50</u>	<u>\$ 11,998.32</u>

**GREENWOOD COUNTY, KANSAS**  
**AGENCY FUNDS**

Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
State Funds:				
State Institutional Building	\$ -	\$ 35,654.36	\$ 35,654.36	\$ -
State Educational Building	-	71,308.68	71,308.68	-
<b>Total State Funds</b>	<b>-</b>	<b>106,963.04</b>	<b>106,963.04</b>	<b>\$ -</b>
Other Agency Funds:				
Payroll Clearing	30,320.52	1,810,322.34	1,814,606.36	26,036.50
Health Claims	-	22,280.44	-	22,280.44
Motor Vehicle Licenses	4,951.95	523,850.88	523,785.40	5,017.43
Driver License Fees	309.50	17,986.50	18,187.00	109.00
Game Licenses	18.75	-	-	18.75
Cereal Malt Beverage Licenses	225.00	150.00	75.00	300.00
Election Registration	-	50.00	50.00	-
Park Permits	-	283.16	-	283.16
Heritage Trust	1,284.00	3,949.00	4,258.00	975.00
Stray Animal	1,120.67	-	-	1,120.67
Township/City Prepaids	3,809.64	-	-	3,809.64
Clerk of Court Release	684.00	2,196.00	2,628.00	252.00
Sales Tax	27,502.99	312,453.27	325,142.34	14,813.92
Confiscated Cash Holding - Sheriff	4,113.00	5,591.00	6,322.00	3,382.00
Oil & Gas Depletion Fund	92,320.75	-	-	92,320.75
Sheriff Fund	0.11	289,825.52	289,825.52	0.11
K-9 Fund	258.30	-	-	258.30
Inmate Trust Fund	6,326.58	84,410.79	72,461.07	18,276.30
Sheriff Cash on Hand	-	100.00	-	100.00
District Court	36,496.04	367,501.09	391,570.42	12,426.71
Law Library	41,538.82	9,638.85	385.00	50,792.67
<b>Total Other Agency Funds</b>	<b>251,280.62</b>	<b>3,450,588.84</b>	<b>3,449,296.11</b>	<b>252,573.35</b>
Distributable Funds:				
Current Tax	7,020,595.71	10,929,557.35	10,651,137.69	7,299,015.37
Delinquent Tax	169,078.09	234,780.05	285,733.86	118,124.28
Motor Vehicle Tax	230,444.99	1,075,356.66	1,045,933.15	259,868.50
Recreational Vehicle Tax	1,908.60	20,556.15	20,067.82	2,396.93
Countywide Sales Tax	51,099.37	706,503.43	687,355.76	70,247.04
Special City and County Highway	-	471,431.58	471,431.58	-
Commercial Vehicle Tax	6,822.66	112,320.58	110,392.74	8,750.50
Mineral Production Tax	-	3,293.33	1,659.09	1,634.24
Flood Control	-	7,083.37	7,083.37	-
Neighborhood Revitalization	-	38,263.71	38,263.71	-
<b>Total Distributable Funds:</b>	<b>\$ 7,479,949.42</b>	<b>\$ 13,599,146.21</b>	<b>\$ 13,319,058.77</b>	<b>\$ 7,760,036.86</b>
<b>Total Agency Funds</b>	<b>\$ 7,741,959.87</b>	<b>\$ 23,642,834.08</b>	<b>\$ 23,360,185.42</b>	<b>\$ 8,024,608.53</b>

**GREENWOOD COUNTY, KANSAS**  
 Reconciliation of 2017 Tax Roll  
 For the Year Ended December 31, 2018

County Clerk's Abstract of Taxes Levied		\$ 11,019,345.62
Add: Supplemental Tax Roll		218.28
Deduct: Taxes Abated		<u>(17,865.76)</u>
Tax Roll as Adjusted		<u><u>\$ 11,001,698.14</u></u>
County Treasurer's Accounting		
Net Current Tax Collections		\$ 10,642,800.91
Uncollected:		
Personal Property	\$ 40,365.26	
Real Estate	317,821.97	
Special Assessments	<u>710.00</u>	
Total Uncollected		<u>358,897.23</u>
Net Tax Roll		<u><u>\$ 11,001,698.14</u></u>



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, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the Greenwood County, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Greenwood County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Greenwood County, Kansas' internal control.

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.

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 Greenwood County, Kansas' financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

#### Preparation of Financial Statement

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

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Jarred, Gilmore & Phillips, PA  
CERTIFIED PUBLIC ACCOUNTANTS

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Health Insurance Reserve Account

During the course of our audit, it was found that a checking account for the Health Insurance Reserve Fund was not accounted for in the general ledger. The information was reconciled during audit fieldwork in order for us to accurately record the activity as an audit adjustment. In order for the County's financials to be complete, we feel the Health Insurance Reserve Account should be recorded on the books by the County on a transaction basis.

Inventory

Per K.S.A. 19-2687, the County is annually required to investigate, inspect, and make an inventory of all personal property, and a comprehensive inventory compiled by the County Clerk. The board has the responsibility of viewing each item and checking it to the inventory list. The County is not in compliance with this statute as the County was unable to provide equipment inventory for the following departments: Household Hazardous Waste, Noxious Weed, and Fire.

This communication is intended solely for the information and use of management, the 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.

Very truly yours,



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

July 19, 2019  
Chanute, Kansas