COUNTY OF NEOSHO, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2021

County of Neosho, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2021

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Special Financial Statements
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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Neosho County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Neosho County, Kansas, as of and for the year ended December 31, 2021, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Neosho County, Kansas, as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Neosho County, Kansas, as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 Neosho County, Kansas, as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated February 4, 2022, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the County's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 14, 2022 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

November 14, 2022

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ 935,666	5,957,972	5,328,875	1,564,763	137,628	1,702,391
Special Purpose:						
Ambulance Sales Tax	570,214	2,336,190	2,200,000	706,404		706,404
Health	205,526	564,366	558,008	211,884	13,067	224,951
Law Enforcement/EMS	988,850	1,607,752	2,255,031	341,571	118,493	460,064
Road and Bridge	632,664	1,948,648	2,284,330	296,982	125,654	422,636
Special Alcohol Program	50,742	10,499		61,241		61,241
Special Bridge	550,245	133		550,378		550,378
Special Park and Recreation		1,095		1,095		1,095
Special Capital Improvement	189,380		189,380			
Special Equipment Reserve	1,320,541	683,966	778,573	1,225,934	7,000	1,232,934
Special Noxious Weed	20,181			20,181		20,181
Jail Maintenance Reserve	65,944	334	3,831	62,447		62,447
Courthouse HVAC		1,000,000	1,000,000			
Special Highway	191,031	110,456	191,749	109,738		109,738
Special Machinery	197,138			197,138		197,138
Emergency Telephone Service	133,452	70,690	45,068	159,074	20	159,094
Wireless Emergency Telephone Service	57,934		3,192	54,742		54,742
Emergency Telephone Grant	329			329		329
Bond and Interest:						
Shaw/Elk Road Bond and Interest	2,334,865	1,558,308	1,882,500	2,010,673		2,010,673
Business:						
Solid Waste		20,477	20,477		407	407
Trusts:						
Special Auto	3,179	127,962	127,991	3,150		3,150
Prosecuting Attorney Training	19,247	6,983	930	25,300		25,300
Special Law Enforcement Trust	38,697	1,803		40,500		40,500
Register of Deeds Technology	55,988	18,349	7,994	66,343		66,343
C.E.R.T. Grant	9,796			9,796		9,796
Law Enforcement Body Cam	1,192	2,511		3,703		3,703
County Clerk Technology	22,805	4,587	1,213	26,179		26,179
County Treasurer Technology	11,597	4,587		16,184		16,184
Prosecuting Attorney Check Fees	5,077	205		5,282		5,282
Fish and Game Prosecuting Fee		1,000	900	100		100
D.A.R.E. Grant	1			1		1
Drug Education Donation	6,294			6,294		6,294
CDBG Micro Loan	2,525	2,502		5,027		5,027
CDBG Udall Road Grant	11,040			11,040		11,040
SPARK Program Grant	102,815	90,800	191,615	2,000		2,000
LEPC Grant	17,203			17,203		17,203
CDBG COVID Grant		134,700	134,700			

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

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Resource Typing Grant	8,000			8,000		8,000
American Rescue Plan		1,554,586	193,523	1,361,063		1,361,063
Employee Benefit Trust	8,268			8,268		8,268
Employee Flexible Spending Plan Trust	7,743		1,236	6,507		6,507
Employee Health Savings Plan Trust	7,380			7,380		7,380
Noxious Weed Grant	402			402		402
Hazardous Material Grant	63			63		63
Solid Waste Implementation Grant	200			200		200
River Rock Litigation Reserve	186,524			186,524		186,524
Wind Farm Contribution	1,341,139	1,036,868	730,043	1,647,964		1,647,964
Total Primary Government (1)	10,311,877	18,858,329	18,131,159	11,039,047	402,269	11,441,316

Composition of Cash:	
Cash and Cash Items on Hand	32,648
Certificates of Deposit	2,700,028
Demand Deposits	23,440,960
Due from State of Kansas	14,860
State Municipal Investment Pool	2,087,846
Less: Agency Funds	(16,835,026)
Total Primary Government (1)	11,441,316

(1) Excluding Agency Funds

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

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

The County of Neosho, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Neosho, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2021:

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

Special Purpose Funds--used to account for the proceeds of specific tax levies and other specific regulatory receipt sources that are intended for specified purposes.

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

Business Funds--funds financed in whole or in part by fees charged to users of the goods or services.

Trust Funds--funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds--funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

C. Basis of Accounting

Statutory Basis of Accounting - The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

The County has adopted a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the County to use the statutory basis of accounting.

Departure from accounting principles generally accepted in the United States of America - The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. 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. During 2021, the County had no such amendments.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements 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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, and the following special revenue funds:

Special Capital Improvement Reserve Fund
Special Equipment Reserve Fund
Jail Maintenance Reserve Fund
Courthouse HVAC Fund
Special Highway Fund
Special Machinery Fund
Emergency Telephone Grant Fund

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

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the general fund, as provided by Kansas Statutes, or other funds as designated by County resolution.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Deposits and Investments

At December 31, 2021, the County had the following investments:

Investment Type		Book Value	Fair Value
Kansas Municipal Investment Pool	$	2,087,846	2,087,846

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 or branch bank in the County and the banks provide an acceptable rate of return on funds.

K.S.A. 12-1675 allows the County to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any peak periods.

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 all times.

At December 31, 2021, the carrying amount of the County's deposits was $26,140,988 and the bank balance was $26,718,255. Of the bank balance, $1,582,820 was secured by federal depository insurance, and the remaining $25,135,435 was collateralized securities held by the pledging financial institution's agents in the County's name.

At December 31, 2021, the County had invested $2,087,846 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.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statute. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Vacation and Sick Pay

The County's policy regarding sick pay permits employees to accumulate one day of sick pay per month, up to a maximum of 40 days (320 hours) total accumulation. The County's policy regarding vacation pay grants employees from 5 to 20 days of vacation per year, depending on years of service. Unused vacation time may be carried over, with varying limits depending on length of service. Policies prohibit payment for vacation time in lieu of time off with the exception of the Sheriff's Department. Upon employment termination, employees are eligible to have their vacation time paid out on their last paycheck if they have been with the County for at least one year. Upon employment termination employees are not eligible to receive their sick time paid out unless they are retirement eligible through KPERS/KP&F.

At the end of each year, county employees may be paid for 50% of unused sick pay for any hours over 320. Employees of departments which operate 24 hours per day/7 days per week receive 100% payment of any hours over 320.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

Expenditures in the Shaw/Elk Road Bond and Interest Fund exceeded the adopted budget in the amount of $920,400. This was caused by the County making an additional principal payment on the outstanding bonds (see Advance Refunding note below).

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived the application of generally accepted accounting principles through December 31, 2021, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. 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, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $522,204 for KPERS and $219,777 for KP&F for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $2,025,046 and $1,242,340 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

General Long-Term Debt

General Obligation Sales Tax Refunding Bonds

On July 1, 2015, the county issued $7,260,000 in General Obligation Sales Tax Refunding Bonds. The proceeds of this issue, along with the $500,000 from the Shaw/Elk Bond Reserve Fund and $850,000 in sales tax proceeds, which were on hand in the Shaw/Elk Road fund, were used to advance refund the outstanding $7,915,000 in Sales Tax Revenue bonds originally issued in 2009. Repayment of these refunding bonds will still be from the Sales Tax which was approved by voters prior to the construction of the Shaw/Elk road. On October 1, 2019, the debt that was defeased by this issue was called and retired in full.

On September 1, 2021, the County issued a total of $5,440,000 in General Obligation Sales Tax Refunding Bonds. The proceeds of this issue, along with $1,000,000 in County Sales Tax funds were used to fully retire a KDOT Revolving Loan, which had an outstanding balance of $1,988,602 at the time. The remainder of the proceeds were placed into an escrow account and will be used and to call and retire $3,975,000 of the outstanding 2015 Sales Tax Refunding Bonds, representing the bonds that were originally scheduled to mature in 2025 through 2030. These bonds are scheduled to be called and retired on October 1, 2024. The escrow agent will pay interest on these refunded bonds prior to that time.

Lease Purchase Agreements

At December 31, 2021, the County is obligated under eleven lease purchase agreements for the purchase of various pieces of road equipment and an HVAC system for the courthouse. Details of these lease purchase agreements, along with maturities subsequent to December 31, 2021, are presented below.

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2021, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bonds:									
G.O. Sales Tax Refunding Bonds	2.0-4.0%	07/01/15	7,260,000	10/01/30	5,395,000		4,315,000	1,080,000	122,100
G.O. Refunding Bonds 2021-A	2.5-3.0%	09/01/21	1,880,000	08/01/26	0	1,880,000		1,880,000	0
G.O. Refunding Bonds 2021-B	.37-1.05	09/01/21	3,560,000	08/01/25	0	3,560,000		3,560,000	0
Revolving Loans:									
KDOT Revolving Loan	3.64%	06/15/07	6,000,000	02/01/26	2,324,394		2,324,394	0	90,841
Lease Purchase Agreements:									
Motor Graders	2.95%	04/09/14	466,050	02/24/23	114,587		86,433	28,154	1,502
Motor Graders	2.95%	10/29/14	221,233	09/08/23	53,118		26,494	26,624	1,042
Motor Graders	2.95%	12/28/16	240,033	06/29/25	141,579		27,265	114,314	3,099
Motor Graders	2.95%	12/28/16	240,033	09/29/25	141,390		27,076	114,314	3,511
Motor Graders	2.95%	12/29/16	240,033	03/30/25	141,766		27,452	114,314	2,689
Excavator	2.82%	04/25/18	111,000	07/01/22	45,124		22,157	22,967	1,496
Sheriff Vehicles	2.09%	03/01/17	240,033	03/01/21	48,985		48,985	0	1,024
Grader/Tractors/Brush Cutters	3.75%	01/18/19	485,008	12/15/25	357,484		66,798	290,686	12,501
Motor Grader	2.79%	12/03/19	262,845	12/03/24	226,043		226,043	0	5,253
Track Loader	3.85%	01/13/20	60,696	01/13/22	52,696		52,696	0	0
Skid Steer Loader	2.95%	09/22/20	61,575	09/22/20	40,451		20,002	20,449	675
Medium Wheel Loader	2.99%	09/25/20	337,883	09/25/22	221,922		109,775	112,147	6,187
HVAC System	1.54%	01/28/21	1,000,000	02/01/26		1,000,000		1,000,000	0
Motor Grader	1.75%	12/21/21	246,622	01/30/26		246,622		246,622	0
Total Contractual Indebtedness					9,304,539	6,686,622	7,380,570	8,610,591	251,920

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

Principal:	2022	2023	2024	2025	2026	Total
G.O. Bonds	$ 1,350,000	1,360,000	1,385,000	1,425,000	1,000,000	6,520,000
Lease Purchase Agreements	555,336	412,939	422,400	430,433	269,483	2,090,591
Interest						
G.O. Bonds	100,360	92,338	76,038	57,122	25,000	350,858
Lease Purchase Agreements	41,661	31,234	21,773	13,741	4,298	112,707
Total	2,047,357	1,896,511	1,905,211	1,926,296	1,298,781	9,074,156

C. Operating Transfers:

From	To	Authority	Amount
General Fund	SPARK Program Grant Fund	Note (1)	$ 90,000
General Fund	Special Equipment Reserve Fund	KSA 19-120	683,966

(1) To reimburse expenditures from 2020

Note 4 Community Development Micro Loan Program

During 2002, the County received a grant from the Department of Commerce to establish a revolving fund to provide low-interest loans to local business ventures. Earnings from the loans, as well as loan repayments are retained by the County to finance future loans.

A schedule of the loan activity for this program for the year ending December 31, 2021, is presented below:

Loans outstanding January 1, 2021	$	33,330
Loans advanced		0
Loan principal repaid		(2,418)
Loans outstanding December 31, 2021		30,912

All loans provide for a repayment plan consisting of eighteen months of interest-only payments, followed by a maximum of seven years of principal and interest payments.

Note 5 Summary, Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

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.

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries commercial insurance to cover its risk of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Pending Litigation

The County is defendant in various lawsuits which fall under the coverage of the County's insurance carrier. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Subsequent Events

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through November 14, 2022 the date the financial statement was available for issue.

Note 6 Closure and Postclosure Care Costs of Landfill

During 1995, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Expenses for monitoring the site over the thirty year post-closure period have not been estimated, but are not expected to have a material impact on the financial statements. Expenses for re-grading and other postclosure costs have not been estimated, and are expected to be performed by County employees as needed.

Note 7 COVID-19

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

As a result of COVID-19, the County received $1,554,586 in funding through the American Rescue Plan Act during 2021. These funds are to be used to strengthen health, to allow the economy to reopen safely and to remain open.

Neosho County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	$ 7,062,590	90,000	7,152,590	5,328,875	1,823,715
Special Purpose:					
Ambulance Sales Tax	2,200,000		2,200,000	2,200,000	
Health	403,017	288,466	691,483	558,008	133,475
Law Enforcement/EMS	2,606,686		2,606,686	2,255,031	351,655
Road and Bridge	2,540,200		2,540,200	2,284,330	255,870
Special Alcohol Program	60,626		60,626		60,626
Special Bridge	550,199		550,199		550,199
Special Park and Recreation	1,200		1,200		1,200
Special Noxious Weed	20,181		20,181		20,181
Emergency Telephone Service	196,212		196,212	45,068	151,144
Wireless Emergency Telephone Service	60,974		60,974	3,192	57,782
Bond and Interest:					
Shaw/Elk Road Bond and Interest	962,100		962,100	1,882,500	(920,400)
Business:					
Solid Waste	58,057		58,057	20,477	37,580
Totals	16,722,042	378,466	17,100,508	14,577,481	2,523,027

Neosho County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 3,341,100	4,039,613	4,087,790	(48,177)
Motor Vehicle Tax	443,121	451,574	492,902	(41,328)
Recreational Vehicle Tax	5,245	5,712	5,826	(114)
Delinquent Tax	61,510	121,401	67,694	53,707
16/20 M Truck Tax			15,227	(15,227)
Countywide Sales Tax	734,894	760,038	600,000	160,038
Commercial Vehicle Fees	20,604	20,158	22,444	(2,286)
Watercraft Tax			2,105	(2,105)
Interest on Tax	183,618	249,262	275,000	(25,738)
Total Taxes	4,790,092	5,647,758	5,568,988	78,770
Intergovernmental				
Federal Financial Assistance		90,000		90,000
Local Alcoholic Liquor Tax	906	1,095	1,200	(105)
Total Intergovernmental	906	91,095	1,200	89,895
Licenses, Fees, and Permits				
Officer Fees	168,477	197,480	175,000	22,480
Cemetery Fees	1,750	1,000	250	750
Total Licenses, Fees, and Permits	170,227	198,480	175,250	23,230
Use of Money and Property				
Interest on Investments	38,483	10,268	75,000	(64,732)
Transfers				
Operating Transfers In			5,000	(5,000)
Miscellaneous				
Other	734	10,371	10,000	371
Total Cash Receipts	5,000,442	5,957,972	5,835,438	122,534
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	56,077	54,409	54,200	(209)
Contractual Services	306	1,302	4,000	2,698
Commodities	1,776	382	300	(82)
Contingency			786,908	786,908
Total County Commission	58,159	56,093	845,408	789,315
County Clerk				
Personal Services	113,952	111,575	111,538	(37)
Contractual Services	14,020	6,215	14,025	7,810
Commodities	2,695	2,214	3,400	1,186
Total County Clerk	130,667	120,004	128,963	8,959
County Treasurer				
Personal Services	94,077	90,720	113,208	22,488
Contractual Services	2,574	2,390	5,500	3,110
Commodities	11,955	5,859	10,000	4,141
Total County Treasurer	108,606	98,969	128,708	29,739
County Attorney				
Personal Services	262,617	263,377	268,255	4,878
Contractual Services	34,671	61,239	35,000	(26,239)
Commodities	26,201	24,393	15,000	(9,393)
Total County Attorney	323,489	349,009	318,255	(30,754)
Register of Deeds				
Personal Services	79,656	91,049	85,500	(5,549)
Contractual Services	2,045	2,548	5,800	3,252
Commodities	3,458	3,354	4,300	946
Total Register of Deeds	85,159	96,951	95,600	(1,351)

Neosho County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Unified Court				
Personal Services	$ 4,318	4,421		(4,421)
Contractual Services	338,923	368,274	320,499	(47,775)
Commodities	9,368	2,715	10,000	7,285
Capital Outlay	7,955		31,590	31,590
Reimbursed Expense	(37,980)	(20,825)		20,825
Total Unified Court	322,584	354,585	362,089	7,504
Courthouse General				
Personal Services	13,168			
Contractual Services	610,943	663,034	501,301	(161,733)
Commodities	71,280	34,076	29,200	(4,876)
Reimbursed Expense	(5,011)	(146,333)		146,333
Total Courthouse General	690,380	550,777	530,501	(20,276)
Appraiser				
Personal Services	274,889	264,740	282,598	17,858
Contractual Services	22,699	21,450	29,450	8,000
Commodities	12,131	11,088	15,700	4,612
Reimbursed Expense	(5,656)	(5,282)		5,282
Total Appraiser	304,063	291,996	327,748	35,752
Election Expense				
Personal Services	17,286	37,931	55,327	17,396
Contractual Services	107,347	49,347	83,500	34,153
Commodities	9,453	3,114	15,250	12,136
Reimbursed Expense	(13,930)	(8,400)		8,400
Total Election Expense	120,156	81,992	154,077	72,085
Employee Benefits				
Personal Services	1,913,181	1,889,204	2,171,700	282,496
Contractual Services		110,650		(110,650)
Total Employee Benefits	1,913,181	1,999,854	2,171,700	171,846
Abandoned Cemetery Maintenance				
Contractual Services	10,581	10,025	11,300	1,275
Commodities			800	800
Total Abandoned Cemetery Maintenance	10,581	10,025	12,100	2,075
Human Resources				
Personal Services	72,079	29,422	73,398	43,976
Contractual Services	1,377	13,726	5,000	(8,726)
Commodities	1,356	5,854	2,800	(3,054)
Total Human Resources	74,812	49,002	81,198	32,196
Maintenance				
Personal Services	74,966	61,225	68,574	7,349
Contractual Services	6,707	23,383	45,891	22,508
Commodities	3,258	4,969	5,800	831
Total Maintenance	84,931	89,577	120,265	30,688
Total General Government	4,226,768	4,148,834	5,276,612	1,127,778
Public Safety				
Emergency Preparedness				
Personal Services	42,155	50,191	46,096	(4,095)
Contractual Services	4,741	5,402	7,950	2,548
Commodities	12,640	5,707	7,950	2,243
Reimbursed Expense	(32,151)	(23,821)	(23,048)	773
Total Emergency Preparedness	27,385	37,479	38,948	1,469
Health				
Coroner				
Contractual Services	43,634	34,354	35,000	646
Reimbursed Expense	(313)	(956)		956
Total Coroner	43,321	33,398	35,000	1,602

Neosho County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Health Appropriations				
Contractual Services	$ 169,000	169,000	169,000	
Total Health	212,321	202,398	204,000	1,602
Agriculture				
Noxious Weed				
Personal Services		488	13,000	12,512
Contractual Services	300	137	34,000	33,863
Commodities	16,466	6,918	49,200	42,282
Total Noxious Weed	16,766	7,543	96,200	88,657
Agricultural Appropriations				
Conservation District	25,000	25,000	25,000	
Total Agriculture	41,766	32,543	121,200	88,657
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	10,151			
Economic Development				
Economic Development Appropriations				
Contractual Services	14,877	24,877	24,876	(1)
Sanitation				
Landfill				
Personal Services	19,682	29,869		(29,869)
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	78,909	78,909	78,909	
Transfers				
Operating Transfers Out	1,263,525	773,966	1,318,045	544,079
Budget Credit			90,000	90,000
Total Expenditures and Transfers	5,895,384	5,328,875	7,152,590	1,823,715
Receipts Over (Under) Expenditures and Transfers	(894,942)	629,097		
Unencumbered Cash, Beginning	1,830,608	935,666		
Unencumbered Cash, Ending	935,666	1,564,763		

Neosho County, Kansas
Ambulance Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts					
Taxes					
Countywide Sales Tax	$	2,258,362	2,336,190	2,200,000	136,190
Total Cash Receipts		2,258,362	2,336,190	2,200,000	136,190
Expenditures and Transfers					
Public Safety					
Ambulance Service					
Contractual Services		2,031,669	2,200,000	2,200,000	
Total Expenditures and Transfers		2,031,669	2,200,000	2,200,000	
Receipts Over (Under) Expenditures and Transfers		226,693	136,190		
Unencumbered Cash, Beginning		343,521	570,214		
Unencumbered Cash, Ending		570,214	706,404		

Neosho County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 177,037	183,034	185,496	(2,462)
Motor Vehicle Tax	2,124	23,987	2,363	21,624
Recreational Vehicle Tax	25	303	28	275
Delinquent Tax	911	2,787	3,596	(809)
16/20 M Truck Tax			73	(73)
Commercial Vehicle Fees	99	1,071	108	963
Watercraft Tax			10	(10)
Total Taxes	180,196	211,182	191,674	19,508
Intergovernmental				
Federal Financial Assistance	194,059	249,537		249,537
State Grant	28,320	38,929		38,929
Total Intergovernmental	222,379	288,466		288,466
Licenses, Fees, and Permits				
Service Fees	63,357	64,718		64,718
Total Cash Receipts	465,932	564,366	191,674	372,692
Expenditures and Transfers				
Health				
Health Department				
Personal Services	256,683	317,031	288,287	(28,744)
Contractual Services	59,524	149,502	53,600	(95,902)
Commodities	120,105	91,475	61,130	(30,345)
Reimbursed Expense	(473)			
Total Health Department	435,839	558,008	403,017	(154,991)
Budget Credit			288,466	288,466
Total Expenditures and Transfers	435,839	558,008	691,483	133,475
Receipts Over (Under) Expenditures and Transfers	30,093	6,358		
Unencumbered Cash, Beginning	175,433	205,526		
Unencumbered Cash, Ending	205,526	211,884		

Neosho County, Kansas
Law Enforcement/EMS Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 1,752,273	1,292,229	1,298,469	(6,240)
Motor Vehicle Tax	169,045	236,610	188,035	48,575
Recreational Vehicle Tax	2,001	2,993	2,222	771
Delinquent Tax	21,638	33,551	35,469	(1,918)
16/20 M Truck Tax			5,809	(5,809)
Commercial Vehicle Fees	7,860	10,562	8,562	2,000
Watercraft Tax			803	(803)
Total Taxes	1,952,817	1,575,945	1,539,369	36,576
Intergovernmental				
Contracts with Other Governments	104,521			
Licenses, Fees, and Permits				
Officer Fees	16,134	17,779	20,000	(2,221)
Transfers				
Operating Transfers In	120,000			
Miscellaneous				
Other		14,028		14,028
Total Cash Receipts	2,193,472	1,607,752	1,559,369	48,383
Expenditures and Transfers				
Public Safety				
Sheriff				
Personal Services	301,287	843,960	907,648	63,688
Contractual Services	11,305	41,065	61,000	19,935
Commodities	84,242	80,745	126,000	45,255
Reimbursed Expense	(32,080)	(34,990)		34,990
Total Sheriff	364,754	930,780	1,094,648	163,868
Jail				
Personal Services	214,118	481,314	613,940	132,626
Contractual Services	110,446	131,561	143,100	11,539
Commodities	288,553	185,837	209,500	23,663
Reimbursed Expense	(10,249)	(5,979)		5,979
Total Jail	602,868	792,733	966,540	173,807
Juvenile Detention				
Contractual Services	83,023	96,208	91,000	(5,208)
Dispatch				
Personal Services	182,727	430,182	440,398	10,216
Contractual Services	6,490	6,315	11,700	5,385
Commodities	6,956	7,213	10,800	3,587
Reimbursed Expense	(8,431)	(8,400)	(8,400)	
Total Dispatch	187,742	435,310	454,498	19,188
Total Expenditures and Transfers	1,238,387	2,255,031	2,606,686	351,655
Receipts Over (Under) Expenditures and Transfers	955,085	(647,279)		
Unencumbered Cash, Beginning	33,765	988,850		
Unencumbered Cash, Ending	988,850	341,571		

Neosho County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 1,471,308	999,468	1,001,591	(2,123)
Motor Vehicle Tax	176,039	199,578	195,816	3,762
Recreational Vehicle Tax	2,084	2,525	2,314	211
Delinquent Tax	17,260	30,111	29,918	193
16/20 M Truck Tax			6,049	(6,049)
Commercial Vehicle Fees	8,186	8,909	8,917	(8)
Watercraft Tax			836	(836)
Total Taxes	1,674,877	1,240,591	1,245,441	(4,850)
Intergovernmental				
Special City & County Highway	609,478	667,408	519,842	147,566
Equalization and Adjustment	8,413	40,649		40,649
Total Intergovernmental	617,891	708,057	519,842	188,215
Miscellaneous				
Other	649			
Total Cash Receipts	2,293,417	1,948,648	1,765,283	183,365
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	786,697	804,189	814,411	10,222
Contractual Services	449,902	717,972	370,650	(347,322)
Commodities	1,080,106	499,376	882,394	383,018
Reimbursed Expense	(77,514)	(79,712)		79,712
Total County Engineer	2,239,191	1,941,825	2,067,455	125,630
Administration				
Personal Services	38,696	45,504	61,196	15,692
Shop				
Personal Services	155,662	140,594	162,371	21,777
Contractual Services	12,238	688		(688)
Total Shop	167,900	141,282	162,371	21,089
Quarry				
Personal Services	68,547	42,410	66,720	24,310
Contractual Services	109,966	64,497	182,458	117,961
Commodities	48,096	48,812		(48,812)
Total Quarry	226,609	155,719	249,178	93,459
Total Expenditures and Transfers	2,672,396	2,284,330	2,540,200	255,870
Receipts Over (Under) Expenditures and Transfers	(378,979)	(335,682)		
Unencumbered Cash, Beginning	1,011,643	632,664		
Unencumbered Cash, Ending	632,664	296,982		

Neosho County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 9,117	10,499	10,237	262
Total Cash Receipts	9,117	10,499	10,237	262
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services			60,626	60,626
Total Expenditures and Transfers			60,626	60,626
Receipts Over (Under) Expenditures and Transfers	9,117	10,499		
Unencumbered Cash, Beginning	41,625	50,742		
Unencumbered Cash, Ending	50,742	61,241		

Neosho County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$	(21)		(21)
Delinquent Tax	46	154		154
Total Cash Receipts	46	133		133
Expenditures and Transfers				
Public Works				
Capital Outlay			550,199	550,199
Total Expenditures and Transfers			550,199	550,199
Receipts Over (Under) Expenditures and Transfers	46	133		
Unencumbered Cash, Beginning	550,199	550,245		
Unencumbered Cash, Ending	550,245	550,378		

Neosho County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 905	1,095	1,200	(105)
Total Cash Receipts	905	1,095	1,200	(105)
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	12,472		1,200	1,200
Reimbursed Expense	(151)			
Total Expenditures and Transfers	12,321		1,200	1,200
Receipts Over (Under) Expenditures and Transfers	(11,416)	1,095		
Unencumbered Cash, Beginning	11,416			
Unencumbered Cash, Ending		1,095		

Neosho County, Kansas
Special Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 408,632	
Total Cash Receipts	408,632	
Expenditures and Transfers		
General Government		
Capital Outlay	235,217	189,754
Reimbursed Expense		(374)
Total Expenditures and Transfers	235,217	189,380
Receipts Over (Under) Expenditures and Transfers	173,415	(189,380)
Unencumbered Cash, Beginning	15,965	189,380
Unencumbered Cash, Ending	189,380	

Neosho County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 734,893	683,966
Total Cash Receipts	734,893	683,966
Expenditures and Transfers		
General Government		
Courthouse General		
Contractual Services	242,704	31,000
Capital Outlay	76,665	210,492
Total Courthouse General	319,369	241,492
Appraiser		
Capital Outlay		2,739
Maintenance		
Capital Outlay		6,749
Total General Government	319,369	250,980
Public Works		
County Engineer		
Capital Outlay	526,430	435,093
Public Safety		
Sheriff		
Capital Outlay	296,233	50,018
Dispatch		
Capital Outlay		39,738
Total Public Safety	296,233	89,756
Health		
Health Department		
Capital Outlay		2,744
Total Expenditures and Transfers	1,142,032	778,573
Receipts Over (Under) Expenditures and Transfers	(407,139)	(94,607)
Unencumbered Cash, Beginning	1,727,680	1,320,541
Unencumbered Cash, Ending	1,320,541	1,225,934

Neosho County, Kansas
Special Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
None	$			
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Capital Outlay			20,181	20,181
Total Expenditures and Transfers			20,181	20,181
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning	20,181	20,181		
Unencumbered Cash, Ending	20,181	20,181		

Neosho County, Kansas
Jail Maintenance Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 789	334
Total Cash Receipts	789	334
Expenditures and Transfers		
Public Safety		
Jail		
Contractual Services	214,307	3,831
Total Expenditures and Transfers	214,307	3,831
Receipts Over (Under) Expenditures and Transfers	(213,518)	(3,497)
Unencumbered Cash, Beginning	279,462	65,944
Unencumbered Cash, Ending	65,944	62,447

Neosho County, Kansas
Courthouse HVAC Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Lease Purchase Proceeds	$	1,000,000
Total Cash Receipts		1,000,000
Expenditures and Transfers		
General Government		
Courthouse General		
Contractual Services		1,210,117
Reimbursed Expense		(210,117)
Total Expenditures and Transfers		1,000,000
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Neosho County, Kansas
Special Highway Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	$ 110,483	110,456
Total Cash Receipts	110,483	110,456
Expenditures and Transfers		
Public Works		
Construction		
Commodities	97,643	191,749
Total Expenditures and Transfers	97,643	191,749
Receipts Over (Under) Expenditures and Transfers	12,840	(81,293)
Unencumbered Cash, Beginning	178,191	191,031
Unencumbered Cash, Ending	191,031	109,738

Neosho County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		197,138	197,138
Unencumbered Cash, Ending		197,138	197,138

Neosho County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	$ 106,446	70,690	60,000	10,690
Total Cash Receipts	106,446	70,690	60,000	10,690
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	130,476	42,913	95,100	52,187
Commodities	16,890	2,155	7,500	5,345
Capital Outlay			93,612	93,612
Total Expenditures and Transfers	147,366	45,068	196,212	151,144
Receipts Over (Under) Expenditures and Transfers	(40,920)	25,622		
Unencumbered Cash, Beginning	174,372	133,452		
Unencumbered Cash, Ending	133,452	159,074		

Neosho County, Kansas
Wireless Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
None	$			
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	3,040	3,192	60,974	57,782
Total Expenditures and Transfers	3,040	3,192	60,974	57,782
Receipts Over (Under) Expenditures and Transfers	(3,040)	(3,192)		
Unencumbered Cash, Beginning	60,974	57,934		
Unencumbered Cash, Ending	57,934	54,742		

Neosho County, Kansas
Emergency Telephone Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		329	329
Unencumbered Cash, Ending		329	329

Neosho County, Kansas
Shaw/Elk Road Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Countywide Sales Tax	$ 1,505,571	1,557,457	1,300,000	257,457
Use of Money and Property				
Interest on Investments	2,972	851	5,000	(4,149)
Total Cash Receipts	1,508,543	1,558,308	1,305,000	253,308
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	330,000	1,340,000	340,000	(1,000,000)
Interest	211,500	122,100	201,600	79,500
Total Bonds	541,500	1,462,100	541,600	(920,500)
State Revolving Loan				
Principal	323,998	335,792	335,792	
Interest	96,401	84,608	84,608	
Commission & Postage			100	100
Total State Revolving Loan	420,399	420,400	420,500	100
Total Expenditures and Transfers	961,899	1,882,500	962,100	(920,400)
Receipts Over (Under) Expenditures and Transfers	546,644	(324,192)		
Unencumbered Cash, Beginning	1,788,221	2,334,865		
Unencumbered Cash, Ending	2,334,865	2,010,673		

Neosho County, Kansas
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	$ 21,905	20,477	30,000	(9,523)
Total Cash Receipts	21,905	20,477	30,000	(9,523)
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	39,768	35,281	40,997	5,716
Contractual Services	17,893	15,003	17,060	2,057
Commodities		62		(62)
Reimbursed Expense	(19,701)	(29,869)		29,869
Total Expenditures and Transfers	37,960	20,477	58,057	37,580
Receipts Over (Under) Expenditures and Transfers	(16,055)			
Unencumbered Cash, Beginning	16,055			
Unencumbered Cash, Ending				

Neosho County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Other Intergovernmental	$	3,150
Licenses, Fees, and Permits		
Officer Fees	122,992	124,812
Total Cash Receipts	122,992	127,962
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	133,073	127,969
Contractual Services	395	22
Commodities	22	
Total Expenditures and Transfers	133,490	127,991
Receipts Over (Under) Expenditures and Transfers	(10,498)	(29)
Unencumbered Cash, Beginning	13,677	3,179
Unencumbered Cash, Ending	3,179	3,150

Neosho County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 5,869	6,983
Total Cash Receipts	5,869	6,983
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	788	930
Reimbursed Expense	(540)	
Total Expenditures and Transfers	248	930
Receipts Over (Under) Expenditures and Transfers	5,621	6,053
Unencumbered Cash, Beginning	13,626	19,247
Unencumbered Cash, Ending	19,247	25,300

Neosho County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Drug Control Tax	$ 900	937
Licenses, Fees, and Permits		
Officer Fees	845	716
Miscellaneous		
Other		150
Total Cash Receipts	1,745	1,803
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	1,745	1,803
Unencumbered Cash, Beginning	36,952	38,697
Unencumbered Cash, Ending	38,697	40,500

Neosho County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	15,694	18,349
Total Cash Receipts		15,694	18,349
Expenditures and Transfers			
General Government			
Register of Deeds			
Contractual Services		14,442	7,994
Total Expenditures and Transfers		14,442	7,994
Receipts Over (Under) Expenditures and Transfers		1,252	10,355
Unencumbered Cash, Beginning		54,736	55,988
Unencumbered Cash, Ending		55,988	66,343

Neosho County, Kansas
C.E.R.T. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	9,796	9,796
Unencumbered Cash, Ending	9,796	9,796

Neosho County, Kansas
Law Enforcement Body Cam Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Miscellaneous			
Donations and Contributions	$	1,017	2,511
Total Cash Receipts		1,017	2,511
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		1,017	2,511
Unencumbered Cash, Beginning		175	1,192
Unencumbered Cash, Ending		1,192	3,703

Neosho County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	3,924	4,587
Total Cash Receipts		3,924	4,587
Expenditures and Transfers			
General Government			
County Clerk			
Contractual Services			1,213
Total Expenditures and Transfers			1,213
Receipts Over (Under) Expenditures and Transfers		3,924	3,374
Unencumbered Cash, Beginning		18,881	22,805
Unencumbered Cash, Ending		22,805	26,179

Neosho County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	3,924	4,587
Total Cash Receipts		3,924	4,587
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		3,924	4,587
Unencumbered Cash, Beginning		7,673	11,597
Unencumbered Cash, Ending		11,597	16,184

Neosho County, Kansas
Prosecuting Attorney Check Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 186	205
Total Cash Receipts	186	205
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	186	205
Unencumbered Cash, Beginning	4,891	5,077
Unencumbered Cash, Ending	5,077	5,282

Neosho County, Kansas
Fish and Game Prosecuting Fee Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 850	1,000
Total Cash Receipts	850	1,000
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,025	900
Total Expenditures and Transfers	1,025	900
Receipts Over (Under) Expenditures and Transfers	(175)	100
Unencumbered Cash, Beginning	175	
Unencumbered Cash, Ending		100

Neosho County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		1	1
Unencumbered Cash, Ending		1	1

Neosho County, Kansas
Drug Education Donation Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		6,294	6,294
Unencumbered Cash, Ending		6,294	6,294

Neosho County, Kansas
CDBG Micro Loan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 159	2
Industrial Loan Payments	1,730	2,500
Total Cash Receipts	1,889	2,502
Expenditures and Transfers		
General Government		
Contractual Services	92,000	
Total Expenditures and Transfers	92,000	
Receipts Over (Under) Expenditures and Transfers	(90,111)	2,502
Unencumbered Cash, Beginning	92,636	2,525
Unencumbered Cash, Ending	2,525	5,027

Neosho County, Kansas
CDBG Udall Road Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	11,040	11,040
Unencumbered Cash, Ending	11,040	11,040

Neosho County, Kansas
SPARK Program Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 3,202,912	
Transfers		
Operating Transfers In		90,000
Miscellaneous		
Other		800
Total Cash Receipts	3,202,912	90,800
Expenditures and Transfers		
General Government		
Personal Services	1,170,079	
Contractual Services	1,048,272	191,615
Commodities	5,755	
Capital Outlay	877,291	
Reimbursed Expense	(1,300)	
Total Expenditures and Transfers	3,100,097	191,615
Receipts Over (Under) Expenditures and Transfers	102,815	(100,815)
Unencumbered Cash, Beginning		102,815
Unencumbered Cash, Ending	102,815	2,000

Neosho County, Kansas
LEPC Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		17,203	17,203
Unencumbered Cash, Ending		17,203	17,203

Neosho County, Kansas
CDBG COVID Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$	134,700
Total Cash Receipts		134,700
Expenditures and Transfers		
General Government		
Contractual Services		134,700
Total Expenditures and Transfers		134,700
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Neosho County, Kansas
Resource Typing Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		8,000	8,000
Unencumbered Cash, Ending		8,000	8,000

Neosho County, Kansas
American Rescue Plan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$	1,554,586
Total Cash Receipts		1,554,586
Expenditures and Transfers		
General Government		
Personal Services		162,432
Contractual Services		31,091
Total Expenditures and Transfers		193,523
Receipts Over (Under) Expenditures and Transfers		1,361,063
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		1,361,063

Neosho County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		8,268	8,268
Unencumbered Cash, Ending		8,268	8,268

Neosho County, Kansas
Employee Flexible Spending Plan Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	$ 15,922	
Total Cash Receipts	15,922	
Expenditures and Transfers		
General Government		
Courthouse General		
Contractual Services	3,100	
Employee Benefits		
Personal Services	16,514	1,236
Total Expenditures and Transfers	19,614	1,236
Receipts Over (Under) Expenditures and Transfers	(3,692)	(1,236)
Unencumbered Cash, Beginning	11,435	7,743
Unencumbered Cash, Ending	7,743	6,507

Neosho County, Kansas
Employee Health Savings Plan Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	7,380	7,380
Unencumbered Cash, Ending	7,380	7,380

Neosho County, Kansas
Noxious Weed Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	402	402
Unencumbered Cash, Ending	402	402

Neosho County, Kansas
Hazardous Material Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	63	63
Unencumbered Cash, Ending	63	63

Neosho County, Kansas
Solid Waste Implementation Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	200	200
Unencumbered Cash, Ending	200	200

Neosho County, Kansas
River Rock Litigation Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	186,524	186,524
Unencumbered Cash, Ending	186,524	186,524

Neosho County, Kansas
Wind Farm Contribution Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 2,876	868
Miscellaneous		
Donations and Contributions	290,000	1,036,000
Total Cash Receipts	292,876	1,036,868
Expenditures and Transfers		
General Government		
Contractual Services	460,842	730,043
Total Expenditures and Transfers	460,842	730,043
Receipts Over (Under) Expenditures and Transfers	(167,966)	306,825
Unencumbered Cash, Beginning	1,509,105	1,341,139
Unencumbered Cash, Ending	1,341,139	1,647,964

Neosho County, Kansas

Agency Funds

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Chanute City - General	$	1,193,434	1,193,434	
Chanute City - Library		408,855	408,855	
Chanute City - Employee Benefits		996,554	996,554	
Chanute City - Library Employee Benefits		75,928	75,928	
Chanute City - Bond and Interest		93,924	93,924	
Chan ute City - Special Assessment		8,211	8,211	
Earlton City - General	107	905	1,012	
Erie City - General		184,000	184,000	
Erie City - Library		34,850	34,850	
Erie City - Ambulance, Police and Fire		11,619	11,619	
Erie City - Industrial		220	220	
Erie City - Recreation		17,427	17,427	
Erie City - Employee Benefits		130,613	130,613	
Erie City - Bond and Interest		16,750	16,750	
Erie City - Special Liability		4,584	4,584	
Erie City - Special Assessments		550	550	
Galesburg City - General		27,090	27,090	
Galesburg City - Special Liability		14,608	14,608	
Stark City - General		4,357	4,357	
Stark City - Employee Benefits		1,595	1,595	
Stark City - Special Liability		7,088	7,088	
St. Paul City - General		187,131	187,131	
Thayer City - General		38,174	38,174	
Thayer City - Library		15,032	15,032	
Thayer City - Employee Benefits		27,099	27,099	
Thayer City - Special Liability		30,432	30,432	
Thayer City - Museum		5,012	5,012	
Thayer City - Bond and Interest		24	24	
Subtotal Cities	107	3,536,066	3,536,173	
Townships:				
Big Creek Township - General	3,780	20,494	24,274	
Canville Township - General		5,230	5,230	
Canville Township - Special Fire		40,371	40,371	
Centerville Township - General		10,606	10,606	
Chetopa Township - General		1,149	1,149	
Chetopa Township - Special Fire		7,640	7,640	
Erie Township - General		20,877	20,877	
Erie Township - Special Fire		320	320	
Grant Township - General		3,852	3,852	
Grant Township - Special Fire		13,267	13,267	
Ladore Township - General		6,681	6,681	
Lincoln Township - General		16,495	16,495	
Mission Township - General		34,520	34,520	
Mission Township - Special Fire		154	154	
Mission Township - Special LIability		661	661	
Mission Township - Library		50,325	50,325	
Shiloh Township - General		8,523	8,523	
Tioga Township - General		47,581	47,581	
Walnut Grove Township - General	1,261	8,635	9,896	
Subtotal Townships	5,041	297,381	302,422	

Neosho County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #101 - General	$	561,708	561,708	
USD #101 - Capital Outlay		266,234	266,234	
USD #101 - Bond and Interest		803,302	803,302	
USD #101 - Supplemental General		712,261	712,261	
USD #447 - General	16,942	76,888	93,830	
USD #447 - Recreation	95	17,152	17,247	
USD #447 - Capital Outlay	127	45,299	45,426	
USD #447 - Supplemental General	672	109,375	110,047	
USD #247 - General		18,643	18,643	
USD #247 - Capital Outlay		8,550	8,550	
USD #247 - Supplemental General		19,909	19,909	
USD #505 - Recreation		7,728	7,728	
USD #505 - General		140,067	140,067	
USD #505 - Capital Outlay		76,613	76,613	
USD #505 - Supplemental General		188,333	188,333	
USD #505 - Bond and Interest		88,278	88,278	
USD #248 - General		10,201	10,201	
USD #248 - Recreation		662	662	
USD #248 - Capital Outlay		5,192	5,192	
USD #248 - Supplemental General		9,382	9,382	
USD #248 - Bond and Interest		6,678	6,678	
USD #413 - General		1,456,170	1,456,170	
USD #413 - Capital Outlay		697,516	697,516	
USD #413 - Supplemental General		1,503,829	1,503,829	
USD #413 - Bond and Interest		1,275,590	1,275,590	
USD #413 - Recreation		469,428	469,428	
USD #413 - Recreation Employee Benefits		94,100	94,100	
NCCC - General		5,643,355	5,643,355	
NCCC - Adult Education		2	2	
Subtotal Schools	17,836	14,312,445	14,330,281	
Cemeteries:				
Leanna Cemetery #1 - General		1,032	1,032	
Greenwood Cemetery #1 - General		23,237	23,237	
Bethel Cemetery #3 - General		5,898	5,898	
Lakeview Cemetery #4 - General		4,676	4,676	
New Mt. Hope Cemetery #5 - General		19,353	19,353	
Ladore Cemetery #6 - General	2,310	14,967	17,277	
Morehead Cemetery #7 - General	2,886	10,678	13,564	
South Center Cemetery #8 - General		5,434	5,434	
Earlton Cemetery #9 - General		11,944	11,944	
Shaw Cemetery #10 - General		15,632	15,632	
Thayer Cemetery #11 - General		12,649	12,649	
Odense Cemetery #12 - General		6,510	6,510	
South Mound Cemetery #13 - General		10,350	10,350	
Swede Center Cemetery #14 - General		4,282	4,282	
Bethany Cemetery #15 - General		3,647	3,647	
Mt. Moriah Cemetery #17 - General		5,773	5,773	
Zion Cemetery #18 - General		4,520	4,520	
St. Paul Cemetery #19 - General		18,453	18,453	
Union Valley Cemetery #20 - General	(853)	1,147	1,383	(1,089)
Subtotal Cemeteries	4,343	180,182	185,614	(1,089)

Neosho County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Watershed Districts:				
Cedar Creek Jt. Watershed #56 - General	$ 1	14	14	1
Labette-Hackberry Jt. Watershed #96 - General	6,028	32,243	38,271	
Tri-Creek Jt. Watershed #100 - General	1	4	4	1
Turkey Creek Jt. Watershed #103 - General	31,287	46,851	68,546	9,592
Subtotal Watershed Districts	37,317	79,112	106,835	9,594
Allen Levee - General:				
Allen Levee - General	4,210	1,860		6,070
Brogan Levee - General	48,836	110,505	160,283	(942)
Butler Levee - General	10,583	2,177	100	12,660
Davis Levee - General	4,316	30,866		35,182
Delos Johnson Levee - General	8,709	3,854	840	11,723
Dutton Levee - General	24,514	23,154	34,429	13,239
Gibbon Levee - General	2,168	7,896	7,600	2,464
Heath Levee - General	171	4,543		4,714
Hewitt Levee - General	897			897
Isett Blackburn Levee - General	15,039	7,532		22,571
Johnson Ditch - General	6,800			6,800
Lawrence Levee - General	40,359			40,359
Nixon Levee - General	4,905	3,028	13,142	(5,209)
Rosenthal Levee - General	32,486	6,492		38,978
Sare Levee - General	29,080	7,997		37,077
Sheltz Levee - General	6,894	29,433	21,904	14,423
Sheltz Levee - No Fund Warrants	367			367
Wikle Levee - General	3,518	99,776	101,900	1,394
Wikle Extension Levee - General	5,312			5,312
Subtotal Allen Levee - General	249,164	339,113	340,198	248,079
Regional Library:				
SEK Library - General		94,836	94,836	
SEK Library - Employee Benefits		6,530	6,530	
Subtotal Regional Library		101,366	101,366	
Total Subdivisions	313,808	18,845,665	18,902,889	256,584
State Funds:				
State Educational Building	11	147,105	147,116	
State Institutional Building	19	73,552	73,571	
State General Fund	2,136			2,136
Total State Funds	2,166	220,657	220,687	2,136

Neosho County, Kansas

Agency Funds

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll Clearing	$ 51,643	1,361,458	1,309,835	103,266
Motor Vehicle Licenses	(3,842)	888,800	888,851	(3,893)
Motor Vehicle Royalties	119	12,255	12,195	179
MVE 1 Inspection Fees	5	2,460	2,510	(45)
Kansas Highway Patrol Staff	(497)	36,017	35,943	(423)
Law Enforcement Training Center	724	22,510	22,584	650
Salvage Inspection Fees	35	1,075	1,025	85
Inheritance Tax	31			31
Park Permits	30	10,290	10,350	(30)
Secretary of State Fees	120			120
Cereal Malt Beverage Licenses	75	50	25	100
Heritage Trust	2,095	9,175	9,070	2,200
Unclaimed Money	9,366			9,366
Sales Tax	61,877	1,168,452	1,154,216	76,113
State Election Fees	1,740	660		2,400
State MVR Record Fees	10			10
Southwind Extension District #10	55	227,219	227,259	15
Treasurer's Holding Account	52,444	161,165	157,862	55,747
Total Other Agency Funds	176,030	3,901,586	3,831,725	245,891
Distributable Funds:				
Current Tax	14,755,166	23,509,085	23,758,918	14,505,333
Delinquent Tax	1,084,036	719,126	674,447	1,128,715
Motor Vehicle Tax	655,357	2,920,886	2,920,549	655,694
Recreational Vehicle Tax	7,477	37,651	37,290	7,838
Mineral Production Tax	1,425	2,639		4,064
Commercial Motor Vehicle Fees	29,535	127,966	128,730	28,771
Total Distributable Funds	16,532,996	27,317,353	27,519,934	16,330,415
Total Agency Funds	17,025,000	50,285,261	50,475,235	16,835,026

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

Board of County Commissioners
Neosho County, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of Neosho County, Kansas, (the County) as of and for the year ended December 31, 2021, and have issued our report thereon dated November 14, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

November 14, 2022

Rodney M. Burns
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of County Commissioners
Neosho County, Kansas

Report on Compliance for Each Major Federal Program

We have audited the compliance of Neosho County, Kansas, (the County) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above.

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

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

Opinion on Each Major Federal Program

In our opinion, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Report on Internal Control over Compliance

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

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

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

Purpose of this Report

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

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

November 14, 2022

Neosho County, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended December 31, 2021

I. Summary of Audit Results

Financial Statement:
The auditors' report expresses an adverse opinion on the financial statement of Neosho County, Kansas on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

Internal Control over Financial Reporting:

Material weakness(es) identified?	____	Yes	X	No
Significant deficiency(ies) identified?	____	Yes	X	None reported
Non-compliance or other matters required to be reported under *Government Auditing Standards?*	____	Yes	X	No

Federal Awards:
Internal control over major programs:

Material weakness(es) identified?	____	Yes	X	No
Significant deficiency(ies) identified?	____	Yes	X	None reported

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

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance	____	Yes	X	No

Identification of major programs:

U.S. Department of the Treasury	
Community Development Block Grant	CFDA No. 14.228
Coronavirus State and Local Fiscal Recovery Fund	CFDA No. 21.027

The threshold for distinguishing Types A and B programs was $750,000.

Auditee qualified as a low risk auditee?	____	Yes	X	No

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

Neosho County, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Agency or Pass-through Number	Federal Award Expenditures	Provided to Subrecipients
U.S. Department of Agriculture				
Passed through Kansas Department of Health and Environment				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	264736P	$ 12,259	0
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	264310R	63,268	0
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	264310T	5,255	0
Total U.S. Department of Agriculture			80,782	0
U.S. Department of Commerce and Housing				
Passed through Kansas Department of Commerce				
Community Development Block Grants/Entitlement Grants	14.228	20-CV-48	134,700	127,600 (1)
U.S. Department of the Treasury				
Passed through Kansas Governor's Office				
Coronavirus Relief Fund	21.019		100,815	0
Coronavirus Relief Fund (Jail Reimbursement)	21.019		15,690	0
Coronavirus State and Local Fiscal Recovery Funds	21.027		193,523	0 (1)
Total U.S. Department of the Treasury			310,028	0
U.S. Department of Health and Human Services				
Passed through Kansas Department of Health and Environment				
Public Health Emergency Preparedness	93.069	264678Z	8,484	0
Public Health Emergency Preparedness	93.069	264678A	8,484	0
Family Planning Services	93.217	264FPFFY20	13,778	0
Family Planning Services	93.217	264FPFFY21	8,536	0
Immunization Cooperative Agreements	93.268	2641MM21PPHF	1,641	0
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	264ELC_COVIDED	30,337	0
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	264ELC_COVIDEDX	65,504	0
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	264COVID19	8,699	0
Every Student Succeeds Act/Preschool Development Grants	93.434	264PDG20	2,835	0
Preventive Health and Health Services Block Grant	93.991	264277N	4,000	0
Maternal and Child Health Services Block Grant to the States	93.994	264230R	3,248	0
Maternal and Child Health Services Block Grant to the States	93.994	264329P	9,036	0
Maternal and Child Health Services Block Grant to the States	93.994	264230P	4,173	0
Total U.S. Department of Health and Human Services			168,755	0
U.S. Department of Homeland Security				
Passed through Kansas Division of Emergency Management				
Disaster Grants - Public Assistance	97.036		90,000	0
Emergency Management Performance Grants	97.042		23,821	0
Total U.S. Department of Homeland Security			113,821	0
Total Federal Expenditures			808,086	127,600

(1) This was considered to be a Major Program

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The Schedule of Expenditures of Federal Awards presents the activity of all federal awards of Neosho County, Kansas. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on this schedule.

Note B: Indirect Cost Rate

The County did not elect to use the 10% de minimis cost rate as allowed under the Uniform Guidance

Note C: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. This is the same basis of accounting used in the County's regulatory basis financial statements. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.