

WOODSON COUNTY, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2021

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

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Woodson County, Kansas

Adverse and Unmodified Opinion

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinion

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds and reconciliation of the 2020 tax roll (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of

America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Woodson County, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated June 25, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipalservices>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
June 30, 2022

WOODSON COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2021
General	\$ 643,664.27	\$ 1,441,668.02	\$ 1,643,108.21	\$ 442,224.08	\$ 82,534.28	\$ 524,758.36
Special Purpose:						
Ambulance	-	360,908.84	360,908.84	-	21,049.89	21,049.89
Appraiser's Cost	46,175.41	140,622.06	147,216.88	39,580.59	1,268.33	40,848.92
Conservation District	(0.63)	22,529.60	22,500.00	28.97	-	28.97
Direct Election	59,928.09	97,166.48	90,741.66	66,352.91	1,385.01	67,737.92
Economic Development	49,580.18	9,034.64	35,000.00	23,614.82	-	23,614.82
Employee Benefits	396,246.12	769,098.38	580,493.51	584,850.99	15,898.71	600,749.70
Extension Council	46,370.44	6,412.46	52,782.90	-	-	-
Fair	-	3,025.78	3,000.00	25.78	-	25.78
Fair Building	-	9,122.01	9,000.00	122.01	-	122.01
4-H Building Maintenance	33,463.22	33,241.35	23,089.62	43,614.95	872.47	44,487.42
Health	-	31,046.61	31,000.00	46.61	-	46.61
Historical Society	-	9,922.41	9,900.00	22.41	-	22.41
Mental Health	-	38,188.63	38,110.00	78.63	-	78.63
Intellectual Disability	-	23,051.12	23,000.00	51.12	-	51.12
Noxious Weed	52,514.29	36,565.40	65,408.04	23,671.65	1,682.53	25,354.18
Planning Board	433.15	110.00	-	543.15	-	543.15
Road and Bridge	101,137.73	1,960,163.62	1,546,948.83	514,352.52	64,867.88	579,220.40
Rural Fire District No. 1	17,272.25	144,413.85	142,017.18	19,668.92	6,672.49	26,341.41
Service Program for the Elderly	20,739.74	61,454.45	62,126.78	20,067.41	80.00	20,147.41
Special Alcohol Program	12,814.94	2,039.67	-	14,854.61	-	14,854.61
Special Bridge	311,841.68	255,677.51	3,766.13	563,753.06	-	563,753.06
Special Liability	50,865.71	28,730.48	14,115.00	65,481.19	-	65,481.19
Special Park and Recreation	8,163.39	1,066.29	-	9,229.68	-	9,229.68
Tourism and Convention Promotion	19,415.88	9,265.01	8,281.74	20,399.15	-	20,399.15
Special Ambulance Equipment	121,659.05	37,992.34	516.03	159,135.36	-	159,135.36
Special Equipment Reserve	452,629.28	228,441.00	95,658.42	585,411.86	256.88	585,668.74
Special Noxious Weed	129,465.06	-	22,603.60	106,861.46	-	106,861.46
Special Machinery	232,786.57	225,000.00	7,995.00	449,791.57	-	449,791.57
Special Rural Fire Equipment	198,571.38	52,616.01	-	251,187.39	-	251,187.39
Rural Fire District Donations	11,778.05	1,370.00	1,705.73	11,442.32	399.00	11,841.32
Sewer District No. 1	514.64	-	-	514.64	-	514.64
Emergency Telephone Service	80,905.76	97,124.04	71,298.56	106,731.24	-	106,731.24
Business:						
Solid Waste	374,470.90	343,626.89	365,083.36	353,014.43	42,972.56	395,986.99
Heritage Hills Apartments	5,050.70	5,965.68	11,016.38	-	-	-
Trusts:						
Motor Vehicle Operating	-	33,304.25	33,304.25	-	-	-
Prosecuting Attorney Training	6,701.37	443.08	239.85	6,904.60	-	6,904.60
Special Law Enforcement Trust	15,059.73	1,580.00	-	16,639.73	-	16,639.73

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

WOODSON COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2021
Trusts: (Continued)						
County Treasurer's Technology	\$ 5,416.02	\$ 1,154.50	\$ 1,733.47	\$ 4,837.05	\$ -	\$ 4,837.05
Conceal and Carry Permit Fees	5,048.00	455.00	-	5,503.00	-	5,503.00
Register of Deeds Technology	14,458.33	4,618.00	2,442.00	16,634.33	-	16,634.33
County Clerk's Technology	3,953.90	1,154.50	1,040.22	4,068.18	-	4,068.18
Sheriff's Special Donations	3,471.45	-	-	3,471.45	-	3,471.45
Sheriff's VIN Inspection	15,144.00	3,960.00	12,574.69	6,529.31	329.20	6,858.51
Juvenile Intake Grant	1,566.78	-	-	1,566.78	-	1,566.78
Community Development Block Grant	3,032.86	-	-	3,032.86	-	3,032.86
FEMA Grant	3,953.71	-	-	3,953.71	-	3,953.71
LEPP Grant	285.00	335.00	577.00	43.00	50.00	93.00
Community Corrections Grant	79,241.80	410,610.88	420,156.99	69,695.69	1,107.99	70,803.68
Juvenile Justice Authority	78,089.88	312,821.98	339,554.98	51,356.88	1,189.95	52,546.83
Other Grants	(2,437.91)	12,011.21	1,500.00	8,073.30	-	8,073.30
Coronavirus Relief Grant	20,473.31	-	20,473.31	-	-	-
American Rescue Plan Act Grant	-	304,760.00	237,227.61	67,532.39	-	67,532.39
Total Primary Government (Excluding Agency Funds)	<u>\$ 3,731,915.48</u>	<u>\$ 7,573,869.03</u>	<u>\$ 6,559,216.77</u>	<u>\$ 4,746,567.74</u>	<u>\$ 242,617.17</u>	<u>\$ 4,989,184.91</u>

Composition of Cash:

Checking Accounts:

Demand Deposit Accounts	\$ 7,612,104.13
Certificates of Deposit.....	<u>2,500,000.00</u>

Total Cash	10,112,104.13
Agency Funds Per Schedule 3	<u>(5,122,919.22)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 4,989,184.91</u>

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

WOODSON COUNTY, KANSAS

Notes to Financial Statement
For the Year Ended December 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

Business fund – used to account for operations that are financed and operated in a manner similar to private business operations-where the stated intent is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

Property Taxes

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

Special Assessments

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

Pension Plan

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

Reimbursed Expenses

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the fiscal year ending December 31, 2021 the County had no budget amendments.

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

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

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

- Special Ambulance Equipment Fund
- Special Equipment Reserve Fund
- Special Machinery Fund
- Special Rural Fire Equipment Fund
- Rural Fire District Donations Fund
- Sewer District No. 1 Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the County was in apparent compliance with Kansas cash basis laws. As shown in Schedule 1, the County has obligated expenditures in excess of budgetary limits in the Extension Council Fund in apparent violation of K.S.A. 79-2934 to close the fund.

3. DEPOSITS AND INVESTMENTS

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2021.

Deposits: At year-end, the County's carrying amount of deposits was \$10,112,104.13 and the bank balance was \$10,168,018.29. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$500,000.00 was covered by FDIC insurance, \$9,668,018.29 was collateralized with a letter of credit.

4. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases									
Sheriff's Department Tasers	0.00%	February 5, 2021	\$ 79,909.92	February 5, 2025	\$ -	\$ 79,909.92	\$ (15,981.98)	\$ 63,927.94	\$ -
Total Contractual Indebtedness					\$ -	\$ 79,909.92	\$ (15,981.98)	\$ 63,927.94	\$ -

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

Issue	Year	Interest	Principal	Total
Capital Leases				
Sheriff's Department Tasers	2022	\$ -	\$ 15,981.98	\$ 15,981.98
	2023	-	15,981.98	15,981.98
	2024	-	15,981.99	15,981.99
	2025	-	15,981.99	15,981.99
		\$ -	\$ 63,927.94	\$ 63,927.94

5. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were \$205,438.44 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,356,047.00. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

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

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

Compensated Absences:

The County's policies regarding sick pay permits employees to accumulate 8 hours sick pay per month and a maximum accumulation of 560 hours sick pay. On November 30 each year, employees who have accumulated in excess of 480 hours sick leave are paid for those excess hours up to the maximum of 560 hours. Upon termination of employment of any elected official or employee who has accrued vacation time, but not taken it as of the date of his or her termination of employment, then such employee or officer shall be entitled to payment for such unused vacation time. Upon termination of employment of any elected official or employee who has accrued unused sick leave in excess of 480 hours, such official or employee shall be entitled to compensation of unused sick leave in excess of 480 hours up to a maximum of 560 hours of accrued sick leave.

All full-time and part-time employees of the County are eligible for vacation benefits in varying annual amounts. Full time employees will be granted paid vacation time according to the following schedules, with employees who are "Regular Part Time" earning and accruing vacation leave on a prorated basis (normal hours worked per week divided by 40).

<u>Years of Eligible Service</u>	<u>Vacation Hours Each Year</u>
After 1 year	40 hours
After 2 years	80 hours
After 6 years	80 hours + 8 hr/per year of service

In accordance with the above criteria, the County has accrued a liability for annual leave, which has been earned, but not taken, by County employees. The estimated liability at December 31, 2021, was \$41,296.98 for annual leave. In accordance with the above criteria, the County has not recorded a liability for sick pay, inasmuch as the amount cannot be reasonably estimated.

Other Post Employment Benefits:

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

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

7. RISK MANAGEMENT

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

8. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

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

9. 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 risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022. Future potential impacts include a decline in receipts.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County. For the year ended December 31, 2021, the County received \$304,760.00 as a result of the American Rescue Plan Act, of which \$237,227.61 has been spent at year end.

10. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Special Equipment Reserve	K.S.A. 19-119	\$ 150,000.00
Direct Election	Special Equipment Reserve	K.S.A. 19-119	20,000.00
Road and Bridge	Special Machinery	K.S.A. 68-141g	225,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	27,737.98
Ambulance	Special Ambulance Equipment	K.S.A. 12-110d	37,992.34
Ambulance	Special Equipment Reserve	K.S.A. 19-119	20,000.00
Rural Fire District No. 1	Special Rural Fire Equipment	K.S.A. 19-119	45,000.00

Residual transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Extension Council	General	K.S.A. 79-2958	\$ 22,782.90

11. SUBSEQUENT EVENTS

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

SUPPLEMENTARY INFORMATION

Schedule 1

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

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	\$ 1,886,250.00	\$ -	\$ 1,886,250.00	\$ 1,643,108.21	\$ (243,141.79)
Special Purpose:					
Ambulance	386,000.00	-	386,000.00	360,908.84	(25,091.16)
Appraiser's Cost	152,000.00	-	152,000.00	147,216.88	(4,783.12)
Conservation District	22,500.00	-	22,500.00	22,500.00	-
Direct Election	105,000.00	-	105,000.00	90,741.66	(14,258.34)
Economic Development	46,000.00	-	46,000.00	35,000.00	(11,000.00)
Employee Benefits	1,063,000.00	-	1,063,000.00	580,493.51	(482,506.49)
Extension Council	49,999.00	-	49,999.00	52,782.90	2,783.90
Fair	3,000.00	-	3,000.00	3,000.00	-
Fair Building	9,000.00	-	9,000.00	9,000.00	-
4-H Building Maintenance	41,000.00	-	41,000.00	23,089.62	(17,910.38)
Health	31,000.00	-	31,000.00	31,000.00	-
Historical Society	9,900.00	-	9,900.00	9,900.00	-
Mental Health	38,110.00	-	38,110.00	38,110.00	-
Intellectual Disability	23,000.00	-	23,000.00	23,000.00	-
Noxious Weed	68,000.00	-	68,000.00	65,408.04	(2,591.96)
Planning Board	542.00	-	542.00	-	(542.00)
Road and Bridge	1,850,500.00	-	1,850,500.00	1,546,948.83	(303,551.17)
Rural Fire District No. 1	155,948.00	-	155,948.00	142,017.18	(13,930.82)
Service Program for the Elderly	71,689.00	-	71,689.00	62,126.78	(9,562.22)
Special Alcohol Program	10,704.00	-	10,704.00	-	(10,704.00)
Special Bridge	860,000.00	-	860,000.00	3,766.13	(856,233.87)
Special Liability	46,000.00	-	46,000.00	14,115.00	(31,885.00)
Special Park and Recreation	9,598.00	-	9,598.00	-	(9,598.00)
Tourism and Convention Promotion	25,196.00	-	25,196.00	8,281.74	(16,914.26)
Special Noxious Weed	229,365.00	-	229,365.00	22,603.60	(206,761.40)
Emergency Telephone Service	134,031.00	-	134,031.00	71,298.56	(62,732.44)
Business:					
Solid Waste	594,663.00	-	594,663.00	365,083.36	(229,579.64)

WOODSON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 956,309.70	\$ 917,250.26	\$ 938,940.00	\$ (21,689.74)
Delinquent Tax	17,261.33	20,674.92	13,841.00	6,833.92
Motor Vehicle Tax	72,335.74	90,838.90	77,671.00	13,167.90
Recreational Vehicle Tax	1,165.57	1,699.83	1,340.00	359.83
Commercial Vehicle Tax	5,481.98	5,654.11	4,501.00	1,153.11
16/20 M Truck Tax	14,789.36	12,737.94	13,285.00	(547.06)
Watercraft Tax	-	-	1,033.00	(1,033.00)
Countywide Sales Tax	190,478.79	195,415.73	195,000.00	415.73
Mineral Production Tax	1,519.96	1,239.58	-	1,239.58
Interest on Tax	42,318.56	55,399.75	25,000.00	30,399.75
Intergovernmental				
Federal Grants	12,060.41	2,930.71	-	2,930.71
State Grants	-	153.42	-	153.42
Local Alcoholic Liquor Tax	597.97	1,066.30	991.00	75.30
Licenses, Fees, and Permits				
Officer Fees	42,748.04	43,586.78	47,500.00	(3,913.22)
Diversions Fees	2,000.00	3,750.00	4,000.00	(250.00)
Use of Money and Property				
Rental Income	50.00	12,000.00	-	12,000.00
Sales of Assets	-	1,527.00	-	1,527.00
Interest on Investments	59,339.52	22,337.82	85,000.00	(62,662.18)
Other Receipts				
Donations	-	2,786.00	-	2,786.00
Reimbursed Expense	140.90	28.00	-	28.00
Miscellaneous	2,248.14	70.09	-	70.09
Operating Transfers from				
Motor Vehicle Operating Fund	26,995.50	27,737.98	28,000.00	(262.02)
Residual Transfers from				
Extension Council Fund	-	22,782.90	-	22,782.90
Total Receipts	1,447,841.47	1,441,668.02	\$ 1,436,102.00	\$ 5,566.02

WOODSON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
General Government				
County Commission				
Personal Services	\$ 52,038.00	\$ 54,549.00	\$ 52,000.00	\$ 2,549.00
Contractual Services	1,542.20	5,474.49	8,270.00	(2,795.51)
Commodities	-	110.43	1,070.00	(959.57)
Total County Commission	53,580.20	60,133.92	61,340.00	(1,206.08)
County Clerk				
Personal Services	77,162.15	64,637.14	105,000.00	(40,362.86)
Contractual Services	4,919.27	15,860.55	20,000.00	(4,139.45)
Commodities	794.18	11,984.18	4,500.00	7,484.18
Capital Outlay	-	-	300.00	(300.00)
Total County Clerk	82,875.60	92,481.87	129,800.00	(37,318.13)
County Treasurer				
Personal Services	88,834.18	91,030.21	95,000.00	(3,969.79)
Contractual Services	14,822.12	19,392.79	20,000.00	(607.21)
Commodities	14,127.95	12,442.69	18,188.00	(5,745.31)
Reimbursed Expense	(1,752.50)	-	-	-
Total County Treasurer	116,031.75	122,865.69	133,188.00	(10,322.31)
County Attorney				
Personal Services	75,210.99	77,877.66	79,400.00	(1,522.34)
Contractual Services	9,237.31	9,124.99	11,000.00	(1,875.01)
Commodities	1,819.97	982.05	1,000.00	(17.95)
Total County Attorney	86,268.27	87,984.70	91,400.00	(3,415.30)
Register of Deeds				
Personal Services	48,854.52	47,542.18	58,000.00	(10,457.82)
Contractual Services	1,282.50	2,065.71	3,500.00	(1,434.29)
Commodities	447.68	1,944.92	2,000.00	(55.08)
Total Register of Deeds	50,584.70	51,552.81	63,500.00	(11,947.19)
Zoning				
Contractual Services	1,016.00	-	-	-
Indigent Defense				
Contractual Services	66,524.88	76,602.55	58,356.00	18,246.55
Commodities	-	-	-	-
Reimbursed Expense	(9,287.50)	(8,716.79)	-	(8,716.79)
Total Indigent Defense	57,237.38	67,885.76	58,356.00	9,529.76

WOODSON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Unified Court				
Contractual Services	\$ 26,586.95	\$ 17,843.17	\$ 27,948.00	\$ (10,104.83)
Commodities	5,006.27	397.17	5,640.00	(5,242.83)
Capital Outlay	4,404.99	7,161.00	10,050.00	(2,889.00)
Reimbursed Expense	(11,010.79)	-	-	-
Total Unified Court	24,987.42	25,401.34	43,638.00	(18,236.66)
Courthouse General				
Personal Services	31,228.76	36,987.31	30,000.00	6,987.31
Contractual Services	160,091.11	146,706.64	90,000.00	56,706.64
Commodities	21,566.51	40,574.14	30,000.00	10,574.14
Capital Outlay	22,000.00	36,925.59	307,478.00	(270,552.41)
Reimbursed Expense	(5,383.76)	(3,278.25)	-	(3,278.25)
Total Courthouse General	229,502.62	257,915.43	457,478.00	(199,562.57)
Total General Government	702,083.94	766,221.52	1,038,700.00	(272,478.48)
Public Safety				
Sheriff				
Personal Services	273,730.21	316,413.77	295,000.00	21,413.77
Contractual Services	58,479.81	65,120.25	57,000.00	8,120.25
Commodities	43,276.10	59,199.38	57,000.00	2,199.38
Capital Outlay	5,000.00	3,595.65	5,000.00	(1,404.35)
Reimbursed Expense	(4,193.54)	(856.87)	-	(856.87)
Total Sheriff	376,292.58	443,472.18	414,000.00	29,472.18
Sheriff - Dispatch				
Personal Services	166,565.66	176,223.35	165,000.00	11,223.35
Contractual Services	15,105.87	2,731.43	5,000.00	(2,268.57)
Commodities	1,421.98	2,380.84	3,000.00	(619.16)
Reimbursed Expense	(25,008.54)	(26,000.00)	-	(26,000.00)
Total Sheriff - Dispatch	158,084.97	155,335.62	173,000.00	(17,664.38)
Sheriff - Jail				
Contractual Services	49,412.31	65,959.32	35,000.00	30,959.32
Commodities	4,639.48	9,347.49	12,000.00	(2,652.51)
Reimbursed Expense	-	(99.51)	-	(99.51)
Total Sheriff - Corrections	54,051.79	75,207.30	47,000.00	28,207.30

WOODSON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Juvenile Detention				
Contractual Services	\$ 3,147.00	\$ 10,142.00	\$ 5,000.00	\$ 5,142.00
D.A.R.E.				
Commodities	481.52	-	-	-
Emergency Preparedness				
Personal Services	-	7,180.84	-	7,180.84
Contractual Services	30,032.23	26,149.92	31,000.00	(4,850.08)
Commodities	600.32	498.61	1,500.00	(1,001.39)
Capital Outlay	-	-	1,500.00	(1,500.00)
Total Emergency Preparedness	30,632.55	33,829.37	34,000.00	(170.63)
Total Public Safety	622,690.41	717,986.47	673,000.00	44,986.47
Health				
Coroner				
Contractual Services	6,617.24	5,325.00	16,050.00	(10,725.00)
Total Coroner	6,617.24	5,325.00	16,050.00	(10,725.00)
Agriculture				
Extension Council				
Contractual Services	8,601.91	3,575.22	3,500.00	75.22
Total Extension Council	8,601.91	3,575.22	3,500.00	75.22
Operating Transfers to:				
Special Equipment Reserve Fund	-	150,000.00	155,000.00	(5,000.00)
Heritage Hills Apartments Fund	3,250.00	-	-	-
Total Operating Transfers to	3,250.00	150,000.00	155,000.00	(5,000.00)
Total Expenditures	1,343,243.50	1,643,108.21	\$ 1,886,250.00	\$ (243,141.79)
Receipts Over(Under) Expenditures	104,597.97	(201,440.19)		
Unencumbered Cash, Beginning	539,066.30	643,664.27		
Unencumbered Cash, Ending	\$ 643,664.27	\$ 442,224.08		

WOODSON COUNTY, KANSAS
AMBULANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		Variance -
	Prior Year Actual	Actual	Budget	Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 172,350.73	235,930.44	\$ 241,513.00	\$ (5,582.56)
Delinquent Tax	2,516.93	3,375.35	5,069.00	(1,693.65)
Motor Vehicle Tax	10,767.17	16,370.78	13,998.00	2,372.78
Recreational Vehicle Tax	173.49	306.42	241.00	65.42
Commercial Vehicle Tax	816.02	1,018.97	811.00	207.97
16/20 M Truck Tax	1,870.80	1,896.14	2,394.00	(497.86)
Watercraft Tax	100.11	-	186.00	(186.00)
Mineral Production Tax	-	139.88	-	139.88
Intergovernmental				
Federal Grants	345.73	483.42	-	483.42
Licenses, Fees, and Permits				
Service Fees	129,609.98	101,187.44	125,000.00	(23,812.56)
Use of Money and Property				
Rental Income	-	200.00	-	200.00
Other Receipts				
Reimbursed Expenses	1,742.71	-	-	-
Total Receipts	320,293.67	360,908.84	\$ 389,212.00	\$ (28,303.16)
Expenditures				
Public Safety				
Personal Services	237,430.00	247,290.12	\$ 275,000.00	\$ (27,709.88)
Contractual Services	29,731.42	30,999.66	20,000.00	10,999.66
Commodities	16,373.52	20,873.66	37,000.00	(16,126.34)
Capital Outlay	3,239.03	3,753.06	20,000.00	(16,246.94)
Total Public Safety	286,773.97	302,916.50	352,000.00	(49,083.50)
Operating Transfers to:				
Special Ambulance				
Equipment Fund	14,908.13	37,992.34	34,000.00	3,992.34
Special Equipment Reserve Fund	18,800.00	20,000.00	-	20,000.00
Total Operating Transfers	33,708.13	57,992.34	34,000.00	23,992.34
Total Expenditures	320,482.10	360,908.84	\$ 386,000.00	\$ (25,091.16)
Receipts Over(Under) Expenditures	(188.43)	-		
Unencumbered Cash, Beginning	188.43	-		
Unencumbered Cash, Ending	\$ -	\$ -		

WOODSON COUNTY, KANSAS
APPRAISER'S COST FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 143,569.47	\$ 118,562.35	\$ 121,333.00	\$ (2,770.65)
Delinquent Tax	2,519.13	3,062.46	2,318.00	744.46
Motor Vehicle Tax	10,642.26	13,636.92	11,659.00	1,977.92
Recreational Vehicle Tax	171.45	255.21	201.00	54.21
Commercial Vehicle Tax	806.54	848.80	676.00	172.80
Watercraft Tax	-	-	155.00	(155.00)
16/20 M Truck Tax	1,960.78	1,874.09	1,994.00	(119.91)
Mineral Production Tax	83.39	70.30	-	70.30
Intergovernmental				
Federal Grants	288.00	242.93	-	242.93
Other Receipts				
Reimbursed Expense	1,084.62	-	-	-
Miscellaneous	2,441.60	2,069.00	-	2,069.00
Total Receipts	163,567.24	140,622.06	\$ 138,336.00	\$ 2,286.06
Expenditures				
General Government				
Personal Services	114,146.24	113,141.66	\$ 123,000.00	\$ (9,858.34)
Contractual Services	17,713.93	26,487.77	20,000.00	6,487.77
Commodities	2,521.77	7,571.95	9,000.00	(1,428.05)
Capital Outlay	-	15.50	-	15.50
Total General Government	134,381.94	147,216.88	152,000.00	(4,783.12)
Total Expenditures	134,381.94	147,216.88	\$ 152,000.00	\$ (4,783.12)
Receipts Over(Under) Expenditures	29,185.30	(6,594.82)		
Unencumbered Cash, Beginning	16,990.11	46,175.41		
Unencumbered Cash, Ending	\$ 46,175.41	\$ 39,580.59		

WOODSON COUNTY, KANSAS
CONSERVATION DISTRICT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year			Variance -
	Prior Year Actual	Actual	Budget		Over (Under)
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 19,794.71	\$ 19,767.30	\$ 20,221.00	\$	(453.70)
Delinquent Tax	348.66	425.10	299.00		126.10
Motor Vehicle Tax	1,432.28	1,880.44	1,608.00		272.44
Recreational Vehicle Tax	23.11	35.17	28.00		7.17
Commercial Vehicle Tax	108.52	117.02	93.00		24.02
Watercraft Tax	-	-	21.00		(21.00)
16/20 M Truck Tax	268.01	252.29	275.00		(22.71)
Mineral Production Tax	11.50	11.78	-		11.78
Intergovernmental					
Federal Grants	39.71	40.50	-		40.50
Total Receipts	22,026.50	22,529.60	\$ 22,545.00	\$	(15.40)
Expenditures					
Agriculture					
Contractual Services	22,426.81	22,500.00	\$ 22,500.00	\$	-
Total Expenditures	22,426.81	22,500.00	\$ 22,500.00	\$	-
Receipts Over(Under) Expenditures	(400.31)	29.60			
Unencumbered Cash, Beginning	399.68	(0.63)			
Unencumbered Cash, Ending	\$ (0.63)	\$ 28.97			

WOODSON COUNTY, KANSAS
DIRECT ELECTION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 94,682.75	\$ 84,616.01	\$ 86,585.00	\$ (1,968.99)
Delinquent Tax	1,219.54	1,674.44	1,280.00	394.44
Motor Vehicle Tax	5,288.57	8,993.14	7,688.00	1,305.14
Recreational Vehicle Tax	85.23	168.25	133.00	35.25
Commercial Vehicle Tax	400.80	559.80	445.00	114.80
Watercraft Tax	-	-	102.00	(102.00)
16/20 M Truck Tax	1,011.49	931.28	1,315.00	(383.72)
Mineral Production Tax	55.01	50.18	-	50.18
Intergovernmental				
Federal Grants	2,537.59	173.38	-	173.38
Other Receipts				
Reimbursed Expense	3,793.48	-	-	-
Total Receipts	109,074.46	97,166.48	\$ 97,548.00	\$ (381.52)
Expenditures				
General Government				
Personal Services	17,756.73	35,209.48	\$ 45,000.00	\$ (9,790.52)
Contractual Services	32,643.77	14,740.61	25,000.00	(10,259.39)
Commodities	7,834.35	4,859.23	10,000.00	(5,140.77)
Capital Outlay	-	15,932.34	-	15,932.34
Total General Government	58,234.85	70,741.66	80,000.00	(9,258.34)
Operating Transfers to				
Special Equipment Reserve Fund	-	20,000.00	25,000.00	(5,000.00)
Total Expenditure	58,234.85	90,741.66	\$ 105,000.00	\$ (14,258.34)
Receipts Over(Under) Expenditures	50,839.61	6,424.82		
Unencumbered Cash, Beginning	9,088.48	59,928.09		
Unencumbered Cash, Ending	\$ 59,928.09	\$ 66,352.91		

WOODSON COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 53,105.68	\$ 2,311.92	\$ 2,343.00	\$ (31.08)
Delinquent Tax	619.57	846.24	545.00	301.24
Motor Vehicle Tax	2,372.69	5,044.26	4,312.00	732.26
Recreational Vehicle Tax	38.18	94.39	74.00	20.39
Commercial Vehicle Tax	179.84	313.96	250.00	63.96
Watercraft Tax	-	-	57.00	(57.00)
16/20 M Truck Tax	447.30	417.78	738.00	(320.22)
Mineral Production Tax	30.82	1.35	-	1.35
Intergovernmental				
Federal Grants	106.53	4.74	-	4.74
Total Receipts	56,900.61	9,034.64	\$ 8,319.00	\$ 715.64
Expenditures				
Economic Development				
Contractual Services	33,192.03	35,000.00	\$ 35,000.00	\$ -
Capital Outlay	-	-	11,000.00	(11,000.00)
Total Expenditures	33,192.03	35,000.00	\$ 46,000.00	\$ (11,000.00)
Receipts Over(Under) Expenditures	23,708.58	(25,965.36)		
Unencumbered Cash, Beginning	25,871.60	49,580.18		
Unencumbered Cash, Ending	\$ 49,580.18	\$ 23,614.82		

WOODSON COUNTY, KANSAS
EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 701,727.68	\$ 669,606.26	\$ 685,424.00	\$ (15,817.74)
Delinquent Tax	13,547.43	15,767.80	10,129.00	5,638.80
Motor Vehicle Tax	56,233.51	66,656.53	56,995.00	9,661.53
Recreational Vehicle Tax	906.12	1,247.36	983.00	264.36
Commercial Vehicle Tax	4,261.65	4,148.92	3,303.00	845.92
Watercraft Tax	-	-	758.00	(758.00)
16/20 M Truck Tax	10,671.61	9,902.50	9,748.00	154.50
Mineral Production Tax	407.64	397.00	-	397.00
Intergovernmental				
Federal Grants	1,407.72	1,372.01	-	1,372.01
Total Receipts	789,163.36	769,098.38	\$ 767,340.00	\$ 1,758.38
Expenditures				
General Government				
Health Insurance	507,839.27	438,766.22	\$ 604,000.00	\$ (165,233.78)
KPERS	170,179.37	159,029.13	200,000.00	(40,970.87)
Life Insurance	2,492.02	2,773.64	4,000.00	(1,226.36)
Social Security	146,151.88	152,041.45	160,000.00	(7,958.55)
Unemployment	1,232.57	2,095.31	5,000.00	(2,904.69)
Workmen's Compensation	69,006.50	73,218.52	90,000.00	(16,781.48)
Reimbursed Expense	(17,453.40)	(247,430.76)	-	(247,430.76)
Total Expenditures	879,448.21	580,493.51	\$ 1,063,000.00	\$ (482,506.49)
Receipts Over(Under) Expenditures	(90,284.85)	188,604.87		
Unencumbered Cash, Beginning	486,530.97	396,246.12		
Unencumbered Cash, Ending	\$ 396,246.12	\$ 584,850.99		

WOODSON COUNTY, KANSAS
EXTENSION COUNCIL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year			Variance -
	Prior Year Actual	Actual	Budget		Over (Under)
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 45,346.00	\$ -	\$ -	\$ -	-
Delinquent Tax	1,347.07	1,277.16	-		1,277.16
Motor Vehicle Tax	2,717.63	4,308.02	3,683.00		625.02
Recreational Vehicle Tax	43.85	80.63	64.00		16.63
Commercial Vehicle Tax	205.97	268.11	213.00		55.11
Watercraft Tax	-	-	49.00		(49.00)
16/20 M Truck Tax	1,622.88	478.54	630.00		(151.46)
Mineral Production Tax	26.38	-	-		-
Intergovernmental					
Federal Grants	90.98	-	-		-
Total Receipts	51,400.76	6,412.46	\$ 4,639.00	\$ 1,773.46	
Expenditures					
Agriculture					
Contractual Services	30,000.00	30,000.00	\$ 49,999.00	\$ (19,999.00)	
Residual Transfer to General Fund	-	22,782.90	-	22,782.90	
Total Expenditures	30,000.00	52,782.90	\$ 49,999.00	\$ 2,783.90	
Receipts Over(Under) Expenditures	21,400.76	(46,370.44)			
Unencumbered Cash, Beginning	24,969.68	46,370.44			
Unencumbered Cash, Ending	\$ 46,370.44	\$ -			

WOODSON COUNTY, KANSAS
FAIR FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 2,623.34	\$ 2,658.66	\$ 2,703.00	\$ (44.34)
Delinquent Tax	46.73	57.11	40.00	17.11
Motor Vehicle Tax	190.21	249.30	213.00	36.30
Recreational Vehicle Tax	2.99	4.70	4.00	0.70
Commercial Vehicle Tax	14.40	15.50	12.00	3.50
Watercraft Tax	-	-	3.00	(3.00)
16/20 M Truck Tax	36.01	33.49	36.00	(2.51)
Mineral Production Tax	1.54	1.57	-	1.57
Intergovernmental				
Federal Grants	5.26	5.45	-	5.45
Total Receipts	2,920.48	3,025.78	\$ 3,011.00	\$ 14.78
Expenditures				
Agriculture				
Contractual Services	2,992.95	3,000.00	\$ 3,000.00	\$ -
Total Expenditures	2,992.95	3,000.00	\$ 3,000.00	\$ -
Receipts Over(Under) Expenditures	(72.47)	25.78		
Unencumbered Cash, Beginning	72.47	-		
Unencumbered Cash, Ending	\$ -	\$ 25.78		

WOODSON COUNTY, KANSAS
FAIR BUILDING FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)	
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 7,790.63	\$ 8,053.11	\$ 8,206.00	\$ (152.89)	
Delinquent Tax	125.93	158.50	121.00	37.50	
Motor Vehicle Tax	508.14	739.74	630.00	109.74	
Recreational Vehicle Tax	8.24	13.82	11.00	2.82	
Commercial Vehicle Tax	38.54	46.08	37.00	9.08	
Watercraft Tax	-	-	8.00	(8.00)	
16/20 M Truck Tax	95.78	89.48	108.00	(18.52)	
Mineral Production Tax	4.52	4.78	-	4.78	
Intergovernmental					
Federal Grants	15.63	16.50	-	16.50	
Total Receipts	8,587.41	9,122.01	\$ 9,121.00	\$ 1.01	
Expenditures					
Agriculture					
Contractual Services	8,739.23	9,000.00	\$ 9,000.00	\$ -	
Total Expenditures	8,739.23	9,000.00	\$ 9,000.00	\$ -	
Receipts Over(Under) Expenditures	(151.82)	122.01			
Unencumbered Cash, Beginning	151.82	-			
Unencumbered Cash, Ending	\$ -	\$ 122.01			

WOODSON COUNTY, KANSAS
4-H BUILDING MAINTENANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year			Variance -
	Prior Year Actual	Actual	Budget		Over (Under)
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 24,802.46	\$ 27,126.34	\$ 27,741.00	\$	(614.66)
Delinquent Tax	528.12	578.06	410.00		168.06
Motor Vehicle Tax	1,695.95	2,355.97	2,014.00		341.97
Recreation Vehicle Tax	27.30	44.04	35.00		9.04
Commercial Vehicle Tax	128.53	146.65	117.00		29.65
Watercraft Tax	-	-	27.00		(27.00)
16/20 M Truck Tax	295.88	298.62	344.00		(45.38)
Mineral Production Tax	14.42	16.09	-		16.09
Intergovernmental					
Federal Grants	49.75	55.58	-		55.58
Use of Money and Property					
Rent	555.00	2,620.00	-		2,620.00
Total Receipts	28,097.41	33,241.35	\$ 30,688.00	\$	2,553.35
Expenditures					
Agriculture					
Contractual Services	17,232.03	20,673.65	\$ 35,000.00	\$	(14,326.35)
Commodities	1,261.30	2,415.97	3,000.00		(584.03)
Capital Outlay	-	-	3,000.00		(3,000.00)
Total Expenditures	18,493.33	23,089.62	\$ 41,000.00	\$	(17,910.38)
Receipts Over(Under) Expenditures	9,604.08	10,151.73			
Unencumbered Cash, Beginning	23,859.14	33,463.22			
Unencumbered Cash, Ending	\$ 33,463.22	\$ 43,614.95			

WOODSON COUNTY, KANSAS
HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year			Variance -
	Prior Year Actual	Actual	Budget		Over (Under)
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 27,227.05	\$ 27,242.06	\$ 27,874.00	\$	(631.94)
Delinquent Tax	483.66	587.97	412.00		175.97
Motor Vehicle Tax	1,980.96	2,586.33	2,210.00		376.33
Recreational Vehicle Tax	31.94	48.44	38.00		10.44
Commercial Vehicle Tax	150.12	160.97	128.00		32.97
Watercraft Tax	-	-	29.00		(29.00)
16/20 M Truck Tax	369.56	348.86	378.00		(29.14)
Mineral Production Tax	15.80	16.16	-		16.16
Intergovernmental					
Federal Grants	54.62	55.82	-		55.82
Total Receipts	30,313.71	31,046.61	\$ 31,069.00	\$	(22.39)
Expenditures					
Health					
Contractual Services	30,912.04	31,000.00	\$ 31,000.00	\$	-
Total Expenditures	30,912.04	31,000.00	\$ 31,000.00	\$	-
Receipts Over(Under) Expenditures	(598.33)	46.61			
Unencumbered Cash, Beginning	598.33	-			
Unencumbered Cash, Ending	\$ -	\$ 46.61			

WOODSON COUNTY, KANSAS
HISTORICAL SOCIETY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 8,744.56	\$ 8,708.29	\$ 8,913.00	\$ (204.71)
Delinquent Tax	150.39	185.70	132.00	53.70
Motor Vehicle Tax	611.59	830.55	709.00	121.55
Recreational Vehicle Tax	9.84	15.55	12.00	3.55
Commercial Vehicle Tax	46.34	51.71	41.00	10.71
Watercraft Tax	-	-	9.00	(9.00)
16/20 M Truck Tax	114.70	107.64	121.00	(13.36)
Mineral Production Tax	5.08	5.13	-	5.13
Intergovernmental				
Federal Grants	17.54	17.84	-	17.84
Total Receipts	9,700.04	9,922.41	\$ 9,937.00	\$ (14.59)
Expenditures				
Culture and Recreation				
Contractual Services	9,871.20	9,900.00	\$ 9,900.00	\$ -
Total Expenditures	9,871.20	9,900.00	\$ 9,900.00	\$ -
Receipts Over(Under) Expenditures	(171.16)	22.41		
Unencumbered Cash, Beginning	171.16	-		
Unencumbered Cash, Ending	\$ -	\$ 22.41		

WOODSON COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 33,626.45	\$ 33,522.77	\$ 34,280.00	\$ (757.23)
Delinquent Tax	573.17	711.09	507.00	204.09
Motor Vehicle Tax	2,348.11	3,194.17	2,730.00	464.17
Recreational Vehicle Tax	37.85	59.78	47.00	12.78
Commercial Vehicle Tax	177.96	198.79	158.00	40.79
Watercraft Tax	-	-	36.00	(36.00)
16/20 M Truck Tax	443.85	413.46	467.00	(53.54)
Mineral Production Tax	19.53	19.88	-	19.88
Intergovernmental				
Federal Grants	67.46	68.69	-	68.69
Total Receipts	37,294.38	38,188.63	\$ 38,225.00	\$ (36.37)
Expenditures				
Health				
Contractual Services	37,956.40	38,110.00	\$ 38,110.00	\$ -
Total Expenditures	37,956.40	38,110.00	\$ 38,110.00	\$ -
Receipts Over(Under) Expenditures	(662.02)	78.63		
Unencumbered Cash, Beginning	662.02	-		
Unencumbered Cash, Ending	\$ -	\$ 78.63		

WOODSON COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year			Variance -
	Prior Year Actual	Actual	Budget		Over (Under)
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 20,191.72	\$ 20,229.26	\$ 20,675.00	\$	(445.74)
Delinquent Tax	359.03	437.38	306.00		131.38
Motor Vehicle Tax	1,464.82	1,917.79	1,639.00		278.79
Recreational Vehicle Tax	23.63	35.90	28.00		7.90
Commercial Vehicle Tax	111.00	119.43	95.00		24.43
Watercraft Tax	-	-	22.00		(22.00)
16/20 M Truck Tax	274.13	257.93	280.00		(22.07)
Mineral Production Tax	11.72	11.98	-		11.98
Intergovernmental					
Federal Grants	40.51	41.45	-		41.45
Total Receipts	22,476.56	23,051.12	\$ 23,045.00	\$	6.12
Expenditures					
Health					
Contractual Services	22,944.17	23,000.00	\$ 23,000.00	\$	-
Total Expenditures	22,944.17	23,000.00	\$ 23,000.00	\$	-
Receipts Over(Under) Expenditures	(467.61)	51.12			
Unencumbered Cash, Beginning	467.61	-			
Unencumbered Cash, Ending	\$ -	\$ 51.12			

WOODSON COUNTY, KANSAS
NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year			Variance -
	Prior Year Actual	Actual	Budget		Over (Under)
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 53,020.23	\$ 28,397.92	\$ 29,054.00	\$	(656.08)
Delinquent Tax	1,126.28	1,296.28	579.00		717.28
Motor Vehicle Tax	5,739.63	5,036.69	4,305.00		731.69
Recreational Vehicle Tax	92.42	94.24	74.00		20.24
Commercial Vehicle Tax	434.99	313.48	249.00		64.48
Watercraft Tax	-	-	57.00		(57.00)
16/20 M Truck Tax	729.24	1,010.72	736.00		274.72
Mineral Production Tax	30.77	16.84	-		16.84
Intergovernmental					
Federal Grants	106.37	58.19	-		58.19
Use of Money and Property					
Sale of Assets	-	301.00	-		301.00
Other Receipts					
Reimbursed Expense	23.39	40.04	-		40.04
Total Receipts	61,279.93	36,565.40	\$ 35,054.00	\$	1,511.40
Expenditures					
Agriculture					
Personal Services	26,743.05	33,316.93	\$ 36,000.00	\$	(2,683.07)
Contractual Services	15,456.58	12,867.06	17,000.00		(4,132.94)
Commodities	104,695.01	113,542.05	100,000.00		13,542.05
Capital Outlay	-	-	-		-
Reimbursed Expense	(89,319.95)	(94,318.00)	(85,000.00)		(9,318.00)
Total Expenditures	57,574.69	65,408.04	\$ 68,000.00	\$	(2,591.96)
Receipts Over(Under) Expenditures	3,728.63	(28,842.64)			
Unencumbered Cash, Beginning	48,785.66	52,514.29			
Unencumbered Cash, Ending	\$ 52,514.29	\$ 23,671.65			

WOODSON COUNTY, KANSAS
PLANNING BOARD FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Officer Fees	\$ 131.00	\$ 110.00	\$ 120.00	\$ (10.00)
Total Receipts	131.00	110.00	\$ 120.00	\$ (10.00)
Expenditures				
General Government				
Contractual Services	-	-	\$ 542.00	\$ (542.00)
Total Expenditures	-	-	\$ 542.00	\$ (542.00)
Receipts Over(Under) Expenditures	131.00	110.00		
Unencumbered Cash, Beginning	302.15	433.15		
Unencumbered Cash, Ending	\$ 433.15	\$ 543.15		

WOODSON 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 Amounts for the Prior Year Ended December 31, 2020)

		Current Year		Variance -
	Prior Year Actual	Actual	Budget	Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 1,285,496.85	1,385,758.90	\$ 1,418,542.00	\$ (32,783.10)
Delinquent Tax	20,639.33	26,182.71	22,414.00	3,768.71
Motor Vehicle Tax	82,893.89	122,104.07	104,409.00	17,695.07
Recreational Vehicle Tax	1,335.70	2,284.92	1,801.00	483.92
Commercial Tax	6,282.14	7,600.10	6,050.00	1,550.10
Watercraft Tax	-	-	1,388.00	(1,388.00)
16/20 M Truck Tax	14,027.63	14,597.19	17,858.00	(3,260.81)
Mineral Production Tax	746.71	821.54	-	821.54
Intergovernmental				
Federal Grants	2,578.70	54,244.95	-	54,244.95
State Grants	-	6,851.72	-	6,851.72
Special City & County Highway	234,115.73	270,410.21	197,683.00	72,727.21
Connecting Links	41,131.40	40,876.40	48,338.00	(7,461.60)
Use of Money and Property				
Sale of Assets	-	3,808.00	-	3,808.00
Other Receipts				
Reimbursed Expenses	25,233.57	24,622.91	-	24,622.91
Miscellaneous	30.00	-	-	-
Total Receipts	1,714,511.65	1,960,163.62	\$ 1,818,483.00	\$ 141,680.62
Expenditures				
Public Works				
Maintenance				
Personal Services	422,315.54	362,447.96	\$ 475,000.00	\$ (112,552.04)
Contractual Services	127,108.08	78,313.46	120,000.00	(41,686.54)
Commodities	1,035,725.99	806,091.04	1,100,000.00	(293,908.96)
Capital Outlay	-	-	50,000.00	(50,000.00)
Total Maintenance	1,585,149.61	1,246,852.46	1,745,000.00	(498,147.54)
Administration				
Personal Services	83,291.29	72,997.69	99,000.00	(26,002.31)
Contractual Services	2,164.68	796.29	4,000.00	(3,203.71)
Commodities	877.85	1,302.39	2,500.00	(1,197.61)
Total Administration	86,333.82	75,096.37	105,500.00	(30,403.63)
Total Public Works	1,671,483.43	1,321,948.83	1,850,500.00	(528,551.17)

WOODSON 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 Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to				
Special Machinery Fund	\$ 100,500.00	\$ 225,000.00	\$ -	\$ 225,000.00
Total Expenditures	1,771,983.43	1,546,948.83	\$ 1,850,500.00	\$ (303,551.17)
Receipts Over(Under) Expenditures	(57,471.78)	413,214.79		
Unencumbered Cash, Beginning	158,609.51	101,137.73		
Unencumbered Cash, Ending	\$ 101,137.73	\$ 514,352.52		

WOODSON COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 128,265.63	\$ 131,396.60	\$ 133,315.00	\$ (1,918.40)
Delinquent Tax	1,263.80	1,256.42	1,189.00	67.42
Motor Vehicle Tax	6,172.90	8,842.06	7,604.00	1,238.06
Recreational Vehicle Tax	93.84	116.78	123.00	(6.22)
Commercial Vehicle Tax	530.74	602.18	509.00	93.18
Watercraft Tax	-	-	73.00	(73.00)
16/20 M Truck Tax	1,864.19	1,799.90	1,954.00	(154.10)
Mineral Production Tax	91.21	99.91	-	99.91
Use of Money and Property				
Rent	-	300.00	-	300.00
Total Receipts	138,282.31	144,413.85	\$ 144,767.00	\$ (353.15)
Expenditures				
Public Safety				
Personal Services	24,576.00	26,779.78	\$ 40,000.00	\$ (13,220.22)
Contractual Services	44,559.19	34,192.64	35,000.00	(807.36)
Commodities	29,054.32	35,139.82	35,000.00	139.82
Capital Outlay	15,348.00	1,120.00	-	1,120.00
Reimbursed Expense	(150.00)	(215.06)	-	(215.06)
Total Public Safety	113,387.51	97,017.18	110,000.00	(12,982.82)
Operating Transfers to				
Special Rural Fire Equipment Fund	36,242.00	45,000.00	45,948.00	(948.00)
Total Expenditures	149,629.51	142,017.18	\$ 155,948.00	\$ (13,930.82)
Receipts Over(Under) Expenditures	(11,347.20)	2,396.67		
Unencumbered Cash, Beginning	28,619.45	17,272.25		
Unencumbered Cash, Ending	\$ 17,272.25	\$ 19,668.92		

WOODSON COUNTY, KANSAS
SERVICE PROGRAM FOR THE ELDERLY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		Variance -
	Prior Year Actual	Actual	Budget	Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 51,552.83	\$ 54,291.36	\$ 55,557.00	\$ (1,265.64)
Delinquent Tax	889.07	1,078.10	821.00	257.10
Motor Vehicle Tax	3,682.34	4,896.68	4,187.00	709.68
Recreational Vehicle Tax	59.34	91.63	72.00	19.63
Commercial Tax	279.07	304.79	243.00	61.79
Watercraft Tax	-	-	56.00	(56.00)
16/20 M Truck Tax	667.59	648.47	716.00	(67.53)
Mineral Production Tax	29.96	32.18	-	32.18
Intergovernmental				
Federal Grants	103.42	111.24	-	111.24
Total Receipts	57,263.62	61,454.45	\$ 61,652.00	\$ (197.55)
Expenditures				
Economic Development				
Contractual Services	60,924.90	62,126.78	\$ 71,689.00	\$ (9,562.22)
Total Expenditures	60,924.90	62,126.78	\$ 71,689.00	\$ (9,562.22)
Receipts Over(Under) Expenditures	(3,661.28)	(672.33)		
Unencumbered Cash, Beginning	24,401.02	20,739.74		
Unencumbered Cash, Ending	\$ 20,739.74	\$ 20,067.41		

WOODSON 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 Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,143.82	\$ 2,039.67	\$ 991.00	\$ 1,048.67
Total Receipts	1,143.82	2,039.67	\$ 991.00	\$ 1,048.67
Expenditures				
Health				
Contractual Services	-	-	\$ 10,704.00	\$ (10,704.00)
Total Expenditures	-	-	\$ 10,704.00	\$ (10,704.00)
Receipts Over(Under) Expenditures	1,143.82	2,039.67		
Unencumbered Cash, Beginning	11,671.12	12,814.94		
Unencumbered Cash, Ending	\$ 12,814.94	\$ 14,854.61		

WOODSON 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 Amounts for the Prior Year Ended December 31, 2020)

		Current Year		Variance -
	Prior Year Actual	Actual	Budget	Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 167,379.50	\$ 232,385.51	\$ 237,849.00	\$ (5,463.49)
Delinquent Tax	2,767.92	3,457.48	3,515.00	(57.52)
Motor Vehicle Tax	11,555.34	15,898.59	13,593.00	2,305.59
Recreational Vehicle Tax	186.23	297.54	234.00	63.54
Commercial Tax	875.75	989.60	788.00	201.60
Watercraft Tax	-	-	181.00	(181.00)
16/20 M Truck Tax	2,187.73	2,034.87	2,325.00	(290.13)
Mineral Production Tax	97.23	137.77	-	137.77
Intergovernmental				
Federal Grants	335.76	476.15	-	476.15
Total Receipts	185,385.46	255,677.51	\$ 258,485.00	\$ (2,807.49)
Expenditures				
Public Works				
Contractual Services	-	3,746.53	\$ -	\$ 3,746.53
Commodities	-	19.60	-	19.60
Capital Outlay	550,383.00	-	860,000.00	(860,000.00)
Total Expenditures	550,383.00	3,766.13	\$ 860,000.00	\$ (856,233.87)
Receipts Over(Under) Expenditures	(364,997.54)	251,911.38		
Unencumbered Cash, Beginning	676,839.22	311,841.68		
Unencumbered Cash, Ending	\$ 311,841.68	\$ 563,753.06		

WOODSON COUNTY, KANSAS
SPECIAL LIABILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year			Variance -
	Prior Year Actual	Actual	Budget		Over (Under)
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 25,558.18	\$ 24,930.18	\$ 25,506.00	\$	(575.82)
Delinquent Tax	431.69	534.47	377.00		157.47
Motor Vehicle Tax	1,570.81	2,427.85	2,075.00		352.85
Recreational Vehicle Tax	25.29	45.44	36.00		9.44
Commercial Vehicle Tax	119.02	151.11	120.00		31.11
Watercraft Tax	-	-	28.00		(28.00)
16/20 M Truck Tax	299.61	276.56	355.00		(78.44)
Mineral Production Tax	14.84	14.79	-		14.79
Intergovernmental					
Federal Grants	51.27	51.08	-		51.08
Other Receipts					
Reimbursed Expense	-	299.00	-		299.00
Total Receipts	28,070.71	28,730.48	\$ 28,497.00	\$	233.48
Expenditures					
General Government					
Contractual Services	12,632.00	14,115.00	\$ 46,000.00	\$	(31,885.00)
Total Expenditures	12,632.00	14,115.00	\$ 46,000.00	\$	(31,885.00)
Receipts Over(Under) Expenditures	15,438.71	14,615.48			
Unencumbered Cash, Beginning	35,427.00	50,865.71			
Unencumbered Cash, Ending	\$ 50,865.71	\$ 65,481.19			

WOODSON COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 597.96	\$ 1,066.29	\$ 991.00	\$ 75.29
Total Receipts	597.96	1,066.29	\$ 991.00	\$ 75.29
Expenditures				
Culture and Recreation				
Contractual Services	-	-	\$ 9,598.00	\$ (9,598.00)
Total Expenditures	-	-	\$ 9,598.00	\$ (9,598.00)
Receipts Over(Under) Expenditures	597.96	1,066.29		
Unencumbered Cash, Beginning	7,565.43	8,163.39		
Unencumbered Cash, Ending	\$ 8,163.39	\$ 9,229.68		

WOODSON COUNTY, KANSAS
TOURISM AND CONVENTION PROMOTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	\$ 6,519.41	\$ 9,265.01	\$ 10,000.00	\$ (734.99)
Other Receipts				
Reimbursed Expense	130.00	-	-	-
Total Receipts	6,649.41	9,265.01	\$ 10,000.00	\$ (734.99)
Expenditures				
Economic Development				
Contractual Services	130.00	8,281.74	\$ 25,196.00	\$ (16,914.26)
Total Expenditures	130.00	8,281.74	\$ 25,196.00	\$ (16,914.26)
Receipts Over(Under) Expenditures	6,519.41	983.27		
Unencumbered Cash, Beginning	12,896.47	19,415.88		
Unencumbered Cash, Ending	\$ 19,415.88	\$ 20,399.15		

WOODSON COUNTY, KANSAS
SPECIAL AMBULANCE EQUIPMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfers from Ambulance Fund	<u>\$ 14,908.13</u>	<u>\$ 37,992.34</u>
Total Receipts	<u>14,908.13</u>	<u>37,992.34</u>
Expenditures		
Public Safety Capital Outlay	<u>-</u>	<u>516.03</u>
Total Expenditures	<u>-</u>	<u>516.03</u>
Receipts Over(Under) Expenditures	14,908.13	37,476.31
Unencumbered Cash, Beginning	<u>106,750.92</u>	<u>121,659.05</u>
Unencumbered Cash, Ending	<u><u>\$ 121,659.05</u></u>	<u><u>\$ 159,135.36</u></u>

WOODSON COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ 381.00
State Grants	-	15,000.00
Use of Money and Property		
Sale of Assets	-	16,665.00
Other Receipts		
Miscellaneous	-	6,395.00
Operating Transfers from:		
General Fund	-	150,000.00
Ambulance Fund	18,800.00	20,000.00
Direct Election Fund	-	20,000.00
Total Receipts	18,800.00	228,441.00
Expenditures		
General Government		
Capital Outlay	42,720.00	95,658.42
Total Expenditures	42,720.00	95,658.42
Receipts Over(Under) Expenditures	(23,920.00)	132,782.58
Unencumbered Cash, Beginning	476,549.28	452,629.28
Unencumbered Cash, Ending	\$ 452,629.28	\$ 585,411.86

WOODSON 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 Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from Noxious Weed Fund	\$ -	\$ -	\$ -	\$ -
Total Receipts	-	-	\$ -	\$ -
Expenditures				
Agriculture Capital Outlay	149,400.00	22,603.60	\$ 229,365.00	\$ (206,761.40)
Total Expenditures	149,400.00	22,603.60	\$ 229,365.00	\$ (206,761.40)
Receipts Over(Under) Expenditures	(149,400.00)	(22,603.60)		
Unencumbered Cash, Beginning	278,865.06	129,465.06		
Unencumbered Cash, Ending	\$ 129,465.06	\$ 106,861.46		

WOODSON COUNTY, KANSAS
SPECIAL MACHINERY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Road and Bridge Fund	\$ 100,500.00	\$ 225,000.00
Total Receipts	100,500.00	225,000.00
Expenditures		
Public Works Capital Outlay	-	7,995.00
Total Expenditures	-	7,995.00
Receipts Over(Under) Expenditures	100,500.00	217,005.00
Unencumbered Cash, Beginning	132,286.57	232,786.57
Unencumbered Cash, Ending	\$ 232,786.57	\$ 449,791.57

WOODSON COUNTY, KANSAS
SPECIAL RURAL FIRE EQUIPMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ 4,800.00
Use of Money and Property		
Sale of Assets	-	2,816.01
Operating Transfers from		
Rural Fire District No. 1 Fund	36,242.00	45,000.00
Total Receipts	36,242.00	52,616.01
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	36,242.00	52,616.01
Unencumbered Cash, Beginning	162,329.38	198,571.38
Unencumbered Cash, Ending	\$ 198,571.38	\$ 251,187.39

WOODSON COUNTY, KANSAS
RURAL FIRE DISTRICT DONATIONS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Donations	\$ 3,010.00	\$ 1,370.00
Total Receipts	3,010.00	1,370.00
Expenditures		
Public Safety		
Contractual Services	51.00	398.96
Commodities	-	1,306.77
Total Expenditures	51.00	1,705.73
Receipts Over(Under) Expenditures	2,959.00	(335.73)
Unencumbered Cash, Beginning	8,819.05	11,778.05
Unencumbered Cash, Ending	\$ 11,778.05	\$ 11,442.32

WOODSON COUNTY, KANSAS
SEWER DISTRICT NO. 1 FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Drug Control Tax	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	514.64	514.64
Unencumbered Cash, Ending	\$ 514.64	\$ 514.64

WOODSON COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 59,969.64	\$ 97,124.04	\$ 45,000.00	\$ 52,124.04
Total Receipts	59,969.64	97,124.04	\$ 45,000.00	\$ 52,124.04
Expenditures				
Public Safety				
Contractual Services	93,095.26	67,071.56	\$ 67,000.00	\$ 71.56
Commodities	-	4,227.00	67,031.00	(62,804.00)
Total Expenditures	93,095.26	71,298.56	\$ 134,031.00	\$ (62,732.44)
Receipts Over(Under) Expenditures	(33,125.62)	25,825.48		
Unencumbered Cash, Beginning	114,031.38	80,905.76		
Unencumbered Cash, Ending	\$ 80,905.76	\$ 106,731.24		

WOODSON 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 Amounts for the Prior Year Ended December 31, 2020)

		Current Year			Variance -
	Prior Year Actual	Actual	Budget		Over (Under)
Receipts					
Taxes and Shared Receipts					
Special Assessments	\$ 274,543.87	\$ 275,146.96	\$ 310,000.00	\$	(34,853.04)
Delinquent Tax	29,458.82	30,483.07	-		30,483.07
Use of Money and Property					
Rent	17,712.05	24,615.58	15,000.00		9,615.58
Sale of Assets	2,410.26	1,477.38	-		1,477.38
Other Receipts					
Sale of Recycling Materials	9,604.30	11,903.90	10,000.00		1,903.90
Miscellaneous	798.00	-	-		-
Total Receipts	334,527.30	343,626.89	\$ 335,000.00	\$	8,626.89
Expenditures					
Sanitation					
Personal Services	153,747.61	187,107.39	\$ 210,000.00	\$	(22,892.61)
Contractual Services	86,649.46	114,210.13	124,000.00		(9,789.87)
Commodities	26,322.63	63,765.84	48,000.00		15,765.84
Capital Outlay	-	-	212,663.00		(212,663.00)
Total Expenditures	266,719.70	365,083.36	\$ 594,663.00	\$	(229,579.64)
Receipts Over(Under) Expenditures	67,807.60	(21,456.47)			
Unencumbered Cash, Beginning	306,663.30	374,470.90			
Unencumbered Cash, Ending	\$ 374,470.90	\$ 353,014.43			

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Rent	\$ 23,075.00	\$ 4,800.00
Laundry	1,768.00	302.00
Other Receipts		
Reimbursed Expense	-	863.68
Operating Transfers from General Fund	3,250.00	-
Total Receipts	28,093.00	5,965.68
Expenditures		
General Government		
Contractual Services	21,993.37	11,016.38
Commodities	9,553.87	-
Total Expenditures	31,547.24	11,016.38
Receipts Over(Under) Expenditures	(3,454.24)	(5,050.70)
Unencumbered Cash, Beginning	8,504.94	5,050.70
Unencumbered Cash, Ending	\$ 5,050.70	\$ -

WOODSON COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 30,766.50	\$ 31,729.25
Intergovernmental		
State Grants	1,575.00	1,575.00
Total Receipts	32,341.50	33,304.25
Expenditures		
General Government		
Personal Services	5,346.00	5,503.60
Contractual Services	-	62.67
Total General Government	5,346.00	5,566.27
Operating Transfers to General Fund	26,995.50	27,737.98
Total Expenditures	32,341.50	33,304.25
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

WOODSON COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 364.52	\$ 443.08
Total Receipts	364.52	443.08
Expenditures		
General Government		
Contractual Services	255.65	239.85
Total Expenditures	255.65	239.85
Receipts Over(Under) Expenditures	108.87	203.23
Unencumbered Cash, Beginning	6,592.50	6,701.37
Unencumbered Cash, Ending	\$ 6,701.37	\$ 6,904.60

WOODSON COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,575.80	\$ 1,580.00
Total Receipts	1,575.80	1,580.00
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	1,575.80	1,580.00
Unencumbered Cash, Beginning	13,483.93	15,059.73
Unencumbered Cash, Ending	\$ 15,059.73	\$ 16,639.73

WOODSON COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,073.00	\$ 1,154.50
Total Receipts	1,073.00	1,154.50
Expenditures		
General Government		
Capital Outlay	-	1,733.47
Total Expenditures	-	1,733.47
Receipts Over(Under) Expenditures	1,073.00	(578.97)
Unencumbered Cash, Beginning	4,343.02	5,416.02
Unencumbered Cash, Ending	\$ 5,416.02	\$ 4,837.05

WOODSON COUNTY, KANSAS
CONCEAL AND CARRY PERMIT FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 162.50	\$ 455.00
Total Receipts	162.50	455.00
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	162.50	455.00
Unencumbered Cash, Beginning	4,885.50	5,048.00
Unencumbered Cash, Ending	\$ 5,048.00	\$ 5,503.00

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,292.00	\$ 4,618.00
Total Receipts	4,292.00	4,618.00
Expenditures		
General Government		
Contractual Services	2,612.50	2,442.00
Capital Outlay	855.00	-
Total Expenditures	3,467.50	2,442.00
Receipts Over(Under) Expenditures	824.50	2,176.00
Unencumbered Cash, Beginning	13,633.83	14,458.33
Unencumbered Cash, Ending	\$ 14,458.33	\$ 16,634.33

WOODSON COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,073.00	\$ 1,154.50
Total Receipts	1,073.00	1,154.50
Expenditures		
General Government		
Contractual Services	-	90.24
Capital Outlay	-	949.98
Total Expenditures	-	1,040.22
Receipts Over(Under) Expenditures	1,073.00	114.28
Unencumbered Cash, Beginning	2,880.90	3,953.90
Unencumbered Cash, Ending	\$ 3,953.90	\$ 4,068.18

WOODSON COUNTY, KANSAS
SHERIFF'S SPECIAL DONATIONS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

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

WOODSON COUNTY, KANSAS
SHERIFF'S VIN INSPECTION FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,060.00	\$ 3,960.00
Total Receipts	3,060.00	3,960.00
Expenditures		
Public Safety		
Contractual Services	-	1,785.51
Commodities	-	10,789.18
Total Expenditures	-	12,574.69
Receipts Over(Under) Expenditures	3,060.00	(8,614.69)
Unencumbered Cash, Beginning	12,084.00	15,144.00
Unencumbered Cash, Ending	\$ 15,144.00	\$ 6,529.31

WOODSON COUNTY, KANSAS
JUVENILE INTAKE GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

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

WOODSON COUNTY, KANSAS
COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

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

WOODSON COUNTY, KANSAS
FEMA GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

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

WOODSON COUNTY, KANSAS
LEPP GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 685.00	\$ 335.00
Total Receipts	685.00	335.00
Expenditures		
Health		
Contractual Services	650.00	577.00
Total Expenditures	650.00	577.00
Receipts Over(Under) Expenditures	35.00	(242.00)
Unencumbered Cash, Beginning	250.00	285.00
Unencumbered Cash, Ending	\$ 285.00	\$ 43.00

WOODSON COUNTY, KANSAS
COMMUNITY CORRECTIONS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 407,452.27	\$ 399,503.93
Other Receipts		
Miscellaneous	9,561.52	11,106.95
Total Receipts	417,013.79	410,610.88
Expenditures		
General Government		
Personal Services	348,812.99	358,097.98
Contractual Services	38,698.92	62,059.01
Total Expenditures	387,511.91	420,156.99
Receipts Over(Under) Expenditures	29,501.88	(9,546.11)
Unencumbered Cash, Beginning	49,739.92	79,241.80
Unencumbered Cash, Ending	\$ 79,241.80	\$ 69,695.69

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	\$ 303,502.62	\$ 307,755.75
Other Receipts		
Miscellaneous	6,262.68	5,066.23
Total Receipts	309,765.30	312,821.98
Expenditures		
General Government		
Personal Services	280,420.50	264,091.54
Contractual Services	36,930.51	75,463.44
Total Expenditures	317,351.01	339,554.98
Receipts Over(Under) Expenditures	(7,585.71)	(26,733.00)
Unencumbered Cash, Beginning	85,675.59	78,089.88
Unencumbered Cash, Ending	\$ 78,089.88	\$ 51,356.88

WOODSON COUNTY, KANSAS
OTHER GRANTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 17,120.00	\$ 7,061.21
State Grants	-	4,950.00
Total Receipts	17,120.00	12,011.21
Expenditures		
General Government		
Contractual Services	20,570.00	1,500.00
Total Expenditures	20,570.00	1,500.00
Receipts Over(Under) Expenditures	(3,450.00)	10,511.21
Unencumbered Cash, Beginning	1,012.09	(2,437.91)
Unencumbered Cash, Ending	\$ (2,437.91)	\$ 8,073.30

WOODSON COUNTY, KANSAS
CORONAVIRUS RELIEF GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 644,406.00	\$ -
Other Receipts		
Reimbursed Expense	473.39	-
Total Receipts	644,879.39	-
Expenditures		
General Government		
Contractual Services	624,406.08	20,473.31
Total Expenditures	624,406.08	20,473.31
Receipts Over(Under) Expenditures	20,473.31	(20,473.31)
Unencumbered Cash, Beginning	-	20,473.31
Unencumbered Cash, Ending	\$ 20,473.31	\$ -

WOODSON COUNTY, KANSAS
AMERICAN RESCUE PLAN ACT GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ 304,760.00
Total Receipts	-	304,760.00
Expenditures		
General Government		
Contractual Services	-	237,227.61
Total Expenditures	-	237,227.61
Receipts Over(Under) Expenditures	-	67,532.39
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 67,532.39

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Neosho Falls City - General	\$ -	\$ 13,747.23	\$ 13,747.23	\$ -
Toronto City - Bond and Interest	-	22,994.93	22,994.93	-
Toronto City - General	-	39,662.84	39,662.84	-
Toronto City - Library	-	3,054.79	3,054.79	-
Toronto City - Special Liability	-	3,054.81	3,054.81	-
Yates Center City - General	-	353,951.74	353,951.74	-
Yates Center City - Library	-	67,828.02	67,828.02	-
Yates Center City - Recreation	-	25,746.77	25,746.77	-
Yates Center City - Special Law Enforcement	-	15,804.74	15,804.74	-
Yates Center City - Multi-Year Capital Improve	-	76.19	76.19	-
Piqua City Lighting - General	1.46	1,784.05	1,785.51	-
Subtotal Cities	1.46	547,706.11	547,707.57	-
Townships:				
Liberty Township - General	-	2,888.94	2,888.94	-
Neosho Falls Township	-	-	-	-
North Township - General	0.20	756.04	756.24	-
Perry Township - General	3.67	685.62	689.29	-
Toronto Township - Fire	-	12,489.77	12,489.77	-
Toronto Township - Building	-	12,673.76	12,673.76	-
Subtotal Townships	3.87	29,494.13	29,498.00	-
Schools:				
USD No. 245 - General	-	38,153.85	38,153.85	-
USD No. 245 - Capital Outlay	-	9,434.84	9,434.84	-
USD No. 245 - Supplemental General	-	29,574.86	29,574.86	-
USD No. 258 - General	-	16,741.75	16,741.75	-
USD No. 258 - Bond and Interest	-	6,792.73	6,792.73	-
USD No. 258 - Capital Outlay	-	5,252.31	5,252.31	-
USD No. 258 - Recreation Commission	-	1,642.46	1,642.46	-
USD No. 258 - Supplemental General	-	10,793.37	10,793.37	-
USD No. 366 - General	-	1,026,229.24	1,026,229.24	-
USD No. 366 - Capital Outlay	-	308,005.72	308,005.72	-
USD No. 366 - Supplemental General	-	748,098.09	748,098.09	-
USD No. 386 - Recreation Commission	-	505.10	505.10	-
USD No. 386 - Capital Outlay	-	4,040.72	4,040.72	-
USD No. 386 - General	-	16,766.82	16,766.82	-
USD No. 386 - Supplemental General	-	10,448.89	10,448.89	-
USD No. 387 - General	-	3,477.87	3,477.87	-
USD No. 387 - Capital Outlay	0.71	545.36	546.07	-
USD No. 387 - Supplemental General	3.16	1,969.35	1,972.51	-
USD No. 389 - General	-	58,350.54	58,350.54	-
USD No. 389 - Bond and Interest	-	33,496.82	33,496.82	-
USD No. 389 - Capital Outlay	-	22,842.68	22,842.68	-
USD No. 389 - Recreation Commission	-	9,022.79	9,022.79	-
USD No. 389 - Supplemental General	-	51,636.80	51,636.80	-
USD No. 484 - General	-	2,067.44	2,067.44	-
USD No. 484 - Bond and Interest	-	396.19	396.19	-
USD No. 484 - Capital Outlay	-	665.17	665.17	-
USD No. 484 - Supplemental General	-	1,620.67	1,620.67	-
USD No. 484 - Recreation	-	143.40	143.40	-
Subtotal Schools	3.87	2,418,715.83	2,418,719.70	-

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cemeteries:				
Askren Cemetery - General	\$ 1.96	\$ 3,917.88	\$ 3,919.84	\$ -
Belmont Cemetery - General	-	1,610.65	1,610.65	-
Big Sandy Cemetery - General	-	4,508.18	4,508.18	-
Buffalo Cemetery - General	-	2,396.97	2,396.97	-
Carlisle Cemetery - General	3.85	2,104.88	2,108.73	-
Central Owl Creek Cemetery - General	-	2,529.84	2,529.84	-
Kalida Cemetery - General	-	7,559.43	7,559.43	-
Liberty Cemetery - General	-	4,172.65	4,172.65	-
Neosho Falls - Cemetery	-	5,815.66	5,815.66	-
Little Sandy Cemetery - General	0.17	1,158.44	1,158.61	-
Pleasant Valley Cemetery - General	-	1,559.66	1,559.66	-
Toronto Cemetery - General	-	14,828.72	14,828.72	-
Yates Center Cemetery - General	-	28,906.91	28,906.91	-
Subtotal Cemeteries	5.98	81,069.87	81,075.85	-
Watershed Districts:				
Cherry Plum WS Dist No. 17 - General	-	27,822.47	27,822.47	-
Upper Verdigris WS Dist No. 24 - General	-	562.62	562.62	-
Big Creek WS Dist No. 48 - General	1.47	805.54	807.01	-
Cedar Creek WS Dist No. 97 - General	-	13,060.98	13,060.98	-
Subtotal Watershed Districts	1.47	42,251.61	42,253.08	-
Woodson Co. Improvement District No. 2:				
Woodson Co. Improvement District No. 2	-	2,640.00	2,640.00	-
Subtotal Woodson Co. Improvement District No. 2	-	2,640.00	2,640.00	-
Southwind Extension District #10				
Southwind Extension District #10	-	67,728.71	67,728.71	-
Subtotal Southwind Extension District #10	-	67,728.71	67,728.71	-
Regional Library:				
SEK Library General	-	52,998.86	52,998.86	-
SEK Library Employee Benefits	-	3,658.00	3,658.00	-
Subtotal Regional Library	-	56,656.86	56,656.86	-
Total Subdivisions	<u>\$ 16.65</u>	<u>\$ 3,246,263.12</u>	<u>\$ 3,246,279.77</u>	<u>\$ -</u>
State Funds:				
State Educational Building	\$ -	\$ 44,006.76	\$ 44,006.76	\$ -
State Institutional Building	-	22,003.32	22,003.32	-
Total State Funds	<u>\$ -</u>	<u>\$ 66,010.08</u>	<u>\$ 66,010.08</u>	<u>\$ -</u>
Other Agency Funds:				
Motor Vehicle Licenses	\$ 603.00	\$ 306,044.19	\$ 306,646.69	\$ 0.50
Driver License Fees	(652.50)	16,430.16	15,777.66	-
Commercial Vehicle Licenses	1,180.00	44,340.93	43,941.59	1,579.34
Game Licenses	-	4,844.00	4,793.50	50.50
Cereal Malt Beverage Licenses	50.00	125.00	75.00	100.00
Heritage Trust	673.00	2,309.00	2,379.00	603.00
Sales Tax	15,780.14	211,033.21	215,230.16	11,583.19
Stray Animal	654.68	-	654.68	-
Oil & Gas Depletion Fund	66,142.33	-	-	66,142.33
Heritage Hills Security Deposits	2,755.00	-	2,755.00	-
Flood Control	-	176.81	176.81	-
Sheriff	266.55	6,946.93	6,698.17	515.31
Law Library	20,568.53	2,397.40	355.93	22,610.00
Total Other Agency Funds	<u>\$ 108,020.73</u>	<u>\$ 594,647.63</u>	<u>\$ 599,484.19</u>	<u>\$ 103,184.17</u>
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WOODSON COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Tax:				
Current Tax	\$ 4,311,856.15	\$ 7,475,610.98	\$ 6,967,963.95	\$ 4,819,503.18
Delinquent Tax	58,960.37	190,995.31	186,011.89	63,943.79
Motor Vehicle Tax	141,959.66	593,222.44	604,345.30	130,836.80
Recreational Vehicle Tax	2,735.10	12,391.89	11,887.97	3,239.02
Severance Tax	330.71	2,168.68	1,391.64	1,107.75
In Lieu of Tax	-	13,971.00	13,971.00	-
Commercial Vehicle Tax	910.63	37,179.79	36,985.91	1,104.51
Total Distributable Funds:	<u>\$ 4,516,752.62</u>	<u>\$ 8,325,540.09</u>	<u>\$ 7,822,557.66</u>	<u>\$ 5,019,735.05</u>
Total Agency Funds	<u>\$ 4,624,790.00</u>	<u>\$ 12,232,460.92</u>	<u>\$ 11,734,331.70</u>	<u>\$ 5,122,919.22</u>

WOODSON COUNTY, KANSAS
Reconciliation of 2020 Tax Roll
For the Year Ended December 31, 2021

County Clerk's Abstract of Taxes Levied	\$ 7,143,527.18
Add: Supplemental Tax Roll	2,579.84
Deduct: Taxes Abated	<u>(10,287.19)</u>
Tax Roll as Adjusted	<u><u>\$ 7,135,819.83</u></u>

County Treasurer's Accounting

Net Current Tax Collections	\$ 6,924,342.51
Uncollected:	
Personal Property	\$ 12,556.07
Real Estate, Special Assessments, and State Assessed	<u>198,921.25</u>
Total Uncollected	<u>211,477.32</u>
Net Tax Roll	<u><u>\$ 7,135,819.83</u></u>



The County Commissioners
Woodson County, Kansas

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

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

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

Preparation of Financial Statement

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

Jarred, Gilmore & Phillips, PA
CERTIFIED PUBLIC ACCOUNTANTS

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Segregation of Duties

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

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
June 30, 2022