GREENWOOD COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2024

GREENWOOD COUNTY, KANSAS
December 31, 2024
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Greenwood County, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Greenwood County, Kansas, as of and for the year ended December 31, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Greenwood County, Kansas as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Greenwood County, Kansas as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, and the summary of receipts and disbursements – agency funds – regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and*

Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Greenwood County, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated July 1, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 3, 2025

GREENWOOD COUNTY, KANSAS

Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2024
General Fund	$ 599,916.43	$ 4,651,607.88	$ 3,949,068.17	$ 1,302,456.14	$ 280,401.56	$ 1,582,857.70
Special Purpose Funds:						
Ambulance	138,800.49	948,029.72	795,712.50	291,117.71	26,649.16	317,766.87
Appraiser's Cost	16,390.24	364,783.86	350,223.40	30,950.70	34,853.01	65,803.71
Conservation District	20.96	27,278.75	27,000.00	299.71	-	299.71
County Building	131,269.30	407.53	-	131,676.83	-	131,676.83
Direct Election	20,043.10	153,688.74	146,062.03	27,669.81	2,296.87	29,966.68
Economic Development	10,700.44	13,970.54	5,500.00	19,170.98	-	19,170.98
Extension Council	153.55	127,799.38	127,000.00	952.93	-	952.93
Fair	45.15	15,423.02	15,250.00	218.17	-	218.17
Health	110,461.83	383,866.86	436,316.24	58,012.45	83,138.44	141,150.89
Historical Society	-	8,555.60	8,500.00	55.60	-	55.60
Hospital Maintenance	51,258.02	0.92	-	51,258.94	-	51,258.94
Jail Capital Improvement	226,376.25	35,348.28	-	261,724.53	-	261,724.53
Mental Health	175.31	46,745.85	44,500.00	2,421.16	-	2,421.16
Intellectual Disability	81.84	28,263.30	28,000.00	345.14	-	345.14
Noxious Weed	69,484.84	204,683.54	149,407.88	124,760.50	2,326.74	127,087.24
Road and Bridge	55,602.62	2,273,169.72	2,303,847.86	24,924.48	30,785.87	55,710.35
Rural Fire District No. 1	45,152.91	387,057.54	355,160.90	77,049.55	11,137.35	88,186.90
Service Program for the Elderly	714.82	117,882.97	117,000.00	1,597.79	-	1,597.79
Special Alcohol Program	26,625.29	8,496.60	2,500.00	32,621.89	-	32,621.89
Special Bridge	677,397.18	565,252.69	486,960.51	755,689.36	-	755,689.36
Special Park and Recreation	1,530.61	649.38	1,794.39	385.60	-	385.60
Special Equipment Reserve	1,224,515.80	328,389.95	444,802.81	1,108,102.94	146,944.75	1,255,047.69
Special Noxious Weed	176,404.29	-	24,744.60	151,659.69	-	151,659.69
Special Highway	647,069.28	-	-	647,069.28	-	647,069.28
Special Machinery	358,270.85	54,745.00	194,417.18	218,598.67	-	218,598.67
Special Rural Fire Equipment	35,959.69	55,597.00	2,500.00	89,056.69	-	89,056.69
Emergency Telephone Service	128,712.74	65,747.08	59,604.84	134,854.98	4,781.03	139,636.01
Motor Vehicle Operating	13,855.85	61,960.50	62,785.63	13,030.72	2,423.31	15,454.03
County Treasurer's Technology	12,885.00	1,757.00	-	14,642.00	-	14,642.00
Conceal and Carry Permit Fees	12,321.00	292.50	1,557.30	11,056.20	-	11,056.20
Register of Deeds Technology	31,928.31	7,767.81	6,256.48	33,439.64	-	33,439.64
County Clerk's Technology	15,913.00	1,757.00	788.95	16,881.05	-	16,881.05

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

GREENWOOD COUNTY, KANSAS

Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2024
Special Purpose Funds: (Continued)						
Law Enforcement Tow and Storage	$ 50,428.59	$ 77,878.00	$ 54,575.19	$ 73,731.40	$ 1,725.00	$ 75,456.40
Emergency Medical Service Grant	114.55	-	-	114.55	-	114.55
Registered Offenders Fees	12,489.79	3,480.00	851.69	15,118.10	-	15,118.10
School Resource Officer	33,676.69	8,034.56	-	41,711.25	-	41,711.25
LEPP Grant	15,160.45	970.00	-	16,130.45	-	16,130.45
Bridge Building - KDOT Exchange Program	384,871.12	-	-	384,871.12	-	384,871.12
COVID Relief Grant	97,469.20	-	-	97,469.20	-	97,469.20
Workforce Development Grant	-	4,922.50	3,600.74	1,321.76	-	1,321.76
Opioid Settlement	15,851.54	16,637.91	-	32,489.45	-	32,489.45
Hospital Revenue Bond Reserve	215,175.00	-	-	215,175.00	-	215,175.00
Capital Projects Funds:						
Hospital Project	1,580,525.12	38,880.36	1,619,358.01	47.47	-	47.47
Bond and Interest Funds:						
Hospital Revenue Bond and Interest	59,924.33	498,144.07	401,460.62	156,607.78	-	156,607.78
Trust Funds:						
Prosecuting Attorney Training	10,558.98	2,199.90	1,561.06	11,197.82	-	11,197.82
Special Law Enforcement Trust	51,117.69	15,113.00	6,550.80	59,679.89	-	59,679.89
Prosecuting Attorney Trust	18,276.71	-	1,793.00	16,483.71	-	16,483.71
Prosecuting Attorney Check Fees	11,000.84	82.16	-	11,083.00	-	11,083.00
VIN Inspection Fees	18,298.37	7,420.00	5,526.08	20,192.29	1,042.27	21,234.56
Diversion Fees	51,691.61	39,993.58	3,289.59	88,395.60	143.36	88,538.96
Total Primary Government (Excluding Agency Funds)	$ 7,466,667.57	$ 11,654,732.55	$ 12,245,828.45	$ 6,875,571.67	$ 628,648.72	$ 7,504,220.39

Composition of Cash:	
Cash on Hand	$ 4,441.10
Demand Deposits	948,684.57
Certificates of Deposit	15,691,655.22
Municipal Investment Pool	1,509,125.91
Security Bank of Kansas City	64,477.28
Total Cash	18,218,384.08
Agency Funds Per Schedule 3	(10,714,163.69)
Total Reporting Entity (Excluding Agency Funds)	$ 7,504,220.39

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Regulatory Basis Fund Types

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, regulatory receipts and expenditures. The various funds are grouped by type in the financial statement. 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 regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Capital Project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

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 regulatory receipt 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 regulatory receipt 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 cash receipts in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as cash receipts 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, of which is 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses

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

Budgetary Information

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing for this year.

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

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts 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 County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- County Building Fund
- Jail Capital Improvement Fund
- Special Equipment Reserve Fund
- Special Highway Fund
- Special Machinery Fund
- Special Rural Fire Equipment Fund
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- Conceal and Carry Permit Fees Fund
- Register of Deeds Technology Fund
- County Clerk's Technology Fund
- Law Enforcement Tow and Storage Fund
- Emergency Medical Service Grant Fund
- Registered Offenders Fees Fund
- School Resource Officer Fund
- LEPP Grant Fund
- Bridge Building- KDOT Exchange Program Fund
- COVID Relief Grant Fund
- Workforce Development Grant Fund
- Opioid Settlement Fund
- Hospital Revenue Bond Reserve Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

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

Compliance with Revenue Bond Covenants

The County is required, under the ordinances on Revenue Bond Issues, to maintain in its restricted accounts. The ordinances provide that the following reserve account be set up in amounts described below:

RESERVE ACCOUNTS	REQUIRED AMOUNT	ACTUAL AMOUNT
Hospital Sales Tax Revenue Bonds, Series 2023 requires reserves beginning September 22, 2023 in the amount of the maximum annual debt service for the Series 2023 during any fiscal year of the bond principal in the Hospital Revenue Bond Reserve Fund	$ 215,175.00	
	215,175.00	$ 215,175.00
Total Reserve at December 31, 2024	$ 215,175.00	$ 215,175.00

3. DEPOSITS AND INVESTMENTS

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

Investment Type	Fair Value	Investment Maturities (in Years) Less than 1	Rating
Kansas Municipal Investment Pool	$1,509,125.91	$1,509,125.91	S&P AAAf/S1+

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

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. One hundred percent of the County's investments were held in the Kansas Municipal Investment Pool as of December 31, 2024.

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, 2024.

Deposits: At year-end, the County's carrying amount of deposits was $16,704,817.07 and the bank balance was $17,823,276.65. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, $1,595,760.50 was covered by FDIC insurance and $16,227,516.15 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name.

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

At December 31, 2024, the County had invested $1,509,125.91 in the State's municipal investment pool. The municipal investment pool is under the oversight of the pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2024, 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
Hospital Sales Tax Revenue Bonds Series 2023	4% - 5%	September 22, 2023	$ 2,830,000.00	September 1, 2043	$ 2,830,000.00	$ -	$ (85,000.00)	$ 2,745,000.00	$ 116,460.63
Total Contractual Indebtedness					$ 2,830,000.00	$ -	$ (85,000.00)	$ 2,745,000.00	$ 116,460.63

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
Hospital Sales Tax Revenue Bonds Series 2023	2025	$ 119,425.00	$ 95,000.00	$ 214,425.00
	2026	114,675.00	100,000.00	214,675.00
	2027	109,675.00	105,000.00	214,675.00
	2028	104,425.00	110,000.00	214,425.00
	2029	98,925.00	115,000.00	213,925.00
	2030 - 2034	411,075.00	650,000.00	1,061,075.00
	2035 - 2039	267,462.50	800,000.00	1,067,462.50
	2040 - 2043	83,512.50	770,000.00	853,512.50
		$ 1,309,175.00	$ 2,745,000.00	$ 4,054,175.00

5. RIGHT TO USE CONTRACTS

As of December 31, 2024 the County has entered a right to use contract for a postage machine with Pitney Bowes. Rent expense for the year ended December 31, 2024, was $3,581.76. There are no future minimum rental payments.

6. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The (non-school municipality) participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statement and required supplementary information. KPERS' financial statement 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 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $351,973.04 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $2,977,278.00. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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 statement.

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits
As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

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

In accordance with the above criteria, the County has estimated a liability for annual leave which has been earned, but not taken, by County employees. The estimated liability for accrued annual leave at December 31, 2024, was $100,261.89 and $89,546.87 for sick leave.

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 statement.

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

8. RISK MANAGEMENT

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

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

8. RISK MANAGEMENT (Continued)

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

9. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE

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

10. RELATED PARTIES

Hidden Valley Repair is a repair shop owned by a Commissioner. During the year, the County paid $6,893.60 to Hidden Valley Repair for repairs and maintenance of County owned vehicles and equipment.

11. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Equipment Reserve	K.S.A. 19-119	$ 125,500.00
Ambulance	Special Equipment Reserve	K.S.A. 19-119	25,000.00
Appraiser's Cost	Special Equipment Reserve	K.S.A. 19-119	10,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	7,936.85
Rural Fire District No. 1	Special Equipment Reserve	K.S.A. 19-119	90,000.00
Rural Fire District No. 1	Special Rural Fire Equipment	K.S.A. 19-119	40,000.00
Direct Election	Special Equipment Reserve	K.S.A. 19-119	20,000.00
Hospital Project	Hospital Revenue Bond and Interest	Per Bond Agreement	60,739.01

12. SUBSEQUENT EVENTS

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

SUPPLEMENTARY INFORMATION

Schedule 1

GREENWOOD COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2024

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	$ 4,052,578.00	$ -	$ 4,052,578.00	$ 3,949,068.17	$ (103,510.83)
Special Purpose Funds:					
Ambulance	827,064.00	-	827,064.00	795,712.50	(31,351.50)
Appraiser's Cost	370,509.00	-	370,509.00	350,223.40	(20,285.60)
Conservation District	27,000.00	-	27,000.00	27,000.00	-
Direct Election	149,159.00	-	149,159.00	146,062.03	(3,096.97)
Economic Development	15,000.00	-	15,000.00	5,500.00	(9,500.00)
Extension Council	127,000.00	-	127,000.00	127,000.00	-
Fair	15,250.00	-	15,250.00	15,250.00	-
Health	355,365.00	173,711.54	529,076.54	436,316.24	(92,760.30)
Historical Society	8,500.00	-	8,500.00	8,500.00	-
Hospital Maintenance	51,247.00	-	51,247.00	-	(51,247.00)
Mental Health	46,500.00	-	46,500.00	44,500.00	(2,000.00)
Intellectual Disability	28,000.00	-	28,000.00	28,000.00	-
Noxious Weed	215,575.00	-	215,575.00	149,407.88	(66,167.12)
Road and Bridge	2,237,032.00	496,569.87	2,733,601.87	2,303,847.86	(429,755.01)
Rural Fire District No. 1	378,907.00	-	378,907.00	355,160.90	(23,746.10)
Service Program for the Elderly	117,000.00	-	117,000.00	117,000.00	-
Special Alcohol Program	27,411.00	-	27,411.00	2,500.00	(24,911.00)
Special Bridge	400,000.00	271,141.07	671,141.07	486,960.51	(184,180.56)
Special Park and Recreation	6,451.00	-	6,451.00	1,794.39	(4,656.61)
Special Noxious Weed	151,096.00	-	151,096.00	24,744.60	(126,351.40)
Emergency Telephone Service	196,237.00	-	196,237.00	59,604.84	(136,632.16)

GREENWOOD COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 3,050,519.61	$ 3,533,694.85	$ 3,615,150.00	$ (81,455.15)
Delinquent Tax	57,926.23	58,784.64	46,394.00	12,390.64
Motor Vehicle Tax	230,993.23	259,732.10	223,810.00	35,922.10
Recreational Vehicle Tax	5,293.22	5,269.10	4,791.00	478.10
16/20 M Truck Tax	14,875.77	20,030.92	20,026.00	4.92
Commercial Vehicle Tax	11,232.29	10,113.38	11,057.00	(943.62)
Watercraft Tax	5,264.71	7,759.68	4,943.00	2,816.68
In Lieu of Tax	35,491.79	24,945.78	-	24,945.78
Mineral Production Tax	1,052.21	3,050.61	2,000.00	1,050.61
Neighborhood Revitalization	(19,959.42)	(14,659.95)	(21,139.00)	6,479.05
Interest on Tax	97,184.72	72,453.76	50,000.00	22,453.76
Intergovernmental				
State Grants	13,809.93	7,445.49	-	7,445.49
Local Alcoholic Liquor Tax	835.21	649.39	2,512.00	(1,862.61)
Licenses, Fees, and Permits				
Officer Fees	60,366.11	78,551.95	62,000.00	16,551.95
Landfill Fees	13,480.61	34,342.58	12,000.00	22,342.58
Recycling Fees	-	-	3,000.00	(3,000.00)
VIN Inspection Fees	3,308.01	-	5,000.00	(5,000.00)
Diversion Fees	-	-	10,000.00	(10,000.00)
Use of Money and Property				
Interest on Investments	292,184.36	505,125.01	20,000.00	485,125.01
Other Receipts				
Miscellaneous	11,842.31	15,912.77	-	15,912.77
Reimbursed Expense	26,476.20	20,468.97	-	20,468.97
Oil & Gas Depletion	92,320.75	-	-	-
Operating Transfer from				
Motor Vehicle Operating Fund	7,571.99	7,936.85	-	7,936.85
Residual Transfer from				
Special Liability Fund	42,669.52	-	-	-
Total Receipts	4,054,739.36	4,651,607.88	$ 4,071,545.00	$ 580,063.88
Expenditures				
General Government				
County Commission				
Personal Services	74,985.15	80,588.53	$ 83,758.00	$ (3,169.47)
Contractual Services	2,754.30	3,108.94	3,500.00	(391.06)
Commodities	241.50	-	5,000.00	(5,000.00)
Employee Benefits	50,361.30	78,816.64	50,394.00	28,422.64
Total County Commission	128,342.25	162,514.11	142,652.00	19,862.11

GREENWOOD COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
County Clerk				
Personal Services	$ 120,870.00	$ 131,847.33	$ 130,642.00	$ 1,205.33
Contractual Services	6,045.20	3,390.54	8,000.00	(4,609.46)
Commodities	7,314.04	3,916.99	8,000.00	(4,083.01)
Employee Benefits	58,387.48	60,612.83	64,850.00	(4,237.17)
Reimbursed Expense	(87.50)	(117.50)	-	(117.50)
Total County Clerk	192,529.22	199,650.19	211,492.00	(11,841.81)
County Treasurer				
Personal Services	133,817.42	155,045.21	152,318.00	2,727.21
Contractual Services	9,605.17	10,633.26	14,150.00	(3,516.74)
Commodities	4,858.21	4,430.15	6,500.00	(2,069.85)
Employee Benefits	64,789.08	93,298.36	85,631.00	7,667.36
Reimbursed Expense	(495.67)	(341.50)	(50.00)	(291.50)
Total County Treasurer	212,574.21	263,065.48	258,549.00	4,516.48
County Attorney				
Personal Services	145,087.29	163,177.75	160,286.00	2,891.75
Contractual Services	9,491.96	10,955.00	13,000.00	(2,045.00)
Commodities	4,771.46	4,831.86	6,000.00	(1,168.14)
Capital Outlay	-	-	1,000.00	(1,000.00)
Employee Benefits	76,148.85	64,931.24	90,154.00	(25,222.76)
Reimbursed Expense	(1,590.25)	(1,773.20)	(1,500.00)	(273.20)
Total County Attorney	233,909.31	242,122.65	268,940.00	(26,817.35)
Register of Deeds				
Personal Services	92,355.03	111,367.35	111,859.00	(491.65)
Contractual Services	2,185.44	3,513.36	5,000.00	(1,486.64)
Commodities	359.41	2,482.17	2,000.00	482.17
Employee Benefits	42,016.55	45,716.54	63,071.00	(17,354.46)
Reimbursed Expense	(4,548.77)	(4,381.29)	(3,000.00)	(1,381.29)
Total Register of Deeds	132,367.66	158,698.13	178,930.00	(20,231.87)
Unified Court				
Contractual Services	102,479.31	113,984.94	132,800.00	(18,815.06)
Commodities	3,959.80	9,652.62	4,000.00	5,652.62
Capital Outlay	4,525.50	11,520.19	5,000.00	6,520.19
Total Unified Court	110,964.61	135,157.75	141,800.00	(6,642.25)

GREENWOOD COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Courthouse General				
Personal Services	$ 101,999.04	$ 105,265.94	$ 78,491.00	$ 26,774.94
Contractual Services	435,049.62	400,629.50	347,070.00	53,559.50
Commodities	49,434.67	46,153.69	63,000.00	(16,846.31)
Capital Outlay	23.60	87,744.70	200,036.00	(112,291.30)
Employee Benefits	105,744.22	43,261.73	32,045.00	11,216.73
Reimbursed Expense	233.10	488.83	-	488.83
Total Courthouse General	692,484.25	683,544.39	720,642.00	(37,097.61)
County Counselor				
Contractual Services	26,468.75	30,896.28	29,000.00	1,896.28
Kansas Legal Services				
Contractual Services	-	3,068.75	4,000.00	(931.25)
Total General Government	1,729,640.26	1,878,717.73	1,956,005.00	(77,287.27)
Public Safety				
Sheriff				
Personal Services	970,460.02	1,053,670.82	1,114,433.00	(60,762.18)
Contractual Services	107,728.94	143,894.86	140,960.00	2,934.86
Commodities	208,097.44	196,817.75	203,700.00	(6,882.25)
Capital Outlay	49,416.30	39,621.00	48,500.00	(8,879.00)
Employee Benefits	435,231.75	507,688.29	545,012.00	(37,323.71)
Reimbursed Expense	(249,315.39)	(268,356.77)	(251,823.00)	(16,533.77)
Total Sheriff	1,521,619.06	1,673,335.95	1,800,782.00	(127,446.05)
Juvenile Detention				
Contractual Services	15,177.89	44,680.00	46,000.00	(1,320.00)
Emergency Preparedness				
Personal Services	53,925.69	60,601.60	57,485.00	3,116.60
Contractual Services	12,768.41	8,580.87	12,000.00	(3,419.13)
Commodities	7,397.44	7,467.94	15,000.00	(7,532.06)
Capital Outlay	-	-	12,000.00	(12,000.00)
Employee Benefits	12,205.16	13,154.44	11,040.00	2,114.44
Total Emergency Preparedness	86,296.70	89,804.85	107,525.00	(17,720.15)
Crisis Center				
Contractual Services	4,000.00	6,000.00	6,000.00	-
Total Public Safety	1,627,093.65	1,813,820.80	1,960,307.00	(146,486.20)

GREENWOOD COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Sanitation				
Landfill				
Personal Services	$ 33,169.73	$ 35,300.68	$ 23,496.00	$ 11,804.68
Contractual Services	24,864.00	11,758.82	12,665.00	(906.18)
Commodities	7,473.39	37,174.97	25,027.00	12,147.97
Employee Benefits	3,128.92	3,517.53	14,353.00	(10,835.47)
Total Landfill	68,636.04	87,752.00	75,541.00	12,211.00
Recycling				
Personal Services	27,668.57	29,008.39	19,344.00	9,664.39
Contractual Services	531.26	500.24	110.00	390.24
Commodities	5,859.53	4,380.75	6,915.00	(2,534.25)
Employee Benefits	17,273.35	2,503.20	15,357.00	(12,853.80)
Total Recycling	51,332.71	36,392.58	41,725.00	(5,333.42)
Household Hazardous Waste				
Contractual Services	-	-	15,000.00	(15,000.00)
Commodities	6,402.70	6,885.06	3,000.00	3,885.06
Total Household Hazardous Waste	6,402.70	6,885.06	18,000.00	(11,114.94)
Total Sanitation	126,371.45	131,029.64	135,266.00	(4,237.36)
Social Services for Aged and Poor				
Contractual Services	1,000.00	-	1,000.00	(1,000.00)
Operating Transfers to:				
Jail Capital Improvement Fund	40,000.00	-	-	-
Special Equipment Reserve Fund	111,000.00	125,500.00	-	125,500.00
Total Operating Transfers	151,000.00	125,500.00	-	125,500.00
Total Expenditures	3,635,105.36	3,949,068.17	$ 4,052,578.00	$ (103,510.83)
Receipts Over(Under) Expenditures	419,634.00	702,539.71		
Unencumbered Cash, Beginning	180,282.43	599,916.43		
Unencumbered Cash, Ending	$ 599,916.43	$ 1,302,456.14		

GREENWOOD COUNTY, KANSAS
AMBULANCE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 408,621.70	$ 513,615.52	$ 525,456.00	$ (11,840.48)
Delinquent Tax	6,164.86	7,023.29	6,743.00	280.29
Motor Vehicle Tax	23,644.29	27,653.91	29,977.00	(2,323.09)
Recreational Vehicle Tax	545.84	561.00	642.00	(81.00)
16/20 M Truck Tax	1,272.99	2,132.71	2,682.00	(549.29)
Commercial Vehicle Tax	1,179.17	1,076.78	1,481.00	(404.22)
Watercraft Tax	560.53	1,039.41	662.00	377.41
Neighborhood Revitalization	(2,673.59)	(2,130.78)	(3,052.00)	921.22
Licenses, Fees, and Permits				
Service Fees	353,795.54	397,057.88	225,000.00	172,057.88
Total Receipts	793,111.33	948,029.72	$ 789,591.00	$ 158,438.72
Expenditures				
Public Safety				
Personal Services	445,886.86	473,099.92	$ 515,252.00	$ (42,152.08)
Contractual Services	72,816.44	70,557.30	83,000.00	(12,442.70)
Commodities	47,281.53	39,371.09	56,000.00	(16,628.91)
Employee Benefits	157,629.25	187,684.19	175,812.00	11,872.19
Reimbursed Expense	(6,070.31)	-	(3,000.00)	3,000.00
Operating Transfer to				
Special Equipment Reserve Fund	-	25,000.00	-	25,000.00
Total Expenditures	717,543.77	795,712.50	$ 827,064.00	$ (31,351.50)
Receipts Over(Under) Expenditures	75,567.56	152,317.22		
Unencumbered Cash, Beginning	63,232.93	138,800.49		
Unencumbered Cash, Ending	$ 138,800.49	$ 291,117.71		

GREENWOOD COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 307,360.21	$ 334,427.29	$ 342,158.00	$ (7,730.71)
Delinquent Tax	6,052.40	6,139.53	4,391.00	1,748.53
Motor Vehicle Tax	21,637.95	21,844.26	22,551.00	(706.74)
Recreational Vehicle Tax	486.45	443.14	483.00	(39.86)
16/20 M Truck Tax	1,974.61	1,684.66	2,018.00	(333.34)
Commercial Vehicle Tax	983.64	850.56	1,114.00	(263.44)
Watercraft Tax	442.78	781.84	498.00	283.84
Neighborhood Revitalization	(2,011.04)	(1,387.42)	(1,987.00)	599.58
Total Receipts	336,927.00	364,783.86	$ 371,226.00	$ (6,442.14)
Expenditures				
General Government				
Personal Services	193,203.59	188,613.05	$ 212,068.00	$ (23,454.95)
Contractual Services	23,592.57	37,790.71	35,000.00	2,790.71
Commodities	8,350.77	7,112.64	15,000.00	(7,887.36)
Capital Outlay	-	-	1,000.00	(1,000.00)
Employee Benefits	102,238.18	110,274.90	109,441.00	833.90
Reimbursed Expense	(3,174.62)	(3,567.90)	(2,000.00)	(1,567.90)
Operating Transfer to Special Equipment Reserve Fund	-	10,000.00	-	10,000.00
Total Expenditures	324,210.49	350,223.40	$ 370,509.00	$ (20,285.60)
Receipts Over(Under) Expenditures	12,716.51	14,560.46		
Unencumbered Cash, Beginning	3,673.73	16,390.24		
Unencumbered Cash, Ending	$ 16,390.24	$ 30,950.70		

GREENWOOD COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 22,511.55	$ 24,636.51	$ 25,192.00	$ (555.49)
Delinquent Tax	471.43	465.87	323.00	142.87
Motor Vehicle Tax	1,863.76	1,954.78	1,653.00	301.78
Recreational Vehicle Tax	42.18	39.66	35.00	4.66
16/20 M Truck Tax	152.96	150.75	148.00	2.75
Commercial Vehicle Tax	86.75	76.12	82.00	(5.88)
Watercraft Tax	39.62	57.27	36.00	21.27
Neighborhood Revitalization	(147.29)	(102.21)	(146.00)	43.79
Total Receipts	25,020.96	27,278.75	$ 27,323.00	$ (44.25)
Expenditures				
Agriculture				
Contractual Services	25,000.00	27,000.00	$ 27,000.00	$ -
Total Expenditures	25,000.00	27,000.00	$ 27,000.00	$ -
Receipts Over(Under) Expenditures	20.96	278.75		
Unencumbered Cash, Beginning	-	20.96		
Unencumbered Cash, Ending	$ 20.96	$ 299.71		

GREENWOOD COUNTY, KANSAS
COUNTY BUILDING FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ 407.53
Total Receipts	-	407.53
Expenditures		
General Government		
Capital Outlay	96,208.04	-
Total Expenditures	96,208.04	-
Receipts Over(Under) Expenditures	(96,208.04)	407.53
Unencumbered Cash, Beginning	227,477.34	131,269.30
Unencumbered Cash, Ending	$ 131,269.30	$ 131,676.83

GREENWOOD COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 107,925.43	$ 130,696.84	$ 133,733.00	$ (3,036.16)
Delinquent Tax	2,215.42	2,175.22	1,716.00	459.22
Motor Vehicle Tax	9,005.39	10,149.79	7,918.00	2,231.79
Recreational Vehicle Tax	206.46	205.91	170.00	35.91
16/20 M Truck Tax	574.33	782.78	709.00	73.78
Commercial Vehicle Tax	438.57	395.21	391.00	4.21
Watercraft Tax	205.73	274.53	175.00	99.53
Neighborhood Revitalization	(706.15)	(542.20)	(777.00)	234.80
Intergovernmental				
State Grants	-	9,550.66	-	9,550.66
Total Receipts	119,865.18	153,688.74	$ 144,035.00	$ 9,653.74
Expenditures				
General Government				
Personal Services	44,566.68	47,967.43	$ 50,409.00	$ (2,441.57)
Contractual Services	23,131.75	57,155.82	63,000.00	(5,844.18)
Commodities	10,561.88	29,014.72	13,500.00	15,514.72
Employee Benefits	17,385.67	18,932.85	22,250.00	(3,317.15)
Reimbursed Expense	(909.21)	(27,008.79)	-	(27,008.79)
Operating Transfers to				
Special Equipment Reserve Fund	25,000.00	20,000.00	-	20,000.00
Total Expenditures	119,736.77	146,062.03	$ 149,159.00	$ (3,096.97)
Receipts Over(Under) Expenditures	128.41	7,626.71		
Unencumbered Cash, Beginning	19,914.69	20,043.10		
Unencumbered Cash, Ending	$ 20,043.10	$ 27,669.81		

GREENWOOD COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 9,914.87	$ 13,891.03	$ 14,220.00	$ (328.97)
Delinquent Tax	38.82	111.92	182.00	(70.08)
Motor Vehicle Tax	-	-	730.00	(730.00)
Recreational Vehicle Tax	-	-	16.00	(16.00)
16/20 M Vehicle Tax	-	-	65.00	(65.00)
Commerical Vehicle Tax	-	-	36.00	(36.00)
Watercraft Tax	-	25.22	16.00	9.22
Neighborhood Revitalization	(64.87)	(57.63)	(83.00)	25.37
Total Receipts	9,888.82	13,970.54	$ 15,182.00	$ (1,211.46)
Expenditures				
Economic Development				
Contractual Services	4,000.00	5,500.00	$ 15,000.00	$ (9,500.00)
Total Expenditures	4,000.00	5,500.00	$ 15,000.00	$ (9,500.00)
Receipts Over(Under) Expenditures	5,888.82	8,470.54		
Unencumbered Cash, Beginning	4,811.62	10,700.44		
Unencumbered Cash, Ending	$ 10,700.44	$ 19,170.98		

GREENWOOD COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 113,289.25	$ 115,231.72	$ 117,860.00	$ (2,628.28)
Delinquent Tax	2,350.53	2,295.69	1,512.00	783.69
Motor Vehicle Tax	8,750.70	9,206.59	8,310.00	896.59
Recreational Vehicle Tax	198.13	186.76	178.00	8.76
16/20 M Truck Tax	711.50	710.03	744.00	(33.97)
Commercial Vehicle Tax	408.07	358.48	411.00	(52.52)
Watercraft Tax	186.61	288.17	183.00	105.17
Neighborhood Revitalization	(741.24)	(478.06)	(685.00)	206.94
Total Receipts	125,153.55	127,799.38	$ 128,513.00	$ (713.62)
Expenditures				
Agriculture				
Contractual Services	125,000.00	127,000.00	$ 127,000.00	$ -
Total Expenditures	125,000.00	127,000.00	$ 127,000.00	$ -
Receipts Over(Under) Expenditures	153.55	799.38		
Unencumbered Cash, Beginning	-	153.55		
Unencumbered Cash, Ending	$ 153.55	$ 952.93		

GREENWOOD COUNTY, KANSAS
FAIR FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 12,434.20	$ 13,978.18	$ 14,258.00	$ (279.82)
Delinquent Tax	271.08	259.59	183.00	76.59
Motor Vehicle Tax	1,001.39	1,066.23	910.00	156.23
Recreational Vehicle Tax	22.72	21.63	19.00	2.63
16/20 M Truck Tax	78.46	82.23	81.00	1.23
Commercial Vehicle Tax	47.05	41.52	45.00	(3.48)
Watercraft Tax	21.61	31.63	20.00	11.63
Neighborhood Revitalization	(81.36)	(57.99)	(83.00)	25.01
Total Receipts	13,795.15	15,423.02	$ 15,433.00	$ (9.98)
Expenditures				
Agriculture				
Contractual Services	13,750.00	15,250.00	$ 15,250.00	$ -
Total Expenditures	13,750.00	15,250.00	$ 15,250.00	$ -
Receipts Over(Under) Expenditures	45.15	173.02		
Unencumbered Cash, Beginning	-	45.15		
Unencumbered Cash, Ending	$ 45.15	$ 218.17		

GREENWOOD COUNTY, KANSAS
HEALTH FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 134,663.03	$ 146,246.40	$ 149,618.00	$ (3,371.60)
Delinquent Tax	2,645.70	2,654.14	1,920.00	734.14
Motor Vehicle Tax	10,578.78	11,714.97	9,878.00	1,836.97
Recreational Vehicle Tax	241.75	237.65	212.00	25.65
16/20 M Truck Tax	723.33	903.48	884.00	19.48
Commercial Vehicle Tax	509.45	456.15	488.00	(31.85)
Watercraft Tax	237.46	342.54	218.00	124.54
Neighborhood Revitalization	(881.09)	(606.72)	(869.00)	262.28
Intergovernmental				
Federal Grants	74,234.31	156,713.54	50,000.00	106,713.54
State Grants	50,676.88	16,998.00	21,620.00	(4,622.00)
Contracts with Other Governments	1,040.00	900.00	-	900.00
Licenses, Fees, and Permits				
Service Fees	41,039.78	47,076.71	50,000.00	(2,923.29)
Other Receipts				
Miscellaneous	-	230.00	-	230.00
Total Cash Receipts	315,709.38	383,866.86	$ 283,969.00	$ 99,897.86
Expenditures				
Health				
Personal Services	159,860.71	215,481.48	$ 173,558.00	$ 41,923.48
Contractual Services	17,943.84	20,981.65	25,050.00	(4,068.35)
Commodities	44,120.70	35,771.23	84,000.00	(48,228.77)
Employee Benefits	77,595.33	164,235.57	72,757.00	91,478.57
Reimbursed Expense	33.74	(153.69)	-	(153.69)
Total Certified Budget			355,365.00	80,951.24
Adjustments for Qualifying Budget Credits			173,711.54	(173,711.54)
Total Expenditures	299,554.32	436,316.24	$ 529,076.54	$ (92,760.30)
Receipts Over(Under) Expenditures	16,155.06	(52,449.38)		
Unencumbered Cash, Beginning	94,306.77	110,461.83		
Unencumbered Cash, Ending	$ 110,461.83	$ 58,012.45		

GREENWOOD COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 6,745.34	$ 7,775.37	$ 7,958.00	$ (182.63)
Delinquent Tax	149.19	142.91	102.00	40.91
Motor Vehicle Tax	550.34	574.14	497.00	77.14
Recreational Vehicle Tax	12.45	11.65	11.00	0.65
16/20 M Truck Tax	45.88	44.28	44.00	0.28
Commercial Vehicle Tax	25.53	22.35	25.00	(2.65)
Watercraft Tax	11.63	17.16	11.00	6.16
Neighborhood Revitalization	(44.14)	(32.26)	(46.00)	13.74
Total Receipts	7,496.22	8,555.60	$ 8,602.00	$ (46.40)
Expenditures				
Culture and Recreation				
Contractual Services	7,496.22	8,500.00	$ 8,500.00	$ -
Total Expenditures	7,496.22	8,500.00	$ 8,500.00	$ -
Receipts Over(Under) Expenditures	-	55.60		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 55.60		

GREENWOOD COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ 10.70	$ 0.92	$ -	$ 0.92
Total Receipts	10.70	0.92	$ -	$ 0.92
Expenditures				
Hospital Maintenance				
Capital Outlay	-	-	$ 51,247.00	$ (51,247.00)
Total Expenditures	-	-	$ 51,247.00	$ (51,247.00)
Receipts Over(Under) Expenditures	10.70	0.92		
Unencumbered Cash, Beginning	51,247.32	51,258.02		
Unencumbered Cash, Ending	$ 51,258.02	$ 51,258.94		

GREENWOOD COUNTY, KANSAS
JAIL CAPITAL IMPROVEMENT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 9,183.82	$ 35,348.28
Operating Transfers from		
General Fund	40,000.00	-
Total Receipts	49,183.82	35,348.28
Expenditures		
General Government		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	49,183.82	35,348.28
Unencumbered Cash, Beginning	177,192.43	226,376.25
Unencumbered Cash, Ending	$ 226,376.25	$ 261,724.53

GREENWOOD COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 36,652.40	$ 42,633.58	$ 43,571.00	$ (937.42)
Delinquent Tax	808.12	778.55	559.00	219.55
Motor Vehicle Tax	2,935.28	3,007.34	2,691.00	316.34
Recreational Vehicle Tax	66.15	61.00	58.00	3.00
16/20 M Truck Tax	257.56	231.93	241.00	(9.07)
Commercial Vehicle Tax	134.66	117.09	133.00	(15.91)
Watercraft Tax	60.95	93.23	59.00	34.23
Neighborhood Revitalization	(239.81)	(176.87)	(253.00)	76.13
Total Receipts	40,675.31	46,745.85	$ 47,059.00	$ (313.15)
Expenditures				
Health				
Contractual Services	40,500.00	44,500.00	$ 46,500.00	$ (2,000.00)
Total Expenditures	40,500.00	44,500.00	$ 46,500.00	$ (2,000.00)
Receipts Over(Under) Expenditures	175.31	2,245.85		
Unencumbered Cash, Beginning	-	175.31		
Unencumbered Cash, Ending	$ 175.31	$ 2,421.16		

GREENWOOD COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 25,274.72	$ 25,335.22	$ 25,957.00	$ (621.78)
Delinquent Tax	557.56	530.15	333.00	197.15
Motor Vehicle Tax	2,057.76	2,146.14	1,855.00	291.14
Recreational Vehicle Tax	46.53	43.54	40.00	3.54
16/20 M Truck Tax	171.70	165.51	166.00	(0.49)
Commercial Vehicle Tax	95.44	83.57	92.00	(8.43)
Watercraft Tax	43.50	64.28	41.00	23.28
Neighborhood Revitalization	(165.37)	(105.11)	(151.00)	45.89
Total Receipts	28,081.84	28,263.30	$ 28,333.00	$ (69.70)
Expenditures				
Health				
Contractual Services	28,000.00	28,000.00	$ 28,000.00	$ -
Total Expenditures	28,000.00	28,000.00	$ 28,000.00	$ -
Receipts Over(Under) Expenditures	81.84	263.30		
Unencumbered Cash, Beginning	-	81.84		
Unencumbered Cash, Ending	$ 81.84	$ 345.14		

GREENWOOD COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 153,273.58	$ 184,862.58	$ 189,100.00	$ (4,237.42)
Delinquent Tax	3,384.95	3,266.44	2,427.00	839.44
Motor Vehicle Tax	13,841.52	14,900.03	11,245.00	3,655.03
Recreational Vehicle Tax	314.67	302.26	241.00	61.26
16/20 M Truck Tax	1,046.51	1,149.11	1,006.00	143.11
Commercial Vehicle Tax	654.76	580.17	556.00	24.17
Watercraft Tax	302.03	389.88	248.00	141.88
Neighborhood Revitalization	(1,002.87)	(766.93)	(1,098.00)	331.07
Total Receipts	171,815.15	204,683.54	$ 203,725.00	$ 958.54
Expenditures				
General Government				
Personal Services	81,875.35	77,445.57	$ 100,890.00	$ (23,444.43)
Contractual Services	12,159.05	11,182.74	20,000.00	(8,817.26)
Commodities	244,955.68	289,180.85	196,000.00	93,180.85
Employee Benefits	33,511.83	28,962.38	38,685.00	(9,722.62)
Reimbursed Expense	(246,015.12)	(257,363.66)	(140,000.00)	(117,363.66)
Operating Transfers to Special Noxious Weed Fund	26,000.00	-	-	-
Total Expenditures	152,486.79	149,407.88	$ 215,575.00	$ (66,167.12)
Receipts Over(Under) Expenditures	19,328.36	55,275.66		
Unencumbered Cash, Beginning	50,156.48	69,484.84		
Unencumbered Cash, Ending	$ 69,484.84	$ 124,760.50		

GREENWOOD COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 1,677,722.36	$ 1,628,263.42	$ 1,665,811.00	$ (37,547.58)
Delinquent Tax	28,726.85	31,277.60	21,378.00	9,899.60
Motor Vehicle Tax	109,386.35	105,202.41	123,090.00	(17,887.59)
Recreational Vehicle Tax	2,439.45	2,134.19	2,636.00	(501.81)
16/20 M Truck Tax	11,204.29	8,113.39	11,014.00	(2,900.61)
Commercial Vehicle Tax	4,828.51	4,096.35	6,082.00	(1,985.65)
Watercraft Tax	2,132.41	4,267.64	2,717.00	1,550.64
Neighborhood Revitalization	(10,977.26)	(6,755.15)	(11,163.00)	4,407.85
Intergovernmental				
Federal Grants	174,491.10	15,366.64	-	15,366.64
State Grants	92,443.46	-	-	-
Special City and County Highway	413,584.97	416,931.70	436,845.00	(19,913.30)
DOT - Connecting Links	73,733.66	64,271.53	-	64,271.53
Total Receipts	2,579,716.15	2,273,169.72	$ 2,258,410.00	$ 14,759.72
Expenditures				
Public Works				
Maintenance				
Personal Services	581,976.59	673,396.29	$ 772,932.00	$ (99,535.71)
Contractual Services	232,155.11	114,291.39	141,300.00	(27,008.61)
Commodities	1,166,687.80	1,297,458.21	1,200,000.00	97,458.21
Employee Benefits	278,239.48	342,575.75	322,801.00	19,774.75
Reimbursed Expense	(133,878.36)	(123,873.78)	(200,000.00)	76,126.22
Operating Transfers to:				
Special Highway Fund	50,000.00	-	-	-
Special Machinery Fund	200,000.00	-	-	-
Bridge Building - KDOT Exchange Program Fund	150,000.00	-	-	-
Total Certified Budget			2,237,032.00	66,814.86
Adjustments for Qualifying Budget Credits			496,569.87	(496,569.87)
Total Expenditures	2,525,180.62	2,303,847.86	$ 2,733,601.87	$ (429,755.01)
Receipts Over(Under) Expenditures	54,535.53	(30,678.14)		
Unencumbered Cash, Beginning	1,067.09	55,602.62		
Unencumbered Cash, Ending	$ 55,602.62	$ 24,924.48		

GREENWOOD COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 323,743.05	$ 354,102.82	$ 359,304.00	$ (5,201.18)
Delinquent Tax	4,074.94	5,037.01	3,698.00	1,339.01
Motor Vehicle Tax	16,219.21	17,048.87	15,632.00	1,416.87
Recreational Vehicle Tax	397.37	356.40	354.00	2.40
16/20M Vehicle Tax	2,025.79	2,083.16	2,215.00	(131.84)
Commercial Vehicle Tax	706.78	719.87	839.00	(119.13)
Watercraft Tax	483.50	893.77	563.00	330.77
Other Receipts				
Miscellaneous	2,442.68	6,815.64	-	6,815.64
Total Receipts	350,093.32	387,057.54	$ 382,605.00	$ 4,452.54
Expenditures				
Public Safety				
Personal Services	67,862.20	61,960.62	$ 70,387.00	$ (8,426.38)
Contractual Services	47,154.28	35,488.97	60,000.00	(24,511.03)
Commodities	102,105.16	93,347.39	75,000.00	18,347.39
Capital Outlay	-	-	137,870.00	(137,870.00)
Employee Benefits	20,566.93	36,874.40	35,650.00	1,224.40
Reimbursed Expense	(2,620.00)	(2,510.48)	-	(2,510.48)
Operating Transfers to:				
Special Equipment Reserve Fund	90,000.00	90,000.00	-	90,000.00
Special Rural Fire Equipment Fund	-	40,000.00	-	40,000.00
Total Expenditures	325,068.57	355,160.90	$ 378,907.00	$ (23,746.10)
Receipts Over(Under) Expenditures	25,024.75	31,896.64		
Unencumbered Cash, Beginning	20,128.16	45,152.91		
Unencumbered Cash, Ending	$ 45,152.91	$ 77,049.55		

GREENWOOD COUNTY, KANSAS
SERVICE PROGRAM FOR THE ELDERLY FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 71,273.04	$ 108,944.87	$ 111,465.00	$ (2,520.13)
Delinquent Tax	1,792.13	1,667.20	1,430.00	237.20
Motor Vehicle Tax	6,537.99	6,636.66	5,229.00	1,407.66
Recreational Vehicle Tax	147.12	134.64	112.00	22.64
16/20 M Truck Tax	588.14	511.84	468.00	43.84
Commercial Vehicle Tax	298.21	258.42	258.00	0.42
Watercraft Tax	134.53	181.30	115.00	66.30
Neighborhood Revitalization	(466.34)	(451.96)	(647.00)	195.04
Total Receipts	80,304.82	117,882.97	$ 118,430.00	$ (547.03)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	79,590.00	117,000.00	$ 117,000.00	$ -
Total Expenditures	79,590.00	117,000.00	$ 117,000.00	$ -
Receipts Over(Under) Expenditures	714.82	882.97		
Unencumbered Cash, Beginning	-	714.82		
Unencumbered Cash, Ending	$ 714.82	$ 1,597.79		

GREENWOOD COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 7,469.51	$ 8,496.60	$ 2,512.00	$ 5,984.60
Total Receipts	7,469.51	8,496.60	$ 2,512.00	$ 5,984.60
Expenditures				
Health				
Contractual Services	2,500.00	2,500.00	$ 27,411.00	$ (24,911.00)
Total Expenditures	2,500.00	2,500.00	$ 27,411.00	$ (24,911.00)
Receipts Over(Under) Expenditures	4,969.51	5,996.60		
Unencumbered Cash, Beginning	21,655.78	26,625.29		
Unencumbered Cash, Ending	$ 26,625.29	$ 32,621.89		

GREENWOOD COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 259,816.96	$ 246,798.72	$ 252,482.00	$ (5,683.28)
Delinquent Tax	7,905.76	6,566.30	3,240.00	3,326.30
Motor Vehicle Tax	32,790.18	36,176.99	19,063.00	17,113.99
Recreational Vehicle Tax	748.77	733.91	408.00	325.91
16/20 M Truck Tax	2,273.62	2,790.03	1,706.00	1,084.03
Commercial Vehicle Tax	1,575.35	1,408.65	942.00	466.65
Watercraft Tax	733.30	660.91	421.00	239.91
Neighborhood Revitalization	(1,699.98)	(1,023.89)	(5,089.00)	4,065.11
Intergovernmental				
DOT - Connecting Links	-	271,141.07	-	271,141.07
Total Receipts	304,143.96	565,252.69	$ 273,173.00	$ 292,079.69
Expenditures				
Public Works				
Contractual Services	339,059.59	467,439.03	$ 300,000.00	$ 167,439.03
Commodities	44,855.35	19,521.48	100,000.00	(80,478.52)
Total Certified Budget			400,000.00	86,960.51
Adjustments for Qualifying Budget Credits			271,141.07	(271,141.07)
Total Expenditures	383,914.94	486,960.51	$ 671,141.07	$ (184,180.56)
Receipts Over(Under) Expenditures	(79,770.98)	78,292.18		
Unencumbered Cash, Beginning	757,168.16	677,397.18		
Unencumbered Cash, Ending	$ 677,397.18	$ 755,689.36		

GREENWOOD COUNTY, KANSAS
SPECIAL LIABILITY FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Residual Transfer to General Fund	42,669.52	-	$ -	$ -
Total Expenditures	42,669.52	-	$ -	$ -
Receipts Over(Under) Expenditures	(42,669.52)	-		
Unencumbered Cash, Beginning	42,669.52	-		
Unencumbered Cash, Ending	$ -	$ -		

GREENWOOD COUNTY, KANSAS
SPECIAL PARK AND RECREATION FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 835.22	$ 649.38	$ 2,513.00	$ (1,863.62)
Total Receipts	835.22	649.38	$ 2,513.00	$ (1,863.62)
Expenditures				
Culture and Recreation				
Contractual Services	-	1,794.39	$ 6,451.00	$ (4,656.61)
Total Expenditures	-	1,794.39	$ 6,451.00	$ (4,656.61)
Receipts Over(Under) Expenditures	835.22	(1,145.01)		
Unencumbered Cash, Beginning	695.39	1,530.61		
Unencumbered Cash, Ending	$ 1,530.61	$ 385.60		

GREENWOOD COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 4,038.06	$ -
Other Receipts		
Sale of Surplus Property	-	20,925.00
Insurance Proceeds	-	34,554.71
Miscellaneous	250.00	2,410.24
Operating Transfers from:		
General Fund	111,000.00	125,500.00
Ambulance Fund	-	25,000.00
Appraiser's Cost Fund	-	10,000.00
Direct Election Fund	25,000.00	20,000.00
Rural Fire District No. 1 Fund	90,000.00	90,000.00
Total Receipts	230,288.06	328,389.95
Expenditures		
General Government		
Capital Outlay	264,409.28	444,802.81
Total Expenditures	264,409.28	444,802.81
Receipts Over(Under) Expenditures	(34,121.22)	(116,412.86)
Unencumbered Cash, Beginning	1,258,637.02	1,224,515.80
Unencumbered Cash, Ending	$ 1,224,515.80	$ 1,108,102.94

GREENWOOD COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from Noxious Weed Fund	$ 26,000.00	$ -	$ -	$ -
Total Receipts	26,000.00	-	$ -	$ -
Expenditures				
Agriculture				
Capital Outlay	691.92	24,744.60	$ 151,096.00	$ (126,351.40)
Total Expenditures	691.92	24,744.60	$ 151,096.00	$ (126,351.40)
Receipts Over(Under) Expenditures	25,308.08	(24,744.60)		
Unencumbered Cash, Beginning	151,096.21	176,404.29		
Unencumbered Cash, Ending	$ 176,404.29	$ 151,659.69		

GREENWOOD COUNTY, KANSAS
SPECIAL HIGHWAY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from		
Road and Bridge Fund	$ 50,000.00	$ -
Total Receipts	50,000.00	-
Expenditures		
Public Works		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	50,000.00	-
Unencumbered Cash, Beginning	597,069.28	647,069.28
Unencumbered Cash, Ending	$ 647,069.28	$ 647,069.28

GREENWOOD COUNTY, KANSAS
SPECIAL MACHINERY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 88,235.29	$ -
State Grants	11,764.71	-
Other Receipts		
Sale of Surplus Property	-	54,745.00
Operating Transfers from		
Road and Bridge Fund	200,000.00	-
Total Receipts	300,000.00	54,745.00
Expenditures		
Public Works		
Capital Outlay	319,262.00	194,417.18
Total Expenditures	319,262.00	194,417.18
Receipts Over(Under) Expenditures	(19,262.00)	(139,672.18)
Unencumbered Cash, Beginning	377,532.85	358,270.85
Unencumbered Cash, Ending	$ 358,270.85	$ 218,598.67

GREENWOOD COUNTY, KANSAS
SPECIAL RURAL FIRE EQUIPMENT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Assets	$ -	$ 15,597.00
Other Receipts		
Donations	200.00	-
Operating Transfers from		
Rural Fire District No. 1 Fund	-	40,000.00
Total Receipts	200.00	55,597.00
Expenditures		
Public Safety		
Capital Outlay	-	2,500.00
Total Expenditures	-	2,500.00
Receipts Over(Under) Expenditures	200.00	53,097.00
Unencumbered Cash, Beginning	35,759.69	35,959.69
Unencumbered Cash, Ending	$ 35,959.69	$ 89,056.69

GREENWOOD COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 59,937.96	$ 65,747.08	$ 60,000.00	$ 5,747.08
Total Receipts	59,937.96	65,747.08	$ 60,000.00	$ 5,747.08
Expenditures				
Public Safety				
Contractual Services	72,341.53	59,267.85	$ 65,000.00	$ (5,732.15)
Commodities	2,620.21	336.99	2,500.00	(2,163.01)
Capital Outlay	-	-	128,737.00	(128,737.00)
Total Expenditures	74,961.74	59,604.84	$ 196,237.00	$ (136,632.16)
Receipts Over(Under) Expenditures	(15,023.78)	6,142.24		
Unencumbered Cash, Beginning	143,736.52	128,712.74		
Unencumbered Cash, Ending	$ 128,712.74	$ 134,854.98		

GREENWOOD COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 525.00	$ 1,050.00
Licenses, Fees, and Permits		
Officer Fees	63,432.50	60,910.50
Total Receipts	63,957.50	61,960.50
Expenditures		
General Government		
Personal Services	33,118.32	41,656.52
Contractual Services	-	2,147.83
Commodities	800.76	2,317.42
Employee Benefits	19,775.58	8,727.01
Operating Transfer to		
General Fund	7,571.99	7,936.85
Total Expenditures	61,266.65	62,785.63
Receipts Over(Under) Expenditures	2,690.85	(825.13)
Unencumbered Cash, Beginning	11,165.00	13,855.85
Unencumbered Cash, Ending	$ 13,855.85	$ 13,030.72

GREENWOOD COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,171.50	$ 1,757.00
Total Receipts	2,171.50	1,757.00
Expenditures		
General Government		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,171.50	1,757.00
Unencumbered Cash, Beginning	10,713.50	12,885.00
Unencumbered Cash, Ending	$ 12,885.00	$ 14,642.00

GREENWOOD COUNTY, KANSAS
CONCEAL AND CARRY PERMIT FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 260.00	$ 292.50
Total Receipts	260.00	292.50
Expenditures		
Public Safety		
Commodities	-	1,557.30
Total Expenditures	-	1,557.30
Receipts Over(Under) Expenditures	260.00	(1,264.80)
Unencumbered Cash, Beginning	12,061.00	12,321.00
Unencumbered Cash, Ending	$ 12,321.00	$ 11,056.20

GREENWOOD COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 8,686.00	$ 7,767.81
Total Receipts	8,686.00	7,767.81
Expenditures		
General Government		
Contractual Services	6,178.25	6,256.48
Total Expenditures	6,178.25	6,256.48
Receipts Over(Under) Expenditures	2,507.75	1,511.33
Unencumbered Cash, Beginning	29,420.56	31,928.31
Unencumbered Cash, Ending	$ 31,928.31	$ 33,439.64

GREENWOOD COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,171.50	$ 1,757.00
Total Receipts	2,171.50	1,757.00
Expenditures		
General Government		
Commodities	-	788.95
Total Expenditures	-	788.95
Receipts Over(Under) Expenditures	2,171.50	968.05
Unencumbered Cash, Beginning	13,741.50	15,913.00
Unencumbered Cash, Ending	$ 15,913.00	$ 16,881.05

GREENWOOD COUNTY, KANSAS
LAW ENFORCEMENT TOW AND STORAGE FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 63,367.00	$ 77,878.00
Total Receipts	63,367.00	77,878.00
Expenditures		
General Government		
Contractual Services	27,540.32	34,410.41
Commodities	4,613.37	20,164.78
Total Expenditures	32,153.69	54,575.19
Receipts Over(Under) Expenditures	31,213.31	23,302.81
Unencumbered Cash, Beginning	19,215.28	50,428.59
Unencumbered Cash, Ending	$ 50,428.59	$ 73,731.40

GREENWOOD COUNTY, KANSAS
EMERGENCY MEDICAL SERVICE GRANT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

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

GREENWOOD COUNTY, KANSAS
REGISTERED OFFENDERS FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,320.00	$ 3,480.00
Total Receipts	3,320.00	3,480.00
Expenditures		
Public Safety		
Contractual Services	898.60	657.69
Commodities	544.50	194.00
Total Expenditures	1,443.10	851.69
Receipts Over(Under) Expenditures	1,876.90	2,628.31
Unencumbered Cash, Beginning	10,612.89	12,489.79
Unencumbered Cash, Ending	$ 12,489.79	$ 15,118.10

GREENWOOD COUNTY, KANSAS
SCHOOL RESOURCE OFFICER FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 29,535.87	$ 8,034.56
Total Receipts	29,535.87	8,034.56
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	29,535.87	8,034.56
Unencumbered Cash, Beginning	4,140.82	33,676.69
Unencumbered Cash, Ending	$ 33,676.69	$ 41,711.25

GREENWOOD COUNTY, KANSAS
LEPP GRANT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 410.00	$ 970.00
Total Receipts	410.00	970.00
Expenditures		
General Government		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	410.00	970.00
Unencumbered Cash, Beginning	14,750.45	15,160.45
Unencumbered Cash, Ending	$ 15,160.45	$ 16,130.45

GREENWOOD COUNTY, KANSAS
BRIDGE BUILDING - KDOT EXCHANGE PROGRAM FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from		
Road and Bridge Fund	$ 150,000.00	$ -
Total Receipts	150,000.00	-
Expenditures		
Public Works		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	150,000.00	-
Unencumbered Cash, Beginning	234,871.12	384,871.12
Unencumbered Cash, Ending	$ 384,871.12	$ 384,871.12

GREENWOOD COUNTY, KANSAS
COVID RELIEF GRANT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 50,000.00	$ -
Total Receipts	50,000.00	-
Expenditures		
General Government		
Contractual Services	451.00	-
Total Expenditures	451.00	-
Receipts Over(Under) Expenditures	49,549.00	-
Unencumbered Cash, Beginning	47,920.20	97,469.20
Unencumbered Cash, Ending	$ 97,469.20	$ 97,469.20

GREENWOOD COUNTY, KANSAS
WORKFORCE DEVELOPMENT GRANT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ 4,922.50
Total Receipts	-	4,922.50
Expenditures		
General Government		
Contractual Services	-	3,600.74
Total Expenditures	-	3,600.74
Receipts Over(Under) Expenditures	-	1,321.76
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 1,321.76

GREENWOOD COUNTY, KANSAS
OPIOID SETTLEMENT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Other		
Opioid Settlement	$ 15,851.54	$ 16,637.91
Total Receipts	15,851.54	16,637.91
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	15,851.54	16,637.91
Unencumbered Cash, Beginning	-	15,851.54
Unencumbered Cash, Ending	$ 15,851.54	$ 32,489.45

GREENWOOD COUNTY, KANSAS
HOSPITAL REVENUE BOND RESERVE FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Bond Proceeds	$ 215,175.00	$ -
Total Receipts	215,175.00	-
Expenditures		
Capital Projects		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	215,175.00	-
Unencumbered Cash, Beginning	-	215,175.00
Unencumbered Cash, Ending	$ 215,175.00	$ 215,175.00

GREENWOOD COUNTY, KANSAS
HOSPITAL PROJECT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Bond Proceeds	$ 2,510,294.00	$ -
Interest Income	22,131.12	38,880.36
Total Receipts	2,532,425.12	38,880.36
Expenditures		
Capital Projects		
Capital Outlay	951,900.00	1,558,619.00
Operating Transfers to		
Hospital Revenue		
Bond and Interest Fund	-	60,739.01
Total Expenditures	951,900.00	1,619,358.01
Receipts Over(Under) Expenditures	1,580,525.12	(1,580,477.65)
Unencumbered Cash, Beginning	-	1,580,525.12
Unencumbered Cash, Ending	$ 1,580,525.12	$ 47.47

GREENWOOD COUNTY, KANSAS
HOSPITAL REVENUE BOND AND INTEREST FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Sales Tax	$ 55,955.70	$ 234,848.67
Intergovernmental		
Federal Grants	-	200,000.00
Use of Money and Property		
Bond Proceeds	57,432.50	-
Interest Income	488.72	2,556.39
Other Receipts		
Miscellaneous	100.00	-
Operating Transfers from		
Hospital Project Fund	-	60,739.01
Total Receipts	113,976.92	498,144.07
Expenditures		
Healthcare		
Contractual	-	200,000.00
Debt Service		
Principal	-	85,000.00
Interest	-	116,460.62
Cost of Issuance	54,052.59	-
Total Expenditures	54,052.59	401,460.62
Receipts Over(Under) Expenditures	59,924.33	96,683.45
Unencumbered Cash, Beginning	-	59,924.33
Unencumbered Cash, Ending	$ 59,924.33	$ 156,607.78

GREENWOOD COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,510.28	$ 2,199.90
Total Receipts	2,510.28	2,199.90
Expenditures		
General Government		
Contractual Services	1,292.48	1,561.06
Total Expenditures	1,292.48	1,561.06
Receipts Over(Under) Expenditures	1,217.80	638.84
Unencumbered Cash, Beginning	9,341.18	10,558.98
Unencumbered Cash, Ending	$ 10,558.98	$ 11,197.82

GREENWOOD COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 4,270.50	$ 50.00
Other Receipts		
Sales of Confiscations	16,273.65	15,063.00
Total Receipts	20,544.15	15,113.00
Expenditures		
Public Safety		
Contractual Services	6,816.73	4,119.32
Commodities	1,723.23	2,431.48
Total Expenditures	8,539.96	6,550.80
Receipts Over(Under) Expenditures	12,004.19	8,562.20
Unencumbered Cash, Beginning	39,113.50	51,117.69
Unencumbered Cash, Ending	$ 51,117.69	$ 59,679.89

GREENWOOD COUNTY, KANSAS
PROSECUTING ATTORNEY TRUST FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,768.58	$ -
Total Receipts	2,768.58	-
Expenditures		
General Government		
Contractual Services	3,787.50	1,793.00
Total Expenditures	3,787.50	1,793.00
Receipts Over(Under) Expenditures	(1,018.92)	(1,793.00)
Unencumbered Cash, Beginning	19,295.63	18,276.71
Unencumbered Cash, Ending	$ 18,276.71	$ 16,483.71

GREENWOOD COUNTY, KANSAS
PROSECUTING ATTORNEY CHECK FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 236.85	$ 82.16
Total Receipts	236.85	82.16
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	236.85	82.16
Unencumbered Cash, Beginning	10,763.99	11,000.84
Unencumbered Cash, Ending	$ 11,000.84	$ 11,083.00

GREENWOOD COUNTY, KANSAS
VIN INSPECTION FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 7,260.00	$ 7,420.00
Total Receipts	7,260.00	7,420.00
Expenditures		
General Government		
Contractual Services	825.00	5,214.11
Commodities	2,827.54	311.97
Total Expenditures	3,652.54	5,526.08
Receipts Over(Under) Expenditures	3,607.46	1,893.92
Unencumbered Cash, Beginning	14,690.91	18,298.37
Unencumbered Cash, Ending	$ 18,298.37	$ 20,192.29

GREENWOOD COUNTY, KANSAS
DIVERSION FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 46,639.91	$ 39,993.58
Total Receipts	46,639.91	39,993.58
Expenditures		
General Government		
Contractual Services	1,055.65	567.15
Commodities	5,757.57	2,722.44
Total Expenditures	6,813.22	3,289.59
Receipts Over(Under) Expenditures	39,826.69	36,703.99
Unencumbered Cash, Beginning	11,864.92	51,691.61
Unencumbered Cash, Ending	$ 51,691.61	$ 88,395.60

GREENWOOD COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Climax City General	$ -	$ 8,009.48	$ 8,009.48	$ -
Eureka City General	-	908,349.34	908,349.34	-
Eureka City Bond and Interest	-	196.99	196.99	-
Eureka City Library	-	104,222.89	104,222.89	-
Eureka City Special Mowing	-	10,839.06	10,839.06	-
Fall River City General	-	21,792.31	21,792.31	-
Fall River City Library	-	3,243.30	3,243.30	-
Fall River City Sewer Bond	-	17,122.04	17,122.04	-
Fall River City Special Sewer	-	1,934.18	1,934.18	-
Fall River City Special Mowing	-	420.00	420.00	-
Hamilton City General	-	43,909.27	43,909.27	-
Hamilton City Library	-	9,472.33	9,472.33	-
Hamilton City Police and Fire	-	458.49	458.49	-
Madison City General	-	322,733.70	322,733.70	-
Madison City Bond and Interest	-	5.97	5.97	-
Madison City Library	-	34,684.47	34,684.47	-
Neal City Lights	-	1,080.69	1,080.69	-
Severy City General	-	96,965.21	96,965.21	-
Severy City Bond and Interest	-	74,362.24	74,362.24	-
Severy City Cemetery	-	6,478.30	6,478.30	-
Severy City Employee Benefit	-	3,219.61	3,219.61	-
Virgil City General	-	20,003.22	20,003.22	-
Virgil City Special Sewer	-	264.00	264.00	-
Virgil City Special Mowing	-	150.00	150.00	-
Subtotal Cities	-	1,689,917.09	1,689,917.09	-
Townships:				
Bachelor Township General	-	2,648.95	2,648.95	-
Bachelor Township Road	-	57,867.31	57,867.31	-
Bachelor Township Noxious Weed	-	3,142.57	3,142.57	-
Eureka Township General	-	8,479.41	8,479.41	-
Eureka Township Road	-	83,275.12	83,275.12	-
Fall River Township General	-	8,145.14	8,145.14	-
Fall River Township Road	-	87,182.31	87,182.31	-
Janesville Township General	-	9,080.10	9,080.10	-
Janesville Township Road	-	240,328.49	240,328.49	-
Lane Township General	-	2,286.86	2,286.86	-
Lane Township Road	-	44,801.21	44,801.21	-
Madison Township General	-	14,063.37	14,063.37	-
Madison Township Road	-	217,049.53	217,049.53	-
Madison Township Noxious Weed	-	2,041.72	2,041.72	-
Madison Township Cemetery	-	215.24	215.24	-
Otter Creek Township General	-	10,535.77	10,535.77	-
Otter Creek Township Road	-	100,179.18	100,179.18	-
Pleasant Grove Township General	-	4,191.64	4,191.64	-
Pleasant Grove Township Road	-	33,215.09	33,215.09	-

GREENWOOD COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Townships (Continued):				
Pleasant Grove Township Noxious Weed	$ -	$ 1,971.35	$ 1,971.35	$ -
Pleasant Grove Township Cemetery	-	1,780.01	1,780.01	-
Quincy Township General	-	3,818.18	3,818.18	-
Quincy Township Road	-	35,444.22	35,444.22	-
Quincy Township Noxious Weed	-	764.14	764.14	-
Quincy Township Cemetery	-	3,786.37	3,786.37	-
Salem Township General	-	2,365.10	2,365.10	-
Salem Township Road	-	21,190.40	21,190.40	-
South Salem Township General	-	5,747.89	5,747.89	-
South Salem Township Road	-	63,571.56	63,571.56	-
South Salem Township Cemetery	-	2,329.48	2,329.48	-
South Salem Township Hall	-	1,997.05	1,997.05	-
Salt Springs Township General	-	1,583.74	1,583.74	-
Salt Springs Township Road	-	80,934.56	80,934.56	-
Salt Springs Township Cemetery	-	2,844.33	2,844.33	-
Shell Rock Township General	-	3,830.72	3,830.72	-
Shell Rock Township Road	-	98,180.77	98,180.77	-
Shell Rock Township Cemetery	-	3,745.90	3,745.90	-
Spring Creek Township General	-	1,596.67	1,596.67	-
Spring Creek Township Road	-	35,130.67	35,130.67	-
Spring Creek Township Noxious Weed	-	2,880.50	2,880.50	-
Spring Creek Township Cemetery	-	2,892.52	2,892.52	-
Spring Creek Township Hall	-	1,844.37	1,844.37	-
Twin Grove Township General	-	1,770.35	1,770.35	-
Twin Grove Township Road	-	87,548.67	87,548.67	-
Twin Grove Township Noxious Weed	-	309.62	309.62	-
Subtotal Townships	-	1,398,588.15	1,398,588.15	-
Schools:				
USD No. 205 General	-	7,187.50	7,187.50	-
USD No. 205 Capital Outlay	-	2,950.59	2,950.59	-
USD No. 205 Bond & Interest	-	4,870.65	4,870.65	-
USD No. 205 Supplemental General	-	6,533.06	6,533.06	-
USD No. 245 General	-	21,331.06	21,331.06	-
USD No. 245 Capital Outlay	-	8,810.89	8,810.89	-
USD No. 245 Supplemental General	-	24,018.70	24,018.70	-
USD No. 282 General	-	98,762.64	98,762.64	-
USD No. 282 Capital Outlay	-	86,812.05	86,812.05	-
USD No. 282 Bond & Interest	-	28,104.74	28,104.74	-
USD No. 282 Supplemental General	-	111,543.07	111,543.07	-
USD No. 386 General	-	338,369.40	338,369.40	-
USD No. 386 Capital Outlay	-	168,244.07	168,244.07	-
USD No. 386 Technology Education	-	140.42	140.42	-
USD No. 386 Supplemental General	-	491,412.30	491,412.30	-

GREENWOOD COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools (continued):				
USD No. 389 General	$ -	$ 711,513.79	$ 711,513.79	$ -
USD No. 389 Capital Outlay	-	379,339.28	379,339.28	-
USD No. 389 Recreation	-	120,573.29	120,573.29	-
USD No. 389 Bond and Interest	-	444,404.88	444,404.88	-
USD No. 389 Supplemental General	-	663,888.88	663,888.88	-
USD No. 386 Recreation	-	19,160.01	19,160.01	-
USD No. 386 Mineral/Flood Control	-	1,079.35	1,079.35	-
USD No. 390 General	-	248,826.14	248,826.14	-
USD No. 390 Capital Outlay	-	97,422.93	97,422.93	-
USD No. 390 Recreation	-	6,045.19	6,045.19	-
USD No. 390 Supplemental General	-	321,221.81	321,221.81	-
USD No. 484 Recreation	-	579.02	579.02	-
USD No. 484 General	-	63,914.53	63,914.53	-
USD No. 484 Bond and Interest	-	17,206.78	17,206.78	-
USD No. 484 Capital Outlay	-	32,415.23	32,415.23	-
USD No. 484 Supplemental General	-	75,174.48	75,174.48	-
USD No. 492 General	-	40,989.44	40,989.44	-
USD No. 492 Capital Outlay	-	16,580.41	16,580.41	-
USD No. 492 Supplemental General	-	40,801.37	40,801.37	-
USD No. 492 Bond and Interest	-	15,141.05	15,141.05	-
Subtotal Schools	-	4,715,369.00	4,715,369.00	-
Cemeteries				
Piedmont Cemetery	38.29	6,165.04	6,158.30	45.03
Otter Creek Cemetery	-	4,037.33	4,037.33	-
Virgil Cemetery	-	8,303.02	8,303.02	-
Caley Cemetery	-	530.28	530.28	-
Janesville Cemetery	-	4,073.08	4,073.08	-
Subtotal Cemeteries	38.29	23,108.75	23,102.01	45.03
Watershed Districts:				
Watershed No. 18 General	0.52	200.07	200.27	0.32
Watershed No. 21 General	-	58,847.29	58,847.29	-
Watershed No. 24 General	364.62	67,219.03	66,990.32	593.33
Watershed No. 47 General	-	236.08	236.08	-
Watershed No. 48 General	-	786.73	786.73	-
Watershed No. 72 General	-	22,039.71	22,039.71	-
Watershed No. 76 General	-	869.06	868.56	0.50
Watershed No. 83 General	-	22,065.62	22,065.62	-
Watershed No. 97 General	-	2,010.15	2,010.15	-
Subtotal Watershed Districts	365.14	174,273.74	174,044.73	594.15
Regional Library:				
SEK Library General	-	110,320.92	110,320.92	-
SEK Library Employee Benefits	-	6,672.67	6,672.67	-
Subtotal Regional Library	-	116,993.59	116,993.59	-
Total Subdivisions	$ 403.43	$ 8,118,250.32	$ 8,118,014.57	$ 639.18

GREENWOOD COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
State Funds:				
State Institutional Building	$ -	$ 48,482.39	$ 48,482.39	$ -
State Educational Building	-	96,964.69	96,964.69	-
Total State Funds	$ -	$ 145,447.08	$ 145,447.08	$ -
Other Agency Funds:				
Payroll Clearing	$ 29,646.90	$ 441.75	$ (334.34)	$ 30,422.99
Health Claims	50,535.42	401,916.88	411,284.21	41,168.09
Motor Vehicle Licenses	5,284.39	522,357.23	521,650.40	5,991.22
Driver License Fees	131.00	17,432.50	17,324.00	239.50
Game Licenses	18.75	-	-	18.75
Cereal Malt Beverage Licenses	400.00	50.00	175.00	275.00
Election Registration	-	490.00	490.00	-
Heritage Trust	1,059.00	3,516.00	3,822.00	753.00
Stray Animal	2,939.25	2,276.30	1,240.85	3,974.70
Township/City Prepaids	652.70	-	-	652.70
Clerk of Court Release	864.00	3,888.00	4,320.00	432.00
Sales Tax	18,912.63	504,710.99	495,266.70	28,356.92
Confiscated Cash Holding - Sheriff	5,735.00	9,540.33	-	15,275.33
Unclaimed Estates Fund	1,300.24	-	-	1,300.24
Sheriff Fund	0.11	349,023.62	349,023.62	0.11
K-9 Fund	2,313.20	-	453.65	1,859.55
Inmate Trust Fund	62,747.62	131,879.33	108,255.57	86,371.38
Sheriff Cash on Hand	100.00	-	-	100.00
Law Library	86,516.31	9,233.52	48,404.24	47,345.59
Total Other Agency Funds	$ 269,156.52	$ 1,956,756.45	$ 1,961,375.90	$ 264,537.07
Distributable Funds:				
Current Tax	$ 9,437,310.37	$ 15,312,813.73	$ 14,897,922.67	$ 9,852,201.43
Delinquent Tax	265,782.12	267,908.41	318,984.68	214,705.85
Motor Vehicle Tax	255,819.51	1,116,581.93	1,106,890.86	265,510.58
Rental Excise Tax	22.58	173.39	-	195.97
Recreational Vehicle Tax	2,745.93	23,107.59	22,456.99	3,396.53
Countywide Sales Tax	71,966.57	1,004,791.34	1,076,757.91	-
Special Assessments	-	13,679.84	13,679.84	-
Special City and County Highway	109,566.34	460,945.00	457,993.81	112,517.53
Commercial Vehicle Tax	499.10	97,998.16	98,037.71	459.55
Mineral Production Tax	1,411.42	4,689.82	6,101.24	-
Flood Control	4,374.16	1,511.22	5,885.38	-
Neighborhood Revitalization	-	67,635.13	67,635.13	-
Total Distributable Funds:	$ 10,149,498.10	$ 18,371,835.56	$ 18,072,346.22	$ 10,448,987.44
Total Agency Funds	$ 10,419,058.05	$ 28,592,289.41	$ 28,297,183.77	$ 10,714,163.69

Jarred Gilmore Phillips

Board of County Commissioners
Greenwood County, Kansas

In planning and performing our audit of the financial statement of Greenwood County, Kansas as of and for the year ended December 31, 2024 in accordance with auditing standards generally accepted in the United States of America, we considered Greenwood County, Kansas' system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Greenwood County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Greenwood County, Kansas' internal control.

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

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

Credit Cards and Charge Accounts

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

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

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 3, 2025