GREENWOOD COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2022

GREENWOOD COUNTY, KANSAS
For the Year Ended December 31, 2022
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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, 2022 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, 2022, 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, 2022, 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), the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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, the schedule of receipts and disbursements – agency funds – regulatory basis, and reconciliation of the 2021 tax roll (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) *Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The

information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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, 2021 (not presented herein), and have issued our report thereon dated August 18, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 20, 2023, on our consideration of Greenwood County, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Greenwood County, Kansas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Greenwood County, Kansas' internal control over financial reporting and compliance.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 20, 2023

GREENWOOD COUNTY, KANSAS

Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2022
General Fund	$ 131,523.84	$ 3,432,066.79	$ 3,383,308.20	$ 180,282.43	$ 101,397.85	$ 281,680.28
Special Purpose Funds:						
Ambulance	104,496.46	581,377.54	622,641.07	63,232.93	17,993.40	81,226.33
Appraiser's Cost	41,828.95	279,592.67	317,747.89	3,673.73	15,895.06	19,568.79
Conservation District	41.48	24,574.91	24,616.39	-	-	-
County Building	330,583.12	-	103,105.78	227,477.34	-	227,477.34
Direct Election	16,950.77	124,116.99	121,153.07	19,914.69	1,713.27	21,627.96
Economic Development	19,781.40	30.22	15,000.00	4,811.62	-	4,811.62
Extension Council	2,859.07	115,593.39	118,452.46	-	-	-
Fair	368.00	13,348.84	13,716.84	-	-	-
Health	70,666.93	401,682.95	378,043.11	94,306.77	10,804.12	105,110.89
Historical Society	211.82	7,237.46	7,449.28	-	-	-
Hospital Maintenance	51,191.36	55.96	-	51,247.32	-	51,247.32
Jail Capital Improvement	115,464.57	61,727.86	-	177,192.43	-	177,192.43
Mental Health	881.34	38,211.80	39,093.14	-	-	-
Intellectual Disability	835.95	27,055.40	27,891.35	-	-	-
Noxious Weed	35,879.44	185,047.89	170,770.85	50,156.48	1,909.38	52,065.86
Road and Bridge	200,935.77	1,852,273.14	2,052,141.82	1,067.09	42,426.61	43,493.70
Rural Fire District No. 1	17,968.20	273,092.67	270,932.71	20,128.16	9,637.82	29,765.98
Service Program for the Elderly	2,323.02	84,623.70	86,946.72	-	-	-
Special Alcohol Program	18,258.04	5,897.74	2,500.00	21,655.78	-	21,655.78
Special Bridge	581,680.34	447,571.39	272,083.57	757,168.16	3,964.50	761,132.66
Special Liability	42,667.84	1.68	-	42,669.52	-	42,669.52
Special Park and Recreation	1,819.99	814.23	1,938.83	695.39	-	695.39
Special Equipment Reserve	1,044,937.24	257,272.94	43,573.16	1,258,637.02	-	1,258,637.02
Special Noxious Weed	89,629.19	61,901.63	434.61	151,096.21	-	151,096.21
Special Highway	597,069.28	-	-	597,069.28	-	597,069.28
Special Machinery	290,971.80	232,470.98	145,909.93	377,532.85	-	377,532.85
Special Rural Fire Equipment	96,959.87	22,699.00	83,899.18	35,759.69	-	35,759.69
Emergency Telephone Service	120,094.53	60,021.78	36,379.79	143,736.52	-	143,736.52
Motor Vehicle Operating	12,243.17	62,875.93	63,954.10	11,165.00	3,734.79	14,899.79
County Treasurer's Technology	8,507.50	2,206.00	-	10,713.50	-	10,713.50

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

GREENWOOD COUNTY, KANSAS

Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2022
Special Purpose Funds: (Continued)						
Conceal and Carry Permit Fees	$ 12,673.50	$ 487.50	$ 1,100.00	$ 12,061.00	$ -	$ 12,061.00
Register of Deeds Technology	26,526.00	8,824.00	5,929.44	29,420.56	-	29,420.56
County Clerk's Technology	11,535.50	2,206.00	-	13,741.50	-	13,741.50
Law Enforcement Tow and Storage	25,907.67	40,563.00	47,255.39	19,215.28	6,071.00	25,286.28
Emergency Medical Service Grant	114.55	-	-	114.55	-	114.55
Registered Offenders Fees	9,053.93	3,460.00	1,901.04	10,612.89	-	10,612.89
School Resource Officer	-	4,140.82	-	4,140.82	-	4,140.82
LEPP Grant	13,775.45	975.00	-	14,750.45	-	14,750.45
Bridge Building - KDOT Exchange Program	660,844.85	1,119,115.99	1,545,089.72	234,871.12	-	234,871.12
COVID Relief Grant	573,364.89	630,966.50	1,156,411.19	47,920.20	-	47,920.20
Trust Funds:						
Prosecuting Attorney Training	8,995.15	1,400.03	1,054.00	9,341.18	-	9,341.18
Special Law Enforcement Trust	33,420.22	16,570.10	10,876.82	39,113.50	-	39,113.50
Prosecuting Attorney Trust	16,460.61	3,485.02	650.00	19,295.63	-	19,295.63
Prosecuting Attorney Check Fees	10,549.06	214.93	-	10,763.99	-	10,763.99
VIN Inspection Fees	11,219.83	7,060.00	3,588.92	14,690.91	-	14,690.91
Diversion Fees	-	12,095.14	230.22	11,864.92	-	11,864.92
Total Primary Government (Excluding Agency Funds)	$ 5,464,071.49	$ 10,507,007.51	$ 11,177,770.59	$ 4,793,308.41	$ 215,547.80	$ 5,008,856.21

Composition of Cash:	
Cash on Hand	$ 1,370.80
Demand Deposits	943,588.17
Certificates of Deposit	8,409,109.71
Municipal Investment Pool	5,855,166.58
Total Cash	15,209,235.26
Agency Funds Per Schedule 3	(10,200,379.05)
Total Reporting Entity (Excluding Agency Funds)	$ 5,008,856.21

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

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

Basis of Accounting

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

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

Property Taxes

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

Special Assessments

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

Pension Plan

Substantially all full-time County employees are members of the State of Kansas Public Employees Retirement System, 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 revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the County Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Budgetary Information

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. 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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- County Building Fund
- 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
- Register Offenders Fees Fund
- School Resource Officer Fund
- LEPP Grant Fund
- Bridge Building- KDOT Exchange Program Fund
- COVID Relief Grant Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

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

The County was in apparent violation of K.S.A. 19-520, which requires the county treasurer in each county to publish the quarterly statements showing the total amount received in to each fund and the total amount expended from each fund and the cash balances of each fund at the beginning and close of each quarter. Such quarterly statements shall show the amount of outstanding registered warrants, temporary notes, bonds, and all other obligations and liabilities of the County. One of the four quarterly statements was not published within the 30 day requirement.

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	$5,855,166.58	$5,855,166.58	S&P AAAf/S1+

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

3. DEPOSITS AND INVESTMENTS (Continued)

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. One hundred percent of the County's investments were held in the Kansas Municipal Investment Pool as of December 31, 2022.

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, 2022.

Deposits: At year-end, the County's carrying amount of deposits was $9,352,697.88 and the bank balance was $9,825,279.72. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $1,644,242.33 was covered by FDIC insurance, $8,181,037.39 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, 2022, the County had invested $5,855,166.58 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. RIGHT TO USE CONTACTS

As of December 31, 2022 the County has entered n right to use contract for a postage machine with Pitney Bowes. Rent expense for the year ended December 31, 2022, was $4,029.46. There are no future minimum rental payments.

5. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The (non-school municipality) participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial 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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $271,882.47 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $2,775,628.00. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

In accordance with the above criteria, the County has estimated a liability for annual leave which has been earned, but not taken, by County employees. The estimated liability for accrued annual leave at December 31, 2022, was $96,088.42. The County has not estimated a liability for sick leave earned, but not taken, by County employees, as the amounts cannot be reasonably estimated.

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

7. RISK MANAGEMENT

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

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.

7. 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.

8. 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.

9. RELATED PARTIES

Hidden Valley Repair is a repair shop owned by a Commissioner. During the year, the County paid $18,856.26 to Hidden Valley Repair for repairs and maintenance of County owned vehicles and equipment.

10. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Equipment Reserve	K.S.A. 19-119	$ 134,700.00
General	Special Machinery	K.S.A. 68-590	49,000.00
General	Jail Capital Improvement	K.S.A. 19-120	55,000.00
Noxious Weed	Special Noxious Weed	K.S.A. 2-1318	60,439.00
Special Rural Fire Equipment	Special Equipment Reserve	K.S.A. 19-119	20,000.00
Road and Bridge	Bridge Building-KDOT Exchange Program	K.S.A. 68-141g	50,000.00
Road and Bridge	Special Machinery	K.S.A. 68-141g	180,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	8,643.13
Rural Fire District No. 1	Special Equipment Reserve	K.S.A. 19-119	70,000.00
Health	Special Equipment Reserve	K.S.A. 19-119	25,000.00

11. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition or disclosure in the financial statement. Additionally there were no nonrecognized 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, 2022

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	$ 3,420,637.00	$ -	$ 3,420,637.00	$ 3,383,308.20	$ (37,328.80)
Special Purpose Funds:					
Ambulance	685,398.00	-	685,398.00	622,641.07	(62,756.93)
Appraiser's Cost	332,641.00	-	332,641.00	317,747.89	(14,893.11)
Conservation District	25,000.00	-	25,000.00	24,616.39	(383.61)
Direct Election	128,550.00	-	128,550.00	121,153.07	(7,396.93)
Economic Development	21,144.00	-	21,144.00	15,000.00	(6,144.00)
Extension Council	119,000.00	-	119,000.00	118,452.46	(547.54)
Fair	13,750.00	-	13,750.00	13,716.84	(33.16)
Health	356,120.00	177,222.50	533,342.50	378,043.11	(155,299.39)
Historical Society	7,500.00	-	7,500.00	7,449.28	(50.72)
Hospital Maintenance	-	-	-	-	-
Mental Health	39,250.00	-	39,250.00	39,093.14	(156.86)
Intellectual Disability	28,000.00	-	28,000.00	27,891.35	(108.65)
Noxious Weed	185,941.00	-	185,941.00	170,770.85	(15,170.15)
Road and Bridge	2,120,338.00	-	2,120,338.00	2,052,141.82	(68,196.18)
Rural Fire District No. 1	274,958.00	-	274,958.00	270,932.71	(4,025.29)
Service Program for the Elderly	87,500.00	-	87,500.00	86,946.72	(553.28)
Special Alcohol Program	19,074.00	-	19,074.00	2,500.00	(16,574.00)
Special Bridge	901,131.00	-	901,131.00	272,083.57	(629,047.43)
Special Liability	42,668.00	-	42,668.00	-	(42,668.00)
Special Park and Recreation	4,475.00	-	4,475.00	1,938.83	(2,536.17)
Special Noxious Weed	142,675.00	-	142,675.00	434.61	(142,240.39)
Emergency Telephone Service	139,716.00	-	139,716.00	36,379.79	(103,336.21)

GREENWOOD COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 2,146,175.43	$ 2,915,553.05	$ 2,974,416.00	$ (58,862.95)
Delinquent Tax	43,510.81	42,886.54	58,322.00	(15,435.46)
Motor Vehicle Tax	230,705.85	200,406.11	193,739.00	6,667.11
Recreational Vehicle Tax	5,217.82	4,283.90	3,815.00	468.90
16/20 M Truck Tax	20,362.34	14,830.55	16,702.00	(1,871.45)
Commercial Vehicle Tax	10,197.23	9,674.01	15,064.00	(5,389.99)
Watercraft Tax	4,194.57	3,352.48	3,524.00	(171.52)
In Lieu of Tax	10,928.33	-	30,000.00	(30,000.00)
Mineral Production Tax	62.56	2,358.51	1,750.00	608.51
Neighborhood Revitalization	(12,412.63)	(14,408.00)	(5,767.00)	(8,641.00)
Flood Control	1,681.21	-	-	-
Interest on Tax	65,611.25	57,055.49	50,000.00	7,055.49
Intergovernmental				
Federal Grants	1,182.86	2,541.60	-	2,541.60
State Grants	-	682.18	-	682.18
Local Alcoholic Liquor Tax	1,267.55	814.22	2,659.00	(1,844.78)
Licenses, Fees, and Permits				
Officer Fees	73,757.75	62,216.00	64,000.00	(1,784.00)
Landfill Fees	11,762.23	14,242.81	13,000.00	1,242.81
Recycling Fees	8,242.20	3,058.05	-	3,058.05
VIN Inspection Fees	5,088.50	5,507.00	-	5,507.00
Diversion Fees	17,893.46	11,345.84	-	11,345.84
Use of Money and Property				
Interest on Investments	6,594.43	20,751.75	25,000.00	(4,248.25)
Sale of Equipment and Property	-	622.00	-	622.00
Other Receipts				
Miscellaneous	15,732.30	57,182.95	10,000.00	47,182.95
Reimbursed Expense	8,933.04	8,466.62	15,000.00	(6,533.38)
Operating Transfer from				
Motor Vehicle Operating Fund	16,192.54	8,643.13	6,800.00	1,843.13
Total Receipts	2,692,881.63	3,432,066.79	$ 3,478,024.00	$ (45,957.21)
Expenditures				
General Government				
County Commission				
Personal Services	69,189.50	71,358.80	$ 74,055.00	$ (2,696.20)
Contractual Services	-	-	3,500.00	(3,500.00)
Commodities	-	-	5,000.00	(5,000.00)
Employee Benefits	50,101.81	43,491.16	50,394.00	(6,902.84)
Total County Commission	119,291.31	114,849.96	132,949.00	(18,099.04)

GREENWOOD COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
County Clerk				
Personal Services	$ 105,800.92	$ 114,444.01	$ 116,035.00	$ (1,590.99)
Contractual Services	4,253.73	3,576.86	8,000.00	(4,423.14)
Commodities	3,144.05	4,324.26	8,000.00	(3,675.74)
Capital Outlay	-	-	1,000.00	(1,000.00)
Employee Benefits	55,126.90	48,779.33	60,374.00	(11,594.67)
Reimbursed Expense	(148.12)	(59.46)	-	(59.46)
Total County Clerk	168,177.48	171,065.00	193,409.00	(22,344.00)
County Treasurer				
Personal Services	114,783.62	125,206.19	129,096.00	(3,889.81)
Contractual Services	7,962.89	9,844.49	14,000.00	(4,155.51)
Commodities	5,322.31	4,759.50	6,300.00	(1,540.50)
Employee Benefits	57,068.08	47,695.01	69,304.00	(21,608.99)
Reimbursed Expense	(513.98)	(669.63)	(50.00)	(619.63)
Total County Treasurer	184,622.92	186,835.56	218,650.00	(31,814.44)
County Attorney				
Personal Services	126,280.24	133,834.90	139,725.00	(5,890.10)
Contractual Services	10,589.33	15,217.19	15,000.00	217.19
Commodities	3,873.41	3,497.29	6,120.00	(2,622.71)
Capital Outlay	-	2,156.52	1,000.00	1,156.52
Employee Benefits	70,642.33	64,497.39	80,000.00	(15,502.61)
Reimbursed Expense	(1,590.00)	(9,055.70)	(1,500.00)	(7,555.70)
Total County Attorney	209,795.31	210,147.59	240,345.00	(30,197.41)
Register of Deeds				
Personal Services	82,844.21	86,277.18	93,186.00	(6,908.82)
Contractual Services	4,672.78	3,982.86	4,000.00	(17.14)
Commodities	6,862.40	1,780.91	1,000.00	780.91
Employee Benefits	34,121.22	28,855.89	35,331.00	(6,475.11)
Reimbursed Expense	(6,833.13)	(6,486.00)	(3,000.00)	(3,486.00)
Total Register of Deeds	121,667.48	114,410.84	130,517.00	(16,106.16)
Unified Court				
Contractual Services	92,412.43	111,158.86	100,650.00	10,508.86
Commodities	20,018.86	12,837.69	4,500.00	8,337.69
Capital Outlay	-	528.89	5,000.00	(4,471.11)
Reimbursed Expense	(5,884.48)	-	(4,100.00)	4,100.00
Total Unified Court	106,546.81	124,525.44	106,050.00	18,475.44

GREENWOOD COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Courthouse General				
Personal Services	$ 93,726.27	$ 94,513.38	$ 73,356.00	$ 21,157.38
Contractual Services	223,876.12	376,351.44	347,070.00	29,281.44
Commodities	42,898.85	33,363.39	63,000.00	(29,636.61)
Capital Outlay	-	-	30,742.00	(30,742.00)
Employee Benefits	32,803.30	37,178.06	30,519.00	6,659.06
Reimbursed Expense	463.17	490.67	-	490.67
Total Courthouse General	393,767.71	541,896.94	544,687.00	(2,790.06)
County Counselor				
Contractual Services	27,500.04	25,208.37	27,500.00	(2,291.63)
Kansas Legal Services				
Contractual Services	3,000.00	3,000.00	3,000.00	-
Total General Government	1,334,369.06	1,491,939.70	1,597,107.00	(105,167.30)
Public Safety				
Sheriff				
Personal Services	902,105.82	929,608.81	997,470.00	(67,861.19)
Contractual Services	113,925.38	90,134.98	140,960.00	(50,825.02)
Commodities	146,731.88	180,749.25	171,000.00	9,749.25
Capital Outlay	50,350.00	140,251.15	48,500.00	91,751.15
Employee Benefits	425,747.45	354,014.22	481,003.00	(126,988.78)
Reimbursed Expense	(240,181.02)	(248,389.31)	(241,823.00)	(6,566.31)
Total Sheriff	1,398,679.51	1,446,369.10	1,597,110.00	(150,740.90)
Juvenile Detention				
Contractual Services	51,032.56	45,480.00	15,000.00	30,480.00
Emergency Preparedness				
Personal Services	49,597.67	51,224.72	51,750.00	(525.28)
Contractual Services	10,112.87	19,721.53	10,000.00	9,721.53
Commodities	8,528.14	10,389.47	15,000.00	(4,610.53)
Capital Outlay	1,330.00	-	7,000.00	(7,000.00)
Employee Benefits	9,955.13	10,546.75	10,039.00	507.75
Reimbursed Expense	-	(536.84)	-	(536.84)
Total Emergency Preparedness	79,523.81	91,345.63	93,789.00	(2,443.37)
Crisis Center				
Contractual Services	3,000.00	4,000.00	4,000.00	-
Total Public Safety	1,532,235.88	1,587,194.73	1,709,899.00	(122,704.27)

GREENWOOD COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Sanitation				
Landfill				
Personal Services	$ 24,709.42	$ 18,639.15	$ 17,440.00	$ 1,199.15
Contractual Services	9,220.64	9,995.86	12,830.00	(2,834.14)
Commodities	5,248.05	5,068.33	19,280.00	(14,211.67)
Employee Benefits	32,357.86	2,187.93	12,311.00	(10,123.07)
Total Landfill	71,535.97	35,891.27	61,861.00	(25,969.73)
Recycling				
Personal Services	16,757.86	23,184.03	16,048.00	7,136.03
Contractual Services	480.00	526.00	100.00	426.00
Commodities	3,926.00	4,860.98	6,290.00	(1,429.02)
Capital Outlay	21,188.76	-	10,000.00	(10,000.00)
Employee Benefits	1,400.37	2,129.12	12,332.00	(10,202.88)
Reimbursed Expense	(3,880.40)	(2,195.10)	-	(2,195.10)
Total Recycling	39,872.59	28,505.03	44,770.00	(16,264.97)
Household Hazardous Waste				
Contractual Services	2,485.00	-	5,000.00	(5,000.00)
Commodities	227.93	77.47	1,000.00	(922.53)
Total Household Hazardous Waste	2,712.93	77.47	6,000.00	(5,922.53)
Total Sanitation	114,121.49	64,473.77	112,631.00	(48,157.23)
Social Services for Aged and Poor				
Contractual Services	-	1,000.00	1,000.00	-
Operating Transfers to:				
Jail Capital Improvement Fund	100,000.00	55,000.00	-	55,000.00
Special Equipment Reserve Fund	87,000.00	134,700.00	-	134,700.00
Special Highway Fund	15,000.00	-	-	-
Special Machinery Fund	-	49,000.00	-	49,000.00
Total Operating Transfers	202,000.00	238,700.00	-	238,700.00
Total Expenditures	3,182,726.43	3,383,308.20	$ 3,420,637.00	$ (37,328.80)
Receipts Over(Under) Expenditures	(489,844.80)	48,758.59		
Unencumbered Cash, Beginning	621,368.64	131,523.84		
Unencumbered Cash, Ending	$ 131,523.84	$ 180,282.43		

GREENWOOD COUNTY, KANSAS
AMBULANCE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 183,654.71	$ 310,419.46	$ 316,672.00	$ (6,252.54)
Delinquent Tax	4,755.50	4,207.24	6,209.00	(2,001.76)
Motor Vehicle Tax	24,063.38	18,358.04	16,582.00	1,776.04
Recreational Vehicle Tax	548.82	385.95	326.00	59.95
16/20 M Truck Tax	2,512.22	1,587.40	1,429.00	158.40
Commercial Vehicle Tax	1,081.38	832.08	1,290.00	(457.92)
Watercraft Tax	448.99	286.88	302.00	(15.12)
Neighborhood Revitalization	(1,062.21)	(1,534.04)	(1,682.00)	147.96
Licenses, Fees, and Permits				
Service Fees	286,438.05	246,834.53	265,000.00	(18,165.47)
Other Receipts				
Donations	250.00	-	-	-
Total Receipts	502,690.84	581,377.54	$ 606,128.00	$ (24,750.46)
Expenditures				
Public Safety				
Personal Services	349,611.47	385,271.84	$ 405,911.00	$ (20,639.16)
Contractual Services	49,696.93	48,123.87	68,878.00	(20,754.13)
Commodities	44,683.51	43,515.80	51,020.00	(7,504.20)
Employee Benefits	137,350.43	145,840.51	162,589.00	(16,748.49)
Reimbursed Expense	(1,714.25)	(110.95)	(3,000.00)	2,889.05
Operating Transfers to				
Special Equipment Reserve Fund	30,000.00	-	-	-
Total Expenditures	609,628.09	622,641.07	$ 685,398.00	$ (62,756.93)
Receipts Over(Under) Expenditures	(106,937.25)	(41,263.53)		
Unencumbered Cash, Beginning	211,433.71	104,496.46		
Unencumbered Cash, Ending	$ 104,496.46	$ 63,232.93		

GREENWOOD COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 284,886.96	$ 245,325.70	$ 250,156.00	$ (4,830.30)
Delinquent Tax	5,213.56	5,289.61	4,905.00	384.61
Motor Vehicle Tax	28,475.38	26,004.30	25,720.00	284.30
Recreational Vehicle Tax	641.82	559.08	506.00	53.08
16/20 M Truck Tax	2,270.19	1,811.17	2,217.00	(405.83)
Commercial Vehicle Tax	1,250.14	1,282.06	2,000.00	(717.94)
Watercraft Tax	512.26	445.00	468.00	(23.00)
Neighborhood Revitalization	(1,647.67)	(1,211.75)	(1,423.00)	211.25
Other Receipts				
Miscellaneous	100.00	87.50	-	87.50
Total Receipts	321,702.64	279,592.67	$ 284,549.00	$ (4,956.33)
Expenditures				
General Government				
Personal Services	161,003.34	189,067.95	$ 218,126.00	$ (29,058.05)
Contractual Services	28,539.43	36,854.72	35,000.00	1,854.72
Commodities	4,964.17	9,574.09	15,000.00	(5,425.91)
Capital Outlay	-	-	1,000.00	(1,000.00)
Employee Benefits	83,921.43	83,712.13	65,515.00	18,197.13
Reimbursed Expense	(3,513.87)	(1,461.00)	(2,000.00)	539.00
Operating Transfers to				
Special Equipment Reserve Fund	60,000.00	-	-	-
Total Expenditures	334,914.50	317,747.89	$ 332,641.00	$ (14,893.11)
Receipts Over(Under) Expenditures	(13,211.86)	(38,155.22)		
Unencumbered Cash, Beginning	55,040.81	41,828.95		
Unencumbered Cash, Ending	$ 41,828.95	$ 3,673.73		

GREENWOOD COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 22,067.65	$ 21,949.31	$ 22,375.00	$ (425.69)
Delinquent Tax	363.52	392.50	439.00	(46.50)
Motor Vehicle Tax	2,071.90	2,022.01	1,989.00	33.01
Recreational Vehicle Tax	47.90	43.43	39.00	4.43
16/20 M Truck Tax	134.06	142.32	171.00	(28.68)
Commercial Vehicle Tax	95.58	99.34	155.00	(55.66)
Watercraft Tax	40.25	34.43	36.00	(1.57)
Neighborhood Revitalization	(127.63)	(108.43)	(113.00)	4.57
Total Receipts	24,693.23	24,574.91	$ 25,091.00	$ (516.09)
Expenditures				
Agriculture				
Contractual Services	25,000.00	24,616.39	$ 25,000.00	$ (383.61)
Total Expenditures	25,000.00	24,616.39	$ 25,000.00	$ (383.61)
Receipts Over(Under) Expenditures	(306.77)	(41.48)		
Unencumbered Cash, Beginning	348.25	41.48		
Unencumbered Cash, Ending	$ 41.48	$ -		

GREENWOOD COUNTY, KANSAS
COUNTY BUILDING FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from		
General Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Capital Outlay	8,904.42	103,105.78
Total Expenditures	8,904.42	103,105.78
Receipts Over(Under) Expenditures	(8,904.42)	(103,105.78)
Unencumbered Cash, Beginning	339,487.54	330,583.12
Unencumbered Cash, Ending	$ 330,583.12	$ 227,477.34

GREENWOOD COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 82,859.69	$ 113,937.68	$ 116,257.00	$ (2,319.32)
Delinquent Tax	1,639.53	1,629.82	2,280.00	(650.18)
Motor Vehicle Tax	8,937.03	7,841.99	7,480.00	361.99
Recreational Vehicle Tax	205.04	167.08	147.00	20.08
16/20 M Truck Tax	733.21	600.15	645.00	(44.85)
Commercial Vehicle Tax	406.28	373.86	582.00	(208.14)
Watercraft Tax	169.74	129.44	136.00	(6.56)
Neighborhood Revitalization	(479.23)	(563.03)	(574.00)	10.97
Total Receipts	94,471.29	124,116.99	$ 126,953.00	$ (2,836.01)
Expenditures				
General Government				
Personal Services	38,991.58	41,772.95	$ 44,315.00	$ (2,542.05)
Contractual Services	23,154.12	54,602.22	56,000.00	(1,397.78)
Commodities	5,288.41	12,053.95	8,500.00	3,553.95
Employee Benefits	15,726.40	12,771.95	19,735.00	(6,963.05)
Reimbursed Expense	(88.00)	(48.00)	-	(48.00)
Operating Transfers to Special Equipment Reserve Fund	25,000.00	-	-	-
Total Expenditures	108,072.51	121,153.07	$ 128,550.00	$ (7,396.93)
Receipts Over(Under) Expenditures	(13,601.22)	2,963.92		
Unencumbered Cash, Beginning	30,551.99	16,950.77		
Unencumbered Cash, Ending	$ 16,950.77	$ 19,914.69		

GREENWOOD COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ 48.73	$ 30.22	$ -	$ 30.22
16/20 M Truck Tax	88.97	-	-	-
Total Receipts	137.70	30.22	$ -	$ 30.22
Expenditures				
Economic Development				
Contractual Services	1,500.00	15,000.00	$ 21,144.00	$ (6,144.00)
Total Expenditures	1,500.00	15,000.00	$ 21,144.00	$ (6,144.00)
Receipts Over(Under) Expenditures	(1,362.30)	(14,969.78)		
Unencumbered Cash, Beginning	21,143.70	19,781.40		
Unencumbered Cash, Ending	$ 19,781.40	$ 4,811.62		

GREENWOOD COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 102,650.59	$ 103,370.40	$ 105,437.00	$ (2,066.60)
Delinquent Tax	1,933.66	1,950.88	2,067.00	(116.12)
Motor Vehicle Tax	10,169.80	9,320.46	9,263.00	57.46
Recreational Vehicle Tax	228.39	200.66	182.00	18.66
16/20 M Truck Tax	882.10	639.59	799.00	(159.41)
Commercial Vehicle Tax	443.29	461.77	720.00	(258.23)
Watercraft Tax	180.90	160.34	168.00	(7.66)
Neighborhood Revitalization	(593.69)	(510.71)	(533.00)	22.29
Total Receipts	115,895.04	115,593.39	$ 118,103.00	$ (2,509.61)
Expenditures				
Agriculture				
Contractual Services	116,000.00	118,452.46	$ 119,000.00	$ (547.54)
Total Expenditures	116,000.00	118,452.46	$ 119,000.00	$ (547.54)
Receipts Over(Under) Expenditures	(104.96)	(2,859.07)		
Unencumbered Cash, Beginning	2,964.03	2,859.07		
Unencumbered Cash, Ending	$ 2,859.07	$ -		

GREENWOOD COUNTY, KANSAS
FAIR FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 11,318.50	$ 11,971.93	$ 12,192.00	$ (220.07)
Delinquent Tax	225.60	221.04	239.00	(17.96)
Motor Vehicle Tax	1,213.82	1,048.02	1,024.00	24.02
Recreational Vehicle Tax	27.20	22.45	20.00	2.45
16/20 M Truck Tax	101.44	75.88	88.00	(12.12)
Commercial Vehicle Tax	52.70	50.99	80.00	(29.01)
Watercraft Tax	21.47	17.67	19.00	(1.33)
Neighborhood Revitalization	(65.46)	(59.14)	(62.00)	2.86
Total Receipts	12,895.27	13,348.84	$ 13,600.00	$ (251.16)
Expenditures				
Agriculture				
Contractual Services	12,726.39	13,716.84	$ 13,750.00	$ (33.16)
Total Expenditures	13,750.00	13,716.84	$ 13,750.00	$ (33.16)
Receipts Over(Under) Expenditures	(854.73)	(368.00)		
Unencumbered Cash, Beginning	1,222.73	368.00		
Unencumbered Cash, Ending	$ 368.00	$ -		

GREENWOOD COUNTY, KANSAS
HEALTH FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 104,357.88	$ 131,517.56	$ 134,177.00	$ (2,659.44)
Delinquent Tax	1,940.91	2,039.65	2,631.00	(591.35)
Motor Vehicle Tax	9,340.63	9,811.12	9,424.00	387.12
Recreational Vehicle Tax	226.93	209.37	185.00	24.37
16/20 M Truck Tax	769.39	738.62	812.00	(73.38)
Commercial Vehicle Tax	473.48	470.63	733.00	(262.37)
Watercraft Tax	208.89	163.02	171.00	(7.98)
Neighborhood Revitalization	(603.57)	(649.86)	(678.00)	28.14
Intergovernmental				
Federal Grants	101,486.56	153,745.50	50,000.00	103,745.50
State Grants	20,179.00	23,477.00	21,620.00	1,857.00
Contracts with Other Governments	7,478.00	2,980.00	-	2,980.00
Licenses, Fees, and Permits				
Service Fees	85,794.44	77,180.34	90,000.00	(12,819.66)
Total Cash Receipts	331,652.54	401,682.95	$ 309,075.00	$ 92,607.95
Expenditures				
Health				
Personal Services	155,622.94	159,591.67	$ 180,456.00	$ (20,864.33)
Contractual Services	17,664.08	20,150.57	23,650.00	(3,499.43)
Commodities	98,377.43	108,208.56	86,000.00	22,208.56
Employee Benefits	57,106.49	65,490.56	66,014.00	(523.44)
Reimbursed Expense	-	(398.25)	-	(398.25)
Operating Transfers to				
Special Equipment Reserve Fund	20,000.00	25,000.00	-	25,000.00
Total Certified Budget			356,120.00	21,923.11
Adjustments for Qualifying				
Budget Credits			177,222.50	(177,222.50)
Total Expenditures	348,770.94	378,043.11	$ 533,342.50	$ (155,299.39)
Receipts Over(Under) Expenditures	(17,118.40)	23,639.84		
Unencumbered Cash, Beginning	87,785.33	70,666.93		
Unencumbered Cash, Ending	$ 70,666.93	$ 94,306.77		

GREENWOOD COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 6,620.30	$ 6,446.61	$ 6,578.00	$ (131.39)
Delinquent Tax	124.71	125.65	129.00	(3.35)
Motor Vehicle Tax	660.45	602.37	599.00	3.37
Recreational Vehicle Tax	14.83	12.97	12.00	0.97
16/20 M Truck Tax	55.18	41.59	52.00	(10.41)
Commercial Vehicle Tax	28.80	29.78	47.00	(17.22)
Watercraft Tax	11.76	10.34	11.00	(0.66)
Neighborhood Revitalization	(38.28)	(31.85)	(33.00)	1.15
Total Receipts	7,477.75	7,237.46	$ 7,395.00	$ (157.54)
Expenditures				
Culture and Recreation				
Contractual Services	7,500.00	7,449.28	$ 7,500.00	$ (50.72)
Total Expenditures	7,500.00	7,449.28	$ 7,500.00	$ (50.72)
Receipts Over(Under) Expenditures	(22.25)	(211.82)		
Unencumbered Cash, Beginning	234.07	211.82		
Unencumbered Cash, Ending	$ 211.82	$ -		

GREENWOOD COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ 191.09	$ 55.96	$ -	$ 55.96
Motor Vehicle Tax	4,819.87	-	-	-
Recreational Vehicle Tax	73.85	-	-	-
Commercial Vehicle Tax	77.10	-	-	-
Total Receipts	5,161.91	55.96	$ -	$ 55.96
Expenditures				
Residual Transfers to General Fund	-	-	$ -	$ -
Total Expenditures	-	-	$ -	$ -
Receipts Over(Under) Expenditures	5,161.91	55.96		
Unencumbered Cash, Beginning	46,029.45	51,191.36		
Unencumbered Cash, Ending	$ 51,191.36	$ 51,247.32		

GREENWOOD COUNTY, KANSAS
JAIL CAPITAL IMPROVEMENT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 15,464.57	$ 6,727.86
Operating Transfers from		
General Fund	100,000.00	55,000.00
Total Receipts	115,464.57	61,727.86
Expenditures		
General Government		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	115,464.57	61,727.86
Unencumbered Cash, Beginning	-	115,464.57
Unencumbered Cash, Ending	$ 115,464.57	$ 177,192.43

GREENWOOD COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 37,159.24	$ 33,771.09	$ 34,405.00	$ (633.91)
Delinquent Tax	687.86	698.12	675.00	23.12
Motor Vehicle Tax	3,646.08	3,378.70	3,352.00	26.70
Recreational Vehicle Tax	82.28	72.71	66.00	6.71
16/20 M Truck Tax	304.32	232.78	289.00	(56.22)
Commercial Vehicle Tax	160.46	167.18	261.00	(93.82)
Watercraft Tax	65.83	58.05	61.00	(2.95)
Neighborhood Revitalization	(214.92)	(166.83)	(174.00)	7.17
Total Receipts	41,891.15	38,211.80	$ 38,935.00	$ (723.20)
Expenditures				
Health				
Contractual Services	42,000.00	39,093.14	$ 39,250.00	$ (156.86)
Total Expenditures	42,000.00	39,093.14	$ 39,250.00	$ (156.86)
Receipts Over(Under) Expenditures	(108.85)	(881.34)		
Unencumbered Cash, Beginning	990.19	881.34		
Unencumbered Cash, Ending	$ 881.34	$ -		

GREENWOOD COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 24,772.83	$ 24,097.99	$ 24,575.00	$ (477.01)
Delinquent Tax	466.16	470.17	482.00	(11.83)
Motor Vehicle Tax	2,465.00	2,252.48	2,235.00	17.48
Recreational Vehicle Tax	55.39	48.49	44.00	4.49
16/20 M Truck Tax	206.43	155.18	193.00	(37.82)
Commercial Vehicle Tax	107.51	111.45	174.00	(62.55)
Watercraft Tax	43.89	38.69	41.00	(2.31)
Neighborhood Revitalization	(143.28)	(119.05)	(124.00)	4.95
Total Receipts	27,973.93	27,055.40	$ 27,620.00	$ (564.60)
Expenditures				
Health				
Contractual Services	28,000.00	27,891.35	$ 28,000.00	$ (108.65)
Total Expenditures	28,000.00	27,891.35	$ 28,000.00	$ (108.65)
Receipts Over(Under) Expenditures	(26.07)	(835.95)		
Unencumbered Cash, Beginning	862.02	835.95		
Unencumbered Cash, Ending	$ 835.95	$ -		

GREENWOOD COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 150,985.67	$ 167,281.96	$ 170,662.00	$ (3,380.04)
Delinquent Tax	2,267.45	2,587.26	3,346.00	(758.74)
Motor Vehicle Tax	11,477.60	13,822.27	13,627.00	195.27
Recreational Vehicle Tax	285.99	296.94	268.00	28.94
16/20 M Truck Tax	1,018.53	970.53	1,175.00	(204.47)
Commercial Vehicle Tax	609.41	679.61	1,060.00	(380.39)
Watercraft Tax	274.47	235.86	248.00	(12.14)
Neighborhood Revitalization	(873.24)	(826.54)	(1,099.00)	272.46
Total Receipts	166,045.88	185,047.89	$ 189,287.00	$ (4,239.11)
Expenditures				
General Government				
Personal Services	70,937.57	45,074.63	$ 80,433.00	$ (35,358.37)
Contractual Services	12,644.97	9,824.79	20,000.00	(10,175.21)
Commodities	386,434.00	356,752.82	193,000.00	163,752.82
Employee Benefits	29,886.46	16,164.31	32,508.00	(16,343.69)
Reimbursed Expense	(361,935.01)	(317,484.70)	(140,000.00)	(177,484.70)
Operating Transfers to Special Noxious Weed Fund	-	60,439.00	-	60,439.00
Total Expenditures	137,967.99	170,770.85	$ 185,941.00	$ (15,170.15)
Receipts Over(Under) Expenditures	28,077.89	14,277.04		
Unencumbered Cash, Beginning	7,801.55	35,879.44		
Unencumbered Cash, Ending	$ 35,879.44	$ 50,156.48		

GREENWOOD COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 1,616,553.44	$ 1,180,953.04	$ 1,204,764.00	$ (23,810.96)
Delinquent Tax	20,934.64	25,494.73	23,623.00	1,871.73
Motor Vehicle Tax	100,483.76	130,779.56	145,923.00	(15,143.44)
Recreational Vehicle Tax	2,204.43	2,903.60	2,872.00	31.60
16/20 M Truck Tax	11,219.89	5,858.76	12,579.00	(6,720.24)
Commercial Vehicle Tax	4,177.84	7,215.90	11,349.00	(4,133.10)
Watercraft Tax	1,657.27	2,525.05	2,654.00	(128.95)
Neighborhood Revitalization	(9,349.11)	(5,835.84)	(9,713.00)	3,877.16
Intergovernmental				
Federal Grants	49,071.12	-	-	-
State Grants	6,485.96	-	-	-
Special City and County Highway	452,398.95	420,050.78	428,914.00	(8,863.22)
DOT - Connecting Links	77,703.00	82,327.56	-	82,327.56
Total Receipts	2,333,541.19	1,852,273.14	$ 1,822,965.00	$ 29,308.14
Expenditures				
Public Works				
Maintenance				
Personal Services	525,301.36	549,208.33	$ 641,208.00	$ (91,999.67)
Contractual Services	109,583.07	123,546.27	206,741.00	(83,194.73)
Commodities	1,092,242.21	1,011,518.89	1,213,146.00	(201,627.11)
Employee Benefits	253,702.39	262,998.09	259,243.00	3,755.09
Reimbursed Expense	(94,826.59)	(125,129.76)	(200,000.00)	74,870.24
Operating Transfers to:				
Special Highway Fund	170,000.00	-	-	-
Special Machinery Fund	170,000.00	180,000.00	-	180,000.00
Bridge Building - KDOT Exchange Program Fund	-	50,000.00	-	50,000.00
Total Expenditures	2,226,002.44	2,052,141.82	$ 2,120,338.00	$ (68,196.18)
Receipts Over(Under) Expenditures	107,538.75	(199,868.68)		
Unencumbered Cash, Beginning	93,397.02	200,935.77		
Unencumbered Cash, Ending	$ 200,935.77	$ 1,067.09		

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, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 237,690.91	$ 249,808.08	$ 253,412.00	$ (3,603.92)
Delinquent Tax	3,053.34	3,009.12	4,969.00	(1,959.88)
Motor Vehicle Tax	17,128.88	16,723.23	16,711.00	12.23
Recreational Vehicle Tax	368.04	391.27	328.00	63.27
16/20M Vehicle Tax	2,364.87	1,807.51	2,341.00	(533.49)
Commercial Vehicle Tax	838.41	929.87	1,748.00	(818.13)
Watercraft Tax	444.08	401.16	418.00	(16.84)
Other Receipts				
Miscellaneous	318.30	22.43	-	22.43
Total Receipts	262,206.83	273,092.67	$ 279,927.00	$ (6,834.33)
Expenditures				
Public Safety				
Personal Services	58,233.44	62,872.93	$ 53,000.00	$ 9,872.93
Contractual Services	39,863.88	34,048.09	40,000.00	(5,951.91)
Commodities	59,100.89	72,212.49	50,000.00	22,212.49
Capital Outlay	55,054.49	20,000.00	112,000.00	(92,000.00)
Employee Benefits	7,084.87	12,934.06	19,958.00	(7,023.94)
Reimbursed Expense	-	(1,134.86)	-	(1,134.86)
Operating Transfers to:				
Special Equipment Reserve Fund	-	70,000.00	-	70,000.00
Special Rural Fire Equipment Fund	25,000.00	-	-	-
Total Expenditures	244,337.57	270,932.71	$ 274,958.00	$ (4,025.29)
Receipts Over(Under) Expenditures	17,869.26	2,159.96		
Unencumbered Cash, Beginning	98.94	17,968.20		
Unencumbered Cash, Ending	$ 17,968.20	$ 20,128.16		

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, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 84,854.12	$ 74,528.79	$ 75,994.00	$ (1,465.21)
Delinquent Tax	1,534.37	1,575.40	1,490.00	85.40
Motor Vehicle Tax	8,215.94	7,684.50	7,660.00	24.50
Recreational Vehicle Tax	185.27	165.54	151.00	14.54
16/20 M Truck Tax	654.31	523.42	660.00	(136.58)
Commercial Vehicle Tax	361.07	381.66	596.00	(214.34)
Watercraft Tax	148.03	132.54	139.00	(6.46)
Neighborhood Revitalization	(490.76)	(368.15)	(384.00)	15.85
Total Receipts	95,462.35	84,623.70	$ 86,306.00	$ (1,682.30)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	95,823.00	86,946.72	$ 87,500.00	$ (553.28)
Total Expenditures	95,823.00	86,946.72	$ 87,500.00	$ (553.28)
Receipts Over(Under) Expenditures	(360.65)	(2,323.02)		
Unencumbered Cash, Beginning	2,683.67	2,323.02		
Unencumbered Cash, Ending	$ 2,323.02	$ -		

GREENWOOD COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 6,830.40	$ 5,897.74	$ 2,659.00	$ 3,238.74
Total Receipts	6,830.40	5,897.74	$ 2,659.00	$ 3,238.74
Expenditures				
Health				
Contractual Services	-	2,500.00	$ 19,074.00	$ (16,574.00)
Total Expenditures	-	2,500.00	$ 19,074.00	$ (16,574.00)
Receipts Over(Under) Expenditures	6,830.40	3,397.74		
Unencumbered Cash, Beginning	11,427.64	18,258.04		
Unencumbered Cash, Ending	$ 18,258.04	$ 21,655.78		

GREENWOOD COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 328,018.72	$ 406,205.85	$ 414,255.00	$ (8,049.15)
Delinquent Tax	5,934.96	6,112.79	8,123.00	(2,010.21)
Motor Vehicle Tax	35,660.24	31,968.51	29,610.00	2,358.51
Recreational Vehicle Tax	843.59	676.18	583.00	93.18
16/20 M Truck Tax	2,140.28	2,619.24	2,553.00	66.24
Commercial Vehicle Tax	1,719.60	1,483.26	2,303.00	(819.74)
Watercraft Tax	740.70	512.39	539.00	(26.61)
Neighborhood Revitalization	(1,897.16)	(2,006.83)	(4,422.00)	2,415.17
Intergovernmental				
Federal Grants	85,905.96	-	-	-
Total Receipts	459,066.89	447,571.39	$ 453,544.00	$ (5,972.61)
Expenditures				
Public Works				
Contractual Services	229,505.05	222,159.03	$ 520,073.00	$ (297,913.97)
Commodities	122,275.03	49,924.54	381,058.00	(331,133.46)
Total Expenditures	351,780.08	272,083.57	$ 901,131.00	$ (629,047.43)
Receipts Over(Under) Expenditures	107,286.81	175,487.82		
Unencumbered Cash, Beginning	474,393.53	581,680.34		
Unencumbered Cash, Ending	$ 581,680.34	$ 757,168.16		

GREENWOOD COUNTY, KANSAS
SPECIAL LIABILITY FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ -	$ 1.68	$ -	$ 1.68
Total Receipts	-	1.68	$ -	$ 1.68
Expenditures				
General Government				
Contractual Services	-	-	$ 42,668.00	$ (42,668.00)
Total Expenditures	-	-	$ 42,668.00	$ (42,668.00)
Receipts Over(Under) Expenditures	-	1.68		
Unencumbered Cash, Beginning	42,667.84	42,667.84		
Unencumbered Cash, Ending	$ 42,667.84	$ 42,669.52		

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, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 1,267.53	$ 814.23	$ 2,659.00	$ (1,844.77)
Total Receipts	1,267.53	814.23	$ 2,659.00	$ (1,844.77)
Expenditures				
Culture and Recreation				
Contractual Services	-	1,938.83	$ 4,475.00	$ (2,536.17)
Total Expenditures	-	1,938.83	$ 4,475.00	$ (2,536.17)
Receipts Over(Under) Expenditures	1,267.53	(1,124.60)		
Unencumbered Cash, Beginning	552.46	1,819.99		
Unencumbered Cash, Ending	$ 1,819.99	$ 695.39		

GREENWOOD COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Sale of Surplus Property	$ 16,700.00	$ 117.00
Miscellaneous	35,013.30	7,455.94
Operating Transfers from:		
General Fund	87,000.00	134,700.00
Ambulance Fund	30,000.00	-
Appraiser's Cost Fund	60,000.00	-
Direct Election Fund	25,000.00	-
Health Fund	20,000.00	25,000.00
Rural Fire District No. 1 Fund	-	70,000.00
Special Rural Fire Equipment Fund	-	20,000.00
Total Receipts	273,713.30	257,272.94
Expenditures		
General Government		
Capital Outlay	513,788.95	43,573.16
Total Expenditures	513,788.95	43,573.16
Receipts Over(Under) Expenditures	(240,075.65)	213,699.78
Unencumbered Cash, Beginning	1,285,012.89	1,044,937.24
Unencumbered Cash, Ending	$ 1,044,937.24	$ 1,258,637.02

GREENWOOD COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Other Receipts				
Miscellaneous	$ -	$ 1,462.63	$ -	$ 1,462.63
Operating Transfers from				
Noxious Weed Fund	-	60,439.00	-	60,439.00
Total Receipts	-	61,901.63	$ -	$ 61,901.63
Expenditures				
Agriculture				
Capital Outlay	53,045.50	434.61	$ 142,675.00	$ (142,240.39)
Total Expenditures	53,045.50	434.61	$ 142,675.00	$ (142,240.39)
Receipts Over(Under) Expenditures	(53,045.50)	61,467.02		
Unencumbered Cash, Beginning	142,674.69	89,629.19		
Unencumbered Cash, Ending	$ 89,629.19	$ 151,096.21		

GREENWOOD COUNTY, KANSAS
SPECIAL HIGHWAY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

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

GREENWOOD COUNTY, KANSAS
SPECIAL MACHINERY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ 3,470.98
Operating Transfers from:		
General Fund	170,000.00	49,000.00
Road and Bridge Fund	-	180,000.00
Total Receipts	170,000.00	232,470.98
Expenditures		
Public Works		
Capital Outlay	305,347.00	218,191.00
Reimbursed Expense	-	(72,281.07)
Total Expenditures	305,347.00	145,909.93
Receipts Over(Under) Expenditures	(135,347.00)	86,561.05
Unencumbered Cash, Beginning	426,318.80	290,971.80
Unencumbered Cash, Ending	$ 290,971.80	$ 377,532.85

GREENWOOD COUNTY, KANSAS
SPECIAL RURAL FIRE EQUIPMENT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ 3,459.52
State Grants	5,000.00	1,539.48
Use of Money and Property		
Sale of Equipment and Property	-	17,200.00
Other Receipts		
Donations	34,212.50	-
Miscellaneous	-	500.00
Operating Transfers from		
Rural Fire District No. 1 Fund	25,000.00	-
Total Receipts	64,212.50	22,699.00
Expenditures		
Public Safety		
Capital Outlay	31,510.00	63,899.18
Operating Transfers to		
Special Equipment Reserve Fund	-	20,000.00
Total Expenditures	31,510.00	83,899.18
Receipts Over(Under) Expenditures	32,702.50	(61,200.18)
Unencumbered Cash, Beginning	64,257.37	96,959.87
Unencumbered Cash, Ending	$ 96,959.87	$ 35,759.69

GREENWOOD COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 87,273.06	$ 60,021.78	$ 47,000.00	$ 13,021.78
Total Receipts	87,273.06	60,021.78	$ 47,000.00	$ 13,021.78
Expenditures				
Public Safety				
Contractual Services	50,103.54	35,818.32	$ 65,000.00	$ (29,181.68)
Commodities	291.07	561.47	2,500.00	(1,938.53)
Capital Outlay	-	-	72,216.00	(72,216.00)
Total Expenditures	50,394.61	36,379.79	$ 139,716.00	$ (103,336.21)
Receipts Over(Under) Expenditures	36,878.45	23,641.99		
Unencumbered Cash, Beginning	83,216.08	120,094.53		
Unencumbered Cash, Ending	$ 120,094.53	$ 143,736.52		

GREENWOOD COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 525.00	$ 525.00
Licenses, Fees, and Permits		
Officer Fees	61,579.75	62,235.15
Vehicle License Fees	2,178.00	-
Other Receipts		
Miscellaneous	131.72	115.78
Total Receipts	64,414.47	62,875.93
Expenditures		
General Government		
Personal Services	31,168.89	30,675.86
Contractual Services	1,313.00	1,286.80
Commodities	3,107.80	2,200.60
Employee Benefits	19,638.97	21,147.71
Reimbursed Expense	(100.00)	-
Operating Transfer to		
General Fund	16,192.54	8,643.13
Total Expenditures	71,321.20	63,954.10
Receipts Over(Under) Expenditures	(6,906.73)	(1,078.17)
Unencumbered Cash, Beginning	19,149.90	12,243.17
Unencumbered Cash, Ending	$ 12,243.17	$ 11,165.00

GREENWOOD COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,573.00	$ 2,206.00
Total Receipts	2,573.00	2,206.00
Expenditures		
General Government		
Commodities	6,445.00	-
Total Expenditures	6,445.00	-
Receipts Over(Under) Expenditures	(3,872.00)	2,206.00
Unencumbered Cash, Beginning	12,379.50	8,507.50
Unencumbered Cash, Ending	$ 8,507.50	$ 10,713.50

GREENWOOD COUNTY, KANSAS
CONCEAL AND CARRY PERMIT FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 455.00	$ 487.50
Total Receipts	455.00	487.50
Expenditures		
Public Safety		
Commodities	-	1,100.00
Total Expenditures	-	1,100.00
Receipts Over(Under) Expenditures	455.00	(612.50)
Unencumbered Cash, Beginning	12,218.50	12,673.50
Unencumbered Cash, Ending	$ 12,673.50	$ 12,061.00

GREENWOOD COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 10,292.00	$ 8,824.00
Total Receipts	10,292.00	8,824.00
Expenditures		
General Government		
Contractual Services	5,637.93	5,929.44
Commodities	107.70	-
Total Expenditures	5,745.63	5,929.44
Receipts Over(Under) Expenditures	4,546.37	2,894.56
Unencumbered Cash, Beginning	21,979.63	26,526.00
Unencumbered Cash, Ending	$ 26,526.00	$ 29,420.56

GREENWOOD COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,573.00	$ 2,206.00
Total Receipts	2,573.00	2,206.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,573.00	2,206.00
Unencumbered Cash, Beginning	8,962.50	11,535.50
Unencumbered Cash, Ending	$ 11,535.50	$ 13,741.50

GREENWOOD COUNTY, KANSAS
LAW ENFORCEMENT TOW AND STORAGE FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 19,138.50	$ 40,563.00
Use of Money and Property		
Sale of Assets	18,530.00	-
Total Receipts	37,668.50	40,563.00
Expenditures		
General Government		
Contractual Services	19,014.27	39,185.65
Commodities	7,047.18	8,069.74
Total Expenditures	26,061.45	47,255.39
Receipts Over(Under) Expenditures	11,607.05	(6,692.39)
Unencumbered Cash, Beginning	14,300.62	25,907.67
Unencumbered Cash, Ending	$ 25,907.67	$ 19,215.28

GREENWOOD COUNTY, KANSAS
EMERGENCY MEDICAL SERVICE GRANT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	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, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,300.00	$ 3,460.00
Total Receipts	3,300.00	3,460.00
Expenditures		
Public Safety		
Contractual Services	568.13	1,857.54
Commodities	172.60	43.50
Total Expenditures	740.73	1,901.04
Receipts Over(Under) Expenditures	2,559.27	1,558.96
Unencumbered Cash, Beginning	6,494.66	9,053.93
Unencumbered Cash, Ending	$ 9,053.93	$ 10,612.89

GREENWOOD COUNTY, KANSAS
SCHOOL RESOURCE OFFICER FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ 4,140.82
Total Receipts	-	4,140.82
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	4,140.82
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 4,140.82

GREENWOOD COUNTY, KANSAS
LEPP GRANT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,460.00	$ 975.00
Total Receipts	1,460.00	975.00
Expenditures		
General Government		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	1,460.00	975.00
Unencumbered Cash, Beginning	12,315.45	13,775.45
Unencumbered Cash, Ending	$ 13,775.45	$ 14,750.45

GREENWOOD COUNTY, KANSAS
BRIDGE BUILDING - KDOT EXCHANGE PROGRAM FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ -	$ 1,069,115.99
Operating Transfers from		
Road and Bridge Fund	-	50,000.00
Total Receipts	-	1,119,115.99
Expenditures		
Public Works		
Contractual Services	-	1,545,089.72
Total Expenditures	-	1,545,089.72
Receipts Over(Under) Expenditures	-	(425,973.73)
Unencumbered Cash, Beginning	660,844.85	660,844.85
Unencumbered Cash, Ending	$ 660,844.85	$ 234,871.12

GREENWOOD COUNTY, KANSAS
COVID RELIEF GRANT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 625,658.46	$ 630,966.50
Total Receipts	625,658.46	630,966.50
Expenditures		
General Government		
Contractual Services	36,351.61	1,156,411.19
Total Expenditures	36,351.61	1,156,411.19
Receipts Over(Under) Expenditures	589,306.85	(525,444.69)
Unencumbered Cash, Beginning	(15,941.96)	573,364.89
Unencumbered Cash, Ending	$ 573,364.89	$ 47,920.20

GREENWOOD COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,535.37	$ 1,400.03
Total Receipts	1,535.37	1,400.03
Expenditures		
General Government		
Contractual Services	892.51	1,054.00
Total Expenditures	892.51	1,054.00
Receipts Over(Under) Expenditures	642.86	346.03
Unencumbered Cash, Beginning	8,352.29	8,995.15
Unencumbered Cash, Ending	$ 8,995.15	$ 9,341.18

GREENWOOD COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ 1,070.65
Other Receipts		
Sales of Confiscations	23,941.70	15,499.45
Total Receipts	23,941.70	16,570.10
Expenditures		
Public Safety		
Contractual Services	1,439.60	3,645.91
Commodities	3,039.13	7,230.91
Total Expenditures	4,478.73	10,876.82
Receipts Over(Under) Expenditures	19,462.97	5,693.28
Unencumbered Cash, Beginning	13,957.25	33,420.22
Unencumbered Cash, Ending	$ 33,420.22	$ 39,113.50

GREENWOOD COUNTY, KANSAS
PROSECUTING ATTORNEY TRUST FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 5,341.80	$ 3,485.02
Total Receipts	5,341.80	3,485.02
Expenditures		
General Government		
Contractual Services	-	650.00
Total Expenditures	-	650.00
Receipts Over(Under) Expenditures	5,341.80	2,835.02
Unencumbered Cash, Beginning	11,118.81	16,460.61
Unencumbered Cash, Ending	$ 16,460.61	$ 19,295.63

GREENWOOD COUNTY, KANSAS
PROSECUTING ATTORNEY CHECK FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 40.00	$ 214.93
Total Receipts	40.00	214.93
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	40.00	214.93
Unencumbered Cash, Beginning	10,509.06	10,549.06
Unencumbered Cash, Ending	$ 10,549.06	$ 10,763.99

GREENWOOD COUNTY, KANSAS
VIN INSPECTION FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 6,280.00	$ 7,060.00
Total Receipts	6,280.00	7,060.00
Expenditures		
General Government		
Contractual Services	3,194.17	3,510.79
Commodities	36.90	78.13
Total Expenditures	3,231.07	3,588.92
Receipts Over(Under) Expenditures	3,048.93	3,471.08
Unencumbered Cash, Beginning	8,170.90	11,219.83
Unencumbered Cash, Ending	$ 11,219.83	$ 14,690.91

GREENWOOD COUNTY, KANSAS
DIVERSION FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ 12,095.14
Total Receipts	-	12,095.14
Expenditures		
General Government		
Commodities	-	230.22
Total Expenditures	-	230.22
Receipts Over(Under) Expenditures	-	11,864.92
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 11,864.92

GREENWOOD COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Climax City General	$ -	$ 6,271.41	$ 6,271.41	$ -
Climax City Special Mowing	-	80.00	80.00	-
Eureka City General	-	851,727.32	851,727.32	-
Eureka City Bond and Interest	-	3,460.58	3,460.58	-
Eureka City Library	-	77,504.93	77,504.93	-
Eureka City Special Mowing	-	1,939.11	1,939.11	-
Fall River City General	-	32,608.29	32,608.29	-
Fall River City Library	-	2,843.14	2,843.14	-
Fall River City Special Sewer	-	1,718.31	1,718.31	-
Fall River City Special Mowing	-	560.00	560.00	-
Hamilton City General	-	39,436.56	39,436.56	-
Hamilton City Library	-	6,509.74	6,509.74	-
Hamilton City Police and Fire	-	1,731.29	1,731.29	-
Madison City General	-	288,237.69	288,237.69	-
Madison City Bond and Interest	-	189.81	189.81	-
Madison City Library	-	32,037.77	32,037.77	-
Neal City Lights	-	931.24	931.24	-
Severy City General	-	89,606.17	89,606.17	-
Severy City Bond and Interest	-	98,375.94	98,375.94	-
Severy City Cemetery	-	6,002.90	6,002.90	-
Severy City Employee Benefit	-	3,107.75	3,107.75	-
Virgil City General	-	19,065.09	19,065.09	-
Virgil City Special Sewer	-	561.00	561.00	-
Virgil City Special Mowing	-	100.00	100.00	-
Subtotal Cities	-	1,564,606.04	1,564,606.04	-
Townships:				
Bachelor Township General	-	2,872.93	2,872.93	-
Bachelor Township Road	-	58,015.75	58,015.75	-
Bachelor Township Noxious Weed	-	5,542.96	5,542.96	-
Eureka Township General	-	7,269.92	7,269.92	-
Eureka Township Road	-	76,485.63	76,485.63	-
Fall River Township General	-	5,312.75	5,312.75	-
Fall River Township Road	-	61,148.03	61,148.03	-
Janesville Township General	-	8,057.33	8,057.33	-
Janesville Township Road	-	215,471.18	215,471.18	-
Lane Township General	-	1,813.91	1,813.91	-
Lane Township Road	-	49,072.11	49,072.11	-
Madison Township General	-	11,406.12	11,406.12	-
Madison Township Road	-	196,947.10	196,947.10	-
Madison Township Noxious Weed	-	1,944.81	1,944.81	-
Madison Township Cemetery	-	733.59	733.59	-
Otter Creek Township General	-	5,343.35	5,343.35	-
Otter Creek Township Road	-	105,943.62	105,943.62	-
Pleasant Grove Township General	-	3,618.15	3,618.15	-
Pleasant Grove Township Road	-	30,486.35	30,486.35	-

GREENWOOD COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Townships (Continued):				
Pleasant Grove Township Noxious Weed	$ -	$ 2,016.02	$ 2,016.02	$ -
Pleasant Grove Township Cemetery	-	2,268.11	2,268.11	-
Quincy Township General	-	3,656.55	3,656.55	-
Quincy Township Road	-	36,380.68	36,380.68	-
Quincy Township Noxious Weed	-	854.64	854.64	-
Quincy Township Cemetery	-	3,978.94	3,978.94	-
Salem Township General	-	1,586.39	1,586.39	-
Salem Township Road	-	21,908.35	21,908.35	-
South Salem Township General	-	3,469.13	3,469.13	-
South Salem Township Road	-	63,655.83	63,655.83	-
South Salem Township Cemetery	-	2,755.79	2,755.79	-
South Salem Township Hall	-	62.83	62.83	-
Salt Springs Township General	-	2,861.36	2,861.36	-
Salt Springs Township Road	-	81,864.40	81,864.40	-
Salt Springs Township Cemetery	-	4,032.03	4,032.03	-
Shell Rock Township General	-	3,899.79	3,899.79	-
Shell Rock Township Road	-	96,180.94	96,180.94	-
Shell Rock Township Cemetery	-	3,797.73	3,797.73	-
Spring Creek Township General	-	1,803.11	1,803.11	-
Spring Creek Township Road	-	37,354.49	37,354.49	-
Spring Creek Township Noxious Weed	-	308.54	308.54	-
Spring Creek Township Cemetery	-	3,948.01	3,948.01	-
Spring Creek Township Hall	-	298.56	298.56	-
Twin Grove Township General	-	9,182.43	9,182.43	-
Twin Grove Township Road	-	79,767.38	79,767.38	-
Twin Grove Township Noxious Weed	-	2,264.96	2,264.96	-
Twin Grove Township Hall	-	2.70	2.70	-
Subtotal Townships	-	1,317,645.28	1,317,645.28	-
Schools:				
USD No. 205 General	-	6,193.39	6,193.39	-
USD No. 205 Capital Outlay	-	2,525.88	2,525.88	-
USD No. 205 Supplemental General	-	5,017.16	5,017.16	-
USD No. 245 General	-	16,697.67	16,697.67	-
USD No. 245 Capital Outlay	-	6,698.45	6,698.45	-
USD No. 245 Supplemental General	-	20,524.27	20,524.27	-
USD No. 282 General	-	91,198.95	91,198.95	-
USD No. 282 Capital Outlay	-	24,310.07	24,310.07	-
USD No. 282 Supplemental General	-	126,631.01	126,631.01	-
USD No. 386 General	-	316,180.47	316,180.47	-
USD No. 386 Capital Outlay	-	149,428.84	149,428.84	-
USD No. 386 Supplemental General	-	365,455.30	365,455.30	-

GREENWOOD COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools (continued):				
USD No. 389 General	$ -	$ 659,239.37	$ 659,239.37	$ -
USD No. 389 Capital Outlay	-	328,649.21	328,649.21	-
USD No. 389 Recreation	-	120,404.40	120,404.40	-
USD No. 389 Bond and Interest	-	484,458.32	484,458.32	-
USD No. 389 Supplemental General	-	689,824.87	689,824.87	-
USD No. 386 Recreation	-	18,678.71	18,678.71	-
USD No. 386 Mineral/Flood Control	-	787.11	787.11	-
USD No. 390 General	-	222,111.76	222,111.76	-
USD No. 390 Capital Outlay	-	86,479.46	86,479.46	-
USD No. 390 Recreation	-	6,084.07	6,084.07	-
USD No. 390 Supplemental General	-	303,947.01	303,947.01	-
USD No. 484 Recreation	-	6,288.67	6,288.67	-
USD No. 484 General	-	72,250.62	72,250.62	-
USD No. 484 Bond and Interest	-	18,157.44	18,157.44	-
USD No. 484 Capital Outlay	-	29,955.44	29,955.44	-
USD No. 484 Supplemental General	-	72,521.73	72,521.73	-
USD No. 492 General	-	36,498.00	36,498.00	-
USD No. 492 Capital Outlay	-	14,631.58	14,631.58	-
USD No. 492 Supplemental General	-	35,445.34	35,445.34	-
USD No. 492 Bond and Interest	-	16,527.49	16,527.49	-
Subtotal Schools	-	4,353,802.06	4,353,802.06	-
Cemeteries				
Piedmont Cemetery	71.48	7,796.36	7,843.25	24.59
Otter Creek Cemetery	-	3,172.26	3,172.26	-
Virgil Cemetery	-	8,276.89	8,276.89	-
Caley Cemetery	-	480.63	480.63	-
Janesville Cemetery	-	4,177.88	4,177.88	-
Subtotal Cemeteries	71.48	23,904.02	23,950.91	24.59
Watershed Districts:				
Watershed No. 18 General	-	193.05	193.05	-
Watershed No. 21 General	1.36	62,620.92	62,622.28	-
Watershed No. 24 General	482.36	66,545.72	66,548.47	479.61
Watershed No. 47 General	-	266.14	266.14	-
Watershed No. 48 General	-	773.63	773.63	-
Watershed No. 72 General	-	22,216.12	22,216.12	-
Watershed No. 76 General	-	933.37	933.37	-
Watershed No. 83 General	-	22,665.50	22,665.50	-
Watershed No. 97 General	-	2,290.87	2,290.87	-
Subtotal Watershed Districts	483.72	178,505.32	178,509.43	479.61
Regional Library:				
SEK Library General	-	97,979.68	97,979.68	-
SEK Library Employee Benefits	-	6,679.36	6,679.36	-
Subtotal Regional Library	-	104,659.04	104,659.04	-
Total Subdivisions	$ 555.20	$ 7,543,121.76	$ 7,543,172.76	$ 504.20

GREENWOOD COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
State Funds:				
State Institutional Building	$ -	$ 42,727.66	$ 42,727.66	$ -
State Educational Building	-	85,455.28	85,455.28	-
Total State Funds	$ -	$ 128,182.94	$ 128,182.94	$ -
Other Agency Funds:				
Payroll Clearing	$ 29,525.29	$ 2,146,311.88	$ 2,146,172.27	$ 29,664.90
Health Claims	322,877.85	6,193.04	168,865.56	160,205.33
Motor Vehicle Licenses	5,096.91	511,098.79	511,054.87	5,140.83
Driver License Fees	78.00	17,919.00	17,693.50	303.50
Game Licenses	18.75	-	-	18.75
Cereal Malt Beverage Licenses	400.00	225.00	175.00	450.00
Election Registration	-	250.00	250.00	-
Heritage Trust	1,406.00	4,409.00	4,875.00	940.00
Stray Animal	2,699.51	239.74	-	2,939.25
Township/City Prepaids	652.70	-	-	652.70
Clerk of Court Release	504.00	3,569.00	3,569.00	504.00
Sales Tax	41,851.48	371,233.86	389,585.76	23,499.58
Confiscated Cash Holding - Sheriff	6,080.00	31,022.20	29,823.00	7,279.20
Oil & Gas Depletion Fund	92,320.75	-	-	92,320.75
Sheriff Fund	0.11	296,609.89	296,610.39	(0.39)
K-9 Fund	3,522.08	-	499.00	3,023.08
Inmate Trust Fund	33,414.07	125,682.69	116,013.51	43,083.25
Sheriff Cash on Hand	100.00	-	-	100.00
Law Library	69,774.83	6,982.40	415.00	76,342.23
Total Other Agency Funds	$ 610,322.33	$ 3,521,746.49	$ 3,685,601.86	$ 446,466.96
Distributable Funds:				
Current Tax	$ 8,442,589.68	$ 13,541,726.45	$ 12,926,174.97	$ 9,058,141.16
Delinquent Tax	150,872.08	363,213.65	276,497.69	237,588.04
Motor Vehicle Tax	254,912.34	1,018,069.21	1,028,646.95	244,334.60
Recreational Vehicle Tax	2,324.90	22,644.38	22,139.85	2,829.43
Countywide Sales Tax	82,434.57	961,269.35	948,126.27	95,577.65
Special City and County Highway	118,688.27	460,088.27	466,782.31	111,994.23
Commercial Vehicle Tax	919.76	86,515.63	85,763.43	1,671.96
Mineral Production Tax	1,599.16	4,388.67	4,717.01	1,270.82
Flood Control	-	4,374.16	4,374.16	-
Neighborhood Revitalization	-	70,060.05	70,060.05	-
Total Distributable Funds:	$ 9,054,340.76	$ 16,532,349.82	$ 15,833,282.69	$ 9,753,407.89
Total Agency Funds	$ 9,665,218.29	$ 27,725,401.01	$ 27,190,240.25	$ 10,200,379.05

GREENWOOD COUNTY, KANSAS

Reconciliation of 2021 Tax Roll

For the Year Ended December 31, 2022

County Clerk's Abstract of Taxes Levied		$ 13,250,442.17
Add: Supplemental Tax Roll		2,376.80
Deduct: Taxes Abated		(25,922.02)
Tax Roll as Adjusted		$ 13,226,896.95
County Treasurer's Accounting		
Net Current Tax Collections		$ 12,904,772.06
Uncollected:		
Personal Property	$ 46,667.36	
Real Estate	260,900.96	
Special Assessments	14,556.57	
Total Uncollected		322,124.89
Net Tax Roll		$ 13,226,896.95

GREENWOOD COUNTY, KANSAS

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF AGRICULTURE					
Passed through State of Kansas Department of Health and Environment					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Not Assigned	10.557	$ -	$ 57,104.00	$ 60,042.00
Passed through Kansas Forest Services					
Cooperative Forestry Assistance	Not Assigned	10.664	-	3,459.52	3,459.52
Total U.S. Department of Agriculture			-	60,563.52	63,501.52
U.S. DEPARTMENT OF DEFENSE					
Passed through State of Kansas					
Federal Flood Control Allocation	Not Assigned	12.106	3,061.91	4,374.16	4,374.16
Total U.S. Department of Defense			3,061.91	4,374.16	4,374.16
U.S. DEPARTMENT OF THE TREASURY					
Direct Grant					
Coronavirus State and Local Fiscal Recovery Funds	Not Assigned	21.027	1,062,611.19	580,966.50	1,156,411.19
Local Assistance and Tribal Consistency Fund - COVID-19	N/A	21.032	-	50,000.00	-
Total U.S. Department of the Treasury			1,062,611.19	630,966.50	1,156,411.19
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through State of Kansas Department of Health and Environment					
Public Health Emergency Preparedness	SFY 2021	93.069	-	5,690.00	5,690.00
Public Health Emergency Preparedness	SFY 2022	93.069	-	5,616.00	5,616.00
		TOTAL 93.069	-	11,306.00	11,306.00
Immunization Cooperative Agreements	SFY 2021	93.268	-	1,036.00	1,036.00
Epidemiology and Laboratory for Infectious Disease - COVID-19	SFY 2021	93.323	-	26,865.22	26,865.22
Epidemiology and Laboratory for Infectious Disease - COVID-19	SFY 2022	93.323	-	52,253.28	52,253.28
		TOTAL 93.323	-	79,118.50	79,118.50
Maternal and Child Health Services Block Grant to the States	SFY 2021	93.994	-	3,500.00	3,500.00
Maternal and Child Health Services Block Grant to the States	SFY 2022	93.994	-	1,681.00	1,681.00
		TOTAL 93.994	-	5,181.00	5,181.00
Total U.S. Department of Health and Human Services			-	96,641.50	96,641.50

GREENWOOD COUNTY, KANSAS

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF TRANSPORTATION					
Passed through State of Kansas Department of Transportation					
Highway Safety Cluster					
State and Community Highway Safety	PT0985-22	20.600	$ -	$ 929.35	$ 929.35
State and Community Highway Safety	PT0985-23	20.600	-	1,070.65	1,070.65
		TOTAL 20.600	-	2,000.00	2,000.00
Total U.S. Department of Transportation			-	2,000.00	2,000.00
U.S. DEPARTMENT OF JUSTICE					
Passed through State of Kansas Attorney General					
Equitable Sharing Program	DARE-SRO	16.922	-	300.00	300.00
Total U.S. Department of Justice			-	300.00	300.00
TOTAL FEDERAL AWARDS			$ 1,065,673.10	$ 794,845.68	$ 1,323,228.37

Notes to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

Federal expenditures are recorded on the accrual basis of accounting, which records expenses when the goods or services are received, and not necessarily when paid.

NOTE B --INDIRECT COST RATE

Greenwood County, Kansas did not elect to use the 10% de minimis cost rate.

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

Board of County Commissioners
Greenwood County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Greenwood County, Kansas, as of and for the year ended December 31, 2022, and the related notes to the financial statement, which collectively comprise Greenwood County, Kansas' basic financial statement, and have issued our report thereon dated July 20, 2023.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statement, we considered Greenwood County, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our 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.

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 district's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 20, 2023

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

Board of County Commissioners
Greenwood County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Greenwood County, Kansas' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Greenwood County, Kansas' major federal programs for the year ended December 31, 2022. Greenwood County, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Greenwood County, Kansas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Greenwood County, Kansas and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Greenwood County, Kansas' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Greenwood County, Kansas' federal programs.

Auditor's Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Greenwood County, Kansas' compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Greenwood County, Kansas' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Greenwood County, Kansas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Greenwood County, Kansas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Greenwood County, Kansas' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 20, 2023

GREENWOOD COUNTY, KANSAS

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statement:

The auditor's report expresses an adverse opinion on the basic financial statement of Greenwood County, Kansas on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

Internal Control over Financial Reporting:

Material weakness(es) identified?	____ Yes	__X__	No
Significant deficiencies identified?	____ Yes	__X__	None Reported
Noncompliance or other matters required to be reported under *Government Auditing Standards*	____ Yes	__X__	No

Federal Awards:

Internal control over major programs:			
Material weakness(es) identified?	____ Yes	__X__	No
Significant deficiencies identified?	____ Yes	__X__	None Reported

The auditor's report on compliance for the major federal award programs for Greenwood County, Kansas expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____ Yes	__X__	No

Identification of major programs:

U.S. DEPARTMENT OF TREASURY
Coronavirus State and Local Fiscal Recovery Funds CFDA No. 21.027

The threshold for distinguishing Types A and B programs was $750,000.00.

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

II. FINANCIAL STATEMENT FINDINGS

NONE

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

GREENWOOD COUNTY, KANSAS

Schedule of Prior Audit Findings
For the Year Ended December 31, 2022

NONE