GRAHAM COUNTY, KANSAS

Hill City, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2023

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

GRAHAM COUNTY, KANSAS
Financial Statement and Regulatory-Required
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For the Year Ended December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Graham County, Kansas
Hill City, Kansas 67642

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Graham County, Kansas, a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2023, 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 Graham County, Kansas, as of December 31, 2023, 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 Graham County, Kansas, as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide basis for our adverse and unmodified 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 the County 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 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we

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

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

Supplementary Information

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

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
November 19, 2024

GRAHAM COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General Funds						
General Fund	$ 764,818	2,014,209	1,714,606	1,064,421	30,726	1,095,147
Special Purpose Funds						
Road and Bridge Fund	344,951	2,213,723	2,271,384	287,290	26,504	313,794
Fair Fund	3,278	46,207	46,207	3,278	0	3,278
Home for the Aged Maintenance Fund	13,086	327	327	13,086	0	13,086
Conservation District Fund	1,727	27,360	27,360	1,727	0	1,727
County Library Fund	7,554	121,074	121,074	7,554	0	7,554
Election Fund	0	41,053	40,000	1,053	191	1,244
Extension Council Fund	0	815	815	0	0	0
Community College Fund	0	1	1	0	0	0
Appraiser's Cost Fund	17,776	182,415	177,070	23,121	70	23,191
Noxious Weed Fund	0	115,370	115,370	0	126	126
Noxious Weed Capital Outlay Fund	90,812	361	9,290	81,883	0	81,883
Community Involvement Center Fund	1,316	19,575	19,575	1,316	0	1,316
Fire Fund	2,179	155,954	151,736	6,397	1,278	7,675
Employee Benefits Fund	497,170	1,748,532	1,496,337	749,365	0	749,365
County Health Fund	193,098	284,612	288,695	189,015	3,789	192,804
Special Alcohol Programs Fund	5,171	3,954	0	9,125	0	9,125
Special Parks and Recreation Fund	3,424	2,544	0	5,968	0	5,968
Graham Co 911 Fund	34,510	61,183	15,598	80,095	0	80,095
County Hospital Fund	34,946	666,979	666,979	34,946	0	34,946
Mental Health Fund	0	19,106	19,106	0	0	0
Mental Retardation Fund	0	54,564	54,564	0	0	0
Antelope Lake Trust Fund	20,609	3,950	72	24,487	0	24,487
Trexler Lake Trust Fund	0	2,000	0	2,000	0	2,000
Health Care Sales Tax Fund	1,267,502	561,553	395,342	1,433,713	36,453	1,470,166
County Health Capital Outlay Fund	293,186	0	8,488	284,698	0	284,698
Fire Equipment Fund	205,336	53,750	51,140	207,946	0	207,946
Special Machinery and Equipment Fund	393,723	228,350	181,659	440,414	0	440,414
Equipment Reserve Fund	255,079	135,387	48,259	342,207	0	342,207
Special Auto Licenses Fund	42,033	29,433	11,903	59,563	0	59,563

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

GRAHAM COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
County Attorney Check Trust Fund	$ 5,440	30	0	5,470	0	5,470
Prosecutor's Training Assistance Fund	3,269	281	0	3,550	0	3,550
Bond Supervision Fee Fund	195	0	0	195	0	195
Register of Deeds Technology Fund	47,437	7,090	18,459	36,068	0	36,068
County Treasurer Technology Fund	14,426	1,773	0	16,199	0	16,199
County Clerk Technology Fund	7,244	1,773	5,000	4,017	0	4,017
Special Road & Bridge Improvements	649,906	228,349	0	878,255	0	878,255
Emergency Preparedness Grant Fund	(600)	600	8,515	(8,515)	0	(8,515)
Community Development Grant Fund	5,000	30,590	6,493	29,097	0	29,097
Multi-Year Capital Improvement Fund	1,303,060	0	0	1,303,060	0	1,303,060
Summer Food Program Fund	11,055	10,108	11,467	9,696	0	9,696
Reserve Deputy Fund	5,813	2,498	4,452	3,859	0	3,859
Sheriffs Special Permit Fund	6,187	7,905	632	13,460	0	13,460
Sheriff Firearm Permit Fund	5,025	260	0	5,285	0	5,285
Sheriff Offender Registration Fund	4,575	1,000	1,626	3,949	0	3,949
Sheriff Seatbelt Grant Fund	4,576	843	0	5,419	0	5,419
Radar/LPR Trailer/Tech Grant Fund	8,040	103,807	105,708	6,139	0	6,139
EMS Hansen Grant	0	55,000	55,000	0	55,000	55,000
Fire District Donations Fund	12,974	250	0	13,224	0	13,224
EMS Donation Fund	13,184	310	0	13,494	0	13,494
Livestock Building Donation Fund	32	0	0	32	0	32
Industrial Park Fund	2,500	0	0	2,500	0	2,500
Municipalities Fighting Addiction Fund	447	4,123	0	4,570	0	4,570
CDBG Grant Fund	1,500	0	0	1,500	0	1,500
ARPA Fund	357,771	0	357,771	0	0	0
Daycare Grant Fund	15,000	0	15,000	0	0	0
Bond and Interest Funds						
Hospital Bond Debt Service Fund	29,421	77	0	29,498	0	29,498
Hospital No Fund Warrants Fund	6,033	15	6,048	0		0
Business Funds						
Landfill Fund	5,379	203,502	192,100	16,781	13,514	30,295
EMS (Ambulance) Fund	258,736	253,306	185,628	326,414	1,255	327,669
Ambulance Equipment Fund	120,405	34,292	2,382	152,315	0	152,315
Total Primary Government	$ 7,397,314	9,742,123	8,909,238	8,230,199	168,906	8,399,105

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

GRAHAM COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entities:						
Graham County Public Library:						
General Fund	140,777	134,394	139,475	135,696	0	135,696
State Aid Fund	0	1,422	1,422	0	0	0
Memorials Fund	103,366	15	0	103,381	0	103,381
Total Graham County Library	244,143	135,831	140,897	239,077	0	239,077
Total Reporting Entity (Excluding Agency Funds)	$ **7,641,457**	**9,877,954**	**9,050,135**	**8,469,276**	**168,906**	**8,638,182**

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

GRAHAM COUNTY, KANSAS
Composition of Cash
Regulatory Basis
For the Year Ended December 31, 2023

Primary Government:		
Cash on Hand		
Treasurer	$	100
Sheriff		300
First State Bank - Hill City, Kansas		
NOW Accounts		14,558,032
Certificates of Deposit		100,000
Outdoor Bank - Hill City, Kansas		
Money Market Accounts		2,891
Certificates of Deposit		400,000
Solutions North Bank - Hill City, Kansas		
NOW Accounts		343,048
Certificates of Deposit		166,000
Total Cash and Investments		15,570,371
Less Agency Funds - SCHEDULE 3		(7,171,266)
Total Primary Government		8,399,105
Related Municipal Entities:		
Graham County Public Library		
First State Bank - Hill City, Kansas		
NOW Account		614
Savings Account		1,733
Certificates of Deposit		67,306
Outdoor Bank - Hill City, Kansas		
Certificates of Deposit		96,494
Solutions North Bank - Hill City, Kansas		
Certificates of Deposit		72,780
Cash on Hand		150
Total Related Municipal Entities		239,077
Total Reporting Entity per Statement 1, Page 3	$	**8,638,182**

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

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

Graham County, Kansas, is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Graham County (the municipality) and certain related municipal entities. The following related municipal entity is included in the county's reporting entity because it was established to benefit the county and/or its constituents:

> Library Board. The Graham County Library Board operates the County's public library. Acquisition or disposition of real property by the board must be approved the County. Bond issuances must also be approved by the County. The County annually levies a tax for the library board.

Payments Between the County and Related Municipal Entities

Resource flows between a primary government and its related municipal entities are reported as external transactions – that is as receipts and expenditures.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2023:

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

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

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

Business fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund 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.)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (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 regularly 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.

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 mandatory, the statutes provide for the following sequence and timetable in 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 final budget on or before August 25th.

If the municipality 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 municipality did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. No funds were amended in this manner during the year ended December 31, 2023.

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

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

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

Mental Health Fund	Register of Deeds Technology Fund
Mental Retardation Fund	County Treasurer Technology Fund
Antelope Lake Trust Fund	County Clerk Technology Fund
Trexler Lake Trust Fund	Emergency Preparedness Grant Fund
Fire Equipment Fund	EMS Donation Fund
Multi-Year Capital Improvement Fund	Sheriff Special Permit Fund
Special Machinery and Equipment Fund	SAFE Program Grant Fund
Equipment Reserve Fund	Sheriff Firearm Permit Fund
Special Auto Licenses Fund	County Attorney Check Trust Fund
Fire District Donations Fund	Sheriff Offender Registration Fund
Livestock Building Donation Fund	Industrial Park Fund
Prosecutor's Training Assistance Fund	Sheriff Seatbelt Grant Fund
Reserve Deputy Fund	Municipalities Fighting Addiction Fund
CDBG Grant Fund	ARPA Fund
Daycare Grant Fund	Bond Supervision Fee Fund
Summer Food Program Fund	Special Road & Bridge Improvement
Radar/LPR Trailer/Tech Grant Fund	Community Development Grant Fund
EMS Hansen Grant	

A legal operating budget is not required for the following business fund: Ambulance Equipment 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**

Quarterly Statements. K.S.A. 19-520 *et seq*. requires the county treasurer to publish quarterly statements showing the amount in the treasury on the day of making the statement and the different funds to which it belongs. The County did not publish such quarterly statements. This appears to be a violation of this statute.

Outstanding Warrants. K.S.A. 10-815 states that outstanding warrants/checks for two years or more shall be canceled and restored to the fund originally charged. At year-end there were outstanding checks for more than two years. This appears to be a violation of this statute.

Special Vehicle Fund. K.S.A. 8-145 states that the balance remaining in such fund at the close of any calendar year shall be withdrawn and credited to the general fund of the county prior to June 1 of the following calendar year. The balance in the special vehicle fund was not transferred to the general fund. This appears to be a violation of this statute

Tax Distributions. K.S.A. 12-1678a states tax distributions shall be made timely to taxing subdivisions: January 20, March 20, June 5, September 20, and October 31. Some distributions were made subsequent to these dates which appears to be a violation of this statute.

Cash Basis Compliance. K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Over & Short fund and Driver's License fund incurred indebtedness in excess of available cash balances. This appear to be in violation of this statute.

Heritage Trust Fees. K.S.A. 28-115 requires the county treasurer to remit Heritage Trust Fees quarterly to the state treasurer. The County did not remit these fees to the state as required. This appears to be a violation of this statute.

Cash Basis Compliance. K.S.A 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Emergency Preparedness Grant Fund incurred indebtedness in excess of the available cash balances by $8,515. This grant requires the County to expend the monies and request reimbursement from the available awarded funds. This grant has sufficient remaining available grant award to cover their respective deficit cash balances as of December 31, 2023. The deficient cash balances will be eliminated when the grant proceeds are received subsequent to December 31, 2023. Although not specifically allowed as an exception to the cash basis law in the statutes, that State of Kansas, Division of Accounts and Reports, as a matter of practice, has allowed deficit fund balances as long as the fund is subsequently reimbursed by federal or state grant proceeds.

3. **Deposits and Investments**

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

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

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" are from December 15 through February 13, and May 10 through July 9. All deposits were legally secured at December 31, 2023.

At December 31, 2023, the County's carrying amount of deposits was $15,569,971 and the bank balance was $13,563,315. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $751,950 was covered by federal depository insurance, $10,059,597 was collateralized with securities held by the pledging financial institution's agents in the County's name, and $2,751,768 was unsecured under a designated peak period.

At December 31, 2023, the Public Library's carrying amount of deposits was $238,927 and the bank balance was $238,927. The bank balance was held by three banks resulting in a concentration of credit risk. The bank balance was covered by federal depository insurance.

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, 2023, the County held no investments except for certificates of deposit which are considered as a component of deposits.

4. **Defined Benefit Pension Plan**

Plan Description. Graham County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, Kansas 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 Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from Graham County, Kansas, were $245,952 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the county's proportionate share of the collective net pension liability reported by KPERS was $2,796,423. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The county's proportion of the net pension liability was based on the ratio of the county's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this 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.

Employees of the selected related municipal entity, the Graham County Public Library, also contribute to the Kansas Public Employees Retirement System. All contribution requirements were met by the related municipal entity and their employees. Contributions to the pension plan from Graham County Public Library were $8,836 for the year ended December 31, 2023, and the Library's proportionate share of the collective net pension liability reported by KPERS was $56,140.

5. **Other Long-Term Obligations from Operations**

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the County 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 this 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.

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, 2023.

Compensated Absences

Graham County

Vacation Leave. After six months of continuous service with the County, each full-time employee or appointed official earns paid vacation at the rate of one day per month for the remainder of the first year of employment. Thereafter, each full-time employee or appointed official earns vacation days according to the following schedule for calendar years of completed service.

Completed Years of Service	Vacation Hours Earned
1 - 10 Years	1 Day per Month
11 - 20 Years	1 1/2 Days per Month
Over 20 Years	20 Days per Year

Any vacation days earned but not taken during each year are converted to sick leave unless the maximum of 120 sick leave days has been accrued, upon which the unused vacation days are forfeited without compensation. Accumulated vacation time is payable at the time of termination.

Sick Leave. Full-time employees and appointed officials earn one day of sick leave for each month of continuous employment, with a total accumulation of 120 days allowed. Sick leave is paid only for time lost for personal illness, accidents, funerals, or two days per year personal leave. Upon termination, any unused sick leave is paid to employees based upon their time of service, but shall not exceed one month's salary in total reimbursement.

Graham County Public Library

Vacation Leave. After six months of continuous service with the Library, each full-time employee earns paid vacation at the rate of one day per month for the remainder of the first year of employment. Thereafter, each full-time employee earns vacation days according to the following schedule for calendar years of completed service.

Completed Years of Service	Vacation Hours Earned
1 - 10 Years	1 Day per Month
11 - 20 Years	1 1/2 Days per Month
Over 20 Years	20 Days per Year

Any vacation days earned but not taken during each year cannot be carried over to the next year without consent of the Board. Accumulated vacation time is payable at the time of termination.

Sick Leave. Full-time employees earn one day of sick leave for each month of continuous employment, with a total accumulation of 120 days allowed. Sick leave is paid only for time lost for personal illness, accidents, funerals, or two days per year personal leave. Upon termination, any unused sick leave is paid to employees based upon their time of service, but shall not exceed one month's salary in total reimbursement.

6. Interfund Transfers

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions, or maintaining debt service on a routine basis as authorized by Kansas Statutes. The County's operating transfers and statutory authority for December 31, 2023, were as follows:

From	To	Statutory Authority	Amount
General Fund	Equipment Reserve Fund	K.S.A. 19-119	72,892
Election Fund	Equipment Reserve Fund	K.S.A. 19-119	19,534
Appraisers Cost Fund	Equipment Reserve Fund	K.S.A. 19-119	13,944
Road and Bridge Fund	Special Machinery and Equipment Fund	K.S.A. 68-141g	228,350
Road and Bridge Fund	Special Road & Bridge Improvement Fund	K.S.A. 68-590	228,349
Fire Fund	Fire Equipment Fund	K.S.A. 19-119	38,750
EMS (Ambulance) Fund	Ambulance Equipment Fund	K.S.A. 12-110d	34,292
Landfill Fund	Equipment Reserve Fund	K.S.A. 19-119	29,017
Noxious Weed	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	361
Noxious Weed Capital Outlay Fund	Noxious Weed Fund	K.S.A. 2-1318	9,290

Residual Equity transfers were as follows:

From	To	Regulatory Authority	Amount
Community College Fund	General Fund	K.S.A. 12-6a16	$ 1
Hospital NFW	General Fund	K.S.A. 12-6a16	6,048

7. **Risk Management**

The County is exposed to various risks of loss related to torts; theft, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For this purpose the County purchases commercial insurance, including general liability, property, and workers compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

8. **Claims and Judgments**

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual government funds or the overall financial position of the County.

During the ordinary course of its operations the County is a party to various claims, legal actions, and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

9. **Liability for Landfill Closure and Post Closure Costs**

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County is incurring a liability based on the future closure and post closure care costs that will be incurred. The estimate of closure and post closure care liability at year-end is $722,610. This liability is based on the use of 100% of the estimated capacity of the landfill. These amounts are based on what it would cost to perform all closure and post closure care in 2023. Actual costs may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County has not restricted any of its assets for payment of closure and post closure care costs. The County has opened a temporary transfer station due to the closure of the site, which was closed by the Kansas Department of Health and Environment for contamination.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, record keeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

11. **Subsequent Events**

Management has evaluated the effects of the financial statement of subsequent events occurring through the date of this report, which is the date as which the financial statement was available to be issued.

12. **Long-term Debt - (Continued)**

Changes in long-term liabilities for Graham County, Kansas for the year ended December 31, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases:									
JD Financial-WR 240i Cold Recycler	2.00%	07/19/21	376,029	08/31/25	186,162	0	92,150	94,012	3,758
Total Contractual Indebtedness					**186,162**	**0**	**92,150**	**94,012**	**3,758**

Current maturities of long-term debt for Graham County, Kansas through maturity are as follows:

	2024	2025	2026	2027	2028	Total
PRINCIPAL						
Finance Leases:						
JD Financial-WR 240i Cold Recycler	94,012	0	0	0	0	94,012
TOTAL PRINCIPAL	**94,012**	**0**	**0**	**0**	**0**	**94,012**
INTEREST						
Finance Leases:						
JD Financial-WR 240i Cold Recycler	1,897	0	0	0	0	1,897
TOTAL INTEREST	**1,897**	**0**	**0**	**0**	**0**	**1,897**
TOTAL PRINCIPAL AND INTEREST	**$ 95,909**	**0**	**0**	**0**	**0**	**95,909**

GRAHAM COUNTY, KANSAS
Regulatory-Required
Supplementary Information
For the Year Ended December 31, 2023

GRAHAM COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General Funds					
General Fund	$ 1,961,130	165	1,961,295	1,714,606	(246,689)
Special Purpose Funds					
Road and Bridge Fund	2,265,358	6,026	2,271,384	2,271,384	0
Fair Fund	46,715	0	46,715	46,207	(508)
Home for the Aged Maintenance Fund	13,311	0	13,311	327	(12,984)
Conservation District Fund	27,500	0	27,500	27,360	(140)
County Library Fund	122,000	0	122,000	121,074	(926)
Election Fund	40,000	0	40,000	40,000	0
Extension Council Fund	6,000	0	6,000	815	(5,185)
Community College Fund	0	1	1	1	0
Appraiser's Cost Fund	177,070	0	177,070	177,070	0
Noxious Weed Fund	144,527	0	144,527	115,370	(29,157)
Noxious Weed Capital Outlay Fund	39,665	0	39,665	0	(39,665)
Community Involvement Center Fund	19,600	0	19,600	19,575	(25)
Fire Fund	151,736	0	151,736	151,736	0
Employee Benefits Fund	1,777,500	0	1,777,500	1,496,337	(281,163)
County Health Fund	395,154	0	395,154	288,695	(106,459)
Special Alcohol Programs Fund	5,600	0	5,600	0	(5,600)
Special Parks and Recreation Fund	2,000	0	2,000	0	(2,000)
Graham Co 911 Fund	75,710	0	75,710	15,598	(60,112)
County Hospital Fund	687,426	0	687,426	666,979	(20,447)
Mental Health Fund	18,393	0	18,393	19,106	*
Mental Retardation Fund	52,500	0	52,500	54,564	*
Antelope Lake Trust Fund	6,779	0	6,779	72	*
Health Care Sales Tax Fund	810,000	0	810,000	395,342	(414,658)
County Health Capital Outlay Fund	56,580	0	56,580	8,488	(48,092)
Bond and Interest Funds					
Hospital Bond Debt Service Fund	29,331	0	29,331	0	(29,331)
Hospital No Fund Warrants Fund	12	6,048	6,060	6,048	(12)
Business Funds					
Landfill Fund	192,100	0	192,100	192,100	0
EMS (Ambulance) Fund	185,628	0	185,628	185,628	0

* Exempt from Budget Law

GRAHAM COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**1,238,420**	1,224,518	13,902
Delinquent Tax		**18,409**	1,500	16,909
Motor Vehicle Tax		**60,141**	42,491	17,650
Recreational Vehicle Tax		**1,392**	992	400
16/20M Vehicle Tax		**5,457**	5,489	(32)
Commercial Vehicle Tax		**0**	3,867	(3,867)
Intergovernmental				
Mineral Production Tax		**51,341**	18,000	33,341
Licenses, Fees and Permits				
County Officer Fees		**51,867**	60,000	(8,133)
Other Permits and Fees		**465**	300	165
Charges for Services				
Dispatching Services		**27,192**	28,000	(808)
Jail Care		**12,485**	24,000	(11,515)
Copies and Other Charges		**7,230**	5,800	1,430
Miscellaneous		**31,702**	0	31,702
Grants		**46,432**	0	46,432
Interest on Idle Funds		**7,923**	20,000	(12,077)
LEPP Receipts		**250**	0	250
Penalties and Interest		**96,518**	48,000	48,518
Transfer from Special Auto Licenses Fund		**0**	0	0
Residual Equity Transfer from Community College		**1**	50	(49)
Residual Equity Transfer from Hospital NFW		**6,048**	12	6,036
Transfer from Hospital Bonds		**0**	29,331	(29,331)
Reimbursement from ARPA Fund		**350,771**	0	350,771
Diversion Agreement Reimbursement		**0**	7,500	(7,500)
Reimbursements		**165**	0	165
Total Receipts	$	**2,014,209**	1,519,850	494,359

GRAHAM COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Expenditures:				
County Commissioners	$	**63,051**	58,843	4,208
County Clerk		**180,487**	170,055	10,432
County Treasurer		**138,206**	170,336	(32,130)
County Attorney		**121,827**	110,829	10,998
Register of Deeds		**100,453**	109,550	(9,097)
Sheriff		**562,535**	517,600	44,935
Unified Court - Operating		**19,540**	24,000	(4,460)
Unified Court - Attorney Fees		**25,058**	22,000	3,058
Courthouse General		**186,539**	198,000	(11,461)
Janitorial		**47,737**	78,000	(30,263)
Data Processing		**88,500**	76,917	11,583
Local Environment Protection Group		**3,600**	4,500	(900)
Northwest Kansas Area Agency on Aging		**3,500**	3,500	0
Historical Society		**2,500**	2,500	0
Emergency Preparedness		**13,371**	12,000	1,371
Community Development		**66,704**	0	66,704
Grant Expense		**14,106**	0	14,106
Indigent Burial		**4,000**	2,500	1,500
Transfer to Equipment Reserve Fund		**72,892**	400,000	(327,108)
Adjustments for Qualifying Budget Credits:				
Reimbursed Expenses		**0**	165	(165)
Total Expenditures		**1,714,606**	1,961,295	(246,689)
Receipts Over (Under) Expenditures		**299,603**		
Unencumbered Cash, Beginning		**764,818**		
Unencumbered Cash, Ending	$	**1,064,421**		

GRAHAM COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**1,813,617**	1,799,046	14,571
Delinquent Tax		**24,399**	0	24,399
Motor Vehicle Tax		**64,394**	45,495	18,899
Recreational Vehicle Tax		**1,491**	1,065	426
16/20M Vehicle Tax		**7,354**	5,876	1,478
Commercial Vehicle Tax		**0**	4,140	(4,140)
Intergovernmental				
Special City/County Highway		**244,721**	249,945	(5,224)
Equalization Aid		**1,533**	0	1,533
Fuel Tax Refund		**9,819**	0	9,819
Miscellaneous		**11**	0	11
Kansas Department of Transportation		**40,358**	0	40,358
Reimbursed Expense		**6,026**	0	6,026
Total Receipts		**2,213,723**	2,105,567	108,156
Expenditures:				
Personal Services		**1,039,788**	1,100,000	(60,212)
Commodities		**529,859**	924,500	(394,641)
Contractual Services		**141,361**	185,500	(44,139)
Capital Outlay		**103,677**	15,000	88,677
Transfer to Special Machinery and Equipment Fund		**228,350**	0	228,350
Transfer to Special Road & Bridge Improvements Fund		**228,349**	0	228,349
Adjustment for Qualifying Budget Credit:				
KDOT Reimbursement		**0**	40,358	(40,358)
Reimbursed Expense		**0**	6,026	(6,026)
Total Expenditures		**2,271,384**	2,271,384	0
Receipts Over (Under) Expenditures		**(57,661)**		
Unencumbered Cash, Beginning		**344,951**		
Unencumbered Cash, Ending	$	**287,290**		

GRAHAM COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**42,915**	42,373	542
Delinquent Tax		**716**	0	716
Motor Vehicle Tax		**2,323**	1,644	679
Recreational Vehicle Tax		**54**	38	16
16/20M Vehicle Tax		**199**	212	(13)
Commercial Vehicle Tax		**0**	150	(150)
Total Receipts		**46,207**	44,417	1,790
Expenditures:				
Appropriations		**46,207**	46,715	(508)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**3,278**		
Unencumbered Cash, Ending	$	**3,278**		

GRAHAM COUNTY, KANSAS
HOME FOR THE AGED MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$	**327**	225	102
Expenditures:				
Appropriations		**327**	13,311	(12,984)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**13,086**		
Unencumbered Cash, Ending	$	**13,086**		

GRAHAM COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**25,433**	25,115	318
Delinquent Tax		**412**	0	412
Motor Vehicle Tax		**1,365**	969	396
Recreational Vehicle Tax		**32**	23	9
16/20M Vehicle Tax		**118**	125	(7)
Commercial Vehicle Tax		**0**	88	(88)
Total Receipts		**27,360**	26,320	1,040
Expenditures:				
Appropriations		**27,360**	27,500	(140)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**1,727**		
Unencumbered Cash, Ending	$	**1,727**		

GRAHAM COUNTY, KANSAS
COUNTY LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**112,653**	111,242	1,411
Delinquent Tax		**1,782**	0	1,782
Motor Vehicle Tax		**5,965**	4,217	1,748
Recreational Vehicle Tax		**138**	99	39
16/20M Vehicle Tax		**536**	545	(9)
Commercial Vehicle Tax		**0**	384	(384)
Total Receipts		**121,074**	116,487	4,587
Expenditures:				
Appropriations		**121,074**	122,000	(926)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**7,554**		
Unencumbered Cash, Ending	$	**7,554**		

GRAHAM COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**38,799**	38,583	216
Delinquent Tax		**572**	0	572
Motor Vehicle Tax		**1,613**	1,139	474
Recreational Vehicle Tax		**37**	27	10
16/20M Vehicle Tax		**32**	147	(115)
Commercial Vehicle Tax		**0**	104	(104)
Total Receipts		**41,053**	40,000	1,053
Expenditures:				
Personal Services		**10,125**	14,000	(3,875)
Contractual Services		**10,341**	24,000	(13,659)
Commodities		**0**	2,000	(2,000)
Transfer to Equipment Reserve Fund		**19,534**	0	19,534
Total Expenditures		**40,000**	40,000	0
Receipts Over (Under) Expenditures		**1,053**		
Unencumbered Cash, Beginning		**0**		
Unencumbered Cash, Ending	$	**1,053**		

GRAHAM COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$	**815**	470	345
Expenditures:				
Appropriations		**815**	6,000	(5,185)
Total Expenditures		**815**	6,000	(5,185)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**0**		
Unencumbered Cash, Ending	$	**0**		

GRAHAM COUNTY, KANSAS
COMMUNITY COLLEGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$	**1**	0	0
Expenditures				
Residual Equity Transfer to General		**1**	0	0
Adjustments for Qualifying Budget Credits:				
Residual Equity Transfer		**0**	1	(1)
Total Expenditures		**1**	1	(1)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**0**		
Unencumbered Cash, Ending	$	**0**		

GRAHAM COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**168,023**	166,420	1,603
Delinquent Tax		**2,158**	0	2,158
Motor Vehicle Tax		**7,349**	5,194	2,155
Recreational Vehicle Tax		**170**	122	48
16/20M Vehicle Tax		**620**	671	(51)
Commercial Vehicle Tax		**0**	473	(473)
Miscellaneous		**4,095**	0	4,095
Total Receipts		**182,415**	172,880	9,535
Expenditures:				
Personal Services		**134,842**	142,590	(7,748)
Commodities		**2,607**	4,250	(1,643)
Contractual Services		**25,677**	30,230	(4,553)
Transfer to Equipment Reserve Fund		**13,944**	0	13,944
Total Expenditures		**177,070**	177,070	0
Receipts Over (Under) Expenditures		**5,345**		
Unencumbered Cash, Beginning		**17,776**		
Unencumbered Cash, Ending	$	**23,121**		

GRAHAM COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**93,475**	92,376	1,099
Delinquent Tax		**1,485**	181	1,304
Motor Vehicle Tax		**4,634**	3,274	1,360
Recreational Vehicle Tax		**107**	77	30
16/20M Vehicle Tax		**411**	423	(12)
Commercial Vehicle Tax		**0**	298	(298)
Miscellaneous		**44**	0	44
Transfer from Noxious Weed Capital Outlay		**9,290**	0	9,290
Charges for Services		**5,924**	47,898	(41,974)
Total Receipts		**115,370**	144,527	(29,157)
Expenditures:				
Personal Services		**54,474**	79,139	(24,665)
Commodities		**33,765**	44,350	(10,585)
Contractual Services		**26,770**	20,538	6,232
Capital Outlay		**0**	500	(500)
Transfer to Noxious Weed Capital Outlay		**361**	0	361
Total Expenditures		**115,370**	144,527	(29,157)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**0**		
Unencumbered Cash, Ending	$	**0**		

GRAHAM COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Noxious Weed Fund	$	**361**	0	361
Expenditures:				
Transfer to Noxoious Weed Fund		**9,290**	0	9,290
Capital Outlay		**0**	39,665	(39,665)
Total Expenditures		**9,290**	39,665	(30,375)
Receipts Over (Under) Expenditures		**(8,929)**		
Unencumbered Cash, Beginning		**90,812**		
Unencumbered Cash, Ending	$	**81,883**		

GRAHAM COUNTY, KANSAS
COMMUNITY INVOLVEMENT CENTER FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**18,157**	17,930	227
Delinquent Tax		**345**	0	345
Motor Vehicle Tax		**964**	686	278
Recreational Vehicle Tax		**22**	16	6
16/20M Vehicle Tax		**87**	89	(2)
Commercial Vehicle Tax		**0**	62	(62)
Total Receipts		**19,575**	18,783	792
Expenditures:				
Appropriations		**19,575**	19,600	(25)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**1,316**		
Unencumbered Cash, Ending	$	**1,316**		

GRAHAM COUNTY, KANSAS
FIRE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**149,046**	147,696	1,350
Delinquent Tax		**1,571**	0	1,571
Motor Vehicle Tax		**4,545**	3,115	1,430
Recreational Vehicle Tax		**108**	88	20
16/20M Vehicle Tax		**674**	678	(4)
Commercial Vehicle Tax		**0**	436	(436)
Miscellaneous		**10**	0	10
Total Receipts		**155,954**	152,013	3,941
Expenditures:				
Personal Services		**70,331**	61,346	8,985
Commodities		**12,614**	33,400	(20,786)
Contractual Services		**30,041**	41,490	(11,449)
Capital Outlay		**0**	15,500	(15,500)
Transfer to Fire Equipment Fund		**38,750**	0	38,750
Total Expenditures		**151,736**	151,736	0
Receipts Over (Under) Expenditures		**4,218**		
Unencumbered Cash, Beginning		**2,179**		
Unencumbered Cash, Ending	$	**6,397**		

GRAHAM COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**1,617,674**	1,600,534	17,140
Delinquent Tax		**21,239**	0	21,239
Motor Vehicle Tax		**79,327**	56,049	23,278
Recreational Vehicle Tax		**1,836**	1,312	524
16/20M Vehicle Tax		**5,911**	7,240	(1,329)
Commercial Vehicle Tax		**0**	5,100	(5,100)
Miscellaneous		**22,545**	0	22,545
Total Receipts		**1,748,532**	1,670,235	78,297
Expenditures:				
Social Security		**203,425**	196,000	7,425
Retirement		**245,952**	238,000	7,952
Life Insurance		**3,169**	3,300	(131)
Workers' Compensation		**43,279**	72,000	(28,721)
Unemployment		**1,558**	3,200	(1,642)
Health Insurance		**998,954**	1,265,000	(266,046)
Total Expenditures		**1,496,337**	1,777,500	(281,163)
Receipts Over (Under) Expenditures		**252,195**		
Unencumbered Cash, Beginning		**497,170**		
Unencumbered Cash, Ending	$	**749,365**		

GRAHAM COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**50,546**	49,926	620
Delinquent Tax		**809**	100	709
Motor Vehicle Tax		**2,650**	1,874	776
Recreational Vehicle Tax		**61**	44	17
16/20M Vehicle Tax		**234**	242	(8)
Commercial Vehicle Tax		**0**	170	(170)
Grants and Donations		**100,454**	51,300	49,154
Charges for Services		**129,858**	122,612	7,246
Total Receipts		**284,612**	226,268	58,344
Expenditures:				
Personal Services		**160,222**	167,000	(6,778)
Commodities		**79,595**	144,800	(65,205)
Contractual Services		**48,878**	32,700	16,178
Capital Outlay		**0**	1,500	(1,500)
Transfer to County Health Capital Outlay Fund		**0**	0	0
Adjustments for Qualifying Budget Credits:				
Excess Grants		**0**	49,154	(49,154)
Total Expenditures		**288,695**	395,154	(106,459)
Receipts Over (Under) Expenditures		**(4,083)**		
Unencumbered Cash, Beginning		**193,098**		
Unencumbered Cash, Ending	$	**189,015**		

GRAHAM COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAMS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental				
Local Alcoholic Liquor Tax	$	**3,954**	3,689	265
Expenditures:				
Contractual Services		**0**	5,600	(5,600)
Receipts Over (Under) Expenditures		**3,954**		
Unencumbered Cash, Beginning		**5,171**		
Unencumbered Cash, Ending	$	**9,125**		

GRAHAM COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental				
Local Alcoholic Liquor Tax	$	**2,544**	584	1,960
Expenditures:				
Contractual Services		**0**	2,000	(2,000)
Receipts Over (Under) Expenditures		**2,544**		
Unencumbered Cash, Beginning		**3,424**		
Unencumbered Cash, Ending	$	**5,968**		

GRAHAM COUNTY, KANSAS
GRAHAM COUNTY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
911 Tax	$	**59,983**	70,609	(10,626)
Miscellaneous		**1,200**	0	1,200
Total Receipts		**61,183**	70,609	(9,426)
Expenditures:				
Contractual Services		**15,598**	75,710	(60,112)
Capital Outlay		**0**	0	0
Total Expenditures		**15,598**	75,710	(60,112)
Receipts Over (Under) Expenditures		**45,585**		
Unencumbered Cash, Beginning		**34,510**		
Unencumbered Cash, Ending	$	**80,095**		

GRAHAM COUNTY, KANSAS
COUNTY HOSPITAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**622,758**	615,837	6,921
Delinquent Tax		**9,877**	9,500	377
Motor Vehicle Tax		**30,891**	21,826	9,065
Recreational Vehicle Tax		**715**	511	204
16/20M Vehicle Tax		**2,738**	2,819	(81)
Commercial Vehicle Tax		**0**	1,986	(1,986)
Total Receipts		**666,979**	652,479	14,500
Expenditures:				
Appropriations		**666,979**	687,426	(20,447)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**34,946**		
Unencumbered Cash, Ending	$	**34,946**		

GRAHAM COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	*Budget		Variance Over (Under)
Receipts:					
Taxes					
Ad Valorem Property Tax	$	**17,778**	17,556		222
Delinquent Tax		**274**	0		274
Motor Vehicle Tax		**948**	673		275
Recreational Vehicle Tax		**22**	16		6
16/20M Vehicle Tax		**84**	87		(3)
Commercial Vehicle Tax		**0**	61		(61)
Total Receipts		**19,106**	18,393		713
Expenditures:					
Appropriations		**19,106**	18,393	*	713
Receipts Over (Under) Expenditures		**0**			
Unencumbered Cash, Beginning		**0**			
Unencumbered Cash, Ending	$	**0**			

*Exempt from Budget Law per K.S.A. 19-4007.

GRAHAM COUNTY, KANSAS
MENTAL RETARDATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	*Budget		Variance Over (Under)
Receipts:					
Taxes					
Ad Valorem Property Tax	$	**50,780**	50,156		624
Delinquent Tax		**821**	0		821
Motor Vehicle Tax		**2,666**	1,885		781
Recreational Vehicle Tax		**62**	44		18
16/20M Vehicle Tax		**235**	243		(8)
Commercial Vehicle Tax		**0**	172		(172)
Total Receipts		**54,564**	52,500		2,064
Expenditures:					
Appropriations		**54,564**	52,500	*	2,064
Receipts Over (Under) Expenditures		**0**			
Unencumbered Cash, Beginning		**0**			
Unencumbered Cash, Ending	$	**0**			

*Exempt from Budget Law per K.S.A. 19-4007.

GRAHAM COUNTY, KANSAS
ANTELOPE LAKE TRUST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	*Budget		Variance Over (Under)
Receipts:					
Grants - State Aid	$	**3,950**	0		3,950
Miscellaneous		**0**	0		0
Total Receipts		**3,950**	0		3,950
Expenditures:					
Contractual Services		**72**	6,779	*	(6,707)
Receipts Over (Under) Expenditures		**3,878**			
Unencumbered Cash, Beginning		**20,609**			
Unencumbered Cash, Ending	$	**24,487**			

*Exempt from Budget Law per K.S.A. 12-16,111.

GRAHAM COUNTY, KANSAS
TREXLER LAKE TRUST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	*Budget		Variance Over (Under)
Receipts:					
Grants - State Aid	$	**2,000**	0		2,000
Miscellaneous		**0**	0		0
Total Receipts		**2,000**	0		2,000
Expenditures:					
Contractual Services		**0**	0	*	0
Receipts Over (Under) Expenditures		**2,000**			
Unencumbered Cash, Beginning		**0**			
Unencumbered Cash, Ending	$	**2,000**			

*Exempt from Budget Law per K.S.A. 12-16,111.

GRAHAM COUNTY, KANSAS
HEALTH CARE SALES TAX FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Sales Tax	$	**561,553**	450,000	111,553
Expenditures:				
Appropriations		**0**	642,500	(642,500)
Contractual Services		**6,500**	0	6,500
Nursing Home Appropriations		**222,223**	167,500	54,723
Hospital Appropriations		**166,619**	0	166,619
Total Expenditures		**395,342**	810,000	(414,658)
Receipts Over (Under) Expenditures		**166,211**		
Unencumbered Cash, Beginning		**1,267,502**		
Unencumbered Cash, Ending	$	**1,433,713**		

GRAHAM COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from County Health Fund	$ **0**	0	0
Expenditures:			
Capital Outlay	**8,488**	56,580	(48,092)
Receipts Over (Under) Expenditures	**(8,488)**		
Unencumbered Cash, Beginning	**293,186**		
Unencumbered Cash, Ending	$ **284,698**		

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

Fire Equipment Fund		**Actual**
Receipts:		
Transfer from Fire Fund	$	**38,750**
Grants		**15,000**
Total Receipts		**53,750**
Expenditures:		
Contractual Services		**0**
Capital Outlay		**51,140**
Total Expenditures		**51,140**
Receipts Over (Under) Expenditures		**2,610**
Unencumbered Cash, Beginning		**205,336**
Unencumbered Cash, Ending	$	**207,946**
Special Machinery and Equipment Fund		
Receipts:		
Insurance Proceeds		**0**
Transfer from Road and Bridge Fund	$	**228,350**
Total Receipts		**228,350**
Expenditures:		
Capital Outlay		**181,659**
Receipts Over (Under) Expenditures		**46,691**
Unencumbered Cash, Beginning		**393,723**
Unencumbered Cash, Ending	$	**440,414**
Equipment Reserve Fund		
Receipts:		
Transfer from Appraiser's Cost Fund	$	**13,944**
Transfer from Landfill Fund		**29,017**
Transfer from Election Fund		**19,534**
Transfer from General Fund		**72,892**
Total Receipts		**135,387**
Expenditures:		
Transfer to Landfill		**0**
Capital Outlay		**48,259**
Total Expenditures		**48,259**
Receipts Over (Under) Expenditures		**87,128**
Unencumbered Cash, Beginning		**255,079**
Unencumbered Cash, Ending	$	**342,207**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

		Actual
Special Auto Licenses Fund		
Receipts:		
Fees	$	**29,433**
Expenditures:		
Personal Services		**5,022**
Commodities		**4,444**
Contractual Services		**2,437**
Transfer to General Fund		**0**
Total Expenditures		**11,903**
Receipts Over (Under) Expenditures		**17,530**
Unencumbered Cash, Beginning		**42,033**
Unencumbered Cash, Ending	$	**59,563**
County Attorney Check Trust Fund		
Receipts:		
Fees	$	**30**
Expenditures		**0**
Receipts Over (Under) Expenditures		**30**
Unencumbered Cash, Beginning		**5,440**
Unencumbered Cash, Ending	$	**5,470**
Prosecutor's Training Assistance Fund		
Receipts:		
Fees	$	**281**
Expenditures:		
Contractual Services		**0**
Receipts Over (Under) Expenditures		**281**
Unencumbered Cash, Beginning		**3,269**
Unencumbered Cash, Ending	$	**3,550**
Bond Supervision Fee Fund		
Receipts:		
Fees	$	**0**
Expenditures:		
Expenditures		**0**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**195**
Unencumbered Cash, Ending	$	**195**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

Register of Deeds Technology Fund		**Actual**
Receipts:		
Reimbursed Expense	$	**0**
Fees		**7,090**
Total Receipts		**7,090**
Expenditures:		
Commodities		**1,228**
Contractual Services		**17,006**
Capital Outlay		**225**
Total Expenditures		**18,459**
Receipts Over (Under) Expenditures		**(11,369)**
Unencumbered Cash, Beginning		**47,437**
Unencumbered Cash, Ending	$	**36,068**

County Treasurer Technology Fund		
Receipts:		
Fees	$	**1,773**
Expenditures:		
Contractual Services		**0**
Capital Outlay		**0**
Total Expenditures		**0**
Receipts Over (Under) Expenditures		**1,773**
Unencumbered Cash, Beginning		**14,426**
Unencumbered Cash, Ending	$	**16,199**

County Clerk Technology Fund		
Receipts:		
Fees	$	**1,773**
Expenditures:		
Contractual Services		**0**
Capital Outlay		**5,000**
Total Expenditures		**5,000**
Receipts Over (Under) Expenditures		**(3,227)**
Unencumbered Cash, Beginning		**7,244**
Unencumbered Cash, Ending	$	**4,017**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

Special Road & Bridge Improvements		**Actual**
Receipts:		
Transfer from Road & Bridge	$	**228,349**
Expenditures:		
Project Expenses		**0**
Receipts Over (Under) Expenditures		**228,349**
Unencumbered Cash, Beginning		**649,906**
Unencumbered Cash, Ending	$	**878,255**

Emergency Preparedness Grant Fund		
Receipts:		
Grants - Federal Aid	$	**600**
Expenditures:		
Grant Disbursements		**8,515**
Receipts Over (Under) Expenditures		**(7,915)**
Unencumbered Cash, Beginning		**(600)**
Unencumbered Cash, Ending	$	**(8,515)**

Community Development Grant Fund		
Receipts:		
Grants	$	**30,590**
Expenditures:		
Grant Disbursements		**6,493**
Receipts Over (Under) Expenditures		**24,097**
Unencumbered Cash, Beginning		**5,000**
Unencumbered Cash, Ending	$	**29,097**

Multi-Year Capital Improvement Fund		
Receipts:		
Transfer from General	$	**0**
Expenditures		
Transfer to General		**0**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**1,303,060**
Unencumbered Cash, Ending	$	**1,303,060**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

Summer Food Program Fund		**Actual**
Receipts:		
Federal Aid	$	**0**
Donations		**10,108**
Total Receipts		**10,108**
Expenditures		**11,467**
Receipts Over (Under) Expenditures		**(1,359)**
Unencumbered Cash, Beginning		**11,055**
Unencumbered Cash, Ending	$	**9,696**

Reserve Deputy Fund		
Receipts:		
Donations	$	**2,498**
Expenditures		**4,452**
Receipts Over (Under) Expenditures		**(1,954)**
Unencumbered Cash, Beginning		**5,813**
Unencumbered Cash, Ending	$	**3,859**

Sheriff Special Permit Fund		
Receipts:		
VIN Fees	$	**7,905**
Expenditures		**632**
Receipts Over (Under) Expenditures		**7,273**
Unencumbered Cash, Beginning		**6,187**
Unencumbered Cash, Ending	$	**13,460**

Sheriff Firearm Permit Fund		
Receipts:		
Fees	$	**260**
Expenditures		**0**
Receipts Over (Under) Expenditures		**260**
Unencumbered Cash, Beginning		**5,025**
Unencumbered Cash, Ending	$	**5,285**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

		Actual
Sheriff Offender Registration Fund		
Receipts:		
Fees	$	**1,000**
Expenditures		**1,626**
Receipts Over (Under) Expenditures		**(626)**
Unencumbered Cash, Beginning		**4,575**
Unencumbered Cash, Ending	$	**3,949**
Sheriff Seatbelt Grant Fund		
Receipts:		
Grants	$	**843**
Expenditures		**0**
Receipts Over (Under) Expenditures		**843**
Unencumbered Cash, Beginning		**4,576**
Unencumbered Cash, Ending	$	**5,419**
Radar/LPR Trailer/Tech Grant Fund		
Receipts:		
Grants	$	**103,807**
Expenditures:		
Grant Disbursements		**105,708**
Receipts Over (Under) Expenditures		**(1,901)**
Unencumbered Cash, Beginning		**8,040**
Unencumbered Cash, Ending	$	**6,139**
EMS Hansen Grant		
Receipts:		
Grants	$	**55,000**
Expenditures		**55,000**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**0**
Unencumbered Cash, Ending	$	**0**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

Fire District Donations Fund		**Actual**
Receipts:		
Donations	$	**250**
Expenditures		**0**
Receipts Over (Under) Expenditures		**250**
Unencumbered Cash, Beginning		**12,974**
Unencumbered Cash, Ending	$	**13,224**

EMS Donation Fund		
Receipts:		
Hansen Foundation	$	**310**
Expenditures		**0**
Receipts Over (Under) Expenditures		**310**
Unencumbered Cash, Beginning		**13,184**
Unencumbered Cash, Ending	$	**13,494**

Livestock Building Donation Fund		
Receipts:		
Donations	$	**0**
Expenditures		**0**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**32**
Unencumbered Cash, Ending	$	**32**

Industrial Park Fund		
Receipts:		
Sale of Lot	$	**0**
Expenditures		**0**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**2,500**
Unencumbered Cash, Ending	$	**2,500**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2020

Municipalities Fighting Addiction Fund		**Actual**
Receipts:		
Grants	$	**4,123**
Expenditures:		
Grant Expenses		**0**
Receipts Over (Under) Expenditures		**4,123**
Unencumbered Cash, Beginning		**447**
Unencumbered Cash, Ending	$	**4,570**
CDBG Grant Fund		
Receipts:		
Federal Aid	$	**0**
Expenditures:		
Grant Expenses		**0**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**1,500**
Unencumbered Cash, Ending	$	**1,500**
ARPA Fund		
Receipts:		
Reimbursements	$	**0**
Federal Aid		**0**
Total Receipts		**0**
Expenditures:		
Reimbursement to General Fund		**350,771**
Grant Expenses		**7,000**
Total Expenditures		**357,771**
Receipts Over (Under) Expenditures		**(357,771)**
Unencumbered Cash, Beginning		**357,771**
Unencumbered Cash, Ending	$	**0**
Daycare Grant Fund		
Receipts:		
Grants	$	**0**
Expenditures:		
Grant Expenses		**15,000**
Reimbursement to County Health Fund		**0**
Total Expenditures		**15,000**
Receipts Over (Under) Expenditures		**(15,000)**
Unencumbered Cash, Beginning		**15,000**
Unencumbered Cash, Ending	$	**0**

GRAHAM COUNTY, KANSAS
Bond and Interest Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Hospital Bond Debt Service Fund		**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$	**77**	93	(16)
16/20M Vehicle Tax		**0**	0	0
Total Receipts		**77**	93	(16)
Expenditures:				
Principal		**0**	0	0
Interest and Fees		**0**	0	0
Transfer to General		**0**	29,331	(29,331)
Total Expenditures		**0**	29,331	(29,331)
Receipts Over (Under) Expenditures		**77**		
Unencumbered Cash, Beginning		**29,421**		
Unencumbered Cash, Ending	$	**29,498**		

Hospital No Fund Warrants Fund				
Receipts:				
Delinquent Tax	$	**15**	7	8
16/20M Vehicle Tax		**0**	0	0
Total Receipts		**15**	**7**	8
Expenditures:				
Residual Equity Transfer to General		**6,048**	12	6,036
Adjustments for Qualifying Budget Credits:				
Residual Equity Transfer		**0**	6,048	(6,048)
Total Expenditures		**6,048**	6,060	(12)
Receipts Over (Under) Expenditures		**(6,033)**		
Unencumbered Cash, Beginning		**6,033**		
Unencumbered Cash, Ending	$	**0**		

GRAHAM COUNTY, KANSAS
LANDFILL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**130,614**	129,777	837
Delinquent Tax		**1,427**	0	1,427
Motor Vehicle Tax		**4,912**	3,477	1,435
Recreational Vehicle Tax		**114**	81	33
16/20M Vehicle Tax		**294**	449	(155)
Commercial Vehicle Tax		**0**	316	(316)
Miscellaneous		**192**	0	192
Charges for Services		**65,949**	58,000	7,949
Total Receipts		**203,502**	192,100	11,402
Expenditures:				
Personal Services		**74,101**	70,000	4,101
Commodities		**31,204**	26,900	4,304
Contractual Services		**57,778**	85,000	(27,222)
Capital Outlay		**0**	10,200	(10,200)
Transfer to Equipment Reserve Fund		**29,017**	0	29,017
Total Expenditures		**192,100**	192,100	0
Receipts Over (Under) Expenditures		**11,402**		
Unencumbered Cash, Beginning		**5,379**		
Unencumbered Cash, Ending	$	**16,781**		

GRAHAM COUNTY, KANSAS
EMS (AMBULANCE) FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$	**95**	0	95
Miscellaneous		**7,077**	0	7,077
Charges for Services		**246,134**	165,000	81,134
Total Receipts		**253,306**	165,000	88,306
Expenditures:				
Personal Services		**92,566**	94,784	(2,218)
Commodities		**26,447**	33,333	(6,886)
Contractual Services		**32,323**	57,011	(24,688)
Capital Outlay		**0**	500	(500)
Transfer to Ambulance Equipment Fund		**34,292**	0	34,292
Total Expenditures		**185,628**	185,628	0
Receipts Over (Under) Expenditures		**67,678**		
Unencumbered Cash, Beginning		**258,736**		
Unencumbered Cash, Ending	$	**326,414**		

GRAHAM COUNTY, KANSAS
AMBULANCE EQUIPMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

		Actual
Receipts:		
Transfer from EMS (Ambulance) Fund	$	**34,292**
Expenditures:		
Capital Outlay		**2,382**
Receipts Over (Under) Expenditures		**31,910**
Unencumbered Cash, Beginning		**120,405**
Unencumbered Cash, Ending	$	**152,315**

GRAHAM COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
GRAHAM COUNTY PUBLIC LIBRARY
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year End December 31, 2023

		General	State Aid	Memorials
Receipts:				
County Appropriation	$	**121,174**	**0**	**0**
Fines and Fees		**2,085**	**0**	**0**
Donations and Grants		**6,361**	**0**	**0**
Interest on Idle Funds		**1,087**	**0**	**15**
Miscellaneous		**3,687**	**0**	**0**
Intergovernmental Receipts		**0**	**1,422**	**0**
Total Receipts		**134,394**	**1,422**	**15**
Expenditures:				
Salaries and Wages		**60,697**	**0**	**0**
Employee Benefits		**34,540**	**0**	**0**
Books and Periodicals		**13,933**	**1,422**	**0**
Supplies		**2,430**	**0**	**0**
Utilities		**7,027**	**0**	**0**
Repairs		**12,162**	**0**	**0**
Miscellaneous		**8,686**	**0**	**0**
Total Expenditures		**139,475**	**1,422**	**0**
Receipts Over (Under) Expenditures		**(5,081)**	**0**	**15**
Unencumbered Cash, Beginning		**140,777**	**0**	**103,366**
Unencumbered Cash, Ending	$	**135,696**	**0**	**103,381**

GRAHAM COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 7,007,938	10,508,659	10,580,198	6,936,399
Advance Tax	2,377	8,191	33	10,535
Neighborhood Revitalization	9,115	12,757	12,119	9,753
Motor Vehicle Licenses	1,944	255,611	255,771	1,784
Sales Tax	21,544	218,031	225,122	14,453
Motor Vehicle Tax	104,384	453,729	522,745	35,368
Commercial Vehicle Tax	38,868	124,151	84,441	78,578
Recreational Vehicle Tax	2,099	10,312	11,726	685
Delinquent Tax	35,755	172,294	172,502	35,547
Special Mineral Tax	60,033	56,319	102,682	13,670
Groundwater Management	0	15,651	15,651	0
Stray Animal	1,253	0	0	1,253
Alcohol/Drug Testing	194	0	0	194
Total Distributable Funds	7,285,504	11,835,705	11,982,990	7,138,219
State Funds:				
State Education Building	0	66,787	66,787	0
Institutional Building	0	33,393	33,393	0
Total State Funds	0	100,180	100,180	0
Subdivision Funds:				
Cities	0	810,307	810,307	0
Townships	0	76,827	76,827	0
School Districts	70	3,593,499	3,593,499	70
Cemeteries	0	8,768	8,768	0
Total Subdivision Funds	$ 70	4,489,401	4,489,401	70

GRAHAM COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund		Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
County Officer Accounts:					
Sheriff	$	12,912	19,217	23,807	8,322
Clerk of District Court		1,950	7,266	7,266	1,950
County Treasurer					
Heritage Trust		4,027	3,545	0	7,572
Cereal Malt Beverage Stamp		0	225	100	125
Diversion Agreement		16,767	4,680	250	21,197
DMV Modernization		418	16,256	16,224	450
Driver's Licenses		(2,309)	8,903	9,507	(2,913)
Over & Short		(750)	16,161	19,137	(3,726)
Insufficient Check Clearing		0	4,925	4,925	0
Total Officer Accounts		33,015	81,178	81,216	32,977
Total Agency Funds	$	7,318,589	16,506,464	16,653,787	7,171,266