GRANT COUNTY, KANSAS
Ulysses, Kansas

FINANCIAL STATEMENTS
For the year ended December 31, 2025

GRANT COUNTY, KANSAS

FINANCIAL STATEMENTS
For the year ended December 31, 2025

TABLE OF CONTENTS

	Page Number
FINANCIAL SECTION	
Independent Auditor's Report	1
Statement 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	5
Notes to the Financial Statements	7
REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures – Actual and Budget – Regulatory Basis	21
Schedules of Receipts and Expenditures – Actual and Budget – Regulatory Basis	
Schedule 2-1: General Fund	23
Schedule 2-2: Road and Bridge Fund	25
Schedule 2-3: Employees' Benefits Fund	26
Schedule 2-4: Noxious Weed Fund	27
Schedule 2-5: Airport Maintenance Fund	28
Schedule 2-6: Library Maintenance Fund	29
Schedule 2-7: Ambulance Fund	30
Schedule 2-8: Rural Fire District Fund	31
Schedule 2-9: Courthouse Building Fund	32
Schedule 2-10: Bond and Interest Fund	33
Schedule 2-11: Park Maintenance Fund	34
Schedule 2-12: Health Fund	35
Schedule 2-13: Special Equipment Fund	36
Schedule 2-14: Senior Center Fund	37
Schedule 2-15: Alcohol Treatment Fund	38

GRANT COUNTY, KANSAS

FINANCIAL STATEMENTS
For the year ended December 31, 2025

TABLE OF CONTENTS
(Continued)

		Page Number
REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION (Continued)		
Schedules of Receipts and Expenditures – Regulatory Basis		
Schedule 2-16:	Road Machinery Fund	40
Schedule 2-17:	Special Highway Improvement Fund	41
Schedule 2-18:	Rural Fire Equipment Fund	42
Schedule 2-19:	Ambulance Equipment Fund	43
Schedule 2-20:	Noxious Weed Equipment Fund	44
Schedule 2-21:	911 Telephone Fund	45
Schedule 2-22:	Airport Improvements Fund	46
Schedule 2-23:	Treasurer's Special Auto Fund	47
Schedule 2-24:	County Attorney Diversion Fund	48
Schedule 2-25:	Prosecutor's Training Assistance Fund	49
Schedule 2-26:	Register of Deeds Technology Fund	50
Schedule 2-27:	LEC Seizure Fund	51
Schedule 2-28:	SPARK Fund	52
Schedule 3		
Agency Funds – Summary of Receipts and Disbursements – Regulatory Basis		53
SUPPLEMENTARY INFORMATION		
Schedule 4		
General Fund – Departmental Expenditures Compared with Budget Estimates		55

GRANT COUNTY, KANSAS

FINANCIAL SECTION

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Grant County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Grant County, Kansas, as of and for the year ended December 31, 2025 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 Grant County, Kansas as of December 31, 2025, 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 Grant County, Kansas as of December 31, 2025, 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 Grant County, Kansas, 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.

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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 Grant 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 Grant 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 Grant 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 Grant 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, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of general fund departmental expenditures compared with budget estimates (Schedule 4 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 or the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Grant County, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated June 26, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 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 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2025 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

July 15, 2026

GRANT COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the year ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	$ 7,048,906	$ 4,962,881	$ 4,065,847	$ 7,945,940	$ 160,631	$ 8,106,571
Special Purpose Funds:						
Road and Bridge	702,370	2,969,682	2,859,534	812,518	156,783	969,301
Employees' Benefits	1,075,945	1,704,364	2,199,797	580,512	1,530	582,042
Noxious Weed	164,112	159,220	163,773	159,559	14,747	174,306
Airport Maintenance	256,743	187,458	141,823	302,378	609	302,987
Library Maintenance	49,058	473,796	479,336	43,518	-	43,518
Ambulance	218,845	902,076	879,038	241,883	43,746	285,629
Rural Fire District	32,110	271,261	274,589	28,782	9,872	38,654
Courthouse Building	344,975	332,646	376,437	301,184	181,180	482,364
Park Maintenance	104,335	442,975	415,200	132,110	45,823	177,933
Health	251,838	656,451	708,123	200,166	48,410	248,576
Special Equipment	466,917	300,000	185,917	581,000	19,800	600,800
Senior Center	68,309	311,728	306,593	73,444	13,229	86,673
Alcohol Treatment	6,489	4,200	5,000	5,689	-	5,689
Road Machinery	1,206,763	232,661	29,553	1,409,871	-	1,409,871
Special Highway Improvement	1,398,939	-	-	1,398,939	-	1,398,939
Rural Fire Equipment	413,982	115,000	27,975	501,007	-	501,007
Ambulance Equipment	506,994	7,000	-	513,994	-	513,994
Noxious Weed Equipment	93,075	16,900	-	109,975	-	109,975
911 Telephone	422,062	70,017	54,551	437,528	-	437,528
Debt Service Fund – Bond and Interest	-	22,116	22,116	-	-	-
Capital Project Fund – Airport Improvements	(252,162)	809,760	593,313	(35,715)	-	(35,715)
Fiduciary Type Funds – Expendable Trust Funds:						
Treasurer's Special Auto	-	72,600	72,600	-	2,392	2,392
County Attorney Diversion	24,617	6,350	6,866	24,101	-	24,101
Prosecutor's Training Assistance	763	393	677	479	-	479
Register of Deeds Technology	24,153	10,963	7,504	27,612	-	27,612
LEC Seizure	3,305	1,995	-	5,300	-	5,300
Total Reporting Entity (Excluding Agency Funds)	$14,633,443	$15,044,493	$13,876,162	$15,801,774	$ 698,752	$16,500,526

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

GRANT COUNTY, KANSAS

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the year ended December 31, 2025

Ending Cash Balance		$16,500,526
Composition of Cash:		
County Treasurer:		
Certificates of deposit and money market	$29,874,722	
Checking account	660,993	
Cash on hand	279,529	
Clerk of the District Court:		
Cash in bank	500	
Sheriff:		
Cash in bank	4,651	
Law Library:		
Cash in bank	20,031	
Civic Center:		
Cash in bank	24,264	
Total Cash		$30,864,690
Agency Funds per Schedule 3		14,364,164
Total Reporting Entity (Excluding Agency Funds)		$16,500,526

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

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Grant County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Grant County (the municipality). A related municipal entity is defined as an entity legally separate from the County, which has a significant dependence on, or relationships with, the County. The related municipal entities have not been included in the County's reporting entity. The following, if reported on, would constitute the related municipal entities of Grant County, the reporting entity.

Related Municipal Entities not Presented:

County Hospital – Centura Health leases and operates the County's hospital. The County members of the Centura Health Board of Trustees are appointed by Centura Health to represent the community. Any bond issuances must be approved by the County.

Extension Service – Grant County Extension Service provides services in such areas as agriculture, home economics and 4-H club to all persons in the County. The Extension Service is an elected four-member executive board. The County annually provides significant subsidies to the council.

Law Library/Law Library Bequest – The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the County audit. The Law Library is housed in County offices, but is operated independent of the County's governing body.

Grant County Fair – The Grant County Fair provides services to Grant County by maintaining the fairgrounds for the County. In addition, the board is responsible for building rentals and annual fair activities.

Grant County Library – The Grant County Library Board operates a County library. The library is fiscally dependent on the County for subsidies.

Grant County Council on Affirmative Aging – Grant County Council on Affirmative Aging provides services for the elderly in Grant County. The Council on Affirmative Aging is fiscally dependent on the County for subsidies.

Note 1: Summary of Significant Accounting Policies (Continued)

Each of the following agencies have not been included as a related municipal entity due to the agencies being a primary government. These agencies are independent to Grant County.

Soil Conservation District
Firefighters Relief Association
Historical Society

Fund Descriptions

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

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of Grant County for the year of 2025:

Governmental Funds:

General Fund – The Chief Operating Fund – used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (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.

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

Note 1: Summary of Significant Accounting Policies (Continued)

Fiduciary Funds:

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

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

Reimbursed Expense

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

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.

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

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.

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

Other Accounting Policies

Cash Balances

Cash balances include demand deposits, time deposits and repurchase agreements.

These assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate.

Demand and time deposits are carried at cost. The carrying amount of deposits is separately displayed as part of total "cash".

In accordance with K.S.A. 9-1402 and K.S.A. 12-1675, Grant County, Kansas deposited all their demand and time deposits with the Pooled Money Investment Board in Topeka, Kansas and the Grant County Bank, Dream First Bank and Bank of Ulysses, all located in Ulysses, Kansas.

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

Special Assessments

Projects financed in part by special assessments are financed through general obligation bonds of the County and are retired from the Bond and Interest Fund. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as revenue in the Bond and Interest Fund.

Temporary Notes

Upon authorization for the issuance of general obligation bonds for certain improvements, Kansas law permits the temporary financing of such improvements by the issuance of temporary notes. Temporary notes issued may not exceed the aggregate amount of bonds authorized, are interest bearing and have a maturity date not later than four years from the date of issuance of such temporary notes. Temporary notes outstanding are retired from the proceeds of the sale of general obligation bonds.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds.

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Bonds Payable

All unmatured general obligation long-term liabilities of the County are accounted for in a permanent set of records.

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

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the 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:

Road Machinery Fund	Ambulance Equipment Fund
Special Highway Improvement Fund	Noxious Weed Equipment Fund
Rural Fire Equipment Fund	911 Telephone Fund

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

Taxes are assessed on a calendar year basis, are levied 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 the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. Collection of current year property taxes by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

1. Contrary to the provisions of K.S.A. 10-1117 and 79-2934, the required budget and encumbrance records were not maintained.
2. Contrary to K.S.A. 2-1320, Noxious Weed receivables were not presented for certification to tax roll.
3. Contrary to K.S.A. 19-212, insurance policies were not written in the name of the County Treasurer.

Authorized Over-Encumbered Cash Balance

K.S.A. 12-1664 authorizes the financing from local sources for expenditures to be reimbursed by the federal or state government. The Airport Improvements fund had a $35,715 cash deficit which will be reimbursed by the FAA in 2026.

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Grant County. The statute requires banks eligible to hold Grant County's funds have a main or branch bank in the county in which Grant County 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 funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Grant County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits Grant 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. Grant County has no investment policy that would further limit its investment choices.

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

Note 3: Deposits and Investments (Continued)

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Grant County's deposits may not be returned to it. State statutes require Grant 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%. Grant County has no "peak periods". All deposits were legally secured at December 31, 2025.

At December 31, 2025, Grant County's carrying amount of deposits was $30,864,690 and the bank balance was $31,128,569. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $750,000 was covered by federal depository insurance and $30,378,569 was collateralized with securities held by the pledging financial institutions' agents in Grant 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, Grant 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.

Note 4: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Special Equipment Fund	KSA 19-119	$300,000
Treasurer's Special Auto Fund	General Fund	KSA 8-145	12,678
Rural Fire District Fund	Rural Fire Equipment Fund	KSA 19-3612c	115,000
Road and Bridge Fund	Road Machinery Fund	KSA 68-1416	215,000
Ambulance Fund	Ambulance Equipment Fund	KSA 19-119	7,000
Noxious Weed Fund	Noxious Weed Equipment Fund	KSA 19-119	10,000

Note 5: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

Grant County, Kansas 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kspers.gov 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, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from Grant County were $419,409 for the year ended December 31, 2025.

Note 5: Defined Benefit Pension Plan (Continued)

Net Pension Liability

At December 31, 2025, Grant County's proportionate share of the collective net pension liability reported by KPERS was $3,086,440. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. Grant County's proportion of the net pension liability was based on the ratio of Grant 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.kspers.gov or can be obtained as described above.

Note 6: Other Long-Term Obligations from Operations

Compensated Absences

Vacation leave is accrued according to years of service with the County accumulated at the rate of ten (10) working days per year. An employee continuously employed by the County for five (5) years or more is entitled to fifteen (15) working days per year. An employee continuously employed by the County for fifteen (15) years or more is entitled to twenty (20) working days per year. Vacation leave must be taken by the end of the calendar year.

Upon the completion of six (6) months of service with the County, the employee is credited with six (6) days of sick leave. Thereafter, the employee accrues sick leave at the rate of one (1) day per month of continued employment. The sick leave is compensated upon termination if you have sixty (60) days of service with the County.

Note 6: Other Long-Term Obligations from Operations (Continued)

Other Post Employment Benefits

As provided by K.S.A. 12-5040, Grant County, Kansas allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, Grant County, Kansas 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), Grant County, Kansas 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.

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, 2025.

Deferred Compensation

Grant County offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation assets, which are funded currently with third party investment companies, are not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County, subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant. Grant County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Note 6: Other Long-Term Obligations from Operations (Continued)

Grant County participates as a joint contract owner in a Group Variable Annuity Contract (K575 and any Successor Contract) issued by AEtna Life Insurance and Annuity Company to the State of Kansas on July 1, 1980. Grant County will offer its employees, as defined by KSA 1981 Supplement 74-4902, the right to participate in the State of Kansas Deferred Compensation Plan as adopted by Grant County pursuant to the Plan Joinder Agreement. The effective date of this election to adopt said State Plan shall be July 8, 1987, and the contract year applicable to the parties to this agreement for purposes of said Group Variable Annuity Contract shall be the period of twelve months commencing with either July 8, 1987 or any anniversary thereof.

Note 7: Subsequent Events

Grant County's management has evaluated events and transactions through July 15, 2026, the date which the financial statement was available to be issued.

GRANT COUNTY, KANSAS

REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION

GRANT COUNTY, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2025

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$6,656,276	$4,065,847	$ (2,590,429)
Special Purpose Funds:			
Road and Bridge	2,862,800	2,859,534	(3,266)
Employees' Benefits	2,325,000	2,199,797	(125,203)
Noxious Weed	229,055	163,773	(65,282)
Airport Maintenance	252,750	141,823	(110,927)
Library Maintenance	479,336	479,336	-
Ambulance	879,301	879,038	(263)
Rural Fire District	277,560	274,589	(2,971)
Courthouse Building	500,000	376,437	(123,563)
Park Maintenance	440,457	415,200	(25,257)
Health	650,943	708,123	57,180
Special Equipment	500,000	185,917	(314,083)
Senior Center	324,799	306,593	(18,206)
Alcohol Treatment	5,000	5,000	-
Debt Service Fund:			
Bond and Interest	22,116	22,116	-

GRANT COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025

GRANT COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$2,750,333	$2,728,357	$ 21,976	$4,274,661
Delinquent tax	33,192	7,500	25,692	51,948
Interest on delinquent taxes	36,609	9,000	27,609	44,309
Motor vehicle tax	287,593	75,000	212,593	211,420
Mineral production tax	45,851	50,000	(4,149)	42,086
Total taxes	$3,153,578	$2,869,857	$ 283,721	$4,624,424
Licenses, Permits, and Fees:				
Antique tags	$ 2,285	$ 750	$ 1,535	$ 2,380
Officers' fees	104,520	45,000	59,520	86,159
Motor vehicle registration	11,819	15,000	(3,181)	12,627
Vehicle inspection fees	12,280	6,000	6,280	7,100
Total licenses, permits, & fees	$ 130,904	$ 66,750	$ 64,154	$ 108,266
Use of Money and Property:				
Interest on taxes	$ 16,153	$ 5,000	$ 11,153	$ 13,140
Interest on idle fund investments	840,526	15,000	825,526	896,553
Total use of money & property	$ 856,679	$ 20,000	$ 836,679	$ 909,693
Other:				
Miscellaneous	$ 28,241	$ 15,000	$ 13,241	$ 68,185
Pilot Wind Farm Project	536,702	450,000	86,702	526,179
Transfer Bond and Interest	22,116	-	22,116	103,822
City of Ulysses	101,783	75,000	26,783	114,754
Reimbursements	127,850	40,000	87,850	112,073
Law Enforcement Contract	5,028	5,000	28	9,437
Total other	$ 821,720	$ 585,000	$ 236,720	$ 934,450
Total Receipts	$4,962,881	$3,541,607	$1,421,274	$6,576,833

GRANT COUNTY, KANSAS

Schedule 2-1
(Continued)

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Expenditures				
County Commissioners	$ 68,902	$ 77,500	$ (8,598)	$ 68,233
County Clerk	126,638	129,980	(3,342)	129,840
County Treasurer	134,659	144,530	(9,871)	127,191
County Attorney	264,485	272,317	(7,832)	229,203
Register of Deeds	109,314	128,000	(18,686)	100,586
Clerk of District Court	74,917	122,500	(47,583)	54,688
County Appraiser	314,167	293,280	20,887	273,558
Courthouse General	397,428	2,355,000	(1,957,572)	273,567
Data Processing	120,561	113,000	7,561	100,512
Election	72,398	99,900	(27,502)	92,682
Economic Development	100,000	100,000	-	70,000
Health	165,115	165,115	-	165,115
Sheriff	1,316,339	1,392,700	(76,361)	1,162,174
Juvenile Detention	66,755	66,755	-	82,315
Extension Council	170,000	170,000	-	160,000
Soil Conservation	24,000	24,000	-	22,500
Fair Maintenance	60,686	55,600	5,086	55,647
Historical	135,099	135,099	-	132,000
Appropriations	44,384	511,000	(466,616)	71,393
College repayment	-	-	-	1,500
Operating transfers	300,000	300,000	-	300,000
Total Expenditures	$4,065,847	$6,656,276	$ (2,590,429)	$3,672,704
Receipts Over (Under) Expenditures	$ 897,034			$2,904,129
Unencumbered Cash, Beginning	7,048,906			4,144,777
Unencumbered Cash, Ending	$7,945,940			$7,048,906

GRANT COUNTY, KANSAS

Schedule 2-2

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$1,895,993	$1,881,772	$ 14,221	$1,925,111
Delinquent tax	19,253	6,000	13,253	27,378
Motor vehicle tax	133,361	65,000	68,361	121,717
Total taxes	$2,048,607	$1,952,772	$ 95,835	$2,074,206
Intergovernmental:				
Special City and County Fund	$ 442,296	$ 300,000	$ 142,296	$ 442,485
County Equalization Fund	3,052	5,000	(1,948)	2,465
Total intergovernmental	$ 445,348	$ 305,000	$ 140,348	$ 444,950
Charges for Services:				
Reimbursements	$ 27,172	$ 15,000	$ 12,172	$ 24,402
Transfer Station	448,555	300,000	148,555	451,076
Total charges for services	$ 475,727	$ 315,000	$ 160,727	$ 475,478
Total Receipts	$2,969,682	$2,572,772	$ 396,910	$2,994,634
Expenditures				
Maintenance:				
Personal services	$ 741,342	$ 836,206	$ (94,864)	$ 726,665
Contractual services	35,706	48,100	(12,394)	28,370
Commodities	1,037,765	1,181,000	(143,235)	983,045
Capital outlay	3,877	9,000	(5,123)	2,931
Total maintenance	$1,818,690	$2,074,306	$ (255,616)	$1,741,011
Administration:				
Personal services	$ 346,165	$ 367,694	$ (21,529)	$ 334,983
Contractual services	468,229	406,800	61,429	315,629
Commodities	9,705	4,000	5,705	2,879
Capital outlay	1,745	10,000	(8,255)	2,637
Total administration	$ 825,844	$ 788,494	$ 37,350	$ 656,128
Operating Transfers:				
Road Machinery Fund	$ 215,000	-	$ 215,000	$ 400,000
Total Expenditures	$2,859,534	$2,862,800	$ (3,266)	$2,797,139
Receipts Over (Under) Expenditures	$ 110,148			$ 197,495
Unencumbered Cash, Beginning	702,370			504,875
Unencumbered Cash, Ending	$ 812,518			$ 702,370

GRANT COUNTY, KANSAS

Schedule 2-3

EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$1,535,079	$1,522,123	$ 12,956	$1,621,859
Delinquent tax	17,740	7,000	10,740	26,282
Motor vehicle tax	118,436	75,000	43,436	139,028
Total taxes	$1,671,255	$1,604,123	$ 67,132	$1,787,169
Other:				
Miscellaneous reimbursements	33,109	10,000	23,109	26,979
Total Receipts	$1,704,364	$1,614,123	$ 90,241	$1,814,148
Expenditures				
Contractual services	2,199,797	$2,325,000	$ (125,203)	1,988,897
Receipts Over (Under) Expenditures	$ (495,433)			$ (174,749)
Unencumbered Cash, Beginning	1,075,945			1,250,694
Unencumbered Cash, Ending	$ 580,512			$1,075,945

GRANT COUNTY, KANSAS

Schedule 2-4

NOXIOUS WEED FUND
SCHEUDLE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$135,136	$134,037	$ 1,099	$174,360
Delinquent tax	1,559	500	1,059	2,371
Motor vehicle tax	11,761	5,000	6,761	9,352
Total taxes	$148,456	$139,537	$ 8,919	$186,083
Charges for Services:				
Sale of chemicals and noxious weed treatments	10,764	5,000	5,764	86
Total Receipts	$159,220	$144,537	$ 14,683	$186,169
Expenditures				
Personal services	$ 97,878	$135,575	$ (37,697)	$ 93,139
Contractual services	16,768	14,380	2,388	14,176
Commodities	39,127	78,600	(39,473)	47,706
Capital outlay	-	500	(500)	3,565
Operating Transfers:				
Noxious Weed Equipment Fund	10,000	-	10,000	10,000
Total Expenditures	$163,773	$229,055	$ (65,282)	$168,586
Receipts Over (Under) Expenditures	$ (4,553)			$ 17,583
Unencumbered Cash, Beginning	164,112			146,529
Unencumbered Cash, Ending	$159,559			$164,112

GRANT COUNTY, KANSAS

Schedule 2-5

AIRPORT MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$150,655	$149,528	$ 1,127	$ 93,438
Delinquent tax	1,195	150	1,045	1,377
Motor vehicle tax	6,759	3,000	3,759	6,920
Total taxes	$158,609	$152,678	$ 5,931	$101,735
Other:				
Rents	$ 22,881	$ 15,000	$ 7,881	$ 23,820
Royalties	935	500	435	1,044
Miscellaneous	5,033	-	5,033	5,039
Total other	$ 28,849	$ 15,500	$ 13,349	$ 29,903
Total Receipts	$187,458	$168,178	$ 19,280	$131,638
Expenditures				
Contractual services	$ 61,944	$ 82,250	$ (20,306)	$ 64,978
Commodities	1,353	500	853	322
Capital outlay	524	-	524	-
County share of Airport project	78,002	170,000	(91,998)	5,349
Total Expenditures	$141,823	$252,750	$ (110,927)	$ 70,649
Receipts Over (Under) Expenditures	$ 45,635			$ 60,989
Unencumbered Cash, Beginning	256,743			195,754
Unencumbered Cash, Ending	$302,378			$256,743

GRANT COUNTY, KANSAS

Schedule 2-6

LIBRARY MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$433,846	$430,191	$ 3,655	$491,005
Delinquent tax	5,065	1,500	3,565	7,666
Motor vehicle tax	34,885	25,000	9,885	36,625
Total Receipts	$473,796	$456,691	$ 17,105	$535,296
Expenditures				
Appropriations – Library Board	479,336	$479,336	-	536,994
Receipts Over (Under) Expenditures	$ (5,540)			$ (1,698)
Unencumbered Cash, Beginning	49,058			50,756
Unencumbered Cash, Ending	$ 43,518			$ 49,058

GRANT COUNTY, KANSAS

Schedule 2-7

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$617,438	$612,338	$ 5,100	$662,836
Delinquent tax	6,501	1,500	5,001	9,541
Motor vehicle tax	47,439	25,000	22,439	47,305
Total taxes	$671,378	$638,838	$ 32,540	$719,682
Other:				
Fees	$219,993	$120,000	$ 99,993	$163,825
CPR	6,758	-	6,758	11,047
Donations and grants	3,947	10,000	(6,053)	25,951
Total other	$230,698	$130,000	$100,698	$200,823
Total Receipts	$902,076	$768,838	$133,238	$920,505
Expenditures				
Personal services	$655,748	$631,698	$ 24,050	$600,952
Contractual services	143,695	154,153	(10,458)	113,829
Commodities	72,595	93,450	(20,855)	52,211
Capital outlay	-	-	-	183
Operating Transfers:				
Ambulance Equipment Fund	7,000	-	7,000	120,000
Total Expenditures	$879,038	$879,301	$ (263)	$887,175
Receipts Over (Under) Expenditures	$ 23,038			$ 33,330
Unencumbered Cash, Beginning	218,845			185,515
Unencumbered Cash, Ending	$241,883			$218,845

GRANT COUNTY, KANSAS

Schedule 2-8

RURAL FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$243,075	$241,222	$ 1,853	$252,529
Delinquent tax	2,561	500	2,061	3,660
Motor vehicle tax	17,575	10,000	7,575	16,381
Total taxes	$263,211	$251,722	$ 11,489	$272,570
Other:				
Miscellaneous	8,050	5,000	3,050	1,510
Total Receipts	$271,261	$256,722	$ 14,539	$274,080
Expenditures				
Personal services	$ 66,489	$ 97,890	$ (31,401)	$ 58,680
Contractual services	72,089	72,160	(71)	52,167
Commodities	15,068	16,200	(1,132)	15,111
Capital outlay	5,943	21,310	(15,367)	1,805
Operating Transfers:				
Rural Fire Equipment Fund	115,000	70,000	45,000	150,000
Total Expenditures	$274,589	$277,560	$ (2,971)	$277,763
Receipts Over (Under) Expenditures	$ (3,328)			$ (3,683)
Unencumbered Cash, Beginning	32,110			35,793
Unencumbered Cash, Ending	$ 28,782			$ 32,110

GRANT COUNTY, KANSAS

Schedule 2-9

COURTHOUSE BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$141,957	$140,746	$ 1,211	$172,139
Delinquent tax	1,579	500	1,079	2,486
Motor vehicle tax	12,171	4,000	8,171	11,985
Insurance proceeds for damages	176,939	-	176,939	-
Reimbursements	-	-	-	2,451
Total Receipts	$332,646	$145,246	$ 187,400	$189,061
Expenditures				
Contractual services	$116,320	$500,000	$ (383,680)	$ 85,326
Capital outlay	260,117	-	260,117	146,677
Total Expenditures	$376,437	$500,000	$ (123,563)	$232,003
Receipts Over (Under) Expenditures	$ (43,791)			$ (42,942)
Unencumbered Cash, Beginning	344,975			387,917
Unencumbered Cash, Ending	$301,184			$344,975

GRANT COUNTY, KANSAS

Schedule 2-10

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Delinquent tax	$ 7,192	-	$ 7,192	$ 9,717
Motor vehicle tax	14,924	-	14,924	94,105
Total Receipts	$ 22,116	-	$ 22,116	$103,822
Expenditures				
Transfer	$ 22,116	$ -	$ 22,116	$103,822
Expenditures and Transfers not Subject to Budget				
Transfer	-	22,116	(22,116)	-
Total Expenditures and Transfers	$ 22,116	$ 22,116	-	$103,822
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

GRANT COUNTY, KANSAS

Schedule 2-11

PARK MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$384,532	$381,718	$ 2,814	$355,397
Delinquent tax	3,578	1,000	2,578	4,723
Motor vehicle tax	23,894	10,000	13,894	18,392
Total taxes	$412,004	$392,718	$ 19,286	$378,512
Other:				
Reimbursements	30,971	7,500	23,471	26,079
Total Receipts	$442,975	$400,218	$ 42,757	$404,591
Expenditures				
Personal services	$250,516	$275,362	$ (24,846)	$224,106
Contractual services	116,368	127,145	(10,777)	99,177
Commodities	48,230	37,950	10,280	33,361
Capital outlay	86	-	86	-
Total Expenditures	$415,200	$440,457	$ (25,257)	$356,644
Receipts Over (Under) Expenditures	$ 27,775			$ 47,947
Unencumbered Cash, Beginning	104,335			56,388
Unencumbered Cash, Ending	$132,110			$104,335

GRANT COUNTY, KANSAS

Schedule 2-12

HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$254,441	$252,470	$ 1,971	$269,829
Delinquent tax	2,385	500	1,885	3,255
Motor vehicle tax	18,297	3,500	14,797	13,648
Total taxes	$275,123	$256,470	$ 18,653	$286,732
Other:				
Fees and charges	$271,250	$220,000	$ 51,250	$310,991
Federal and state assistance	110,078	135,000	(24,922)	257,201
Total other	$381,328	$355,000	$ 26,328	$568,192
Total Receipts	$656,451	$611,470	$ 44,981	$854,924
Expenditures				
Personal services	$326,667	$331,764	$ (5,097)	$306,421
Contractual services	132,769	126,950	5,819	114,940
Commodities	204,917	180,169	24,748	184,399
Capital outlay	-	12,060	(12,060)	19,711
Grant	43,770	-	43,770	19,770
Total Expenditures	$708,123	$650,943	$ 57,180	$645,241
Receipts Over (Under) Expenditures	$ (51,672)			$209,683
Unencumbered Cash, Beginning	251,838			42,155
Unencumbered Cash, Ending	$200,166			$251,838

GRANT COUNTY, KANSAS

Schedule 2-13

SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
General Fund	$300,000	$300,000	-	$300,000
Donations	-	-	-	7,136
Total Receipts	$300,000	$300,000	-	$307,136
Expenditures				
Capital outlay	185,917	$500,000	$ (314,083)	40,516
Receipts Over (Under) Expenditures	$114,083			$266,620
Unencumbered Cash, Beginning	466,917			200,297
Unencumbered Cash, Ending	$581,000			$466,917

GRANT COUNTY, KANSAS

Schedule 2-14

SENIOR CENTER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$256,551	$254,474	$ 2,077	$173,531
Delinquent tax	2,397	750	1,647	3,225
Motor vehicle tax	13,179	12,000	1,179	17,231
Total taxes	$272,127	$267,224	$ 4,903	$193,987
Other:				
Services	39,601	20,000	19,601	39,338
Total Receipts	$311,728	$287,224	$ 24,504	$233,325
Expenditures				
Personal services	$248,507	$247,406	$ 1,101	$229,434
Contractual services	49,916	67,673	(17,757)	41,622
Commodities	7,795	9,220	(1,425)	5,689
Capital outlay	375	500	(125)	-
Total Expenditures	$306,593	$324,799	$ (18,206)	$276,745
Receipts Over (Under) Expenditures	$ 5,135			$ (43,420)
Unencumbered Cash, Beginning	68,309			111,729
Unencumbered Cash, Ending	$ 73,444			$ 68,309

GRANT COUNTY, KANSAS

Schedule 2-15

ALCOHOL TREATMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Liquor tax	$ 4,200	$ 2,450	$ 1,750	$ 6,439
Expenditures				
Contractual services	5,000	$ 5,000	-	4,300
Receipts Over (Under) Expenditures	$ (800)			$ 2,139
Unencumbered Cash, Beginning	6,489			4,350
Unencumbered Cash, Ending	$ 5,689			$ 6,489

GRANT COUNTY, KANSAS

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025

GRANT COUNTY, KANSAS

Schedule 2-16

ROAD MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Operating transfer from Road and Bridge Fund	$ 215,000	$ 400,000
Miscellaneous	17,661	-
Total Receipts	$ 232,661	$ 400,000
Expenditures		
Capital outlay	29,553	386,792
Receipts Over (Under) Expenditures	$ 203,108	$ 13,208
Unencumbered Cash, Beginning	1,206,763	1,193,555
Unencumbered Cash, Ending	$1,409,871	$1,206,763

GRANT COUNTY, KANSAS

Schedule 2-17

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts	-	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	1,398,939	1,398,939
Unencumbered Cash, Ending	$1,398,939	$1,398,939

GRANT COUNTY, KANSAS

Schedule 2-18

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Operating transfer from Rural Fire District Fund	$115,000	$150,000
Expenditures		
Capital outlay	27,975	-
Receipts Over (Under) Expenditures	$ 87,025	$150,000
Unencumbered Cash, Beginning	413,982	263,982
Unencumbered Cash, Ending	$501,007	$413,982

GRANT COUNTY, KANSAS

Schedule 2-19

AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Operating transfer from Ambulance Fund	$ 7,000	$120,000
Miscellaneous income	-	453
Total Receipts	$ 7,000	$120,453
Expenditures	-	-
Receipts Over (Under) Expenditures	$ 7,000	$120,453
Unencumbered Cash, Beginning	506,994	386,541
Unencumbered Cash, Ending	$513,994	$506,994

GRANT COUNTY, KANSAS

Schedule 2-20

NOXIOUS WEED EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Transfer in	$ 10,000	$ 10,000
Miscellaneous	6,900	-
Total Receipts	$ 16,900	$ 10,000
Expenditures		
Capital outlay	-	58,431
Receipts Over (Under) Expenditures	$ 16,900	$ (48,431)
Unencumbered Cash, Beginning	93,075	141,506
Unencumbered Cash, Ending	$109,975	$ 93,075

GRANT COUNTY, KANSAS

Schedule 2-21

911 TELEPHONE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Charges for Services:		
Telephone fees	$ 70,017	$ 64,946
Expenditures		
Public Safety	54,551	30,079
Receipts Over (Under) Expenditures	$ 15,466	$ 34,867
Unencumbered Cash, Beginning	422,062	387,195
Unencumbered Cash, Ending	$437,528	$422,062

GRANT COUNTY, KANSAS

Schedule 2-22

AIRPORT IMPROVEMENTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
FAA Grant	$ 731,757	$ 67,901
County share of Airport project	78,003	5,069
Total Receipts	$ 809,760	$ 72,970
Expenditures		
Capital outlay	593,313	267,653
Receipts Over (Under) Expenditures	$ 216,447	$ (194,683)
Unencumbered Cash, Beginning	(252,162)	(57,479)
Unencumbered Cash, Ending	$ (35,715)	$ (252,162)

GRANT COUNTY, KANSAS

Schedule 2-23

TREASURER'S SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Charges for Services:		
Motor vehicle licenses	$ 72,312	$ 70,580
Fees	288	143
Total Receipts	$ 72,600	$ 70,723
Expenditures		
General Government	$ 59,922	$ 58,096
Fees to General Fund	12,678	12,627
Total Expenditures	$ 72,600	$ 70,723
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

GRANT COUNTY, KANSAS

Schedule 2-24

COUNTY ATTORNEY DIVERSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Charges for Services:		
Diversion fees	$ 6,350	$ 4,565
Expenditures		
General Government	6,866	-
Receipts Over (Under) Expenditures	$ (516)	$ 4,565
Unencumbered Cash, Beginning	24,617	20,052
Unencumbered Cash, Ending	$ 24,101	$ 24,617

GRANT COUNTY, KANSAS

Schedule 2-25

PROSECUTOR'S TRAINING ASSISTANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Charges for Services:		
Clerk of District Court – Docket fees	$ 393	$ 365
Expenditures		
General Government	677	809
Receipts Over (Under) Expenditures	$ (284)	$ (444)
Unencumbered Cash, Beginning	763	1,207
Unencumbered Cash, Ending	$ 479	$ 763

GRANT COUNTY, KANSAS

Schedule 2-26

REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Charges for Services:		
Register of Deeds – Processing fees	$ 10,896	$ 7,894
Use of Money and Property:		
Interest	67	63
Total Receipts	$ 10,963	$ 7,957
Expenditures		
Capital outlay	7,504	3,770
Receipts Over (Under) Expenditures	$ 3,459	$ 4,187
Unencumbered Cash, Beginning	24,153	19,966
Unencumbered Cash, Ending	$ 27,612	$ 24,153

GRANT COUNTY, KANSAS

Schedule 2-27

LEC SEIZURE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Reimbursements	$ 1,995	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ 1,995	$ -
Unencumbered Cash, Beginning	3,305	3,305
Unencumbered Cash, Ending	$ 5,300	$ 3,305

GRANT COUNTY, KANSAS

Schedule 2-28

SPARK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts	-	$ -
Expenditures		
Apportionments	-	111,973
Receipts Over (Under) Expenditures	-	$ (111,973)
Unencumbered Cash, Beginning	-	111,973
Unencumbered Cash, Ending	-	-

GRANT COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS
For the year ended December 31, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current taxes	$13,161,374	$19,010,735	$18,405,205	$13,766,904
16/20 current tax	31,710	38,005	40,756	28,959
Delinquent real estate tax	68,827	157,518	150,006	76,339
Delinquent personal property tax	3,843	77,695	75,853	5,685
Delinquent 16/20 tax	-	567	567	-
Delinquent watercraft tax	16	499	515	-
Suspense tax	8,473	27,198	32,491	3,180
Excess tax	-	173,557	173,557	-
Advance tax	1,108	2,060	1,428	1,740
Special county mineral production tax	15,645	95,701	91,701	19,645
Motor vehicle tax	249,464	1,585,579	1,575,741	259,302
Game license and stamp	-	1,443	1,443	-
Tourism tax	85,101	43,137	31,494	96,744
Total Distributable Funds	$13,625,561	$21,213,694	$20,580,757	$14,258,498
State Funds:				
State Educational Building	$ -	$ 157,165	$ 157,165	$ -
State Institutional Building	-	78,582	78,582	-
State motor vehicle tax	-	897,748	897,748	-
Driver's license	87	17,067	16,915	239
Compensating and isolated sales tax	32,108	681,396	643,133	70,371
Watercraft	3,117	3,818	4,453	2,482
Heritage Trust Fund	1,234	5,448	5,369	1,313
Total State Funds	$ 36,546	$ 1,841,224	$ 1,803,365	$ 74,405
Subdivision Funds:				
Cities	-	$ 1,881,229	$ 1,881,229	-
School districts	-	7,829,652	7,829,652	-
Cemetery districts	-	447,774	447,774	-
Groundwater management	-	88,972	88,972	-
Total Subdivision Funds	-	$10,247,627	$10,247,627	-
Other Agency Funds:				
Clerk of the District Court	$ 67,132	$ 23,896	$ 90,528	$ 500
Payroll Clearing Fund	214	681,798	680,433	1,579
Clerk Technology	2,161	2,724	4,230	655
Treasurer Technology	9,802	2,724	4,030	8,496
Care Home Memorial	10,265	96	10,361	-
Neighborhood Revitalization Fund	-	7,892	7,892	-
Law Library	20,031	30	30	20,031
Total Other Agency Funds	$ 109,605	$ 719,160	$ 797,504	$ 31,261
Grand Total	$13,771,712	$34,021,705	$33,429,253	$14,364,164

GRANT COUNTY, KANSAS

SUPPLEMENTARY INFORMATION

GRANT COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
County Commissioners				
Personal services	$ 61,559	$ 61,800	$ (241)	$ 58,484
Contractual services	6,830	15,500	(8,670)	9,749
Commodities	513	200	313	-
Totals	$ 68,902	$ 77,500	$ (8,598)	$ 68,233
County Clerk				
Personal services	$101,847	$102,380	$ (533)	$108,905
Contractual services	21,398	23,700	(2,302)	18,559
Commodities	3,393	3,900	(507)	2,294
Capital outlay	-	-	-	82
Totals	$126,638	$129,980	$ (3,342)	$129,840
County Treasurer				
Personal services	$118,092	$121,630	$ (3,538)	$107,802
Contractual services	12,481	16,500	(4,019)	13,889
Commodities	4,086	6,400	(2,314)	5,500
Totals	$134,659	$144,530	$ (9,871)	$127,191
County Attorney				
Personal services	$ 55,925	$ 59,425	$ (3,500)	$ 55,274
Contractual services	207,750	211,619	(3,869)	172,570
Commodities	810	1,273	(463)	1,359
Totals	$264,485	$272,317	$ (7,832)	$229,203
Register of Deeds				
Personal services	$ 99,791	$116,500	$ (16,709)	$ 93,669
Contractual services	8,861	10,500	(1,639)	6,721
Commodities	662	1,000	(338)	196
Totals	$109,314	$128,000	$ (18,686)	$100,586

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Clerk of District Court				
Contractual services	$ 72,165	$ 102,500	$ (30,335)	$ 50,567
Commodities	2,752	6,000	(3,248)	3,217
Capital outlay	-	14,000	(14,000)	904
Totals	$ 74,917	$ 122,500	$ (47,583)	$ 54,688
Appraiser's Cost				
Personal services	$ 92,477	$ 91,650	$ 827	$ 87,640
Contractual services	218,706	197,630	21,076	184,873
Commodities	2,984	4,000	(1,016)	1,045
Totals	$314,167	$ 293,280	$ 20,887	$273,558
Courthouse General				
Personal services	$ 31,157	$ -	$ 31,157	$ -
Contractual services	352,144	850,000	(497,856)	261,752
Commodities	11,195	35,000	(23,805)	10,415
Capital outlay	2,932	1,470,000	(1,467,068)	1,400
Totals	$397,428	$2,355,000	$ (1,957,572)	$273,567
Data Processing				
Contractual services	$119,977	$ 113,000	$ 6,977	$100,512
Capital outlay	584	-	584	-
Totals	$120,561	$ 113,000	$ 7,561	$100,512
Election				
Personal services	$ 54,932	$ 72,000	$ (17,068)	$ 64,609
Contractual services	13,902	18,900	(4,998)	15,299
Commodities	3,564	9,000	(5,436)	12,774
Totals	$ 72,398	$ 99,900	$ (27,502)	$ 92,682
Economic Development				
Appropriations	$100,000	$ 100,000	-	$ 70,000

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Health				
Developmentally disabled	$ 80,115	$ 80,115	-	$ 80,115
Mental health	85,000	85,000	-	85,000
Totals	$ 165,115	$ 165,115	-	$ 165,115
Sheriff				
Personal services	$ 875,756	$ 866,960	$ 8,796	$ 801,915
Contractual services	198,945	307,240	(108,295)	172,653
Commodities	236,688	218,500	18,188	187,606
Capital outlay	4,950	-	4,950	-
Totals	$1,316,339	$1,392,700	$ (76,361)	$1,162,174
Juvenile Detention				
Contractual services	$ 66,755	$ 66,755	-	$ 82,315
Extension Council				
Appropriations	$ 170,000	$ 170,000	-	$ 160,000
Soil Conservation				
Contractual services	$ 24,000	$ 24,000	-	$ 22,500
Fair Maintenance				
Activity Center maintenance	$ 60,686	$ 55,600	$ 5,086	$ 55,647
Historical				
Appropriations	$ 135,099	$ 135,099	-	$ 132,000

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Appropriations				
Other appropriations	$ 39,384	$ 500,000	$ (460,616)	$ 66,393
Rodeo	5,000	5,000	-	5,000
Appropriation – WEKANDO	-	6,000	(6,000)	-
Totals	$ 44,384	$ 511,000	$ (466,616)	$ 71,393
College Repayment				
Contractual services	-	-	-	$ 1,500
Operating Transfers				
Special Equipment Fund	$ 300,000	$ 300,000	-	$ 300,000
Totals	$4,065,847	$6,656,276	$ (2,590,429)	$3,672,704