GRANT COUNTY, KANSAS
Ulysses, Kansas

FINANCIAL STATEMENTS
For the year ended December 31, 2024

GRANT COUNTY, KANSAS

FINANCIAL STATEMENTS
For the year ended December 31, 2024

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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, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of 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, 2023 (not presented herein), and have issued our report thereon dated September 9, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

June 26, 2025

GRANT COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the year ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	$ 4,144,777	$ 6,576,833	$ 3,672,704	$ 7,048,906	$ 32,945	$ 7,081,851
Special Purpose Funds:						
Road and Bridge	504,875	2,994,634	2,797,139	702,370	15,527	717,897
Employees' Benefits	1,250,694	1,814,148	1,988,897	1,075,945	-	1,075,945
Noxious Weed	146,529	186,169	168,586	164,112	928	165,040
Airport Maintenance	195,754	131,638	70,649	256,743	-	256,743
Library Maintenance	50,756	535,296	536,994	49,058	-	49,058
Ambulance	185,515	920,505	887,175	218,845	13,997	232,842
Rural Fire District	35,793	274,080	277,763	32,110	701	32,811
Courthouse Building	387,917	189,061	232,003	344,975	-	344,975
Park Maintenance	56,388	404,591	356,644	104,335	27,919	132,254
Health	42,155	854,924	645,241	251,838	5,661	257,499
Special Equipment	200,297	307,136	40,516	466,917	-	466,917
Senior Center	111,729	233,325	276,745	68,309	4,351	72,660
Alcohol Treatment	4,350	6,439	4,300	6,489	-	6,489
Road Machinery	1,193,555	400,000	386,792	1,206,763	-	1,206,763
Special Highway Improvement	1,398,939	-	-	1,398,939	-	1,398,939
Rural Fire Equipment	263,982	150,000	-	413,982	-	413,982
Ambulance Equipment	386,541	120,453	-	506,994	-	506,994
Noxious Weed Equipment	141,506	10,000	58,431	93,075	-	93,075
911 Telephone	387,195	64,946	30,079	422,062	-	422,062
Spark	111,973	-	111,973	-	-	-
Debt Service Fund – Bond and Interest	-	103,822	103,822	-	-	-
Capital Project Fund – Airport Improvements	(57,479)	72,970	267,653	(252,162)	34,996	(217,166)
Fiduciary Type Funds – Expendable Trust Funds:						
Treasurer's Special Auto	-	70,723	70,723	-	859	859
County Attorney Diversion	20,052	4,565	-	24,617	-	24,617
Prosecutor's Training Assistance	1,207	365	809	763	-	763
Register of Deeds Technology	19,966	7,957	3,770	24,153	1,732	25,885
LEC Seizure	3,305	-	-	3,305	-	3,305
Total Reporting Entity (Excluding Agency Funds)	$11,188,271	$16,434,580	$12,989,408	$14,633,443	$ 139,616	$14,773,059

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, 2024

Ending Cash Balance		$14,773,059
Composition of Cash:		
County Treasurer:		
Certificates of deposit and money market	$27,770,090	
Checking account	615,064	
Cash on hand	43,828	
Clerk of the District Court:		
Cash in bank	67,132	
Sheriff:		
Cash in bank	4,651	
Law Library:		
Cash in bank	20,031	
Civic Center:		
Cash in bank	23,975	
Total Cash		$28,544,771
Agency Funds per Schedule 3		13,771,712
Total Reporting Entity (Excluding Agency Funds)		$14,773,059

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

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2024

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 2024:

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 budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st, but may not be adopted prior to the revenue neutral rate hearing. 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.
4. Contrary to the provisions of K.S.A. 9-1402 and K.S.A. 9-1405, deposits were not adequately secured at December 31, 2024 at Bank of Ulysses.

Fund Balances – Designated for Subsequent Year's Budget

Actual cash carryover was not sufficient for the following funds:

	2024 Unencumbered Cash Balance	2025 Budgeted Unencumbered Cash Carryover
County Building	$344,974	$354,754

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 $217,166 cash deficit which will be reimbursed by the FAA in 2025.

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.

Note 3: Deposits and Investments (Continued)

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.

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".

At December 31, 2024, Grant County's carrying amount of deposits was $28,544,771 and the bank balance was $28,773,570. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $750,594 was covered by federal depository insurance, $27,812,704 was collateralized with securities held by the pledging financial institutions' agents in Grant County's name, and the balance of $210,272 was unsecured at December 31, 2024.

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: Capital Projects

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures to Date
Airport Runway Improvement	$768,330	$805,287
Airport Runway Improvement	600,000	72,510
Airport Runway Improvement	420,000	450,038
Airport Runway Improvement	604,000	6,000

Note 5: 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	12,627
Rural Fire District Fund	Rural Fire Equipment Fund	KSA 19-3612c	150,000
Road and Bridge Fund	Road Machinery Fund	KSA 68-1416	400,000
Ambulance Fund	Ambulance Equipment Fund	KSA 19-119	120,000
Noxious Weed Fund	Noxious Weed Equipment Fund	KSA 19-119	10,000

Note 6: 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.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Note 6: Defined Benefit Pension Plan (Continued)

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 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from Grant County were $378,369 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, Grant County's proportionate share of the collective net pension liability reported by KPERS was $3,340,202. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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.kpers.org or can be obtained as described above.

Note 7: 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.

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, 2024.

Note 7: Other Long-Term Obligations from Operations (Continued)

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.

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 8: Subsequent Events

Grant County's management has evaluated events and transactions through June 26, 2025, 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, 2024

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$6,587,196	$3,672,704	$ (2,914,492)
Special Purpose Funds:			
Road and Bridge	2,798,862	2,797,139	(1,723)
Employees' Benefits	2,225,000	1,988,897	(236,103)
Noxious Weed	243,884	168,586	(75,298)
Airport Maintenance	221,671	70,649	(151,022)
Library Maintenance	536,994	536,994	-
Ambulance	888,685	887,175	(1,510)
Rural Fire District	278,655	277,763	(892)
Courthouse Building	500,000	232,003	(267,997)
Park Maintenance	384,125	356,644	(27,481)
Health	720,991	645,241	(75,750)
Special Equipment	500,000	40,516	(459,484)
Senior Center	277,236	276,745	(491)
Alcohol Treatment	4,300	4,300	-
Debt Service Fund:			
Bond and Interest	103,822	103,822	-

GRANT COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024

GRANT COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$4,274,661	$4,250,264	$ 24,397	$3,113,284
Delinquent tax	51,948	7,500	44,448	22,713
Interest on delinquent taxes	44,309	9,000	35,309	27,604
Motor vehicle tax	211,420	75,000	136,420	185,052
Mineral production tax	42,086	50,000	(7,914)	159,388
Total taxes	$4,624,424	$4,391,764	$ 232,660	$3,508,041
Licenses, Permits, and Fees:				
Antique tags	$ 2,380	$ 750	$ 1,630	$ 2,230
Officers' fees	86,159	45,000	41,159	81,448
Motor vehicle registration	12,627	15,000	(2,373)	19,666
Vehicle inspection fees	7,100	6,000	1,100	9,960
Total licenses, permits, & fees	$ 108,266	$ 66,750	$ 41,516	$ 113,304
Use of Money and Property:				
Interest on taxes	$ 13,140	$ 5,000	$ 8,140	$ 7,963
Interest on idle fund investments	896,553	15,000	881,553	624,824
Total use of money & property	$ 909,693	$ 20,000	$ 889,693	$ 632,787
Other:				
Miscellaneous	$ 68,185	$ 15,000	$ 53,185	$ 54,572
Pilot Wind Farm Project	526,179	450,000	76,179	515,862
Transfer Bond and Interest	103,822	-	103,822	140,533
City of Ulysses	114,754	75,000	39,754	110,820
Reimbursements	112,073	40,000	72,073	103,595
Law Enforcement Contract	9,437	5,000	4,437	22,867
Total other	$ 934,450	$ 585,000	$ 349,450	$ 948,249
Total Receipts	$6,576,833	$5,063,514	$1,513,319	$5,202,381

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, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Expenditures				
County Commissioners	$ 68,233	$ 75,700	$ (7,467)	$ 67,460
County Clerk	129,840	129,188	652	123,976
County Treasurer	127,191	141,999	(14,808)	131,390
County Attorney	229,203	266,636	(37,433)	253,962
Register of Deeds	100,586	123,135	(22,549)	101,119
Clerk of District Court	54,688	122,500	(67,812)	65,464
County Appraiser	273,558	286,140	(12,582)	272,491
Courthouse General	273,567	2,355,000	(2,081,433)	305,080
Data Processing	100,512	113,000	(12,488)	80,979
Election	92,682	99,970	(7,288)	78,636
Economic Development	70,000	70,000	-	90,000
Health	165,115	165,115	-	170,000
Sheriff	1,162,174	1,392,700	(230,526)	1,144,757
Juvenile Detention	82,315	62,013	20,302	62,013
Extension Council	160,000	160,000	-	150,000
Soil Conservation	22,500	22,500	-	22,500
Fair Maintenance	55,647	55,600	47	54,801
Historical	132,000	132,000	-	136,450
Appropriations	71,393	511,000	(439,607)	45,490
College repayment	1,500	3,000	(1,500)	4,500
Operating transfers	300,000	300,000	-	127,500
Total Expenditures	$3,672,704	$6,587,196	$ (2,914,492)	$3,488,568
Receipts Over (Under) Expenditures	$2,904,129			$1,713,813
Unencumbered Cash, Beginning	4,144,777			2,430,964
Unencumbered Cash, Ending	$7,048,906			$4,144,777

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, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$1,925,111	$1,912,136	$ 12,975	$1,723,584
Delinquent tax	27,378	6,000	21,378	15,501
Motor vehicle tax	121,717	65,000	56,717	126,897
Total taxes	$2,074,206	$1,983,136	$ 91,070	$1,865,982
Intergovernmental:				
Special City and County Fund	$ 442,485	$ 300,000	$ 142,485	$ 355,553
County Equalization Fund	2,465	5,000	(2,535)	-
Total intergovernmental	$ 444,950	$ 305,000	$ 139,950	$ 355,553
Charges for Services:				
Reimbursements	$ 24,402	$ 15,000	$ 9,402	$ 88,630
Transfer Station	451,076	300,000	151,076	384,007
Total charges for services	$ 475,478	$ 315,000	$ 160,478	$ 472,637
Total Receipts	$2,994,634	$2,603,136	$ 391,498	$2,694,172
Expenditures				
Maintenance:				
Personal services	$ 726,665	$ 797,579	$ (70,914)	$ 709,295
Contractual services	28,370	85,500	(57,130)	18,015
Commodities	983,045	1,150,500	(167,455)	1,063,599
Capital outlay	2,931	13,000	(10,069)	3,111
Total maintenance	$1,741,011	$2,046,579	$ (305,568)	$1,794,020
Administration:				
Personal services	$ 334,983	$ 354,983	$ (20,000)	$ 332,512
Contractual services	315,629	379,300	(63,671)	333,586
Commodities	2,879	4,000	(1,121)	2,958
Capital outlay	2,637	14,000	(11,363)	7,372
Total administration	$ 656,128	$ 752,283	$ (96,155)	$ 676,428
Operating Transfers:				
Road Machinery Fund	$ 400,000	-	$ 400,000	$ 140,000
Special Highway Fund	-	-	-	60,000
Total operating transfers	$ 400,000	-	$ 400,000	$ 200,000
Total Expenditures	$2,797,139	$2,798,862	$ (1,723)	$2,670,448
Receipts Over (Under) Expenditures	$ 197,495			$ 23,724
Unencumbered Cash, Beginning	504,875			481,151
Unencumbered Cash, Ending	$ 702,370			$ 504,875

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, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$1,621,859	$1,609,276	$ 12,583	$1,957,894
Delinquent tax	26,282	7,000	19,282	17,540
Motor vehicle tax	139,028	75,000	64,028	153,135
Total taxes	$1,787,169	$1,691,276	$ 95,893	$2,128,569
Other:				
Miscellaneous reimbursements	$ 26,979	$ 10,000	$ 16,979	$ 15,453
Health insurance dividend	-	-	-	200,902
Total other	$ 26,979	$ 10,000	$ 16,979	$ 216,355
Total Receipts	$1,814,148	$1,701,276	$ 112,872	$2,344,924
Expenditures				
Contractual services	1,988,897	$2,225,000	$ (236,103)	1,728,954
Receipts Over (Under) Expenditures	$ (174,749)			$ 615,970
Unencumbered Cash, Beginning	1,250,694			634,724
Unencumbered Cash, Ending	$1,075,945			$1,250,694

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, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$174,360	$173,104	$ 1,256	$130,004
Delinquent tax	2,371	500	1,871	1,281
Motor vehicle tax	9,352	5,000	4,352	10,748
Total taxes	$186,083	$178,604	$ 7,479	$142,033
Charges for Services:				
Sale of chemicals and noxious weed treatments	86	5,000	(4,914)	4,094
Total Receipts	$186,169	$183,604	$ 2,565	$146,127
Expenditures				
Personal services	$ 93,139	$127,234	$ (34,095)	$ 87,063
Contractual services	14,176	11,150	3,026	12,994
Commodities	47,706	102,000	(54,294)	38,421
Capital outlay	3,565	3,500	65	500
Operating Transfers:				
Noxious Weed Equipment Fund	10,000	-	10,000	10,000
Total Expenditures	$168,586	$243,884	$ (75,298)	$148,978
Receipts Over (Under) Expenditures	$ 17,583			$ (2,851)
Unencumbered Cash, Beginning	146,529			149,380
Unencumbered Cash, Ending	$164,112			$146,529

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, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$ 93,438	$ 92,767	$ 671	$106,811
Delinquent tax	1,377	150	1,227	836
Motor vehicle tax	6,920	3,000	3,920	5,022
Total taxes	$101,735	$ 95,917	$ 5,818	$112,669
Other:				
Rents	$ 23,820	$ 15,000	$ 8,820	$ 17,718
Royalties	1,044	500	544	1,797
Reimbursement FAA	-	-	-	62,000
Miscellaneous	5,039	-	5,039	22,498
Total other	$ 29,903	$ 15,500	$ 14,403	$104,013
Total Receipts	$131,638	$111,417	$ 20,221	$216,682
Expenditures				
Contractual services	$ 64,978	$ 81,313	$ (16,335)	$ 65,424
Commodities	322	2,100	(1,778)	537
Capital outlay	-	-	-	400
County share of Airport project	5,349	138,258	(132,909)	133,584
Total Expenditures	$ 70,649	$221,671	$ (151,022)	$199,945
Receipts Over (Under) Expenditures	$ 60,989			$ 16,737
Unencumbered Cash, Beginning	195,754			179,017
Unencumbered Cash, Ending	$256,743			$195,754

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, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$491,005	$487,256	$ 3,749	$512,592
Delinquent tax	7,666	1,500	6,166	4,900
Motor vehicle tax	36,625	25,000	11,625	41,526
Total Receipts	$535,296	$513,756	$ 21,540	$559,018
Expenditures				
Appropriations – Library Board	536,994	$536,994	-	536,994
Receipts Over (Under) Expenditures	$ (1,698)			$ 22,024
Unencumbered Cash, Beginning	50,756			28,732
Unencumbered Cash, Ending	$ 49,058			$ 50,756

GRANT COUNTY, KANSAS

Schedule 2-7

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$662,836	$658,720	$ 4,116	$715,983
Delinquent tax	9,541	1,500	8,041	5,549
Motor vehicle tax	47,305	25,000	22,305	36,958
Total taxes	$719,682	$685,220	$ 34,462	$758,490
Other:				
Fees	$163,825	$120,000	$ 43,825	$182,393
CPR	11,047	-	11,047	9,453
Donations and grants	25,951	10,000	15,951	30,931
Total other	$200,823	$130,000	$ 70,823	$222,777
Total Receipts	$920,505	$815,220	$105,285	$981,267
Expenditures				
Personal services	$600,952	$644,955	$ (44,003)	$586,609
Contractual services	113,829	147,280	(33,451)	114,574
Commodities	52,211	96,450	(44,239)	74,988
Capital outlay	183	-	183	6,636
Operating Transfers:				
Ambulance Equipment Fund	120,000	-	120,000	100,000
Total Expenditures	$887,175	$888,685	$ (1,510)	$882,807
Receipts Over (Under) Expenditures	$ 33,330			$ 98,460
Unencumbered Cash, Beginning	185,515			87,055
Unencumbered Cash, Ending	$218,845			$185,515

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, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$252,529	$250,707	$ 1,822	$232,837
Delinquent tax	3,660	500	3,160	2,152
Motor vehicle tax	16,381	10,000	6,381	17,556
Total taxes	$272,570	$261,207	$ 11,363	$252,545
Other:				
Miscellaneous	1,510	5,000	(3,490)	13,070
Total Receipts	$274,080	$266,207	$ 7,873	$265,615
Expenditures				
Personal services	$ 58,680	$ 97,890	$ (39,210)	$ 69,264
Contractual services	52,167	68,160	(15,993)	61,891
Commodities	15,111	18,000	(2,889)	12,574
Capital outlay	1,805	24,605	(22,800)	22,511
Operating Transfers:				
Rural Fire Equipment Fund	150,000	70,000	80,000	90,000
Total Expenditures	$277,763	$278,655	$ (892)	$256,240
Receipts Over (Under) Expenditures	$ (3,683)			$ 9,375
Unencumbered Cash, Beginning	35,793			26,418
Unencumbered Cash, Ending	$ 32,110			$ 35,793

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, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$172,139	$170,885	$ 1,254	$174,001
Delinquent tax	2,486	500	1,986	1,417
Motor vehicle tax	11,985	4,000	7,985	10,548
Reimbursements	2,451	-	2,451	43,948
Total Receipts	$189,061	$175,385	$ 13,676	$229,914
Expenditures				
Contractual services	$ 85,326	$500,000	$ (414,674)	$217,024
Capital outlay	146,677	-	146,677	-
Total Expenditures	$232,003	$500,000	$ (267,997)	$217,024
Receipts Over (Under) Expenditures	$ (42,942)			$ 12,890
Unencumbered Cash, Beginning	387,917			375,027
Unencumbered Cash, Ending	$344,975			$387,917

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, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ -	-	$ -	$1,221,235
Delinquent tax	9,717	-	9,717	12,217
Motor vehicle tax	94,105	-	94,105	114,300
Total Receipts	$103,822	-	$ 103,822	$1,347,752
Expenditures				
Bond principal	$ -	-	$ -	$1,275,000
Bond interest	-	-	-	25,500
Transfer	103,822	-	103,822	140,535
Total Expenditures	$103,822	$ -	$ 103,822	$1,441,035
Expenditures and Transfers not Subject to Budget				
Transfer	-	103,822	(103,822)	-
Total Expenditures and Transfers	$103,822	$103,822	-	$1,441,035
Receipts Over (Under) Expenditures	-			$ (93,283)
Unencumbered Cash, Beginning	-			93,283
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, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$355,397	$353,006	$ 2,391	$258,235
Delinquent tax	4,723	1,000	3,723	2,430
Motor vehicle tax	18,392	10,000	8,392	20,322
Total taxes	$378,512	$364,006	$ 14,506	$280,987
Other:				
Reimbursements	26,079	7,500	18,579	29,172
Total Receipts	$404,591	$371,506	$ 33,085	$310,159
Expenditures				
Personal services	$224,106	$227,475	$ (3,369)	$179,309
Contractual services	99,177	114,900	(15,723)	98,217
Commodities	33,361	41,750	(8,389)	34,695
Total Expenditures	$356,644	$384,125	$ (27,481)	$312,221
Receipts Over (Under) Expenditures	$ 47,947			$ (2,062)
Unencumbered Cash, Beginning	56,388			58,450
Unencumbered Cash, Ending	$104,335			$ 56,388

GRANT COUNTY, KANSAS

Schedule 2-12

HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$269,829	$268,230	$ 1,599	$207,589
Delinquent tax	3,255	500	2,755	1,399
Motor vehicle tax	13,648	3,500	10,148	9,486
Total taxes	$286,732	$272,230	$ 14,502	$218,474
Other:				
Fees and charges	$310,991	$220,000	$ 90,991	$235,484
Federal and state assistance	257,201	228,761	28,440	177,427
Total other	$568,192	$448,761	$119,431	$412,911
Total Receipts	$854,924	$720,991	$133,933	$631,385
Expenditures				
Personal services	$306,421	$320,942	$ (14,521)	$268,979
Contractual services	114,940	119,500	(4,560)	125,610
Commodities	184,399	174,788	9,611	216,656
Capital outlay	19,711	12,000	7,711	57,067
Grant	19,770	93,761	(73,991)	-
Total Expenditures	$645,241	$720,991	$ (75,750)	$668,312
Receipts Over (Under) Expenditures	$209,683			$ (36,927)
Unencumbered Cash, Beginning	42,155			79,082
Unencumbered Cash, Ending	$251,838			$ 42,155

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, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
General Fund	$300,000	$300,000	$ -	$127,500
Donations	7,136	-	7,136	11,864
Total Receipts	$307,136	$300,000	$ 7,136	$139,364
Expenditures				
Capital outlay	40,516	$500,000	$ (459,484)	106,954
Receipts Over (Under) Expenditures	$266,620			$ 32,410
Unencumbered Cash, Beginning	200,297			167,887
Unencumbered Cash, Ending	$466,917			$200,297

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, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$173,531	$172,053	$ 1,478	$251,056
Delinquent tax	3,225	750	2,475	2,390
Motor vehicle tax	17,231	12,000	5,231	17,093
Total taxes	$193,987	$184,803	$ 9,184	$270,539
Other:				
Services	39,338	20,000	19,338	46,227
Total Receipts	$233,325	$204,803	$ 28,522	$316,766
Expenditures				
Personal services	$229,434	$218,024	$ 11,410	$260,318
Contractual services	41,622	51,715	(10,093)	50,910
Commodities	5,689	7,497	(1,808)	7,057
Capital outlay	-	-	-	896
Total Expenditures	$276,745	$277,236	$ (491)	$319,181
Receipts Over (Under) Expenditures	$ (43,420)			$ (2,415)
Unencumbered Cash, Beginning	111,729			114,144
Unencumbered Cash, Ending	$ 68,309			$111,729

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, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Liquor tax	$ 6,439	$ 2,500	$ 3,939	$ 3,180
Expenditures				
Contractual services	4,300	$ 4,300	-	-
Receipts Over (Under) Expenditures	$ 2,139			$ 3,180
Unencumbered Cash, Beginning	4,350			1,170
Unencumbered Cash, Ending	$ 6,489			$ 4,350

GRANT COUNTY, KANSAS

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024

GRANT COUNTY, KANSAS

Schedule 2-16

ROAD MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Operating transfer from Road and Bridge Fund	$ 400,000	$ 140,000
Miscellaneous	-	2,000
Total Receipts	$ 400,000	$ 142,000
Expenditures		
Capital outlay	386,792	485,511
Receipts Over (Under) Expenditures	$ 13,208	$ (343,511)
Unencumbered Cash, Beginning	1,193,555	1,537,066
Unencumbered Cash, Ending	$1,206,763	$1,193,555

GRANT COUNTY, KANSAS

Schedule 2-17

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Donations and grants	-	$ 101,000
Operating transfer from Road and Bridge Fund	-	60,000
Total Receipts	-	$ 161,000
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ 161,000
Unencumbered Cash, Beginning	1,398,939	1,237,939
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, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Operating transfer from Rural Fire District Fund	$150,000	$ 90,000
Expenditures		
Capital outlay	-	167,260
Receipts Over (Under) Expenditures	$150,000	$ (77,260)
Unencumbered Cash, Beginning	263,982	341,242
Unencumbered Cash, Ending	$413,982	$263,982

GRANT COUNTY, KANSAS

Schedule 2-19

AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Operating transfer from Ambulance Fund	$120,000	$100,000
Miscellaneous income	453	-
Total Receipts	$120,453	$100,000
Expenditures		
Capital outlay	-	6,845
Receipts Over (Under) Expenditures	$120,453	$ 93,155
Unencumbered Cash, Beginning	386,541	293,386
Unencumbered Cash, Ending	$506,994	$386,541

GRANT COUNTY, KANSAS

Schedule 2-20

NOXIOUS WEED EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Miscellaneous	$ 10,000	$ 10,000
Expenditures		
Capital outlay	58,431	-
Receipts Over (Under) Expenditures	$ (48,431)	$ 10,000
Unencumbered Cash, Beginning	141,506	131,506
Unencumbered Cash, Ending	$ 93,075	$141,506

GRANT COUNTY, KANSAS

Schedule 2-21

911 TELEPHONE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Charges for Services:		
Telephone fees	$ 64,946	$ 60,057
Expenditures		
Public Safety	30,079	29,089
Receipts Over (Under) Expenditures	$ 34,867	$ 30,968
Unencumbered Cash, Beginning	387,195	356,227
Unencumbered Cash, Ending	$422,062	$387,195

GRANT COUNTY, KANSAS

Schedule 2-22

AIRPORT IMPROVEMENTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
FAA Grant	$ 67,901	$1,204,985
County share of Airport project	5,069	133,584
Total Receipts	$ 72,970	$1,338,569
Expenditures		
Capital outlay	267,653	1,395,347
Receipts Over (Under) Expenditures	$ (194,683)	$ (56,778)
Unencumbered Cash, Beginning	(57,479)	(701)
Unencumbered Cash, Ending	$ (252,162)	$ (57,479)

GRANT COUNTY, KANSAS

Schedule 2-23

TREASURER'S SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Charges for Services:		
Motor vehicle licenses	$ 70,580	$ 70,200
Fees	143	142
Total Receipts	$ 70,723	$ 70,342
Expenditures		
General Government	$ 58,096	$ 50,676
Fees to General Fund	12,627	19,666
Total Expenditures	$ 70,723	$ 70,342
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, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Charges for Services:		
Diversion fees	$ 4,565	$ 4,141
Expenditures		
General Government	-	16,400
Receipts Over (Under) Expenditures	$ 4,565	$ (12,259)
Unencumbered Cash, Beginning	20,052	32,311
Unencumbered Cash, Ending	$ 24,617	$ 20,052

GRANT COUNTY, KANSAS

Schedule 2-25

PROSECUTOR'S TRAINING ASSISTANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Charges for Services:		
Clerk of District Court – Docket fees	$ 365	$ 305
Expenditures		
General Government	809	431
Receipts Over (Under) Expenditures	$ (444)	$ (126)
Unencumbered Cash, Beginning	1,207	1,333
Unencumbered Cash, Ending	$ 763	$ 1,207

GRANT COUNTY, KANSAS

Schedule 2-26

REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Charges for Services:		
Register of Deeds – Processing fees	$ 7,894	$ 7,114
Use of Money and Property:		
Interest	63	54
Total Receipts	$ 7,957	$ 7,168
Expenditures		
Capital outlay	3,770	6,558
Receipts Over (Under) Expenditures	$ 4,187	$ 610
Unencumbered Cash, Beginning	19,966	19,356
Unencumbered Cash, Ending	$ 24,153	$ 19,966

GRANT COUNTY, KANSAS

Schedule 2-27

LEC SEIZURE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Reimbursements	-	$ 860
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ 860
Unencumbered Cash, Beginning	3,305	2,445
Unencumbered Cash, Ending	$ 3,305	$ 3,305

GRANT COUNTY, KANSAS

Schedule 2-28

SPARK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Grants	$ -	$ 2,516
Expenditures		
Apportionments	111,973	360,370
Receipts Over (Under) Expenditures	$ (111,973)	$ (357,854)
Unencumbered Cash, Beginning	111,973	469,827
Unencumbered Cash, Ending	-	$ 111,973

GRANT COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS
For the year ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current taxes	$15,414,999	$18,502,279	$20,755,904	$13,161,374
16/20 current tax	36,269	42,153	46,712	31,710
Delinquent real estate tax	60,179	173,517	164,869	68,827
Delinquent personal property tax	3,171	159,202	158,530	3,843
Delinquent 16/20 tax	60	2,009	2,069	-
Delinquent watercraft tax	29	469	482	16
Suspense tax	17,032	35,653	44,212	8,473
Excess tax	-	74,844	74,844	-
Advance tax	142	1,108	142	1,108
Special county mineral production tax	16,054	83,763	84,172	15,645
Motor vehicle tax	259,508	1,578,413	1,588,457	249,464
Game license and stamp	32	912	944	-
Tourism tax	74,182	39,566	28,647	85,101
Total Distributable Funds	$15,881,657	$20,693,888	$22,949,984	$13,625,561
State Funds:				
State Educational Building	$ -	$ 187,509	$ 187,509	$ -
State Institutional Building	-	93,755	93,755	-
State motor vehicle tax	-	855,891	855,891	-
Driver's license	229	17,089	17,231	87
Compensating and isolated sales tax	87,881	765,118	820,891	32,108
Watercraft	3,471	4,264	4,618	3,117
Heritage Trust Fund	1,063	3,947	3,776	1,234
Total State Funds	$ 92,644	$ 1,927,573	$ 1,983,671	$ 36,546
Subdivision Funds:				
Cities	-	$ 1,929,012	$ 1,929,012	-
School districts	-	8,611,272	8,611,272	-
Cemetery districts	-	358,080	358,080	-
Groundwater management	-	69,392	69,392	-
Total Subdivision Funds	-	$10,967,756	$10,967,756	-
Other Agency Funds:				
Clerk of the District Court	$ 67,097	$ 28,252	$ 28,217	$ 67,132
Payroll Clearing Fund	-	638,417	638,203	214
Clerk Technology	2,699	1,974	2,512	2,161
Treasurer Technology	11,265	1,974	3,437	9,802
Care Home Memorial	9,989	276	-	10,265
Neighborhood Revitalization Fund	-	19,666	19,666	-
Law Library	20,031	-	-	20,031
Total Other Agency Funds	$ 111,081	$ 690,559	$ 692,035	$ 109,605
Grand Total	$16,085,382	$34,279,776	$36,593,446	$13,771,712

GRANT COUNTY, KANSAS

SUPPLEMENTARY INFORMATION

GRANT COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
County Commissioners				
Personal services	$ 58,484	$ 60,000	$ (1,516)	$ 60,001
Contractual services	9,749	15,500	(5,751)	7,325
Commodities	-	200	(200)	134
Totals	$ 68,233	$ 75,700	$ (7,467)	$ 67,460
County Clerk				
Personal services	$108,905	$109,488	$ (583)	$100,143
Contractual services	18,559	15,200	3,359	18,009
Commodities	2,294	4,500	(2,206)	4,109
Capital outlay	82	-	82	1,715
Totals	$129,840	$129,188	$ 652	$123,976
County Treasurer				
Personal services	$107,802	$119,424	$ (11,622)	$112,308
Contractual services	13,889	16,375	(2,486)	14,721
Commodities	5,500	6,200	(700)	4,361
Totals	$127,191	$141,999	$ (14,808)	$131,390
County Attorney				
Personal services	$ 55,274	$ 57,695	$ (2,421)	$ 52,865
Contractual services	172,570	207,693	(35,123)	198,812
Commodities	1,359	1,248	111	2,285
Totals	$229,203	$266,636	$ (37,433)	$253,962
Register of Deeds				
Personal services	$ 93,669	$113,965	$ (20,296)	$ 95,010
Contractual services	6,721	7,670	(949)	4,785
Commodities	196	1,500	(1,304)	199
Capital outlay	-	-	-	1,125
Totals	$100,586	$123,135	$ (22,549)	$101,119

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Clerk of District Court				
Contractual services	$ 50,567	$ 102,500	$ (51,933)	$ 54,675
Commodities	3,217	6,000	(2,783)	2,900
Capital outlay	904	14,000	(13,096)	7,889
Totals	$ 54,688	$ 122,500	$ (67,812)	$ 65,464
Appraiser's Cost				
Personal services	$ 87,640	$ 88,060	$ (420)	$ 84,008
Contractual services	184,873	194,080	(9,207)	185,897
Commodities	1,045	4,000	(2,955)	2,586
Totals	$273,558	$ 286,140	$ (12,582)	$272,491
Courthouse General				
Contractual services	$261,752	$ 850,000	$ (588,248)	$291,393
Commodities	10,415	35,000	(24,585)	10,187
Capital outlay	1,400	1,470,000	(1,468,600)	3,500
Totals	$273,567	$2,355,000	$ (2,081,433)	$305,080
Data Processing				
Contractual services	$100,512	$ 113,000	$ (12,488)	$ 80,979
Election				
Personal services	$ 64,609	$ 63,985	$ 624	$ 55,450
Contractual services	15,299	18,985	(3,686)	15,785
Commodities	12,774	17,000	(4,226)	7,401
Totals	$ 92,682	$ 99,970	$ (7,288)	$ 78,636
Economic Development				
Appropriations	$ 70,000	$ 70,000	-	$ 90,000

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Health				
Developmentally disabled	$ 80,115	$ 80,115	-	$ 85,000
Mental health	85,000	85,000	-	85,000
Totals	$ 165,115	$ 165,115	-	$ 170,000
Sheriff				
Personal services	$ 801,915	$ 901,000	$ (99,085)	$ 749,988
Contractual services	172,653	282,000	(109,347)	147,754
Commodities	187,606	209,700	(22,094)	232,367
Capital outlay	-	-	-	14,648
Totals	$1,162,174	$1,392,700	$ (230,526)	$1,144,757
Juvenile Detention				
Contractual services	$ 82,315	$ 62,013	$ 20,302	$ 62,013
Extension Council				
Appropriations	$ 160,000	$ 160,000	-	$ 150,000
Soil Conservation				
Contractual services	$ 22,500	$ 22,500	-	$ 22,500
Fair Maintenance				
Activity Center maintenance	$ 55,647	$ 55,600	$ 47	$ 54,801
Historical				
Appropriations	$ 132,000	$ 132,000	-	$ 136,450

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Appropriations				
Other appropriations	$ 66,393	$ 500,000	$ (433,607)	$ 42,490
Rodeo	5,000	5,000	-	3,000
Appropriation – WEKANDO	-	6,000	(6,000)	-
Totals	$ 71,393	$ 511,000	$ (439,607)	$ 45,490
College Repayment				
Contractual services	$ 1,500	$ 3,000	$ (1,500)	$ 4,500
Operating Transfers				
Special Equipment Fund	$ 300,000	$ 300,000	-	$ 127,500
Totals	$3,672,704	$6,587,196	$ (2,914,492)	$3,488,568