GRANT COUNTY, KANSAS
Ulysses, Kansas

FINANCIAL STATEMENTS
For the year ended December 31, 2021

GRANT COUNTY, KANSAS

FINANCIAL STATEMENTS
For the year ended December 31, 2021

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GRANT COUNTY, KANSAS

# FINANCIAL SECTION

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# 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, 2021 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, 2021, 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, 2021, 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.

*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 my 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, 2020 (not presented herein), and have issued our report thereon dated July 13, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.

*Hay•Rice & Associates, Chartered*

Hay•Rice & Associates, Chartered

July 13, 2022

GRANT COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the year ended December 31, 2021

| Funds | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances & Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|
| General Fund | $ 2,744,673 | $ 2,841,058 | $ 3,189,860 | $ 2,395,871 | $ 148,056 | $ 2,543,927 |
| Special Purpose Funds: | | | | | | |
| Road and Bridge | 686,719 | 2,245,511 | 2,410,657 | 521,573 | 84,078 | 605,651 |
| Employees' Benefits | 170,849 | 1,837,387 | 1,862,040 | 146,196 | 53 | 146,249 |
| Noxious Weed | 113,229 | 155,363 | 138,109 | 130,483 | 1,339 | 131,822 |
| Airport Maintenance | 109,872 | 118,635 | 70,966 | 157,541 | 915 | 158,456 |
| Library Maintenance | 16,141 | 501,799 | 501,989 | 15,951 | - | 15,951 |
| Ambulance | 278,967 | 687,554 | 752,686 | 213,835 | 25,344 | 239,179 |
| Rural Fire District | 22,773 | 235,941 | 227,084 | 31,630 | 16,648 | 48,278 |
| Courthouse Building | 741,697 | 80,082 | 278,427 | 543,352 | 1,145 | 544,497 |
| Park Maintenance | 72,042 | 254,450 | 256,551 | 69,941 | 36,631 | 106,572 |
| Health | 263,686 | 470,052 | 537,140 | 196,598 | 36,150 | 232,748 |
| Special Equipment | 273,546 | 77,500 | 107,910 | 243,136 | 17,950 | 261,086 |
| Senior Center | 131,573 | 300,714 | 273,876 | 158,411 | 4,311 | 162,722 |
| Alcohol Treatment | 4,869 | 2,613 | 4,667 | 2,815 | - | 2,815 |
| Road Machinery | 1,047,583 | 327,000 | 1,607 | 1,372,976 | - | 1,372,976 |
| Special Highway Improvement | 1,037,954 | - | 60,274 | 977,680 | - | 977,680 |
| Rural Fire Equipment | 292,425 | 60,000 | - | 352,425 | - | 352,425 |
| Ambulance Equipment | 156,578 | 85,000 | - | 241,578 | - | 241,578 |
| Noxious Weed Equipment | 130,775 | 8,464 | 4,208 | 135,031 | - | 135,031 |
| 911 Telephone | 302,603 | 59,941 | 40,236 | 322,308 | - | 322,308 |
| Spark | 2,342 | 717,241 | 32,126 | 687,457 | - | 687,457 |
| Debt Service Fund – Bond and Interest | 19,226 | 1,402,610 | 1,392,750 | 29,086 | - | 29,086 |
| Capital Project Fund – Airport Improvements | 4,021 | 198,836 | 267,176 | (64,319) | - | (64,319) |
| Fiduciary Type Funds – Expendable Trust Funds: | | | | | | |
| Treasurer's Special Auto | - | 69,762 | 69,762 | - | - | - |
| County Attorney Diversion | 25,931 | 3,140 | - | 29,071 | - | 29,071 |
| Prosecutor's Training Assistance | 1,754 | 284 | 152 | 1,886 | - | 1,886 |
| Register of Deeds Technology | 16,593 | 11,294 | 4,103 | 23,784 | - | 23,784 |
| LEC Seizure | 2,445 | - | - | 2,445 | - | 2,445 |
| Total Reporting Entity (Excluding Agency Funds) | $ 8,670,866 | $12,752,231 | $12,484,356 | $ 8,938,741 | $ 372,620 | $ 9,311,361 |

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, 2021

| | | |
|---|---|---|
| Ending Cash Balance | | $ 9,311,361 |
| Composition of Cash: | | |
| County Treasurer: | | |
| Certificates of deposit and money market | $21,623,517 | |
| Checking account | 572,731 | |
| Cash on hand | 64,155 | |
| Clerk of the District Court: | | |
| Cash in bank | 125,564 | |
| Sheriff: | | |
| Cash in bank | 4,239 | |
| Law Library: | | |
| Cash in bank | 19,852 | |
| Civic Center: | | |
| Cash in bank | 20,083 | |
| Total Cash | | $22,430,141 |
| Agency Funds per Schedule 3 | | 13,118,780 |
| Total Reporting Entity (Excluding Agency Funds) | | $ 9,311,361 |

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

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

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 2021:

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.

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.

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

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, capital 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 located in Ulysses, Kansas.

Vouchers Payable

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

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

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.

Bonds Payable

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

Note 1: Summary of Significant Accounting Policies (Continued)

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 adoption of the final budget has been adjusted to on or before September 20th. Grant County did hold a revenue neutral rate hearing for this year.

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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

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

Contrary to the provisions of K.S.A. 10-1117 and 79-2934, the required budget and encumbrance records were not maintained.

Contrary to K.S.A. 2-1320, Noxious Weed receivables were not presented for certification to tax roll.

Contrary to K.S.A. 19-212, insurance policies were not written in the name of the County Treasurer.

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.

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, 2021.

At December 31, 2021, Grant County's carrying amount of deposits was $22,430,141 and the bank balance was $22,614,332. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and $22,114,332 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 |
|---|---|---|---|
| Treasurer's Special Auto Fund | General Fund | KSA 8-145 | $ 52,370 |
| Rural Fire District Fund | Rural Fire Equipment Fund | KSA 19-3612c | 60,000 |
| Road and Bridge Fund | Road Machinery Fund | KSA 68-1416 | 325,000 |
| Ambulance Fund | Ambulance Equipment Fund | KSA 19-119 | 85,000 |

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 Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Note 5: Defined Benefit Pension Plan (Continued)

Contributions (Continued)

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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from Grant County were $307,385 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, Grant County's proportionate share of the collective net pension liability reported by KPERS was $2,162,849. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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 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.

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, 2021.

Note 6: 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 7: COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on Grant County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, Grant County, Kansas is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

Note 7: COVID-19 (Continued)

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to Grant County to assist with the risks and help offset incurred costs of Grant County.

Note 8: Subsequent Events

Grant County's management has evaluated events and transactions through July 13, 2022, the date which the financial statement was available to be issued.

Note 9: Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2021 were as follows:

| Issue | Interest Rates | Date of Issue | Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | Net Change | Balance End of Year | Interest Paid |
|---|---|---|---|---|---|---|---|---|---|---|
| General Obligation Bonds: | | | | | | | | | | |
| Hospital Refunding Bonds | 3.00% | 05/10/16 | $7,830,000 | 10/01/23 | $3,850,000 | - | $1,290,000 | $ (1,290,000) | $2,560,000 | $102,750 |
| Total Contractual Indebtedness | | | | | $3,850,000 | - | $1,290,000 | $ (1,290,000) | $2,560,000 | $102,750 |

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

| | 2022 | 2023 | Total |
|---|---|---|---|
| Principal: | | | |
| General Obligation Bonds: | | | |
| Hospital Refunding Bonds | $1,285,000 | $1,275,000 | $2,560,000 |
| Interest: | | | |
| General Obligation Bonds: | | | |
| Hospital Refunding Bonds | 64,050 | 25,500 | 89,550 |
| Total Principal and Interest | $1,349,050 | $1,300,500 | $2,649,550 |

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, 2021

| Funds | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|---|---|---|---|
| General Fund | $4,441,142 | $3,189,860 | $ (1,251,282) |
| Special Purpose Funds: | | | |
| Road and Bridge | 2,415,670 | 2,410,657 | (5,013) |
| Employees' Benefits | 1,953,000 | 1,862,040 | (90,960) |
| Noxious Weed | 207,240 | 138,109 | (69,131) |
| Airport Maintenance | 124,500 | 70,966 | (53,534) |
| Library Maintenance | 501,989 | 501,989 | - |
| Ambulance | 754,504 | 752,686 | (1,818) |
| Rural Fire District | 229,250 | 227,084 | (2,166) |
| Courthouse Building | 1,000,000 | 278,427 | (721,573) |
| Park Maintenance | 292,480 | 256,551 | (35,929) |
| Health | 537,718 | 537,140 | (578) |
| Special Equipment | 347,500 | 107,910 | (239,590) |
| Senior Center | 332,183 | 273,876 | (58,307) |
| Alcohol Treatment | 7,000 | 4,667 | (2,333) |
| Debt Service Fund: | | | |
| Bond and Interest | 1,392,750 | 1,392,750 | - |

GRANT COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2021

GRANT COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | Current Year | | | |
|---|---|---|---|---|
| Receipts | Actual | Budget | Variance Over (Under) | Prior Year Actual |
| Taxes and Shared Receipts: | | | | |
| Ad valorem property tax | $1,715,128 | $1,738,696 | $ (23,568) | $1,199,227 |
| Delinquent tax | 13,261 | 10,000 | 3,261 | 12,580 |
| Interest on delinquent taxes | 21,262 | 9,000 | 12,262 | 22,428 |
| Motor vehicle tax | 83,913 | 64,510 | 19,403 | 55,311 |
| Mineral production tax | 46,075 | 50,000 | (3,925) | 36,043 |
| Total taxes | $1,879,639 | $1,872,206 | $ 7,433 | $1,325,589 |
| Licenses, Permits, and Fees: | | | | |
| Antique tags | $ 1,990 | $ 750 | $ 1,240 | $ 2,215 |
| Officers' fees | 92,404 | 45,000 | 47,404 | 103,603 |
| Motor vehicle registration | 52,370 | 6,000 | 46,370 | 51,264 |
| Vehicle inspection fees | 11,000 | 15,000 | (4,000) | 10,640 |
| Total licenses, permits, & fees | $ 157,764 | $ 66,750 | $ 91,014 | $ 167,722 |
| Use of Money and Property: | | | | |
| Interest on taxes | $ 12,099 | $ 5,000 | $ 7,099 | $ 7,929 |
| Interest on idle fund investments | 34,674 | 90,000 | (55,326) | 176,470 |
| Total use of money & property | $ 46,773 | $ 95,000 | $ (48,227) | $ 184,399 |
| Other: | | | | |
| Miscellaneous | $ 27,704 | $ 15,000 | $ 12,704 | $ 19,964 |
| Grants and Emergency Management | 22,236 | - | 22,236 | 22,236 |
| Pilot Wind Farm Project | 495,831 | 450,000 | 45,831 | 486,109 |
| City of Ulysses | 120,724 | 110,000 | 10,724 | 131,017 |
| Reimbursements | 82,492 | 50,000 | 32,492 | 123,592 |
| COVID-19 | - | - | - | 251,896 |
| Law Enforcement Contract | 7,895 | 5,000 | 2,895 | 11,270 |
| Total other | $ 756,882 | $ 630,000 | $126,882 | $1,046,084 |
| Total Receipts | $2,841,058 | $2,663,956 | $177,102 | $2,723,794 |

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | Current Year | | | |
|---|---|---|---|---|
| | Actual | Budget | Variance Over (Under) | Prior Year Actual |
| Expenditures | | | | |
| County Commissioners | $ 71,951 | $ 71,200 | $ 751 | $ 68,666 |
| County Clerk | 116,778 | 116,476 | 302 | 112,272 |
| County Treasurer | 150,890 | 153,719 | (2,829) | 149,477 |
| County Attorney | 265,290 | 251,250 | 14,040 | 250,403 |
| Register of Deeds | 90,066 | 108,899 | (18,833) | 101,504 |
| Clerk of District Court | 69,695 | 118,000 | (48,305) | 105,568 |
| County Appraiser | 273,191 | 281,030 | (7,839) | 271,717 |
| Courthouse General | 245,885 | 929,000 | (683,115) | 458,100 |
| Data Processing | 121,433 | 100,000 | 21,433 | 79,859 |
| Election | 64,199 | 72,618 | (8,419) | 82,734 |
| Building Inspection | 23,388 | 63,788 | (40,400) | 50,329 |
| Economic Development | 80,000 | 90,000 | (10,000) | 85,000 |
| Health | 155,000 | 155,000 | - | 425,027 |
| Sheriff | 893,464 | 1,067,840 | (174,376) | 915,520 |
| Civil Defense | 82,177 | 104,222 | (22,045) | 85,659 |
| Juvenile Detention | 50,000 | 50,000 | - | 48,450 |
| Extension Council | 140,000 | 140,000 | - | 160,130 |
| Soil Conservation | 15,000 | 15,000 | - | 18,228 |
| Fair Maintenance | 50,566 | 50,600 | (34) | 60,738 |
| Historical | 120,000 | 120,000 | - | 133,840 |
| Appropriations | 27,387 | 290,000 | (262,613) | 59,201 |
| College repayment | 6,000 | 15,000 | (9,000) | 15,000 |
| Operating transfers | 77,500 | 77,500 | - | - |
| Total Expenditures | $3,189,860 | $4,441,142 | $ (1,251,282) | $ 3,737,422 |
| Receipts Over (Under) Expenditures | $ (348,802) | | | $ (1,013,628) |
| Unencumbered Cash, Beginning | 2,744,673 | | | 3,758,301 |
| Unencumbered Cash, Ending | $2,395,871 | | | $ 2,744,673 |

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | Current Year | | | |
|---|---|---|---|---|
| Receipts | Actual | Budget | Variance Over (Under) | Prior Year Actual |
| Taxes and Shared Receipts: | | | | |
| Ad valorem property tax | $1,192,033 | $1,205,940 | $ (13,907) | $1,603,087 |
| Delinquent tax | 14,025 | 6,000 | 8,025 | 17,370 |
| Motor vehicle tax | 116,376 | 86,056 | 30,320 | 109,428 |
| Total taxes | $1,322,434 | $1,297,996 | $ 24,438 | $1,729,885 |
| Intergovernmental: | | | | |
| Special City and County Fund | $ 489,369 | $ 320,000 | $ 169,369 | $ 377,399 |
| County Equalization Fund | 13,101 | 3,000 | 10,101 | 11,080 |
| Total intergovernmental | $ 502,470 | $ 323,000 | $ 179,470 | $ 388,479 |
| Charges for Services: | | | | |
| Reimbursements | $ 43,360 | $ 15,000 | $ 28,360 | $ 18,559 |
| Transfer Station | 377,247 | 310,000 | 67,247 | 383,697 |
| Total charges for services | $ 420,607 | $ 325,000 | $ 95,607 | $ 402,256 |
| Total Receipts | $2,245,511 | $1,945,996 | $ 299,515 | $2,520,620 |
| Expenditures | | | | |
| Maintenance: | | | | |
| Personal services | $ 675,872 | $ 715,400 | $ (39,528) | $ 691,751 |
| Contractual services | 24,134 | 81,500 | (57,366) | 55,160 |
| Commodities | 735,271 | 920,500 | (185,229) | 741,490 |
| Capital outlay | 2,700 | 15,000 | (12,300) | 4,132 |
| Total maintenance | $1,437,977 | $1,732,400 | $ (294,423) | $1,492,533 |
| Administration: | | | | |
| Personal services | $ 329,444 | $ 332,220 | $ (2,776) | $ 326,393 |
| Contractual services | 315,179 | 339,550 | (24,371) | 310,322 |
| Commodities | 1,867 | 6,000 | (4,133) | 4,392 |
| Capital outlay | 1,190 | 5,500 | (4,310) | 3,176 |
| Total administration | $ 647,680 | $ 683,270 | $ (35,590) | $ 644,283 |
| Operating Transfers: | | | | |
| Road Machinery Fund | $ 325,000 | - | $ 325,000 | $ 345,000 |
| Total Expenditures | $2,410,657 | $2,415,670 | $ (5,013) | $2,481,816 |
| Receipts Over (Under) Expenditures | $ (165,146) | | | $ 38,804 |
| Unencumbered Cash, Beginning | 686,719 | | | 647,915 |
| Unencumbered Cash, Ending | $ 521,573 | | | $ 686,719 |

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | Current Year | | | |
|---|---|---|---|---|
| | Actual | Budget | Variance Over (Under) | Prior Year Actual |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad valorem property tax | $1,679,371 | $1,700,952 | $ (21,581) | $1,222,700 |
| Delinquent tax | 15,465 | 7,000 | 8,465 | 16,558 |
| Motor vehicle tax | 92,045 | 65,555 | 26,490 | 104,910 |
| Total taxes | $1,786,881 | $1,773,507 | $ 13,374 | $1,344,168 |
| Other: | | | | |
| Miscellaneous reimbursements | 50,506 | 50,000 | 506 | 58,906 |
| Total Receipts | $1,837,387 | $1,823,507 | $ 13,880 | $1,403,074 |
| Expenditures | | | | |
| Contractual services | 1,862,040 | $1,953,000 | $ (90,960) | 2,145,462 |
| Receipts Over (Under) Expenditures | $ (24,653) | | | $ (742,388) |
| Unencumbered Cash, Beginning | 170,849 | | | 913,237 |
| Unencumbered Cash, Ending | $ 146,196 | | | $ 170,849 |

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | Current Year | | | |
|---|---|---|---|---|
| Receipts | Actual | Budget | Variance Over (Under) | Prior Year Actual |
| Taxes and Shared Receipts: | | | | |
| Ad valorem property tax | $111,775 | $112,930 | $ (1,155) | $136,468 |
| Delinquent tax | 1,192 | 500 | 692 | 1,690 |
| Motor vehicle tax | 10,303 | 7,327 | 2,976 | 9,951 |
| Total taxes | $123,270 | $120,757 | $ 2,513 | $148,109 |
| Charges for Services: | | | | |
| Sale of chemicals and noxious weed treatments | 32,093 | 20,000 | 12,093 | 34,551 |
| Total Receipts | $155,363 | $140,757 | $ 14,606 | $182,660 |
| Expenditures | | | | |
| Personal services | $ 81,651 | $110,740 | $ (29,089) | $ 81,767 |
| Contractual services | 7,452 | 10,750 | (3,298) | 6,657 |
| Commodities | 48,506 | 85,250 | (36,744) | 72,566 |
| Capital outlay | 500 | 500 | - | 1,535 |
| Total Expenditures | $138,109 | $207,240 | $ (69,131) | $162,525 |
| Receipts Over (Under) Expenditures | $ 17,254 | | | $ 20,135 |
| Unencumbered Cash, Beginning | 113,229 | | | 93,094 |
| Unencumbered Cash, Ending | $130,483 | | | $113,229 |

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | Current Year | | | |
|---|---|---|---|---|
| Receipts | Actual | Budget | Variance Over (Under) | Prior Year Actual |
| Taxes and Shared Receipts: | | | | |
| Ad valorem property tax | $ 83,616 | $ 84,585 | $ (969) | $ 79,064 |
| Delinquent tax | 728 | 150 | 578 | 824 |
| Motor vehicle tax | 6,084 | 4,249 | 1,835 | 6,029 |
| Total taxes | $ 90,428 | $ 88,984 | $ 1,444 | $ 85,917 |
| Other: | | | | |
| Rents | $ 21,500 | $ 17,500 | $ 4,000 | $ 23,162 |
| Royalties | 1,806 | 1,000 | 806 | 645 |
| Miscellaneous | 4,901 | - | 4,901 | 4,859 |
| Total other | $ 28,207 | $ 18,500 | $ 9,707 | $ 28,666 |
| Total Receipts | $118,635 | $107,484 | $ 11,151 | $114,583 |
| Expenditures | | | | |
| Contractual services | $ 66,735 | $ 77,400 | $ (10,665) | $ 56,070 |
| Commodities | 387 | 2,100 | (1,713) | 589 |
| County share of Airport project | 3,844 | 45,000 | (41,156) | - |
| Total Expenditures | $ 70,966 | $124,500 | $ (53,534) | $ 56,659 |
| Receipts Over (Under) Expenditures | $ 47,669 | | | $ 57,924 |
| Unencumbered Cash, Beginning | 109,872 | | | 51,948 |
| Unencumbered Cash, Ending | $157,541 | | | $109,872 |

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | Current Year | | | |
|---|---|---|---|---|
| | Actual | Budget | Variance Over (Under) | Prior Year Actual |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad valorem property tax | $462,302 | $468,053 | $ (5,751) | $476,694 |
| Delinquent tax | 4,761 | 1,500 | 3,261 | 5,460 |
| Motor vehicle tax | 34,736 | 25,590 | 9,146 | 32,566 |
| Total Receipts | $501,799 | $495,143 | $ 6,656 | $514,720 |
| Expenditures | | | | |
| Appropriations – Library Board | 501,989 | $501,989 | - | 510,655 |
| Receipts Over (Under) Expenditures | $ (190) | | | $ 4,065 |
| Unencumbered Cash, Beginning | 16,141 | | | 12,076 |
| Unencumbered Cash, Ending | $ 15,951 | | | $ 16,141 |

GRANT COUNTY, KANSAS

Schedule 2-7

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | Current Year | | | |
|---|---|---|---|---|
| Receipts | Actual | Budget | Variance Over (Under) | Prior Year Actual |
| Taxes and Shared Receipts: | | | | |
| Ad valorem property tax | $480,824 | $486,616 | $ (5,792) | $500,903 |
| Delinquent tax | 4,955 | 1,500 | 3,455 | 5,754 |
| Motor vehicle tax | 37,219 | 26,892 | 10,327 | 36,929 |
| Total taxes | $522,998 | $515,008 | $ 7,990 | $543,586 |
| Other: | | | | |
| Fees | $133,070 | $120,000 | $ 13,070 | $149,755 |
| CPR | 12,015 | - | 12,015 | 11,351 |
| Donations and grants | 19,471 | 15,000 | 4,471 | 13,990 |
| Total other | $164,556 | $135,000 | $ 29,556 | $175,096 |
| Total Receipts | $687,554 | $650,008 | $ 37,546 | $718,682 |
| Expenditures | | | | |
| Personal services | $530,764 | $527,654 | $ 3,110 | $506,964 |
| Contractual services | 76,266 | 77,900 | (1,634) | 59,734 |
| Commodities | 60,656 | 73,950 | (13,294) | 52,485 |
| Capital outlay | - | 75,000 | (75,000) | - |
| Operating Transfers: | | | | |
| Ambulance Equipment Fund | 85,000 | - | 85,000 | - |
| Total Expenditures | $752,686 | $754,504 | $ (1,818) | $619,183 |
| Receipts Over (Under) Expenditures | $ (65,132) | | | $ 99,499 |
| Unencumbered Cash, Beginning | 278,967 | | | 179,468 |
| Unencumbered Cash, Ending | $213,835 | | | $278,967 |

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | Current Year | | | |
|---|---|---|---|---|
| Receipts | Actual | Budget | Variance Over (Under) | Prior Year Actual |
| Taxes and Shared Receipts: | | | | |
| Ad valorem property tax | $204,673 | $207,107 | $ (2,434) | $205,138 |
| Delinquent tax | 2,068 | 500 | 1,568 | 2,604 |
| Motor vehicle tax | 15,045 | 11,010 | 4,035 | 14,116 |
| Total taxes | $221,786 | $218,617 | $ 3,169 | $221,858 |
| Other: | | | | |
| Miscellaneous | 14,155 | - | 14,155 | 7,541 |
| Total Receipts | $235,941 | $218,617 | $ 17,324 | $229,399 |
| Expenditures | | | | |
| Personal services | $ 81,751 | $ 83,000 | $ (1,249) | $ 56,181 |
| Contractual services | 54,351 | 55,950 | (1,599) | 56,383 |
| Commodities | 21,098 | 16,050 | 5,048 | 21,008 |
| Capital outlay | 9,884 | 19,250 | (9,366) | 10,358 |
| Operating Transfers: | | | | |
| Rural Fire Equipment Fund | 60,000 | 55,000 | 5,000 | 80,000 |
| Total Expenditures | $227,084 | $229,250 | $ (2,166) | $223,930 |
| Receipts Over (Under) Expenditures | $ 8,857 | | | $ 5,469 |
| Unencumbered Cash, Beginning | 22,773 | | | 17,304 |
| Unencumbered Cash, Ending | $ 31,630 | | | $ 22,773 |

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | Current Year | | | |
|---|---|---|---|---|
| | Actual | Budget | Variance Over (Under) | Prior Year Actual |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad valorem property tax | $ 66,826 | $ 67,361 | $ (535) | $ 163,990 |
| Delinquent tax | 1,239 | 500 | 739 | 2,161 |
| Motor vehicle tax | 12,017 | 8,805 | 3,212 | 11,396 |
| Total Receipts | $ 80,082 | $ 76,666 | $ 3,416 | $ 177,547 |
| Expenditures | | | | |
| Contractual services | 278,427 | $1,000,000 | $ (721,573) | 310,962 |
| Receipts Over (Under) Expenditures | $ (198,345) | | | $ (133,415) |
| Unencumbered Cash, Beginning | 741,697 | | | 875,112 |
| Unencumbered Cash, Ending | $ 543,352 | | | $ 741,697 |

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | Current Year | | | |
|---|---|---|---|---|
| | Actual | Budget | Variance Over (Under) | Prior Year Actual |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad valorem property tax | $1,305,839 | $1,305,622 | $ 217 | $1,442,060 |
| Delinquent tax | 10,557 | 1,000 | 9,557 | 7,871 |
| Motor vehicle tax | 86,214 | 77,625 | 8,589 | - |
| Reimbursement from General | - | - | - | 11,014 |
| Total Receipts | $1,402,610 | $1,384,247 | $ 18,363 | $1,460,945 |
| Expenditures | | | | |
| Bond principal | $1,290,000 | $1,290,000 | - | $1,305,000 |
| Bond interest | 102,750 | 102,750 | - | 141,900 |
| Total Expenditures | $1,392,750 | $1,392,750 | - | $1,446,900 |
| Receipts Over (Under) Expenditures | $ 9,860 | | | $ 14,045 |
| Unencumbered Cash, Beginning | 19,226 | | | 5,181 |
| Unencumbered Cash, Ending | $ 29,086 | | | $ 19,226 |

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | Current Year | | | |
|---|---|---|---|---|
| | Actual | Budget | Variance Over (Under) | Prior Year Actual |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad valorem property tax | $212,548 | $215,115 | $ (2,567) | $263,238 |
| Delinquent tax | 2,323 | 1,000 | 1,323 | 2,665 |
| Motor vehicle tax | 18,540 | 14,139 | 4,401 | 14,824 |
| Total taxes | $233,411 | $230,254 | $ 3,157 | $280,727 |
| Other: | | | | |
| Reimbursements | 21,039 | 27,500 | (6,461) | 11,955 |
| Total Receipts | $254,450 | $257,754 | $ (3,304) | $292,682 |
| Expenditures | | | | |
| Personal services | $154,581 | $169,580 | $ (14,999) | $160,849 |
| Contractual services | 74,753 | 86,900 | (12,147) | 62,778 |
| Commodities | 27,217 | 36,000 | (8,783) | 29,084 |
| Capital outlay | - | - | - | 512 |
| Total Expenditures | $256,551 | $292,480 | $ (35,929) | $253,223 |
| Receipts Over (Under) Expenditures | $ (2,101) | | | $ 39,459 |
| Unencumbered Cash, Beginning | 72,042 | | | 32,583 |
| Unencumbered Cash, Ending | $ 69,941 | | | $ 72,042 |

GRANT COUNTY, KANSAS

Schedule 2-12

HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | Current Year | | | |
|---|---|---|---|---|
| Receipts | Actual | Budget | Variance Over (Under) | Prior Year Actual |
| Taxes and Shared Receipts: | | | | |
| Ad valorem property tax | $ 81,077 | $ 82,007 | $ (930) | $ 96,451 |
| Delinquent tax | 1,039 | 500 | 539 | 1,344 |
| Motor vehicle tax | 6,941 | 5,163 | 1,778 | 7,305 |
| Total taxes | $ 89,057 | $ 87,670 | $ 1,387 | $105,100 |
| Other: | | | | |
| Fees and charges | $262,343 | $210,000 | $ 52,343 | $305,106 |
| Federal and state assistance | 118,652 | 50,000 | 68,652 | 108,692 |
| Total other | $380,995 | $260,000 | $120,995 | $413,798 |
| Total Receipts | $470,052 | $347,670 | $122,382 | $518,898 |
| Expenditures | | | | |
| Personal services | $272,551 | $255,178 | $ 17,373 | $294,404 |
| Contractual services | 80,533 | 84,460 | (3,927) | 63,002 |
| Commodities | 150,921 | 162,500 | (11,579) | 162,276 |
| Capital outlay | 33,135 | 11,000 | 22,135 | 38,741 |
| Total Expenditures | $537,140 | $513,138 | $ 24,002 | $558,423 |
| Expenditures and Transfers not Subject to Budget | | | | |
| Credit for grants and donations over budget | - | 24,580 | (24,580) | - |
| Total Expenditures and Transfers | $537,140 | $537,718 | $ (578) | $558,423 |
| Receipts Over (Under) Expenditures | $ (67,088) | | | $ (39,525) |
| Unencumbered Cash, Beginning | 263,686 | | | 303,211 |
| Unencumbered Cash, Ending | $196,598 | | | $263,686 |

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | Current Year | | | |
|---|---|---|---|---|
| | Actual | Budget | Variance Over (Under) | Prior Year Actual |
| Receipts | | | | |
| Operating Transfers: | | | | |
| General Fund | $ 77,500 | $ 77,500 | - | $ - |
| Donations | - | - | - | 2,935 |
| Total Receipts | $ 77,500 | $ 77,500 | - | $ 2,935 |
| Expenditures | | | | |
| Capital outlay | 107,910 | $347,500 | $ (239,590) | 86,122 |
| Receipts Over (Under) Expenditures | $ (30,410) | | | $ (83,187) |
| Unencumbered Cash, Beginning | 273,546 | | | 356,733 |
| Unencumbered Cash, Ending | $243,136 | | | $273,546 |

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | Current Year | | | |
|---|---|---|---|---|
| | Actual | Budget | Variance Over (Under) | Prior Year Actual |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad valorem property tax | $237,915 | $240,831 | $ (2,916) | $323,723 |
| Delinquent tax | 2,778 | 750 | 2,028 | 3,263 |
| Motor vehicle tax | 22,485 | 17,387 | 5,098 | 16,719 |
| Total taxes | $263,178 | $258,968 | $ 4,210 | $343,705 |
| Other: | | | | |
| Services | 37,536 | 20,000 | 17,536 | 30,550 |
| Total Receipts | $300,714 | $278,968 | $ 21,746 | $374,255 |
| Expenditures | | | | |
| Personal services | $221,863 | $264,434 | $ (42,571) | $229,359 |
| Contractual services | 42,666 | 48,125 | (5,459) | 39,657 |
| Commodities | 8,007 | 11,624 | (3,617) | 7,504 |
| Capital outlay | 1,340 | 8,000 | (6,660) | 7,735 |
| Total Expenditures | $273,876 | $332,183 | $ (58,307) | $284,255 |
| Receipts Over (Under) Expenditures | $ 26,838 | | | $ 90,000 |
| Unencumbered Cash, Beginning | 131,573 | | | 41,573 |
| Unencumbered Cash, Ending | $158,411 | | | $131,573 |

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | Current Year | | | |
|---|---|---|---|---|
| | Actual | Budget | Variance Over (Under) | Prior Year Actual |
| Receipts | | | | |
| Liquor tax | $ 2,613 | $ 4,839 | $ (2,226) | $ 2,964 |
| Expenditures | | | | |
| Contractual services | 4,667 | $ 7,000 | $ (2,333) | 3,848 |
| Receipts Over (Under) Expenditures | $ (2,054) | | | $ (884) |
| Unencumbered Cash, Beginning | 4,869 | | | 5,753 |
| Unencumbered Cash, Ending | $ 2,815 | | | $ 4,869 |

GRANT COUNTY, KANSAS

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021

GRANT COUNTY, KANSAS

Schedule 2-16

ROAD MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | 2021 | 2020 |
|---|---|---|
| Receipts | | |
| Operating transfer from Road and Bridge Fund | $ 325,000 | $ 345,000 |
| Miscellaneous | 2,000 | 2,000 |
| Total Receipts | $ 327,000 | $ 347,000 |
| Expenditures | | |
| Capital outlay | 1,607 | 83,206 |
| Receipts Over (Under) Expenditures | $ 325,393 | $ 263,794 |
| Unencumbered Cash, Beginning | 1,047,583 | 783,789 |
| Unencumbered Cash, Ending | $1,372,976 | $1,047,583 |

GRANT COUNTY, KANSAS

Schedule 2-17

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | 2021 | 2020 |
|---|---|---|
| Receipts | $ - | $ - |
| Expenditures | | |
| Capital outlay | 60,274 | 17,553 |
| Receipts Over (Under) Expenditures | $ (60,274) | $ (17,553) |
| Unencumbered Cash, Beginning | 1,037,954 | 1,055,507 |
| Unencumbered Cash, Ending | $ 977,680 | $1,037,954 |

GRANT COUNTY, KANSAS

Schedule 2-18

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | 2021 | 2020 |
|---|---|---|
| Receipts | | |
| Donations and grants | $ - | $ 3,576 |
| Operating transfer from Rural Fire District Fund | 60,000 | 80,000 |
| Total Receipts | $ 60,000 | $ 83,576 |
| Expenditures | - | - |
| Receipts Over (Under) Expenditures | $ 60,000 | $ 83,576 |
| Unencumbered Cash, Beginning | 292,425 | 208,849 |
| Unencumbered Cash, Ending | $352,425 | $292,425 |

GRANT COUNTY, KANSAS

Schedule 2-19

AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | 2021 | 2020 |
|---|---|---|
| Receipts | | |
| Operating transfer from Ambulance Fund | $ 85,000 | - |
| Expenditures | - | - |
| Receipts Over (Under) Expenditures | $ 85,000 | $ - |
| Unencumbered Cash, Beginning | 156,578 | 156,578 |
| Unencumbered Cash, Ending | $241,578 | $156,578 |

GRANT COUNTY, KANSAS

Schedule 2-20

NOXIOUS WEED EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | 2021 | 2020 |
|---|---|---|
| Receipts | | |
| Noxious weed | $ 8,464 | - |
| Expenditures | | |
| Capital outlay | 4,208 | - |
| Receipts Over (Under) Expenditures | $ 4,256 | $ - |
| Unencumbered Cash, Beginning | 130,775 | 130,775 |
| Unencumbered Cash, Ending | $135,031 | $130,775 |

GRANT COUNTY, KANSAS

Schedule 2-21

911 TELEPHONE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | 2021 | 2020 |
|---|---|---|
| Receipts | | |
| Charges for Services: | | |
| Telephone fees | $ 59,941 | $ 59,931 |
| Expenditures | | |
| Public Safety | 40,236 | 29,945 |
| Receipts Over (Under) Expenditures | $ 19,705 | $ 29,986 |
| Unencumbered Cash, Beginning | 302,603 | 272,617 |
| Unencumbered Cash, Ending | $322,308 | $302,603 |

GRANT COUNTY, KANSAS

Schedule 2-22

AIRPORT IMPROVEMENTS PROJECTS #7, #8 AND #9
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | 2021 | 2020 |
|---|---|---|
| Receipts | | |
| FAA Grant | $194,992 | $149,945 |
| County share of Airport project | 3,844 | - |
| Total Receipts | $198,836 | $149,945 |
| Expenditures | | |
| Capital outlay | 267,176 | 145,924 |
| Receipts Over (Under) Expenditures | $ (68,340) | $ 4,021 |
| Unencumbered Cash, Beginning | 4,021 | - |
| Unencumbered Cash, Ending | $ (64,319) | $ 4,021 |

GRANT COUNTY, KANSAS

Schedule 2-23

TREASURER'S SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | 2021 | 2020 |
|---|---|---|
| Receipts | | |
| Charges for Services: | | |
| Motor vehicle licenses | $ 69,627 | $ 65,279 |
| Fees | 135 | 449 |
| Total Receipts | $ 69,762 | $ 65,728 |
| Expenditures | | |
| General Government | $ 17,392 | $ 14,464 |
| Fees to General Fund | 52,370 | 51,264 |
| Total Expenditures | $ 69,762 | $ 65,728 |
| 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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | 2021 | 2020 |
|---|---|---|
| Receipts | | |
| Charges for Services: | | |
| Diversion fees | $ 3,140 | $ 6,005 |
| Expenditures | | |
| General Government | - | 20,752 |
| Receipts Over (Under) Expenditures | $ 3,140 | $ (14,747) |
| Unencumbered Cash, Beginning | 25,931 | 40,678 |
| Unencumbered Cash, Ending | $ 29,071 | $ 25,931 |

GRANT COUNTY, KANSAS

Schedule 2-25

PROSECUTOR'S TRAINING ASSISTANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | 2021 | 2020 |
|---|---|---|
| Receipts | | |
| Charges for Services: | | |
| Clerk of District Court – Docket fees | $ 284 | $ 389 |
| Expenditures | | |
| General Government | 152 | 240 |
| Receipts Over (Under) Expenditures | $ 132 | $ 149 |
| Unencumbered Cash, Beginning | 1,754 | 1,605 |
| Unencumbered Cash, Ending | $ 1,886 | $ 1,754 |

GRANT COUNTY, KANSAS

Schedule 2-26

REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | 2021 | 2020 |
|---|---|---|
| Receipts | | |
| Charges for Services: | | |
| Register of Deeds – Processing fees | $ 11,278 | $ 12,630 |
| Use of Money and Property: | | |
| Interest | 16 | 23 |
| Total Receipts | $ 11,294 | $ 12,653 |
| Expenditures | | |
| Capital outlay | 4,103 | 12,615 |
| Receipts Over (Under) Expenditures | $ 7,191 | $ 38 |
| Unencumbered Cash, Beginning | 16,593 | 16,555 |
| Unencumbered Cash, Ending | $ 23,784 | $ 16,593 |

GRANT COUNTY, KANSAS

Schedule 2-27

LEC SEIZURE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | 2021 | 2020 |
|---|---|---|
| Receipts | - | - |
| Expenditures | - | - |
| Receipts Over (Under) Expenditures | $ - | $ - |
| Unencumbered Cash, Beginning | 2,445 | 2,445 |
| Unencumbered Cash, Ending | $ 2,445 | $ 2,445 |

GRANT COUNTY, KANSAS

Schedule 2-28

SPARK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | 2021 | 2020 |
|---|---|---|
| Receipts | | |
| Grants | $717,241 | $1,471,157 |
| Expenditures | | |
| Apportionments | 32,126 | 1,468,815 |
| Receipts Over (Under) Expenditures | $685,115 | $ 2,342 |
| Unencumbered Cash, Beginning | 2,342 | - |
| Unencumbered Cash, Ending | $687,457 | $ 2,342 |

GRANT COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS
For the year ended December 31, 2021

| Funds | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Distributable Funds: | | | | |
| Ad Valorem Taxes: | | | | |
| Current taxes | $11,250,733 | $17,817,503 | $16,601,420 | $12,466,816 |
| 16/20 current tax | 25,984 | 36,263 | 33,018 | 29,229 |
| Delinquent real estate tax | 46,103 | 109,793 | 130,394 | 25,502 |
| Delinquent personal property tax | 3,431 | 56,634 | 55,499 | 4,566 |
| Delinquent 16/20 tax | 36 | 993 | 1,029 | - |
| Delinquent watercraft tax | 28 | 483 | 511 | - |
| Suspense tax | 7,759 | 13,594 | 15,365 | 5,988 |
| Excess tax | - | 10,706 | 10,706 | - |
| Advance tax | 213 | - | 213 | - |
| Special county mineral production tax | 7,350 | 136,912 | 92,150 | 52,112 |
| Motor vehicle tax | 204,088 | 1,355,206 | 1,338,289 | 221,005 |
| Game license and stamp | - | 2,403 | 2,344 | 59 |
| Tourism tax | 73,239 | 24,208 | 24,933 | 72,514 |
| Total Distributable Funds | $11,618,964 | $19,564,698 | $18,305,871 | $12,877,791 |
| State Funds: | | | | |
| State Educational Building | $ - | $ 147,107 | $ 147,107 | $ - |
| State Institutional Building | - | 73,553 | 73,553 | - |
| State motor vehicle tax | - | 820,744 | 820,744 | - |
| Driver's license | 338 | 14,318 | 14,303 | 353 |
| Compensating and isolated sales tax | 77,117 | 798,302 | 803,448 | 71,971 |
| Watercraft | 2,161 | 3,187 | 2,877 | 2,471 |
| Heritage Trust Fund | 1,201 | 5,639 | 5,392 | 1,448 |
| Total State Funds | $ 80,817 | $ 1,862,850 | $ 1,867,424 | $ 76,243 |
| Subdivision Funds: | | | | |
| Cities | - | $ 1,892,432 | $ 1,892,432 | - |
| School districts | - | 7,253,527 | 7,253,527 | - |
| Cemetery districts | - | 152,488 | 152,488 | - |
| Groundwater management | - | 62,616 | 62,616 | - |
| Total Subdivision Funds | - | $ 9,361,063 | $ 9,361,063 | - |
| Other Agency Funds: | | | | |
| Clerk of the District Court | $ 92,300 | $ 219,267 | $ 186,003 | $ 125,564 |
| Payroll Clearing Fund | 350 | 602,323 | 602,641 | 32 |
| Clerk Technology | 3,859 | 2,820 | 5,126 | 1,553 |
| Treasurer Technology | 7,217 | 2,820 | 2,115 | 7,922 |
| Care Home Memorial | 9,813 | 10 | - | 9,823 |
| Neighborhood Revitalization Fund | - | 56,856 | 56,856 | - |
| Law Library | 20,698 | 3,091 | 3,937 | 19,852 |
| Total Other Agency Funds | $ 134,237 | $ 887,187 | $ 856,678 | $ 164,746 |
| Grand Total | $11,834,018 | $31,675,798 | $30,391,036 | $13,118,780 |

GRANT COUNTY, KANSAS

SUPPLEMENTARY INFORMATION

GRANT COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | Current Year | | | |
|---|---|---|---|---|
| | Actual | Budget | Variance Over (Under) | Prior Year Actual |
| County Commissioners | | | | |
| Personal services | $ 60,000 | $ 60,000 | $ - | $ 60,001 |
| Contractual services | 11,170 | 11,000 | 170 | 7,473 |
| Commodities | 781 | 200 | 581 | 1,192 |
| Totals | $ 71,951 | $ 71,200 | $ 751 | $ 68,666 |
| County Clerk | | | | |
| Personal services | $104,862 | $103,376 | $ 1,486 | $102,798 |
| Contractual services | 4,496 | 6,100 | (1,604) | 5,672 |
| Commodities | 6,174 | 6,000 | 174 | 3,802 |
| Capital outlay | 1,246 | 1,000 | 246 | - |
| Totals | $116,778 | $116,476 | $ 302 | $112,272 |
| County Treasurer | | | | |
| Personal services | $134,290 | $134,574 | $ (284) | $133,746 |
| Contractual services | 12,642 | 13,145 | (503) | 12,085 |
| Commodities | 3,958 | 6,000 | (2,042) | 3,646 |
| Totals | $150,890 | $153,719 | $ (2,829) | $149,477 |
| County Attorney | | | | |
| Personal services | $ 53,190 | $ 52,800 | $ 390 | $ 58,618 |
| Contractual services | 210,707 | 197,250 | 13,457 | 189,062 |
| Commodities | 1,393 | 1,200 | 193 | 2,723 |
| Totals | $265,290 | $251,250 | $ 14,040 | $250,403 |
| Register of Deeds | | | | |
| Personal services | $ 85,897 | $100,824 | $ (14,927) | $ 96,875 |
| Contractual services | 3,664 | 6,575 | (2,911) | 3,008 |
| Commodities | 505 | 1,500 | (995) | 1,621 |
| Totals | $ 90,066 | $108,899 | $ (18,833) | $101,504 |

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | Current Year | | | |
|---|---|---|---|---|
| | Actual | Budget | Variance Over (Under) | Prior Year Actual |
| Clerk of District Court | | | | |
| Contractual services | $ 44,260 | $106,000 | $ (61,740) | $102,138 |
| Commodities | 6,502 | 6,000 | 502 | 3,430 |
| Capital outlay | 18,933 | 6,000 | 12,933 | - |
| Totals | $ 69,695 | $118,000 | $ (48,305) | $105,568 |
| Appraiser's Cost | | | | |
| Personal services | $ 78,584 | $ 79,880 | $ (1,296) | $ 78,363 |
| Contractual services | 192,001 | 196,150 | (4,149) | 189,901 |
| Commodities | 2,606 | 5,000 | (2,394) | 3,453 |
| Totals | $273,191 | $281,030 | $ (7,839) | $271,717 |
| Courthouse General | | | | |
| Personal services | $ - | $ - | $ - | $ 2,760 |
| Contractual services | 237,434 | 904,000 | (666,566) | 245,246 |
| Commodities | 8,451 | 25,000 | (16,549) | 200,816 |
| Capital outlay | - | - | - | 9,278 |
| Totals | $245,885 | $929,000 | $ (683,115) | $458,100 |
| Data Processing | | | | |
| Contractual services | $121,433 | $100,000 | $ 21,433 | $ 79,859 |
| Election | | | | |
| Personal services | $ 47,806 | $ 51,218 | $ (3,412) | $ 55,495 |
| Contractual services | 11,733 | 17,900 | (6,167) | 10,020 |
| Commodities | 4,660 | 3,500 | 1,160 | 17,219 |
| Totals | $ 64,199 | $ 72,618 | $ (8,419) | $ 82,734 |
| Building Inspection (Planning & Zoning) | | | | |
| Contractual services | $ 23,388 | $ 63,788 | $ (40,400) | $ 50,329 |

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | Current Year | | | |
|---|---|---|---|---|
| | Actual | Budget | Variance Over (Under) | Prior Year Actual |
| Economic Development | | | | |
| Appropriations | $ 80,000 | $ 90,000 | $ (10,000) | $ 85,000 |
| Health | | | | |
| Hospital Board | $ - | $ - | - | $250,000 |
| Developmentally disabled | 70,000 | 70,000 | - | 74,300 |
| Mental health | 85,000 | 85,000 | - | 100,727 |
| Totals | $155,000 | $ 155,000 | - | $425,027 |
| Sheriff | | | | |
| Personal services | $663,916 | $ 760,240 | $ (96,324) | $696,253 |
| Contractual services | 96,595 | 136,500 | (39,905) | 92,324 |
| Commodities | 132,953 | 171,100 | (38,147) | 126,290 |
| Capital outlay | - | - | - | 653 |
| Totals | $893,464 | $1,067,840 | $ (174,376) | $915,520 |
| Civil Defense | | | | |
| Personal services | $ 58,558 | $ 69,222 | $ (10,664) | $ 66,135 |
| Contractual services | 19,263 | 25,000 | (5,737) | 13,595 |
| Commodities | 4,356 | 10,000 | (5,644) | 5,929 |
| Totals | $ 82,177 | $ 104,222 | $ (22,045) | $ 85,659 |
| Juvenile Detention | | | | |
| Contractual services | $ 50,000 | $ 50,000 | - | $ 48,450 |
| Extension Council | | | | |
| Appropriations | $140,000 | $ 140,000 | - | $160,130 |

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

| | Current Year | | | |
|---|---|---|---|---|
| | Actual | Budget | Variance Over (Under) | Prior Year Actual |
| Soil Conservation | | | | |
| Contractual services | $ 15,000 | $ 15,000 | - | $ 18,228 |
| Fair Maintenance | | | | |
| Activity Center maintenance | $ 50,566 | $ 50,600 | $ (34) | $ 60,738 |
| Historical | | | | |
| Appropriations | $ 120,000 | $ 120,000 | - | $ 133,840 |
| Appropriations | | | | |
| Other appropriations | $ 27,387 | $ 290,000 | $ (262,613) | $ 58,701 |
| Appropriation – WEKANDO | - | - | - | 500 |
| Totals | $ 27,387 | $ 290,000 | $ (262,613) | $ 59,201 |
| College Repayment | | | | |
| Contractual services | $ 6,000 | $ 15,000 | $ (9,000) | $ 15,000 |
| Operating Transfers | | | | |
| Special Equipment Fund | $ 77,500 | $ 77,500 | - | - |
| Totals | $3,189,860 | $4,441,142 | $ (1,251,282) | $3,737,422 |