GRANT COUNTY, KANSAS
Ulysses, Kansas

FINANCIAL STATEMENTS
For the year ended December 31, 2022

GRANT COUNTY, KANSAS

FINANCIAL STATEMENTS
For the year ended December 31, 2022

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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, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Grant County, Kansas as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Grant County, Kansas as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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.* The schedule of expenditures of federal awards (Schedule 5 as listed in the table of contents), as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with

auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Grant County, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated July 13, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2023, on our consideration of Grant County, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Grant County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Grant County, Kansas' internal control over financial reporting and compliance.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

June 12, 2023

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

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

To the Board of County Commissioners
Grant County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Grant County, Kansas, as of and for the year ended December 31, 2022, and the related notes to the financial statement, which comprise Grant County, Kansas' basic financial statement, and have issued our report thereon dated June 12, 2023, which was qualified because Grant County, Kansas prepares its financial statement to meet the requirements of the State of 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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered Grant County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Grant County's internal control. Accordingly, we do not express an opinion on the effectiveness of Grant County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

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

Grant County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Grant County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Grant County's response was not subjected to the other auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

June 12, 2023

GRANT COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the year ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	$ 2,395,871	$ 3,402,173	$ 3,367,080	$ 2,430,964	$ 103,918	$ 2,534,882
Special Purpose Funds:						
Road and Bridge	521,573	2,414,798	2,455,220	481,151	84,747	565,898
Employees' Benefits	146,196	2,393,689	1,905,161	634,724	931	635,655
Noxious Weed	130,483	143,403	124,506	149,380	5,225	154,605
Airport Maintenance	157,541	89,328	67,852	179,017	1,028	180,045
Library Maintenance	15,951	514,770	501,989	28,732	-	28,732
Ambulance	213,835	621,495	748,275	87,055	46,685	133,740
Rural Fire District	31,630	220,146	225,358	26,418	7,707	34,125
Courthouse Building	543,352	154,465	322,790	375,027	5,091	380,118
Park Maintenance	69,941	276,827	288,318	58,450	33,284	91,734
Health	196,598	468,942	586,458	79,082	25,445	104,527
Special Equipment	243,136	47,923	123,172	167,887	44,119	212,006
Senior Center	158,411	249,844	294,111	114,144	6,755	120,899
Alcohol Treatment	2,815	2,115	3,760	1,170	1,880	3,050
Road Machinery	1,372,976	170,266	6,176	1,537,066	-	1,537,066
Special Highway Improvement	977,680	260,259	-	1,237,939	-	1,237,939
Rural Fire Equipment	352,425	113,740	124,923	341,242	-	341,242
Ambulance Equipment	241,578	120,915	69,107	293,386	-	293,386
Noxious Weed Equipment	135,031	-	3,525	131,506	-	131,506
911 Telephone	322,308	60,088	26,169	356,227	-	356,227
Spark	687,457	694,402	912,032	469,827	-	469,827
Debt Service Fund – Bond and Interest	29,086	1,413,247	1,349,050	93,283	-	93,283
Capital Project Fund – Airport Improvements	(64,319)	150,230	86,612	(701)	-	(701)
Fiduciary Type Funds – Expendable Trust Funds:						
Treasurer's Special Auto	-	69,295	69,295	-	-	-
County Attorney Diversion	29,071	3,438	198	32,311	-	32,311
Prosecutor's Training Assistance	1,886	196	749	1,333	-	1,333
Register of Deeds Technology	23,784	8,754	13,182	19,356	-	19,356
LEC Seizure	2,445	-	-	2,445	-	2,445
Total Reporting Entity (Excluding Agency Funds)	$ 8,938,741	$14,064,748	$13,675,068	$ 9,328,421	$ 366,815	$ 9,695,236

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, 2022

Ending Cash Balance		$ 9,695,236
Composition of Cash:		
County Treasurer:		
Certificates of deposit and money market	$25,379,548	
Checking account	589,215	
Cash on hand	79,962	
Clerk of the District Court:		
Cash in bank	73,996	
Sheriff:		
Cash in bank	3,746	
Law Library:		
Cash in bank	20,031	
Civic Center:		
Cash in bank	21,737	
Total Cash		$26,168,235
Agency Funds per Schedule 3		16,472,999
Total Reporting Entity (Excluding Agency Funds)		$ 9,695,236

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

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

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 2022:

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 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 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.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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:

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.

Note 2: Stewardship, Compliance and Accountability (Continued)

Compliance with Kansas Statutes (Continued)

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.

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 $701 cash deficit which will be reimbursed by the FAA in 2022.

Note 3: Deposits and Investments

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

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

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

Note 3: Deposits and Investments (Continued)

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Grant County's deposits may not be returned to it. State statutes require Grant County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. Grant County has no "peak periods". All deposits were legally secured at December 31, 2022.

At December 31, 2022, Grant County's carrying amount of deposits was $26,168,235 and the bank balance was $26,208,293. 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 $25,708,293 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: 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	$ 80,000	$ 69,123.46
Airport Runway Improvement	457,000	96,143.81
Airport Runway Improvement	420,000	114,973.56
Airport Runway Improvement	627,000	573,900.96
Airport Runway Improvement	515,000	-

Note 5: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Treasurer's Special Auto Fund	General Fund	KSA 8-145	$ 30,895
Rural Fire District Fund	Rural Fire Equipment Fund	KSA 19-3612c	70,000
Road and Bridge Fund	Road Machinery Fund	KSA 68-1416	162,500
Road and Bridge Fund	Special Highway Fund	KSA 68-1416	162,500
Ambulance Fund	Ambulance Equipment Fund	KSA 19-119	110,000

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.

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 6: 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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from Grant County were $349,300 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, Grant County's proportionate share of the collective net pension liability reported by KPERS was $3,631,958. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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.

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

Compensated Absences (Continued)

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, 2022.

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,

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

Deferred Compensation (Continued)

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 12, 2023, 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, 2022 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	$2,560,000	-	$1,285,000	$ (1,285,000)	$1,275,000	$64,050
Total Contractual Indebtedness					$2,560,000	-	$1,285,000	$ (1,285,000)	$1,275,000	$64,050

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

	2023	Total
Principal:		
General Obligation Bonds:		
Hospital Refunding Bonds	$1,275,000	$1,275,000
Interest:		
General Obligation Bonds:		
Hospital Refunding Bonds	25,500	25,500
Total Principal and Interest	$1,300,500	$1,300,500

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, 2022

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$4,502,023	$3,367,080	$ (1,134,943)
Special Purpose Funds:			
Road and Bridge	2,469,770	2,455,220	(14,550)
Employees' Benefits	1,953,000	1,905,161	(47,839)
Noxious Weed	207,850	124,506	(83,344)
Airport Maintenance	165,300	67,852	(97,448)
Library Maintenance	501,989	501,989	-
Ambulance	754,485	748,275	(6,210)
Rural Fire District	227,920	225,358	(2,562)
Courthouse Building	650,000	322,790	(327,210)
Park Maintenance	288,344	288,318	(26)
Health	651,604	586,458	(65,146)
Special Equipment	375,000	123,172	(251,828)
Senior Center	332,219	294,111	(38,108)
Alcohol Treatment	7,000	3,760	(3,240)
Debt Service Fund:			
Bond and Interest	1,349,050	1,349,050	-

GRANT COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022

GRANT COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$2,157,163	$2,196,365	$ (39,202)	$1,715,128
Delinquent tax	33,076	7,500	25,576	13,261
Interest on delinquent taxes	30,407	9,000	21,407	21,262
Motor vehicle tax	134,785	90,916	43,869	83,913
Mineral production tax	153,552	30,000	123,552	46,075
Total taxes	$2,508,983	$2,333,781	$175,202	$1,879,639
Licenses, Permits, and Fees:				
Antique tags	$ 2,120	$ 750	$ 1,370	$ 1,990
Officers' fees	81,643	45,000	36,643	92,404
Motor vehicle registration	30,895	15,000	15,895	52,370
Vehicle inspection fees	10,180	6,000	4,180	11,000
Total licenses, permits, & fees	$ 124,838	$ 66,750	$ 58,088	$ 157,764
Use of Money and Property:				
Interest on taxes	$ 8,468	$ 5,000	$ 3,468	$ 12,099
Interest on idle fund investments	53,389	50,000	3,389	34,674
Total use of money & property	$ 61,857	$ 55,000	$ 6,857	$ 46,773
Other:				
Miscellaneous	$ 23,148	$ 15,000	$ 8,148	$ 27,704
Grants and Emergency Management	23,436	-	23,436	22,236
Pilot Wind Farm Project	505,747	450,000	55,747	495,831
City of Ulysses	99,498	110,000	(10,502)	120,724
Reimbursements	48,150	50,000	(1,850)	82,492
Law Enforcement Contract	6,516	5,000	1,516	7,895
Total other	$ 706,495	$ 630,000	$ 76,495	$ 756,882
Total Receipts	$3,402,173	$3,085,531	$316,642	$2,841,058

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Expenditures				
County Commissioners	$ 64,665	$ 71,200	$ (6,535)	$ 71,951
County Clerk	119,349	125,477	(6,128)	116,778
County Treasurer	137,188	156,706	(19,518)	150,890
County Attorney	266,083	255,769	10,314	265,290
Register of Deeds	99,754	111,668	(11,914)	90,066
Clerk of District Court	68,627	118,350	(49,723)	69,695
County Appraiser	260,957	278,300	(17,343)	273,191
Courthouse General	291,996	885,000	(593,004)	245,885
Data Processing	158,310	102,000	56,310	121,433
Election	73,333	74,193	(860)	64,199
Building Inspection	-	67,497	(67,497)	23,388
Economic Development	80,000	80,000	-	80,000
Health	155,000	155,000	-	155,000
Sheriff	1,060,707	1,146,450	(85,743)	893,464
Civil Defense	120,996	107,313	13,683	82,177
Juvenile Detention	71,060	50,000	21,060	50,000
Extension Council	140,000	140,000	-	140,000
Soil Conservation	15,000	15,000	-	15,000
Fair Maintenance	50,491	50,600	(109)	50,566
Historical	125,000	125,000	-	120,000
Appropriations	4,064	303,000	(298,936)	27,387
College repayment	4,500	6,000	(1,500)	6,000
Operating transfers	-	77,500	(77,500)	77,500
Total Expenditures	$3,367,080	$4,502,023	$ (1,134,943)	$3,189,860
Receipts Over (Under) Expenditures	$ 35,093			$ (348,802)
Unencumbered Cash, Beginning	2,395,871			2,744,673
Unencumbered Cash, Ending	$2,430,964			$2,395,871

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$1,478,613	$1,503,341	$ (24,728)	$1,192,033
Delinquent tax	25,345	6,000	19,345	14,025
Motor vehicle tax	103,647	63,059	40,588	116,376
Total taxes	$1,607,605	$1,572,400	$ 35,205	$1,322,434
Intergovernmental:				
Special City and County Fund	$ 361,487	$ 320,000	$ 41,487	$ 489,369
County Equalization Fund	8,216	3,000	5,216	13,101
Total intergovernmental	$ 369,703	$ 323,000	$ 46,703	$ 502,470
Charges for Services:				
Reimbursements	$ 41,355	$ 15,000	$ 26,355	$ 43,360
Transfer Station	396,135	320,000	76,135	377,247
Total charges for services	$ 437,490	$ 335,000	$ 102,490	$ 420,607
Total Receipts	$2,414,798	$2,230,400	$ 184,398	$2,245,511
Expenditures				
Maintenance:				
Personal services	$ 670,618	$ 715,800	$ (45,182)	$ 675,872
Contractual services	17,287	79,500	(62,213)	24,134
Commodities	769,045	976,000	(206,955)	735,271
Capital outlay	10,965	13,000	(2,035)	2,700
Total maintenance	$1,467,915	$1,784,300	$ (316,385)	$1,437,977
Administration:				
Personal services	$ 339,989	$ 331,720	$ 8,269	$ 329,444
Contractual services	317,029	345,250	(28,221)	315,179
Commodities	4,958	3,500	1,458	1,867
Capital outlay	329	5,000	(4,671)	1,190
Total administration	$ 662,305	$ 685,470	$ (23,165)	$ 647,680
Operating Transfers:				
Road Machinery Fund	$ 162,500	-	$ 162,500	$ 325,000
Special Highway Fund	162,500	-	162,500	-
Total operating transfers	$ 325,000	-	$ 325,000	$ 325,000
Total Expenditures	$2,455,220	$2,469,770	$ (14,550)	$2,410,657
Receipts Over (Under) Expenditures	$ (40,422)			$ (165,146)
Unencumbered Cash, Beginning	521,573			686,719
Unencumbered Cash, Ending	$ 481,151			$ 521,573

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$1,729,610	$1,760,648	$ (31,038)	$1,679,371
Delinquent tax	29,136	7,000	22,136	15,465
Motor vehicle tax	132,825	88,943	43,882	92,045
Total taxes	$1,891,571	$1,856,591	$ 34,980	$1,786,881
Other:				
Miscellaneous reimbursements	$ 11,422	$ 50,000	$ (38,578)	$ 50,506
Health insurance dividend	490,696	-	490,696	-
Total other	$ 502,118	$ 50,000	$452,118	$ 50,506
Total Receipts	$2,393,689	$1,906,591	$487,098	$1,837,387
Expenditures				
Contractual services	1,905,161	$1,953,000	$ (47,839)	1,862,040
Receipts Over (Under) Expenditures	$ 488,528			$ (24,653)
Unencumbered Cash, Beginning	146,196			170,849
Unencumbered Cash, Ending	$ 634,724			$ 146,196

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$122,754	$124,734	$ (1,980)	$111,775
Delinquent tax	2,168	500	1,668	1,192
Motor vehicle tax	9,559	5,905	3,654	10,303
Total taxes	$134,481	$131,139	$ 3,342	$123,270
Charges for Services:				
Sale of chemicals and noxious weed treatments	8,922	20,000	(11,078)	32,093
Total Receipts	$143,403	$151,139	$ (7,736)	$155,363
Expenditures				
Personal services	$ 65,606	$111,000	$ (45,394)	$ 81,651
Contractual services	8,946	10,150	(1,204)	7,452
Commodities	49,954	85,700	(35,746)	48,506
Capital outlay	-	1,000	(1,000)	500
Total Expenditures	$124,506	$207,850	$ (83,344)	$138,109
Receipts Over (Under) Expenditures	$ 18,897			$ 17,254
Unencumbered Cash, Beginning	130,483			113,229
Unencumbered Cash, Ending	$149,380			$130,483

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$ 51,377	$ 52,132	$ (755)	$ 83,616
Delinquent tax	1,114	150	964	728
Motor vehicle tax	6,852	4,423	2,429	6,084
Total taxes	$ 59,343	$ 56,705	$ 2,638	$ 90,428
Other:				
Rents	$ 23,736	$ 17,500	$ 6,236	$ 21,500
Royalties	3,630	500	3,130	1,806
Miscellaneous	2,619	-	2,619	4,901
Total other	$ 29,985	$ 18,000	$ 11,985	$ 28,207
Total Receipts	$ 89,328	$ 74,705	$ 14,623	$118,635
Expenditures				
Contractual services	$ 58,572	$ 81,200	$ (22,628)	$ 66,735
Commodities	354	2,100	(1,746)	387
Capital outlay	770	-	770	-
County share of Airport project	8,156	82,000	(73,844)	3,844
Total Expenditures	$ 67,852	$165,300	$ (97,448)	$ 70,966
Receipts Over (Under) Expenditures	$ 21,476			$ 47,669
Unencumbered Cash, Beginning	157,541			109,872
Unencumbered Cash, Ending	$179,017			$157,541

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$468,078	$476,014	$ (7,936)	$462,302
Delinquent tax	8,285	1,500	6,785	4,761
Motor vehicle tax	38,407	24,475	13,932	34,736
Total Receipts	$514,770	$501,989	$ 12,781	$501,799
Expenditures				
Appropriations – Library Board	501,989	$501,989	-	501,989
Receipts Over (Under) Expenditures	$ 12,781			$ (190)
Unencumbered Cash, Beginning	15,951			16,141
Unencumbered Cash, Ending	$ 28,732			$ 15,951

GRANT COUNTY, KANSAS

Schedule 2-7

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$ 403,215	$409,856	$ (6,641)	$480,824
Delinquent tax	7,767	1,500	6,267	4,955
Motor vehicle tax	40,003	25,445	14,558	37,219
Total taxes	$ 450,985	$436,801	$ 14,184	$522,998
Other:				
Fees	$ 140,398	$125,000	$ 15,398	$133,070
CPR	14,736	-	14,736	12,015
Donations and grants	15,376	15,000	376	19,471
Total other	$ 170,510	$140,000	$ 30,510	$164,556
Total Receipts	$ 621,495	$576,801	$ 44,694	$687,554
Expenditures				
Personal services	$ 489,311	$536,635	$ (47,324)	$530,764
Contractual services	84,578	77,900	6,678	76,266
Commodities	45,906	73,950	(28,044)	60,656
Capital outlay	18,480	-	18,480	-
Operating Transfers:				
Ambulance Equipment Fund	110,000	66,000	44,000	85,000
Total Expenditures	$ 748,275	$754,485	$ (6,210)	$752,686
Receipts Over (Under) Expenditures	$ (126,780)			$ (65,132)
Unencumbered Cash, Beginning	213,835			278,967
Unencumbered Cash, Ending	$ 87,055			$213,835

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$196,089	$199,439	$ (3,350)	$204,673
Delinquent tax	3,531	500	3,031	2,068
Motor vehicle tax	16,926	10,830	6,096	15,045
Total taxes	$216,546	$210,769	$ 5,777	$221,786
Other:				
Miscellaneous	3,600	5,000	(1,400)	14,155
Total Receipts	$220,146	$215,769	$ 4,377	$235,941
Expenditures				
Personal services	$ 75,793	$ 82,000	$ (6,207)	$ 81,751
Contractual services	58,225	59,920	(1,695)	54,351
Commodities	13,502	14,000	(498)	21,098
Capital outlay	7,838	17,000	(9,162)	9,884
Operating Transfers:				
Rural Fire Equipment Fund	70,000	55,000	15,000	60,000
Total Expenditures	$225,358	$227,920	$ (2,562)	$227,084
Receipts Over (Under) Expenditures	$ (5,212)			$ 8,857
Unencumbered Cash, Beginning	31,630			22,773
Unencumbered Cash, Ending	$ 26,418			$ 31,630

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 128,998	$131,091	$ (2,093)	$ 66,826
Delinquent tax	2,170	500	1,670	1,239
Motor vehicle tax	6,787	3,522	3,265	12,017
Reimbursements	16,510	-	16,510	-
Total Receipts	$ 154,465	$135,113	$ 19,352	$ 80,082
Expenditures				
Contractual services	322,790	$650,000	$ (327,210)	278,427
Receipts Over (Under) Expenditures	$ (168,325)			$ (198,345)
Unencumbered Cash, Beginning	543,352			741,697
Unencumbered Cash, Ending	$ 375,027			$ 543,352

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$1,281,493	$1,303,050	$ (21,557)	$1,305,839
Delinquent tax	21,706	1,000	20,706	10,557
Motor vehicle tax	110,048	65,000	45,048	86,214
Total Receipts	$1,413,247	$1,369,050	$ 44,197	$1,402,610
Expenditures				
Bond principal	$1,285,000	$1,285,000	-	$1,290,000
Bond interest	64,050	64,050	-	102,750
Total Expenditures	$1,349,050	$1,349,050	-	$1,392,750
Receipts Over (Under) Expenditures	$ 64,197			$ 9,860
Unencumbered Cash, Beginning	29,086			19,226
Unencumbered Cash, Ending	$ 93,283			$ 29,086

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$231,854	$235,689	$ (3,835)	$212,548
Delinquent tax	4,072	1,000	3,072	2,323
Motor vehicle tax	18,240	10,000	8,240	18,540
Total taxes	$254,166	$246,689	$ 7,477	$233,411
Other:				
Reimbursements	22,661	15,000	7,661	21,039
Total Receipts	$276,827	$261,689	$ (15,138)	$254,450
Expenditures				
Personal services	$167,833	$167,694	$ 139	$154,581
Contractual services	94,191	84,750	9,441	74,753
Commodities	26,294	35,900	(9,606)	27,217
Total Expenditures	$288,318	$288,344	$ (26)	$256,551
Receipts Over (Under) Expenditures	$ (11,491)			$ (2,101)
Unencumbered Cash, Beginning	69,941			72,042
Unencumbered Cash, Ending	$ 58,450			$ 69,941

GRANT COUNTY, KANSAS

Schedule 2-12

HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$ 111,721	$113,676	$ (1,955)	$ 81,077
Delinquent tax	1,839	500	1,339	1,039
Motor vehicle tax	6,901	4,288	2,613	6,941
Total taxes	$ 120,461	$118,464	$ 1,997	$ 89,057
Other:				
Fees and charges	$ 237,823	$220,000	$ 17,823	$262,343
Federal and state assistance	110,658	185,587	(74,929)	118,652
Total other	$ 348,481	$405,587	$ (57,106)	$380,995
Total Receipts	$ 468,942	$524,051	$ (55,109)	$470,052
Expenditures				
Personal services	$ 282,609	$258,867	$ 23,742	$272,551
Contractual services	99,409	81,950	17,459	80,533
Commodities	162,422	163,200	(778)	150,921
Capital outlay	42,018	147,587	(105,569)	33,135
Total Expenditures	$ 586,458	$651,604	$ (65,146)	$537,140
Receipts Over (Under) Expenditures	$ (117,516)			$ (67,088)
Unencumbered Cash, Beginning	196,598			263,686
Unencumbered Cash, Ending	$ 79,082			$196,598

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
General Fund	$ -	$ 77,500	$ (77,500)	$ 77,500
Donations	47,923	-	47,923	-
Total Receipts	$ 47,923	$ 77,500	$ (29,577)	$ 77,500
Expenditures				
Capital outlay	123,172	$375,000	$ (251,828)	107,910
Receipts Over (Under) Expenditures	$ (75,249)			$ (30,410)
Unencumbered Cash, Beginning	243,136			273,546
Unencumbered Cash, Ending	$167,887			$243,136

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$184,237	$186,867	$ (2,630)	$237,915
Delinquent tax	3,840	750	3,090	2,778
Motor vehicle tax	20,752	12,593	8,159	22,485
Total taxes	$208,829	$200,210	$ 8,619	$263,178
Other:				
Services	41,015	20,000	21,015	37,536
Total Receipts	$249,844	$220,210	$ 29,634	$300,714
Expenditures				
Personal services	$239,643	$263,745	$ (24,102)	$221,863
Contractual services	41,215	46,956	(5,741)	42,666
Commodities	7,704	13,096	(5,392)	8,007
Capital outlay	5,549	8,422	(2,873)	1,340
Total Expenditures	$294,111	$332,219	$ (38,108)	$273,876
Receipts Over (Under) Expenditures	$ (44,267)			$ 26,838
Unencumbered Cash, Beginning	158,411			131,573
Unencumbered Cash, Ending	$114,144			$158,411

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Liquor tax	$ 2,115	$ 2,922	$ (807)	$ 2,613
Expenditures				
Contractual services	3,760	$ 7,000	$ (3,240)	4,667
Receipts Over (Under) Expenditures	$ (1,645)			$ (2,054)
Unencumbered Cash, Beginning	2,815			4,869
Unencumbered Cash, Ending	$ 1,170			$ 2,815

GRANT COUNTY, KANSAS

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022

GRANT COUNTY, KANSAS

Schedule 2-16

ROAD MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Operating transfer from Road and Bridge Fund	$ 162,500	$ 325,000
Miscellaneous	7,766	2,000
Total Receipts	$ 170,266	$ 327,000
Expenditures		
Capital outlay	6,176	1,607
Receipts Over (Under) Expenditures	$ 164,090	$ 325,393
Unencumbered Cash, Beginning	1,372,976	1,047,583
Unencumbered Cash, Ending	$1,537,066	$1,372,976

GRANT COUNTY, KANSAS

Schedule 2-17

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Donations and grants	$ 97,759	-
Operating transfer from Road and Bridge Fund	162,500	-
Total Receipts	$ 260,259	$ -
Expenditures		
Capital outlay	-	60,274
Receipts Over (Under) Expenditures	$ 260,259	$ (60,274)
Unencumbered Cash, Beginning	977,680	1,037,954
Unencumbered Cash, Ending	$1,237,939	$ 977,680

GRANT COUNTY, KANSAS

Schedule 2-18

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Donations and grants	$ 43,740	$ -
Operating transfer from Rural Fire District Fund	70,000	60,000
Total Receipts	$113,740	$ 60,000
Expenditures		
Capital outlay	124,923	-
Receipts Over (Under) Expenditures	$ (11,183)	$ 60,000
Unencumbered Cash, Beginning	352,425	292,425
Unencumbered Cash, Ending	$341,242	$352,425

GRANT COUNTY, KANSAS

Schedule 2-19

AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Operating transfer from Ambulance Fund	$110,000	$ 85,000
Miscellaneous income	10,915	-
Total Receipts	$120,915	$ 85,000
Expenditures		
Capital outlay	69,107	-
Receipts Over (Under) Expenditures	$ 51,808	$ 85,000
Unencumbered Cash, Beginning	241,578	156,578
Unencumbered Cash, Ending	$293,386	$241,578

GRANT COUNTY, KANSAS

Schedule 2-20

NOXIOUS WEED EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Miscellaneous	$ -	$ 8,464
Expenditures		
Capital outlay	3,525	4,208
Receipts Over (Under) Expenditures	$ (3,525)	$ 4,256
Unencumbered Cash, Beginning	135,031	130,775
Unencumbered Cash, Ending	$131,506	$135,031

GRANT COUNTY, KANSAS

Schedule 2-21

911 TELEPHONE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Charges for Services:		
Telephone fees	$ 60,088	$ 59,941
Expenditures		
Public Safety	26,169	40,236
Receipts Over (Under) Expenditures	$ 33,919	$ 19,705
Unencumbered Cash, Beginning	322,308	302,603
Unencumbered Cash, Ending	$356,227	$322,308

GRANT COUNTY, KANSAS

Schedule 2-22

AIRPORT IMPROVEMENTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
FAA Grant	$142,074	$194,992
County share of Airport project	8,156	3,844
Total Receipts	$150,230	$198,836
Expenditures		
Capital outlay	86,612	267,176
Receipts Over (Under) Expenditures	$ 63,618	$ (68,340)
Unencumbered Cash, Beginning	(64,319)	4,021
Unencumbered Cash, Ending	$ (701)	$ (64,319)

GRANT COUNTY, KANSAS

Schedule 2-23

TREASURER'S SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Charges for Services:		
Motor vehicle licenses	$ 69,117	$ 69,627
Fees	178	135
Total Receipts	$ 69,295	$ 69,762
Expenditures		
General Government	$ 38,400	$ 17,392
Fees to General Fund	30,895	52,370
Total Expenditures	$ 69,295	$ 69,762
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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Charges for Services:		
Diversion fees	$ 3,438	$ 3,140
Expenditures		
General Government	198	-
Receipts Over (Under) Expenditures	$ 3,240	$ 3,140
Unencumbered Cash, Beginning	29,071	25,931
Unencumbered Cash, Ending	$ 32,311	$ 29,071

GRANT COUNTY, KANSAS

Schedule 2-25

PROSECUTOR'S TRAINING ASSISTANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Charges for Services:		
Clerk of District Court – Docket fees	$ 196	$ 284
Expenditures		
General Government	749	152
Receipts Over (Under) Expenditures	$ (553)	$ 132
Unencumbered Cash, Beginning	1,886	1,754
Unencumbered Cash, Ending	$ 1,333	$ 1,886

GRANT COUNTY, KANSAS

Schedule 2-26

REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Charges for Services:		
Register of Deeds – Processing fees	$ 8,730	$ 11,278
Use of Money and Property:		
Interest	24	16
Total Receipts	$ 8,754	$ 11,294
Expenditures		
Capital outlay	13,182	4,103
Receipts Over (Under) Expenditures	$ (4,428)	$ 7,191
Unencumbered Cash, Beginning	23,784	16,593
Unencumbered Cash, Ending	$ 19,356	$ 23,784

GRANT COUNTY, KANSAS

Schedule 2-27

LEC SEIZURE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Grants	$ 694,402	$717,241
Expenditures		
Apportionments	912,032	32,126
Receipts Over (Under) Expenditures	$ (217,630)	$685,115
Unencumbered Cash, Beginning	687,457	2,342
Unencumbered Cash, Ending	$ 469,827	$687,457

GRANT COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS
For the year ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current taxes	$12,466,816	$20,506,791	$17,195,476	$15,778,131
16/20 current tax	29,229	38,588	35,471	32,346
Delinquent real estate tax	25,502	140,463	126,586	39,379
Delinquent personal property tax	4,566	171,347	172,639	3,274
Delinquent 16/20 tax	-	866	866	-
Delinquent watercraft tax	-	259	209	50
Suspense tax	5,988	25,939	23,987	7,940
Excess tax	-	22,578	22,578	-
Special county mineral production tax	52,112	371,884	307,104	116,892
Motor vehicle tax	221,005	1,487,759	1,471,074	237,690
Game license and stamp	59	2,474	2,527	6
Tourism tax	72,514	24,635	24,295	72,854
Total Distributable Funds	$12,877,791	$22,793,583	$19,382,812	$16,288,562
State Funds:				
State Educational Building	$ -	$ 143,097	$ 143,097	$ -
State Institutional Building	-	71,548	71,548	-
State motor vehicle tax	-	827,514	827,514	-
Driver's license	353	19,934	19,816	471
Compensating and isolated sales tax	71,971	817,663	825,336	64,298
Watercraft	2,471	4,686	3,970	3,187
Heritage Trust Fund	1,448	4,365	4,958	855
Total State Funds	$ 76,243	$ 1,888,807	$ 1,896,239	$ 68,811
Subdivision Funds:				
Cities	-	$ 1,895,579	$ 1,895,579	-
School districts	-	7,324,888	7,324,888	-
Cemetery districts	-	153,583	153,583	-
Groundwater management	-	63,494	63,494	-
Total Subdivision Funds	-	$ 9,437,544	$ 9,437,544	-
Other Agency Funds:				
Clerk of the District Court	$ 125,564	$ -	$ 51,568	$ 73,996
Payroll Clearing Fund	32	685,325	684,932	425
Clerk Technology	1,553	2,009	2,512	1,050
Treasurer Technology	7,922	2,356	-	10,278
Care Home Memorial	9,823	23	-	9,846
Neighborhood Revitalization Fund	-	42,577	42,577	-
Law Library	19,852	2,606	2,427	20,031
Total Other Agency Funds	$ 164,746	$ 734,896	$ 784,016	$ 115,626
Grand Total	$13,118,780	$34,854,830	$31,500,611	$16,472,999

GRANT COUNTY, KANSAS

SUPPLEMENTARY INFORMATION

GRANT COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
County Commissioners				
Personal services	$ 60,165	$ 60,000	$ 165	$ 60,000
Contractual services	4,500	11,000	(6,500)	11,170
Commodities	-	200	(200)	781
Totals	$ 64,665	$ 71,200	$ (6,535)	$ 71,951
County Clerk				
Personal services	$103,601	$104,209	$ (608)	$104,862
Contractual services	12,591	14,100	(1,509)	4,496
Commodities	3,157	7,000	(3,843)	6,174
Capital outlay	-	168	(168)	1,246
Totals	$119,349	$125,477	$ (6,128)	$116,778
County Treasurer				
Personal services	$119,641	$137,061	$ (17,420)	$134,290
Contractual services	12,469	13,645	(1,176)	12,642
Commodities	5,078	6,000	(922)	3,958
Totals	$137,188	$156,706	$ (19,518)	$150,890
County Attorney				
Personal services	$ 53,045	$ 54,384	$ (1,339)	$ 53,190
Contractual services	211,279	200,161	11,118	210,707
Commodities	1,759	1,224	535	1,393
Totals	$266,083	$255,769	$ 10,314	$265,290
Register of Deeds				
Personal services	$ 95,079	$103,593	$ (8,514)	$ 85,897
Contractual services	3,632	6,575	(2,943)	3,664
Commodities	1,043	1,500	(457)	505
Totals	$ 99,754	$111,668	$ (11,914)	$ 90,066

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Clerk of District Court				
Contractual services	$ 63,830	$112,350	$ (48,520)	$ 44,260
Commodities	4,797	6,000	(1,203)	6,502
Capital outlay	-	-	-	18,933
Totals	$ 68,627	$118,350	$ (49,723)	$ 69,695
Appraiser's Cost				
Personal services	$ 78,537	$ 81,700	$ (3,163)	$ 78,584
Contractual services	179,297	192,600	(13,303)	192,001
Commodities	3,123	4,000	(877)	2,606
Totals	$260,957	$278,300	$ (17,343)	$273,191
Courthouse General				
Contractual services	$281,729	$850,000	$ (568,271)	$237,434
Commodities	8,777	35,000	(26,223)	8,451
Capital outlay	1,490	-	1,490	-
Totals	$291,996	$885,000	$ (593,004)	$245,885
Data Processing				
Contractual services	$158,310	$102,000	$ 56,310	$121,433
Election				
Personal services	$ 47,817	$ 52,793	$ (4,976)	$ 47,806
Contractual services	14,597	17,900	(3,303)	11,733
Commodities	10,919	3,500	7,419	4,660
Totals	$ 73,333	$ 74,193	$ (860)	$ 64,199
Building Inspection (Planning & Zoning)				
Contractual services	-	$ 67,497	$ (67,497)	$ 23,388

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Economic Development				
Appropriations	$ 80,000	$ 80,000	-	$ 80,000
Health				
Developmentally disabled	$ 70,000	$ 70,000	-	$ 70,000
Mental health	85,000	85,000	-	85,000
Totals	$ 155,000	$ 155,000	-	$155,000
Sheriff				
Personal services	$ 720,874	$ 793,250	$ (72,376)	$663,916
Contractual services	145,909	168,050	(22,141)	96,595
Commodities	192,404	185,150	7,254	132,953
Capital outlay	1,520	-	1,520	-
Totals	$1,060,707	$1,146,450	$ (85,743)	$893,464
Civil Defense				
Personal services	$ 105,861	$ 71,263	$ 34,598	$ 58,558
Contractual services	13,327	10,000	3,327	19,263
Commodities	1,808	26,050	(24,242)	4,356
Totals	$ 120,996	$ 107,313	$ 13,683	$ 82,177
Juvenile Detention				
Contractual services	$ 71,060	$ 50,000	$ 21,060	$ 50,000
Extension Council				
Appropriations	$ 140,000	$ 140,000	-	$140,000
Soil Conservation				
Contractual services	$ 15,000	$ 15,000	-	$ 15,000

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Fair Maintenance				
Activity Center maintenance	$ 50,491	$ 50,600	$ (109)	$ 50,566
Historical				
Appropriations	$ 125,000	$ 125,000	-	$ 120,000
Appropriations				
Other appropriations	$ 1,064	$ 300,000	$ (298,936)	$ 27,387
Fair Board	3,000	3,000	-	-
Totals	$ 4,064	$ 303,000	$ (298,936)	$ 27,387
College Repayment				
Contractual services	$ 4,500	$ 6,000	$ (1,500)	$ 6,000
Operating Transfers				
Special Equipment Fund	-	$ 77,500	$ (77,500)	$ 77,500
Totals	$3,367,080	$4,502,023	$ (1,134,943)	$3,189,860

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

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

To the Board of County Commissioners
Grant County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

In our opinion, Grant County, Kansas complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Grant County, Kansas and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Grant County, Kansas' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Grant County, Kansas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Grant County, Kansas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Grant County, Kansas' internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002, to be significant deficiencies.

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

Government Auditing Standards requires the auditor to perform limited procedures on Grant County, Kansas' response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Grant County, Kansas' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

June 12, 2023

GRANT COUNTY, KANSAS

Schedule 5

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2022

Federal Grantor/Pass-Through Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed through to Subrecipients	Federal Expenditures
US Department of the Treasury passed through Kansas Governor's Office:				
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027	2022	$ -	$ 912,032
US Department of Agriculture passed through Kansas Department of Health and Environment:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WIC 2022	-	37,389
US Department of Health and Human Services passed through Kansas Department of Health and Environment:				
COVID-19 – Public Health Emergency Preparedness	93.069	PHEP 2022	-	12,015
COVID-19 – Epidemiology and Laboratory Capacity Cooperative Agreement	93.323	ELC 2022	-	32,602
Family Planning Services	93.217	FP 2022	-	19,817
Immunization Grants	93.268	IMM 2022	-	28,922
US Department of Homeland Security passed through Kansas Adjutant General:				
Emergency Management Performance Grant	97.042	2022	-	23,436
US Department of Transportation Federal Aviation Administration:				
Airport Improvement Program	20.600	N/A	-	44,110
Total Expenditures of Federal Awards			-	$1,110,323

See accompanying notes to schedule of expenditures of federal awards.

GRANT COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2022

Note A: Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule 5) includes the federal award activity of Grant County, Kansas under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Grant County, Kansas, it is not intended to and does not present the aggregate cash and unencumbered cash balances and receipts and expenditures of Grant County, Kansas.

Note B: Summary of Significant Accounting Policies

Expenditures reported on the accompanying Schedule of Expenditures of Federal Awards are reported on the regulatory basis of accounting, which are accounting practices prescribed by the State of Kansas and are described in Note 1 to Grant County, Kansas' regulatory basis financial statement.

Note C: Indirect Cost Rate

Grant County, Kansas has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

GRANT COUNTY, KANSAS

Schedule 6

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2022

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the regulatory basis financial statement of Grant County, Kansas.

2. Two significant deficiencies were disclosed during the audit of the financial statement that would be required to be reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. No material weaknesses are reported.

3. No instances of noncompliance material to the financial statement of Grant County, Kansas, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

4. No significant deficiencies on internal control over major federal award programs disclosed during the audit is reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance. No material weaknesses are reported.

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

6. Audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) are reported in this Schedule.

7. The programs tested as major programs were:
   Covid-19 Coronavirus State and Local Fiscal Recovery Funds Assistance Listing #21.027

8. The threshold for determining type A and B programs was $750,000.

9. Grant County, Kansas did not qualify as a low-risk auditee.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2022

B. FINDINGS – FINANCIAL STATEMENT AUDIT

Significant Deficiencies

2022-001. Encumbrance Records

Condition: Contrary to the provisions of K.S.A. 10-117 and K.S.A. 79-2934, encumbrance and unencumbered cash records were not maintained.

Criteria: Internal controls should be in place to provide reasonable assurance that proper encumbrance and unencumbered cash records are maintained.

Cause: Deficiencies in the County's accounting program prevent the County from maintaining proper encumbrance records.

Effect: Because of the failure to maintain proper encumbrance and unencumbered cash records, funds may have a negative unencumbered cash balance and not be detected.

Recommendation: Procedures should be implemented to maintain proper encumbrance and unencumbered cash records.

Views of Responsible Officials and Planned Corrective Actions: Grant County, Kansas agrees with the finding and will attempt to implement the recommended procedures.

2022-002. Segregation of Duties

Condition: The size of the County's various departments precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties.

Criteria: Internal controls should be in place to provide reasonable assurance that there is sufficient segregation of duties.

Cause: The size of the County's various departments precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2022

B. FINDINGS – FINANCIAL STATEMENT AUDIT (Continued)

2022-002. Segregation of Duties (Continued)

Effect: The County's internal controls may not prevent a misstatement or a noncompliance issue from occurring.

Recommendation: Procedures should be implemented to acquire enough staff to provide optimum segregation of duties.

Views of Responsible Officials and Planned Corrective Actions: Grant County, Kansas agrees with the finding and will attempt to implement the recommended procedures.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.