GRANT COUNTY, KANSAS
Ulysses, Kansas

FINANCIAL STATEMENTS
For the year ended December 31, 2023

GRANT COUNTY, KANSAS

FINANCIAL STATEMENTS
For the year ended December 31, 2023

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GRANT COUNTY, KANSAS

FINANCIAL SECTION

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
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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, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Grant County, Kansas as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Grant County, Kansas as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), 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, 2022 (not presented herein), and have issued our report thereon dated June 12, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, 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 September 9, 2024, 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

September 9, 2024

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, 2023, and the related notes to the financial statement, which comprise Grant County, Kansas' basic financial statement, and have issued our report thereon dated September 9, 2024, 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 2023-001 and 2023-002 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

September 9, 2024

GRANT COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the year ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	$ 2,430,964	$ 5,202,381	$ 3,488,568	$ 4,144,777	$ 126,924	$ 4,271,701
Special Purpose Funds:						
Road and Bridge	481,151	2,694,172	2,670,448	504,875	210,449	715,324
Employees' Benefits	634,724	2,344,924	1,728,954	1,250,694	242	1,250,936
Noxious Weed	149,380	146,127	148,978	146,529	5,289	151,818
Airport Maintenance	179,017	216,682	199,945	195,754	912	196,666
Library Maintenance	28,732	559,018	536,994	50,756	-	50,756
Ambulance	87,055	981,267	882,807	185,515	37,168	222,683
Rural Fire District	26,418	265,615	256,240	35,793	17,985	53,778
Courthouse Building	375,027	229,914	217,024	387,917	10,290	398,207
Park Maintenance	58,450	310,159	312,221	56,388	37,224	93,612
Health	79,082	631,385	668,312	42,155	47,898	90,053
Special Equipment	167,887	139,364	106,954	200,297	-	200,297
Senior Center	114,144	316,766	319,181	111,729	5,587	117,316
Alcohol Treatment	1,170	3,180	-	4,350	-	4,350
Road Machinery	1,537,066	142,000	485,511	1,193,555	-	1,193,555
Special Highway Improvement	1,237,939	161,000	-	1,398,939	-	1,398,939
Rural Fire Equipment	341,242	90,000	167,260	263,982	-	263,982
Ambulance Equipment	293,386	100,000	6,845	386,541	-	386,541
Noxious Weed Equipment	131,506	10,000	-	141,506	-	141,506
911 Telephone	356,227	60,057	29,089	387,195	334	387,529
Spark	469,827	2,516	360,370	111,973	13,420	125,393
Debt Service Fund – Bond and Interest	93,283	1,347,752	1,441,035	-	-	-
Capital Project Fund – Airport Improvements	(701)	1,338,569	1,395,347	(57,479)	-	(57,479)
Fiduciary Type Funds – Expendable Trust Funds:						
Treasurer's Special Auto	-	70,342	70,342	-	618	618
County Attorney Diversion	32,311	4,141	16,400	20,052	-	20,052
Prosecutor's Training Assistance	1,333	305	431	1,207	-	1,207
Register of Deeds Technology	19,356	7,168	6,558	19,966	-	19,966
LEC Seizure	2,445	860	-	3,305	-	3,305
Total Reporting Entity (Excluding Agency Funds)	$ 9,328,421	$17,375,664	$15,515,814	$11,188,271	$ 514,340	$11,702,611

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, 2023

Ending Cash Balance		$11,702,611
Composition of Cash:		
County Treasurer:		
Certificates of deposit and money market	$27,057,078	
Checking account	533,506	
Cash on hand	76,227	
Clerk of the District Court:		
Cash in bank	67,097	
Sheriff:		
Cash in bank	9,111	
Law Library:		
Cash in bank	20,031	
Civic Center:		
Cash in bank	24,943	
Total Cash		$27,787,993
Agency Funds per Schedule 3		16,085,382
Total Reporting Entity (Excluding Agency Funds)		$11,702,611

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

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

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 2023:

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 $57,479 cash deficit which will be reimbursed by the FAA in 2023.

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, 2023.

At December 31, 2023, Grant County's carrying amount of deposits was $27,787,933 and the bank balance was $27,921,025. 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 $27,421,025 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	$670,500	$ 92,344.48
Airport Runway Improvement	457,000	407,126.59
Airport Runway Improvement	420,000	416,794.29
Airport Runway Improvement	515,000	38,595.00

Note 5: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Treasurer's Special Auto Fund	General Fund	KSA 8-145	$ 19,666
Rural Fire District Fund	Rural Fire Equipment Fund	KSA 19-3612c	90,000
Road and Bridge Fund	Road Machinery Fund	KSA 68-1416	140,000
Road and Bridge Fund	Special Highway Fund	KSA 68-1416	60,000
Ambulance Fund	Ambulance Equipment Fund	KSA 19-119	100,000
Noxious Weed Fund	Noxious Weed Equipment Fund	KSA 19-119	10,000

Note 6: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

Grant County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from Grant County were $230,398 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, Grant County's proportionate share of the collective net pension liability reported by KPERS was $3,359,270. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023.

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 September 9, 2024, 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, 2023 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	$1,275,000	-	$1,275,000	$ (1,275,000)	-	$25,500
Total Contractual Indebtedness					$1,275,000	-	$1,275,000	$ (1,275,000)	-	$25,500

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

	Total
Principal:	
General Obligation Bonds:	
Hospital Refunding Bonds	-
Interest:	
General Obligation Bonds:	
Hospital Refunding Bonds	-
Total Principal and Interest	-

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, 2023

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$4,825,532	$3,488,568	$ (1,336,964)
Special Purpose Funds:			
Road and Bridge	2,676,425	2,670,448	(5,977)
Employees' Benefits	2,133,000	1,728,954	(404,046)
Noxious Weed	226,600	148,978	(77,622)
Airport Maintenance	253,413	199,945	(53,468)
Library Maintenance	536,994	536,994	-
Ambulance	883,090	882,807	(283)
Rural Fire District	259,470	256,240	(3,230)
Courthouse Building	550,000	217,024	(332,976)
Park Maintenance	318,331	312,221	(6,110)
Health	683,280	668,312	(14,968)
Special Equipment	425,000	106,954	(318,046)
Senior Center	332,219	319,181	(13,038)
Alcohol Treatment	5,000	-	(5,000)
Debt Service Fund:			
Bond and Interest	1,441,035	1,441,035	-

GRANT COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023

GRANT COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$3,113,284	$3,080,029	$ 33,255	$2,157,163
Delinquent tax	22,713	7,500	15,213	33,076
Interest on delinquent taxes	27,604	9,000	18,604	30,407
Motor vehicle tax	185,052	135,000	50,052	134,785
Mineral production tax	159,388	30,000	129,388	153,552
Total taxes	$3,508,041	$3,261,529	$ 246,512	$2,508,983
Licenses, Permits, and Fees:				
Antique tags	$ 2,230	$ 750	$ 1,480	$ 2,120
Officers' fees	81,448	45,000	36,448	81,643
Motor vehicle registration	19,666	15,000	4,666	30,895
Vehicle inspection fees	9,960	6,000	3,960	10,180
Total licenses, permits, & fees	$ 113,304	$ 66,750	$ 46,554	$ 124,838
Use of Money and Property:				
Interest on taxes	$ 7,963	$ 5,000	$ 2,963	$ 8,468
Interest on idle fund investments	624,824	15,000	609,824	53,389
Total use of money & property	$ 632,787	$ 20,000	$ 612,787	$ 61,857
Other:				
Miscellaneous	$ 54,572	$ 15,000	$ 39,572	$ 23,148
Grants and Emergency Management	-	-	-	23,436
Pilot Wind Farm Project	515,862	450,000	65,862	505,747
Transfer Bond and Interest	140,533	-	140,533	-
City of Ulysses	110,820	105,000	5,820	99,498
Reimbursements	103,595	50,000	53,595	48,150
Law Enforcement Contract	22,867	5,000	17,867	6,516
Total other	$ 948,249	$ 625,000	$ 323,249	$ 706,495
Total Receipts	$5,202,381	$3,973,279	$1,299,102	$3,402,173

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Expenditures				
County Commissioners	$ 67,460	$ 74,800	$ (7,340)	$ 64,665
County Clerk	123,976	126,407	(2,431)	119,349
County Treasurer	131,390	134,567	(3,177)	137,188
County Attorney	253,962	261,102	(7,140)	266,083
Register of Deeds	101,119	117,015	(15,896)	99,754
Clerk of District Court	65,464	121,350	(55,886)	68,627
County Appraiser	272,491	273,200	(709)	260,957
Courthouse General	305,080	885,000	(579,920)	291,996
Data Processing	80,979	102,000	(21,021)	158,310
Election	78,636	77,553	1,083	73,333
Building Inspection	-	50,000	(50,000)	-
Economic Development	90,000	90,000	-	80,000
Health	170,000	170,000	-	155,000
Sheriff	1,144,757	1,273,775	(129,018)	1,060,707
Civil Defense	-	-	-	120,996
Juvenile Detention	62,013	62,013	-	71,060
Extension Council	150,000	150,000	-	140,000
Soil Conservation	22,500	22,500	-	15,000
Fair Maintenance	54,801	55,600	(799)	50,491
Historical	136,450	136,450	-	125,000
Appropriations	45,490	508,700	(463,210)	4,064
College repayment	4,500	6,000	(1,500)	4,500
Operating transfers	127,500	127,500	-	-
Total Expenditures	$3,488,568	$4,825,532	$ (1,336,964)	$3,367,080
Receipts Over (Under) Expenditures	$1,713,813			$ 35,093
Unencumbered Cash, Beginning	2,430,964			2,395,871
Unencumbered Cash, Ending	$4,144,777			$2,430,964

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$1,723,584	$1,704,348	$ 19,236	$1,478,613
Delinquent tax	15,501	6,000	9,501	25,345
Motor vehicle tax	126,897	92,000	34,897	103,647
Total taxes	$1,865,982	$1,802,348	$ 63,634	$1,607,605
Intergovernmental:				
Special City and County Fund	$ 355,553	$ 300,000	$ 55,553	$ 361,487
County Equalization Fund	-	5,000	(5,000)	8,216
Total intergovernmental	$ 355,553	$ 305,000	$ 50,553	$ 369,703
Charges for Services:				
Reimbursements	$ 88,630	$ 15,000	$ 73,630	$ 41,355
Transfer Station	384,007	320,000	64,007	396,135
Total charges for services	$ 472,637	$ 335,000	$ 137,637	$ 437,490
Total Receipts	$2,694,172	$2,442,348	$ 251,824	$2,414,798
Expenditures				
Maintenance:				
Personal services	$ 709,295	$ 715,530	$ (6,235)	$ 670,618
Contractual services	18,015	85,500	(67,485)	17,287
Commodities	1,063,599	1,169,200	(105,601)	769,045
Capital outlay	3,111	13,000	(9,889)	10,965
Total maintenance	$1,794,020	$1,983,230	$ (189,210)	$1,467,915
Administration:				
Personal services	$ 332,512	$ 339,420	$ (6,908)	$ 339,989
Contractual services	333,586	344,275	(10,689)	317,029
Commodities	2,958	4,000	(1,042)	4,958
Capital outlay	7,372	5,500	1,872	329
Total administration	$ 676,428	$ 693,195	$ (16,767)	$ 662,305
Operating Transfers:				
Road Machinery Fund	$ 60,000	-	$ 60,000	$ 162,500
Special Highway Fund	140,000	-	140,000	162,500
Total operating transfers	$ 200,000	-	$ 200,000	$ 325,000
Total Expenditures	$2,670,448	$2,676,425	$ (5,977)	$2,455,220
Receipts Over (Under) Expenditures	$ 23,724			$ (40,422)
Unencumbered Cash, Beginning	481,151			521,573
Unencumbered Cash, Ending	$ 504,875			$ 481,151

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$1,957,894	$1,935,369	$ 22,525	$1,729,610
Delinquent tax	17,540	7,000	10,540	29,136
Motor vehicle tax	153,135	110,000	43,135	132,825
Total taxes	$2,128,569	$2,052,369	$ 76,200	$1,891,571
Other:				
Miscellaneous reimbursements	$ 15,453	$ 40,000	$ (24,547)	$ 11,422
Health insurance dividend	200,902	-	200,902	490,696
Total other	$ 216,355	$ 40,000	$ 176,355	$ 502,118
Total Receipts	$2,344,924	$2,092,369	$ 252,555	$2,393,689
Expenditures				
Contractual services	1,728,954	$2,133,000	$ (404,046)	1,905,161
Receipts Over (Under) Expenditures	$ 615,970			$ 488,528
Unencumbered Cash, Beginning	634,724			146,196
Unencumbered Cash, Ending	$1,250,694			$ 634,724

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$130,004	$128,444	$ 1,560	$122,754
Delinquent tax	1,281	500	781	2,168
Motor vehicle tax	10,748	7,500	3,248	9,559
Total taxes	$142,033	$136,444	$ 5,589	$134,481
Charges for Services:				
Sale of chemicals and noxious weed treatments	4,094	20,000	(15,906)	8,922
Total Receipts	$146,127	$156,444	$ (10,317)	$143,403
Expenditures				
Personal services	$ 87,063	$118,000	$ (30,937)	$ 65,606
Contractual services	12,994	11,150	1,844	8,946
Commodities	38,421	96,450	(58,029)	49,954
Capital outlay	500	1,000	(500)	-
Operating Transfers:				
Noxious Weed Equipment Fund	10,000	-	10,000	-
Total Expenditures	$148,978	$226,600	$ (77,622)	$124,506
Receipts Over (Under) Expenditures	$ (2,851)			$ 18,897
Unencumbered Cash, Beginning	149,380			130,483
Unencumbered Cash, Ending	$146,529			$149,380

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$106,811	$105,503	$ 1,308	$ 51,377
Delinquent tax	836	150	686	1,114
Motor vehicle tax	5,022	3,000	2,022	6,852
Total taxes	$112,669	$108,653	$ 4,016	$ 59,343
Other:				
Rents	$ 17,718	$ 17,500	$ 218	$ 23,736
Royalties	1,797	500	1,297	3,630
Reimbursement FAA	62,000	-	62,000	-
Miscellaneous	22,498	-	22,498	2,619
Total other	$104,013	$ 18,000	$ 86,013	$ 29,985
Total Receipts	$216,682	$126,653	$ 90,029	$ 89,328
Expenditures				
Contractual services	$ 65,424	$ 81,313	$ (15,889)	$ 58,572
Commodities	537	2,100	(1,563)	354
Capital outlay	400	16,000	(15,600)	770
County share of Airport project	133,584	92,000	41,584	8,156
Total Expenditures	$199,945	$191,413	$ 8,532	$ 67,852
Expenditures and Transfers not Subject to Budget				
Reimbursement FAA	-	62,000	(62,000)	-
Total Expenditures and Transfers	$199,945	$253,413	$ (53,468)	$ 67,852
Receipts Over (Under) Expenditures	$ 16,737			$ 21,476
Unencumbered Cash, Beginning	179,017			157,541
Unencumbered Cash, Ending	$195,754			$179,017

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$512,592	$506,494	$ 6,098	$468,078
Delinquent tax	4,900	1,500	3,400	8,285
Motor vehicle tax	41,526	29,000	12,526	38,407
Total Receipts	$559,018	$536,994	$ 22,024	$514,770
Expenditures				
Appropriations – Library Board	536,994	$536,994	-	501,989
Receipts Over (Under) Expenditures	$ 22,024			$ 12,781
Unencumbered Cash, Beginning	28,732			15,951
Unencumbered Cash, Ending	$ 50,756			$ 28,732

GRANT COUNTY, KANSAS

Schedule 2-7

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$715,983	$708,046	$ 7,937	$ 403,215
Delinquent tax	5,549	1,500	4,049	7,767
Motor vehicle tax	36,958	25,000	11,958	40,003
Total taxes	$758,490	$734,546	$ 23,944	$ 450,985
Other:				
Fees	$182,393	$120,000	$ 62,393	$ 140,398
CPR	9,453	-	9,453	14,736
Donations and grants	30,931	12,500	18,431	15,376
Total other	$222,777	$132,500	$ 90,277	$ 170,510
Total Receipts	$981,267	$867,046	$114,221	$ 621,495
Expenditures				
Personal services	$586,609	$594,640	$ (8,031)	$ 489,311
Contractual services	114,574	125,500	(10,926)	84,578
Commodities	74,988	94,450	(19,462)	45,906
Capital outlay	6,636	68,500	(61,864)	18,480
Operating Transfers:				
Ambulance Equipment Fund	100,000	-	100,000	110,000
Total Expenditures	$882,807	$883,090	$ (283)	$ 748,275
Receipts Over (Under) Expenditures	$ 98,460			$ (126,780)
Unencumbered Cash, Beginning	87,055			213,835
Unencumbered Cash, Ending	$185,515			$ 87,055

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$232,837	$230,131	$ 2,706	$196,089
Delinquent tax	2,152	500	1,652	3,531
Motor vehicle tax	17,556	11,000	6,556	16,926
Total taxes	$252,545	$241,631	$ 10,914	$216,546
Other:				
Miscellaneous	13,070	-	13,070	3,600
Total Receipts	$265,615	$241,631	$ 23,984	$220,146
Expenditures				
Personal services	$ 69,264	$ 87,900	$ (18,636)	$ 75,793
Contractual services	61,891	61,770	121	58,225
Commodities	12,574	17,800	(5,226)	13,502
Capital outlay	22,511	22,000	511	7,838
Operating Transfers:				
Rural Fire Equipment Fund	90,000	70,000	20,000	70,000
Total Expenditures	$256,240	$259,470	$ (3,230)	$225,358
Receipts Over (Under) Expenditures	$ 9,375			$ (5,212)
Unencumbered Cash, Beginning	26,418			31,630
Unencumbered Cash, Ending	$ 35,793			$ 26,418

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$174,001	$172,169	$ 1,832	$ 128,998
Delinquent tax	1,417	500	917	2,170
Motor vehicle tax	10,548	7,500	3,048	6,787
Reimbursements	43,948	-	43,948	16,510
Total Receipts	$229,914	$180,169	$ 49,745	$ 154,465
Expenditures				
Contractual services	217,024	$550,000	$ (332,976)	322,790
Receipts Over (Under) Expenditures	$ 12,890			$ (168,325)
Unencumbered Cash, Beginning	375,027			543,352
Unencumbered Cash, Ending	$387,917			$ 375,027

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$1,221,235	$1,200,475	$ 20,760	$1,281,493
Delinquent tax	12,217	1,000	11,217	21,706
Motor vehicle tax	114,300	80,000	34,300	110,048
Total Receipts	$1,347,752	$1,281,475	$ 66,277	$1,413,247
Expenditures				
Bond principal	$1,275,000	$1,275,000	$ -	$1,285,000
Bond interest	25,500	25,500	-	64,050
Transfer	140,535	-	140,535	-
Total Expenditures	$1,441,035	$1,300,500	$ 140,535	$1,349,050
Expenditures and Transfers not Subject to Budget				
Transfer	-	140,535	(140,535)	-
Total Expenditures and Transfers	$1,441,035	$1,441,035	-	$1,349,050
Receipts Over (Under) Expenditures	$ (93,283)			$ 64,197
Unencumbered Cash, Beginning	93,283			29,086
Unencumbered Cash, Ending	-			$ 93,283

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$258,235	$255,204	$ 3,031	$231,854
Delinquent tax	2,430	1,000	1,430	4,072
Motor vehicle tax	20,322	14,000	6,322	18,240
Total taxes	$280,987	$270,204	$ 10,783	$254,166
Other:				
Reimbursements	29,172	12,500	16,672	22,661
Total Receipts	$310,159	$282,704	$ 27,455	$276,827
Expenditures				
Personal services	$179,309	$171,931	$ 7,378	$167,833
Contractual services	98,217	103,750	(5,533)	94,191
Commodities	34,695	42,650	(7,955)	26,294
Total Expenditures	$312,221	$318,331	$ (6,110)	$288,318
Receipts Over (Under) Expenditures	$ (2,062)			$ (11,491)
Unencumbered Cash, Beginning	58,450			69,941
Unencumbered Cash, Ending	$ 56,388			$ 58,450

GRANT COUNTY, KANSAS

Schedule 2-12

HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$207,589	$205,515	$ 2,074	$ 111,721
Delinquent tax	1,399	500	899	1,839
Motor vehicle tax	9,486	6,500	2,986	6,901
Total taxes	$218,474	$212,515	$ 5,959	$ 120,461
Other:				
Fees and charges	$235,484	$220,000	$ 15,484	$ 237,823
Federal and state assistance	177,427	185,587	(8,160)	110,658
Total other	$412,911	$405,587	$ 7,324	$ 348,481
Total Receipts	$631,385	$618,102	$ 13,283	$ 468,942
Expenditures				
Personal services	$268,979	$281,460	$ (12,481)	$ 282,609
Contractual services	125,610	90,983	34,627	99,409
Commodities	216,656	163,250	53,406	162,422
Capital outlay	57,067	147,587	(90,520)	42,018
Total Expenditures	$668,312	$683,280	$ (14,968)	$ 586,458
Receipts Over (Under) Expenditures	$ (36,927)			$ (117,516)
Unencumbered Cash, Beginning	79,082			196,598
Unencumbered Cash, Ending	$ 42,155			$ 79,082

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
General Fund	$127,500	$127,500	$ -	$ -
Donations	11,864	-	11,864	47,923
Total Receipts	$139,364	$127,500	$ 11,864	$ 47,923
Expenditures				
Capital outlay	106,954	$425,000	$ (318,046)	123,172
Receipts Over (Under) Expenditures	$ 32,410			$ (75,249)
Unencumbered Cash, Beginning	167,887			243,136
Unencumbered Cash, Ending	$200,297			$167,887

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$251,056	$186,867	$ 64,189	$184,237
Delinquent tax	2,390	750	1,640	3,840
Motor vehicle tax	17,093	12,593	4,500	20,752
Total taxes	$270,539	$200,210	$ 70,329	$208,829
Other:				
Services	46,227	20,000	26,227	41,015
Total Receipts	$316,766	$220,210	$ 96,556	$249,844
Expenditures				
Personal services	$260,318	$263,745	$ (3,427)	$239,643
Contractual services	50,910	46,956	3,954	41,215
Commodities	7,057	13,096	(6,039)	7,704
Capital outlay	896	8,422	(7,526)	5,549
Total Expenditures	$319,181	$332,219	$ (13,038)	$294,111
Receipts Over (Under) Expenditures	$ (2,415)			$ (44,267)
Unencumbered Cash, Beginning	114,144			158,411
Unencumbered Cash, Ending	$111,729			$114,144

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Liquor tax	$ 3,180	$ 2,500	$ 680	$ 2,115
Expenditures				
Contractual services	-	$ 5,000	$ (5,000)	3,760
Receipts Over (Under) Expenditures	$ 3,180			$ (1,645)
Unencumbered Cash, Beginning	1,170			2,815
Unencumbered Cash, Ending	$ 4,350			$ 1,170

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023

GRANT COUNTY, KANSAS

Schedule 2-16

ROAD MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Operating transfer from Road and Bridge Fund	$ 140,000	$ 162,500
Miscellaneous	2,000	7,766
Total Receipts	$ 142,000	$ 170,266
Expenditures		
Capital outlay	485,511	6,176
Receipts Over (Under) Expenditures	$ (343,511)	$ 164,090
Unencumbered Cash, Beginning	1,537,066	1,372,976
Unencumbered Cash, Ending	$1,193,555	$1,537,066

GRANT COUNTY, KANSAS

Schedule 2-17

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Donations and grants	$ 101,000	$ 97,759
Operating transfer from Road and Bridge Fund	60,000	162,500
Total Receipts	$ 161,000	$ 260,259
Expenditures	-	-
Receipts Over (Under) Expenditures	$ 161,000	$ 260,259
Unencumbered Cash, Beginning	1,237,939	977,680
Unencumbered Cash, Ending	$1,398,939	$1,237,939

GRANT COUNTY, KANSAS

Schedule 2-18

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Donations and grants	$ -	$ 43,740
Operating transfer from Rural Fire District Fund	90,000	70,000
Total Receipts	$ 90,000	$113,740
Expenditures		
Capital outlay	167,260	124,923
Receipts Over (Under) Expenditures	$ (77,260)	$ (11,183)
Unencumbered Cash, Beginning	341,242	352,425
Unencumbered Cash, Ending	$263,982	$341,242

GRANT COUNTY, KANSAS

Schedule 2-19

AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2021
Receipts		
Operating transfer from Ambulance Fund	$100,000	$110,000
Miscellaneous income	-	10,915
Total Receipts	$100,000	$120,915
Expenditures		
Capital outlay	6,845	69,107
Receipts Over (Under) Expenditures	$ 93,155	$ 51,808
Unencumbered Cash, Beginning	293,386	241,578
Unencumbered Cash, Ending	$386,541	$293,386

GRANT COUNTY, KANSAS

Schedule 2-20

NOXIOUS WEED EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Miscellaneous	$ 10,000	$ -
Expenditures		
Capital outlay	-	3,525
Receipts Over (Under) Expenditures	$ 10,000	$ (3,525)
Unencumbered Cash, Beginning	131,506	135,031
Unencumbered Cash, Ending	$141,506	$131,506

GRANT COUNTY, KANSAS

Schedule 2-21

911 TELEPHONE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Charges for Services:		
Telephone fees	$ 60,057	$ 60,088
Expenditures		
Public Safety	29,089	26,169
Receipts Over (Under) Expenditures	$ 30,968	$ 33,919
Unencumbered Cash, Beginning	356,227	322,308
Unencumbered Cash, Ending	$387,195	$356,227

GRANT COUNTY, KANSAS

Schedule 2-22

AIRPORT IMPROVEMENTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
FAA Grant	$1,204,985	$142,074
County share of Airport project	133,584	8,156
Total Receipts	$1,338,569	$150,230
Expenditures		
Capital outlay	1,395,347	86,612
Receipts Over (Under) Expenditures	$ (56,778)	$ 63,618
Unencumbered Cash, Beginning	(701)	(64,319)
Unencumbered Cash, Ending	$ (57,479)	$ (701)

GRANT COUNTY, KANSAS

Schedule 2-23

TREASURER'S SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Charges for Services:		
Motor vehicle licenses	$ 70,200	$ 69,117
Fees	142	178
Total Receipts	$ 70,342	$ 69,295
Expenditures		
General Government	$ 50,676	$ 38,400
Fees to General Fund	19,666	30,895
Total Expenditures	$ 70,342	$ 69,295
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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Charges for Services:		
Diversion fees	$ 4,141	$ 3,438
Expenditures		
General Government	16,400	198
Receipts Over (Under) Expenditures	$ (12,259)	$ 3,240
Unencumbered Cash, Beginning	32,311	29,071
Unencumbered Cash, Ending	$ 20,052	$ 32,311

GRANT COUNTY, KANSAS

Schedule 2-25

PROSECUTOR'S TRAINING ASSISTANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Charges for Services:		
Clerk of District Court – Docket fees	$ 305	$ 196
Expenditures		
General Government	431	749
Receipts Over (Under) Expenditures	$ (126)	$ (553)
Unencumbered Cash, Beginning	1,333	1,886
Unencumbered Cash, Ending	$ 1,207	$ 1,333

GRANT COUNTY, KANSAS

Schedule 2-26

REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Charges for Services:		
Register of Deeds – Processing fees	$ 7,114	$ 8,730
Use of Money and Property:		
Interest	54	24
Total Receipts	$ 7,168	$ 8,754
Expenditures		
Capital outlay	6,558	13,182
Receipts Over (Under) Expenditures	$ 610	$ (4,428)
Unencumbered Cash, Beginning	19,356	23,784
Unencumbered Cash, Ending	$ 19,966	$ 19,356

GRANT COUNTY, KANSAS

Schedule 2-27

LEC SEIZURE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Reimbursements	$ 860	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ 860	$ -
Unencumbered Cash, Beginning	2,445	2,445
Unencumbered Cash, Ending	$ 3,305	$ 2,445

GRANT COUNTY, KANSAS

Schedule 2-28

SPARK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Grants	$ 2,516	$ 694,402
Expenditures		
Apportionments	360,370	912,032
Receipts Over (Under) Expenditures	$ (357,854)	$ (217,630)
Unencumbered Cash, Beginning	469,827	687,457
Unencumbered Cash, Ending	$ 111,973	$ 469,827

GRANT COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS
For the year ended December 31, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current taxes	$15,778,131	$20,466,084	$20,829,216	$15,414,999
16/20 current tax	32,346	54,120	50,197	36,269
Delinquent real estate tax	39,379	153,985	133,185	60,179
Delinquent personal property tax	3,274	73,565	73,668	3,171
Delinquent 16/20 tax	-	630	570	60
Delinquent watercraft tax	50	602	623	29
Suspense tax	7,940	29,867	20,775	17,032
Advance tax	-	142	-	142
Special county mineral production tax	116,892	217,939	318,777	16,054
Motor vehicle tax	237,690	1,644,849	1,623,031	259,508
Game license and stamp	6	2,296	2,270	32
Tourism tax	72,854	27,787	26,459	74,182
Total Distributable Funds	$16,288,562	$22,671,866	$23,078,771	$15,881,657
State Funds:				
State Educational Building	$ -	$ 187,500	$ 187,500	$ -
State Institutional Building	-	93,750	93,750	-
State motor vehicle tax	-	832,200	832,200	-
Driver's license	471	17,695	17,937	229
Compensating and isolated sales tax	64,298	828,718	805,135	87,881
Watercraft	3,187	4,517	4,233	3,471
Heritage Trust Fund	855	3,557	3,349	1,063
Total State Funds	$ 68,811	$ 1,967,937	$ 1,944,104	$ 92,644
Subdivision Funds:				
Cities	-	$ 1,922,161	$ 1,922,161	-
School districts	-	8,635,552	8,635,552	-
Cemetery districts	-	330,173	330,173	-
Groundwater management	-	69,618	69,618	-
Total Subdivision Funds	-	$10,957,504	$10,957,504	-
Other Agency Funds:				
Clerk of the District Court	$ 73,996	$ -	$ 6,899	$ 67,097
Payroll Clearing Fund	425	640,707	641,132	-
Clerk Technology	1,050	1,649	-	2,699
Treasurer Technology	10,278	1,908	921	11,265
Care Home Memorial	9,846	143	-	9,989
Neighborhood Revitalization Fund	-	33,055	33,055	-
Law Library	20,031	-	-	20,031
Total Other Agency Funds	$ 115,626	$ 677,462	$ 682,007	$ 111,081
Grand Total	$16,472,999	$36,274,769	$36,662,386	$16,085,382

GRANT COUNTY, KANSAS

SUPPLEMENTARY INFORMATION

GRANT COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
County Commissioners				
Personal services	$ 60,001	$ 60,000	$ 1	$ 60,165
Contractual services	7,325	14,500	(7,175)	4,500
Commodities	134	300	(166)	-
Totals	$ 67,460	$ 74,800	$ (7,340)	$ 64,665
County Clerk				
Personal services	$100,143	$104,607	$ (4,464)	$103,601
Contractual services	18,009	14,800	3,209	12,591
Commodities	4,109	7,000	(2,891)	3,157
Capital outlay	1,715	-	1,715	-
Totals	$123,976	$126,407	$ (2,431)	$119,349
County Treasurer				
Personal services	$112,308	$111,572	$ 736	$119,641
Contractual services	14,721	16,495	(1,774)	12,469
Commodities	4,361	6,500	(2,139)	5,078
Totals	$131,390	$134,567	$ (3,177)	$137,188
County Attorney				
Personal services	$ 52,865	$ 56,015	$ (3,150)	$ 53,045
Contractual services	198,812	203,863	(5,051)	211,279
Commodities	2,285	1,224	1,061	1,759
Totals	$253,962	$261,102	$ (7,140)	$266,083
Register of Deeds				
Personal services	$ 95,010	$108,390	$ (13,380)	$ 95,079
Contractual services	4,785	7,125	(2,340)	3,632
Commodities	199	1,500	(1,301)	1,043
Capital outlay	1,125	-	1,125	-
Totals	$101,119	$117,015	$ (15,896)	$ 99,754

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Clerk of District Court				
Contractual services	$ 54,675	$106,850	$ (52,175)	$ 63,830
Commodities	2,900	6,000	(3,100)	4,797
Capital outlay	7,889	8,500	(611)	-
Totals	$ 65,464	$121,350	$ (55,886)	$ 68,627
Appraiser's Cost				
Personal services	$ 84,008	$ 84,100	$ (92)	$ 78,537
Contractual services	185,897	185,100	797	179,297
Commodities	2,586	4,000	(1,414)	3,123
Totals	$272,491	$273,200	$ (709)	$260,957
Courthouse General				
Contractual services	$291,393	$850,000	$ (558,607)	$281,729
Commodities	10,187	35,000	(24,813)	8,777
Capital outlay	3,500	-	3,500	1,490
Totals	$305,080	$885,000	$ (579,920)	$291,996
Data Processing				
Contractual services	$ 80,979	$102,000	$ (21,021)	$158,310
Election				
Personal services	$ 55,450	$ 54,153	$ 1,297	$ 47,817
Contractual services	15,785	19,400	(3,615)	14,597
Commodities	7,401	4,000	3,401	10,919
Totals	$ 78,636	$ 77,553	$ 1,083	$ 73,333
Building Inspection (Planning & Zoning)				
Contractual services	-	$ 50,000	$ (50,000)	-

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Economic Development				
Appropriations	$ 90,000	$ 90,000	-	$ 80,000
Health				
Developmentally disabled	$ 85,000	$ 85,000	-	$ 70,000
Mental health	85,000	85,000	-	85,000
Totals	$ 170,000	$ 170,000	-	$ 155,000
Sheriff				
Personal services	$ 749,988	$ 831,075	$ (81,087)	$ 720,874
Contractual services	147,754	239,000	(91,246)	145,909
Commodities	232,367	203,700	28,667	192,404
Capital outlay	14,648	-	14,648	1,520
Totals	$1,144,757	$1,273,775	$ (129,018)	$1,060,707
Civil Defense				
Personal services	-	-	-	$ 105,861
Contractual services	-	-	-	13,327
Commodities	-	-	-	1,808
Totals	-	-	-	$ 120,996
Juvenile Detention				
Contractual services	$ 62,013	$ 62,013	-	$ 71,060
Extension Council				
Appropriations	$ 150,000	$ 150,000	-	$ 140,000
Soil Conservation				
Contractual services	$ 22,500	$ 22,500	-	$ 15,000

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Fair Maintenance				
Activity Center maintenance	$ 54,801	$ 55,600	$ (799)	$ 50,491
Historical				
Appropriations	$ 136,450	$ 136,450	-	$ 125,000
Appropriations				
Other appropriations	$ 42,490	$ 500,000	$ (457,510)	$ 1,064
Fair Board	3,000	3,000	-	3,000
WEKANDO	-	5,700	(5,700)	-
Totals	$ 45,490	$ 508,700	$ (463,210)	$ 4,064
College Repayment				
Contractual services	$ 4,500	$ 6,000	$ (1,500)	$ 4,500
Operating Transfers				
Special Equipment Fund	$ 127,500	$ 127,500	-	-
Totals	$3,488,568	$4,825,532	$ (1,336,964)	$3,367,080

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, 2023. 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, 2023.

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.

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Member of Private Practice Section

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 a 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 2023-001 and 2023-002, 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

September 9, 2024

GRANT COUNTY, KANSAS

Schedule 5

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2023

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	-	$ 346,350
US Department of Agriculture passed through Kansas Department of Health and Environment:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WIC 2023	-	56,148
US Department of Health and Human Services passed through Kansas Department of Health and Environment:				
COVID-19 – Public Health Emergency Preparedness	93.069	PHEP 2023	-	10,486
COVID-19 – Epidemiology and Laboratory Capacity Cooperative Agreement	93.323	ELC 2023	-	12,750
Family Planning Services	93.217	FP 2023	-	21,740
Immunization Grants	93.268	IMM 2023	-	91,449
US Department of Homeland Security passed through Kansas Adjutant General:				
Disaster Grants – Public Assistance (Presidentially Declared Disaster)	97.036	2023	-	78,848
Emergency Management Performance Grant	97.042	2023	-	22,392
US Department of Transportation Federal Aviation Administration:				
Airport Improvement Program	20.106	N/A	-	1,395,347
COVID-19 Airport Improvement Program	20.106	N/A	-	75,000
Total Expenditures of Federal Awards			-	$2,110,510

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, 2023

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, 2023. 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, 2023

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 in 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:
   Airport Improvement Program Assistance Listing #20.106

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, 2023

B. FINDINGS – FINANCIAL STATEMENT AUDIT

Significant Deficiencies

2023-001. 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. This is a repeat of Finding 2022-001 in the immediately prior audit.

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.

2023-002. 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, 2023

B. FINDINGS – FINANCIAL STATEMENT AUDIT (Continued)

2023-002. Segregation of Duties (Continued)

Effect: The County's internal controls may not prevent a misstatement or a noncompliance issue from occurring. This is a repeat of Finding 2022-002 in the immediately prior audit.

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.

GRANT COUNTY, KANSAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the year ended December 31, 2023

Finding 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.

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

Current Status: The County continues to use a manual ledger to track encumbrances.

Finding 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.

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

Current Status: The County continues to attempt to implement the recommendation.