GRAHAM COUNTY, KANSAS

Hill City, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2022

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

GRAHAM COUNTY, KANSAS
Financial Statement and Regulatory-Required
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For the Year Ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Graham County, Kansas
Hill City, Kansas 67642

Adverse and Unmodified Opinions

We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Graham County, Kansas, a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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 Graham County, Kansas, as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 the County, 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 basis for our adverse and unmodified opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the County 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 the 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 Generally Accepted Auditing Standards (GAAS) will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we

1) Exercise professional judgment and maintain professional skepticism throughout the audit.
2) 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.
3) 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 the County's internal control. Accordingly, no such opinion is expressed.
4) 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.
5) Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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 and regulatory basis summary of receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for 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*. 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 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 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.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
December 5, 2023

GRAHAM COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General Funds						
General Fund	$ 857,701	1,447,427	1,540,310	764,818	22,437	787,255
Special Purpose Funds						
Road and Bridge Fund	489,604	1,776,508	1,921,161	344,951	10,241	355,192
Fair Fund	3,278	46,388	46,388	3,278	0	3,278
Home for the Aged Maintenance Fund	13,086	294	294	13,086	0	13,086
Conservation District Fund	1,727	27,271	27,271	1,727	0	1,727
County Library Fund	7,554	119,388	119,388	7,554	0	7,554
Election Fund	9,098	30,895	39,993	0	0	0
Extension Council Fund	7,229	470	7,699	0	0	0
Community College Fund	48	0	48	0	0	0
Appraiser's Cost Fund	21,017	150,013	153,254	17,776	0	17,776
Noxious Weed Fund	0	96,996	96,996	0	1,782	1,782
Noxious Weed Capital Outlay Fund	79,330	16,081	4,599	90,812	0	90,812
Community Involvement Center Fund	1,316	19,310	19,310	1,316	0	1,316
Fire Fund	0	139,646	137,467	2,179	1,415	3,594
Employee Benefits Fund	321,376	1,590,296	1,414,502	497,170	0	497,170
County Health Fund	268,405	411,590	486,897	193,098	669	193,767
Special Alcohol Programs Fund	3,822	1,349	0	5,171	0	5,171
Special Parks and Recreation Fund	2,832	592	0	3,424	0	3,424
Graham Co 911 Fund	20,811	59,988	46,289	34,510	0	34,510
County Hospital Fund	34,946	618,305	618,305	34,946	0	34,946
Mental Health Fund	0	18,957	18,957	0	0	0
Mental Retardation Fund	0	53,315	53,315	0	0	0
Antelope Lake Trust Fund	19,867	850	108	20,609	0	20,609
Health Care Sales Tax Fund	1,106,762	499,188	338,448	1,267,502	0	1,267,502
County Health Capital Outlay Fund	112,689	180,497	0	293,186	0	293,186
Fire Equipment Fund	340,911	25,000	160,575	205,336	0	205,336
Special Machinery and Equipment Fund	500,585	251,591	358,453	393,723	9,748	403,471
Equipment Reserve Fund	284,438	13,987	43,346	255,079	0	255,079
Special Auto Licenses Fund	55,632	29,051	42,650	42,033	0	42,033

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

GRAHAM COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
County Attorney Check Trust Fund	$ 5,440	0	0	5,440	0	5,440
Prosecutor's Training Assistance Fund	2,903	366	0	3,269	0	3,269
Bond Supervision Fee Fund	195	115	115	195	0	195
Register of Deeds Technology Fund	46,141	8,426	7,130	47,437	0	47,437
County Treasurer Technology Fund	12,440	1,986	0	14,426	0	14,426
County Clerk Technology Fund	5,258	1,986	0	7,244	0	7,244
Special Road & Bridge Improvements	871,479	0	221,573	649,906	0	649,906
Emergency Preparedness Grant Fund	(7,190)	16,523	9,933	(600)	0	(600)
Community Development Grant Fund	0	5,000	0	5,000	0	5,000
Multi-Year Capital Improvement Fund	1,303,060	0	0	1,303,060	0	1,303,060
Summer Food Program Fund	20,649	11,842	21,436	11,055	0	11,055
Reserve Deputy Fund	4,813	1,000	0	5,813	0	5,813
Sheriffs Special Permit Fund	6,755	6,200	6,768	6,187	0	6,187
Sheriff Firearm Permit Fund	4,830	195	0	5,025	0	5,025
Sheriff Offender Registration Fund	4,732	440	597	4,575	0	4,575
Sheriff Seatbelt Grant Fund	4,576	0	0	4,576	0	4,576
Radar/LPR Trailer/Tech Grant Fund	0	35,000	26,960	8,040	0	8,040
Northwest Bioterrorism Fund	10,141	33,203	43,344	0	0	0
Fire District Donations Fund	11,474	1,500	0	12,974	0	12,974
EMS Donation Fund	10,274	2,910	0	13,184	0	13,184
Livestock Building Donation Fund	32	0	0	32	0	32
Industrial Park Fund	2,500	0	0	2,500	0	2,500
Municipalities Fighting Addiction Fund	0	447	0	447	0	447
CDBG Grant Fund	1,500	0	0	1,500	0	1,500
ARPA Fund	116,722	256,049	15,000	357,771	0	357,771
Daycare Grant Fund	25,000	0	10,000	15,000	0	15,000
Bond and Interest Funds						
Hospital Bond Debt Service Fund	29,145	276	0	29,421	0	29,421
Hospital No Fund Warrants Fund	5,984	49	0	6,033		6,033
Business Funds						
Landfill Fund	0	167,419	162,040	5,379	13,869	19,248
EMS (Ambulance) Fund	262,771	169,396	173,431	258,736	2,356	261,092
Ambulance Equipment Fund	93,221	31,453	4,269	120,405	0	120,405
Total Primary Government	$ 7,418,909	8,377,024	8,398,619	7,397,314	62,517	7,459,831

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

GRAHAM COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entities:						
Graham County Public Library:						
General Fund	161,967	123,673	144,863	140,777	0	140,777
State Aid Fund	0	684	684	0	0	0
Memorials Fund	103,323	43	0	103,366	0	103,366
Total Graham County Library	265,290	124,400	145,547	244,143	0	244,143
Total Reporting Entity (Excluding Agency Funds)	$ **7,684,199**	**8,501,424**	**8,544,166**	**7,641,457**	**62,517**	**7,703,974**

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

GRAHAM COUNTY, KANSAS
Composition of Cash
Regulatory Basis
For the Year Ended December 31, 2022

Primary Government:		
Cash on Hand		
Treasurer	$	100
Sheriff		300
First State Bank - Hill City, Kansas		
NOW Accounts		13,928,809
Certificates of Deposit		100,000
Peoples State Bank - Hill City, Kansas		
Money Market Accounts		2,886
Certificates of Deposit		400,000
Solutions North Bank - Hill City, Kansas		
NOW Accounts		180,325
Certificates of Deposit		166,000
Total Cash and Investments		14,778,420
Less Agency Funds - SCHEDULE 3		(7,318,589)
Total Primary Government		7,459,831
Related Municipal Entities:		
Graham County Public Library		
First State Bank - Hill City, Kansas		
NOW Account		(2,235)
Savings Account		1,122
Certificates of Deposit		66,885
Peoples State Bank - Hill City, Kansas		
Certificates of Deposit		96,580
Solutions North Bank - Hill City, Kansas		
Certificates of Deposit		81,641
Cash on Hand		150
Total Related Municipal Entities		244,143
Total Reporting Entity per Statement 1, Page 3	$	**7,703,974**

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

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

Graham County, Kansas, is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Graham County (the municipality) and certain related municipal entities. The following related municipal entity is included in the county's reporting entity because it was established to benefit the county and/or its constituents:

> Library Board. The Graham County Library Board operates the County's public library. Acquisition or disposition of real property by the board must be approved the County. Bond issuances must also be approved by the County. The County annually levies a tax for the library board.

Payments Between the County and Related Municipal Entities

Resource flows between a primary government and its related municipal entities are reported as external transactions – that is as receipts and expenditures.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2022:

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – 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.

Business fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Agency fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (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 regularly basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

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 mandatory, the statutes provide for the following sequence and timetable in 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 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. The municipality did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. No funds were amended in this manner during the year ended December 31, 2022.

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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

Mental Health Fund	Register of Deeds Technology Fund
Mental Retardation Fund	County Treasurer Technology Fund
Antelope Lake Trust Fund	County Clerk Technology Fund
Fire Equipment Fund	Emergency Preparedness Grant Fund
Multi-Year Capital Improvement Fund	EMS Donation Fund
Special Machinery and Equipment Fund	Sheriff Special Permit Fund
Equipment Reserve Fund	SAFE Program Grant Fund
Special Auto Licenses Fund	Sheriff Firearm Permit Fund
Fire District Donations Fund	County Attorney Check Trust Fund
Livestock Building Donation Fund	Sheriff Offender Registration Fund
Prosecutor's Training Assistance Fund	Industrial Park Fund
Reserve Deputy Fund	Sheriff Seatbelt Grant Fund
Northwest Bioterrorism Fund	Municipalities Fighting Addiction Fund
CDBG Grant Fund	ARPA Fund
Daycare Grant Fund	Bond Supervision Fee Fund
Summer Food Program Fund	Special Road & Bridge Improvement
Radar/LPR Trailer/Tech Grant Fund	Community Development Grant Fund

A legal operating budget is not required for the following business fund: Ambulance Equipment Fund.

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

2. **Stewardship, Compliance and Accountability**

Quarterly Statements. K.S.A. 19-520 *et seq*. requires the county treasurer to publish quarterly statements showing the amount in the treasury on the day of making the statement and the different funds to which it belongs. The County did not publish such quarterly statements. This appears to be a violation of this statute.

Outstanding Warrants. K.S.A. 10-815 states that outstanding warrants/checks for two years or more shall be canceled and restored to the fund originally charged. At year-end there were outstanding checks for more than two years. This appears to be a violation of this statute.

Tax Distributions. K.S.A. 12-1678a states tax distributions shall be made timely to taxing subdivisions: January 20, March 20, June 5, September 20, and October 31. Some distributions were made subsequent to these dates which appears to be a violation of this statute.

Cash Basis Compliance. K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Over & Short fund and Driver's License fund incurred indebtedness in excess of available cash balances. This appear to be in violation of this statute.

Heritage Trust Fees. K.S.A. 28-115 requires the county treasurer to remit Heritage Trust Fees quarterly to the state treasurer. The County did not remit these fees to the state as required. This appears to be a violation of this statute.

Budget Violations. K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the County's published budget. Expenditures in the County Hospital and Landfill funds have exceeded the published budget amount. This appears to be a violation of this statute.

Cash Basis Compliance. K.S.A 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Emergency Preparedness Grant Fund incurred indebtedness in excess of the available cash balances by $600. This grant requires the County to expend the monies and request reimbursement from the available awarded funds. This grant has sufficient remaining available grant award to cover their respective deficit cash balances as of December 31, 2022. The deficient cash balances will be eliminated when the grant proceeds are received subsequent to December 31, 2022. Although not specifically allowed as an exception to the cash basis law in the statutes, that State of Kansas, Division of Accounts and Reports, as a matter of practice, has allowed deficit fund balances as long as the fund is subsequently reimbursed by federal or state grant proceeds.

3. **Deposits and Investments**

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

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

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the 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%. The County's designated "peak periods" are from December 15 through February 13, and May 10 through July 9. All deposits were legally secured at December 31, 2022.

At December 31, 2022, the County's carrying amount of deposits was $14,778,420 and the bank balance was $14,744,409. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $751,950 was covered by federal depository insurance, $9,375,425 was collateralized with securities held by the pledging financial institution's agents in the County's name, and $4,617,034 was unsecured under a designated peak period.

At December 31, 2022, the Public Library's carrying amount of deposits was $243,993 and the bank balance was $243,993. The bank balance was held by three banks resulting in a concentration of credit risk. The bank balance was covered by federal depository insurance.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the 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. At December 31, 2022, the County held no investments except for certificates of deposit which are considered as a component of deposits.

4. **Defined Benefit Pension Plan**

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

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

State law provides that the employer contribution rates for KPERS 1 and 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 Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from Graham County, Kansas, were $215,320 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the county's proportionate share of the collective net pension liability reported by KPERS was $2,206,769. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The county's proportion of the net pension liability was based on the ratio of the 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.

Employees of the selected related municipal entity, the Graham County Public Library, also contribute to the Kansas Public Employees Retirement System. All contribution requirements were met by the related municipal entity and their employees. Contributions to the pension plan from Graham County Public Library were $9,016 for the year ended December 31, 2022, and the Library's proportionate share of the collective net pension liability reported by KPERS was $56,460.

5. **Other Long-Term Obligations from Operations**

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County 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), the County 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. There is no cost to the County under this program.

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

Compensated Absences

Graham County

Vacation Leave. After six months of continuous service with the County, each full-time employee or appointed official earns paid vacation at the rate of one day per month for the remainder of the first year of employment. Thereafter, each full-time employee or appointed official earns vacation days according to the following schedule for calendar years of completed service.

Completed Years of Service	Vacation Hours Earned
1 - 10 Years	1 Day per Month
11 - 20 Years	1 1/2 Days per Month
Over 20 Years	20 Days per Year

Any vacation days earned but not taken during each year are converted to sick leave unless the maximum of 120 sick leave days has been accrued, upon which the unused vacation days are forfeited without compensation. Accumulated vacation time is payable at the time of termination.

Sick Leave. Full-time employees and appointed officials earn one day of sick leave for each month of continuous employment, with a total accumulation of 120 days allowed. Sick leave is paid only for time lost for personal illness, accidents, funerals, or two days per year personal leave. Upon termination, any unused sick leave is paid to employees based upon their time of service, but shall not exceed one month's salary in total reimbursement.

Graham County Public Library

Vacation Leave. After six months of continuous service with the Library, each full-time employee earns paid vacation at the rate of one day per month for the remainder of the first year of employment. Thereafter, each full-time employee earns vacation days according to the following schedule for calendar years of completed service.

Completed Years of Service	Vacation Hours Earned
1 - 10 Years	1 Day per Month
11 - 20 Years	1 1/2 Days per Month
Over 20 Years	20 Days per Year

Any vacation days earned but not taken during each year cannot be carried over to the next year without consent of the Board. Accumulated vacation time is payable at the time of termination.

Sick Leave. Full-time employees earn one day of sick leave for each month of continuous employment, with a total accumulation of 120 days allowed. Sick leave is paid only for time lost for personal illness, accidents, funerals, or two days per year personal leave. Upon termination, any unused sick leave is paid to employees based upon their time of service, but shall not exceed one month's salary in total reimbursement.

6. Interfund Transfers

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions, or maintaining debt service on a routine basis as authorized by Kansas Statutes. The County's operating transfers and statutory authority for December 31, 2020, were as follows:

From	To	Statutory Authority	Amount
Election Fund	Equipment Reserve Fund	K.S.A. 19-119	3,987
Appraisers Cost Fund	Equipment Reserve Fund	K.S.A. 19-119	10,000
Road and Bridge Fund	Special Machinery and Equipment Fund	K.S.A. 68-141g	180,939
Special Auto Licenses Fund	General Fund	K.S.A. 8-145	29,788
EMS (Ambulance) Fund	Ambulance Equipment Fund	K.S.A. 12-110d	31,453
County Health Fund	County Health Capital Outlay Fund	K.S.A. 65-204	180,497
Noxious Weed	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	16,081

Residual Equity transfers were as follows:

From	To	Regulatory Authority	Amount
Community College Fund	General Fund	K.S.A. 12-6a16	$ 48

7. Risk Management

The County is exposed to various risks of loss related to torts; theft, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For this purpose the County purchases commercial insurance, including general liability, property, and workers compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

8. **Claims and Judgments**

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual government funds or the overall financial position of the County.

During the ordinary course of its operations the County is a party to various claims, legal actions, and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

9. **Liability for Landfill Closure and Post Closure Costs**

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County is incurring a liability based on the future closure and post closure care costs that will be incurred. The estimate of closure and post closure care liability at year-end is $666,000. This liability is based on the use of 100% of the estimated capacity of the landfill. These amounts are based on what it would cost to perform all closure and post closure care in 2022. Actual costs may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County has not restricted any of its assets for payment of closure and post closure care costs. The County has opened a temporary transfer station due to the closure of the site, which was closed by the Kansas Department of Health and Environment for contamination.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, record keeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

11. **Subsequent Events**

Management has evaluated the effects of the financial statement of subsequent events occurring through the date of this report, which is the date as which the financial statement was available to be issued.

12. **Long-term Debt - (Continued)**

Changes in long-term liabilities for Graham County, Kansas for the year ended December 31, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases:									
JD Financial-WR 240i Cold Recycler	2.00%	07/19/21	376,029	08/31/25	277,766	0	91,604	186,162	4,304
Total Contractual Indebtedness					**277,766**	**0**	**91,604**	**186,162**	**4,304**

Current maturities of long-term debt for Graham County, Kansas through maturity are as follows:

	2023	2024	2025	2026	2027	Total
PRINCIPAL						
Finance Leases:						
JD Financial-WR 240i Cold Recycler	91,150	94,011	0	0	0	185,161
TOTAL PRINCIPAL	**91,150**	**94,011**	**0**	**0**	**0**	**185,161**
INTEREST						
Finance Leases:						
JD Financial-WR 240i Cold Recycler	3,758	1,898	0	0	0	5,656
TOTAL INTEREST	**3,758**	**1,898**	**0**	**0**	**0**	**5,656**
TOTAL PRINCIPAL AND INTEREST	**$ 94,908**	**95,909**	**0**	**0**	**0**	**190,817**

GRAHAM COUNTY, KANSAS
Regulatory-Required
Supplementary Information
For the Year Ended December 31, 2022

GRAHAM COUNTY, KANSAS

SCHEDULE 1

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General Funds					
General Fund	$ 1,804,654	1,787	1,806,441	1,540,310	(266,131)
Special Purpose Funds					
Road and Bridge Fund	2,093,136	8,963	2,102,099	1,921,161	(180,938)
Fair Fund	46,715	0	46,715	46,388	(327)
Home for the Aged Maintenance Fund	13,311	0	13,311	294	(13,017)
Conservation District Fund	27,500	0	27,500	27,271	(229)
County Library Fund	119,600	0	119,600	119,388	(212)
Election Fund	40,000	0	40,000	39,993	(7)
Extension Council Fund	6,000	1,699	7,699	7,699	0
Community College Fund	50	0	50	48	(2)
Appraiser's Cost Fund	161,235	0	161,235	153,254	(7,981)
Noxious Weed Fund	144,527	0	144,527	96,996	(47,531)
Noxious Weed Capital Outlay Fund	25,186	0	25,186	4,599	(20,587)
Community Involvement Center Fund	19,600	0	19,600	19,310	(290)
Fire Fund	145,900	0	145,900	137,467	(8,433)
Employee Benefits Fund	1,764,500	0	1,764,500	1,414,502	(349,998)
County Health Fund	486,897	0	486,897	486,897	0
Special Alcohol Programs Fund	5,600	0	5,600	0	(5,600)
Special Parks and Recreation Fund	2,000	0	2,000	0	(2,000)
Graham Co 911 Fund	75,710	0	75,710	46,289	(29,421)
County Hospital Fund	617,289	0	617,289	618,305	1,016
Mental Health Fund	18,734	0	18,734	18,957	*
Mental Retardation Fund	52,500	0	52,500	53,315	*
Antelope Lake Trust Fund	6,779	0	6,779	108	*
Health Care Sales Tax Fund	810,000	0	810,000	338,448	(471,552)
County Health Capital Outlay Fund	3,415	0	3,415	0	(3,415)
Bond and Interest Funds					
Hospital Bond Debt Service Fund	29,241	0	29,241	0	(29,241)
Hospital No Fund Warrants Fund	5,986	0	5,986	0	(5,986)
Business Funds					
Landfill Fund	159,050	0	159,050	162,040	2,990
EMS (Ambulance) Fund	173,431	0	173,431	173,431	0

* Exempt from Budget Law

GRAHAM COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**1,129,150**	1,132,294	(3,144)
Delinquent Tax		**10,592**	1,500	9,092
Motor Vehicle Tax		**54,474**	41,307	13,167
Recreational Vehicle Tax		**1,241**	1,006	235
16/20M Vehicle Tax		**5,539**	6,503	(964)
Commercial Vehicle Tax		**4,196**	4,023	173
Intergovernmental				
Mineral Production Tax		**5,723**	10,000	(4,277)
Licenses, Fees and Permits				
County Officer Fees		**57,535**	47,500	10,035
Other Permits and Fees		**690**	300	390
Charges for Services				
Dispatching Services		**24,926**	18,000	6,926
Jail Care		**7,410**	0	7,410
Copies and Other Charges		**5,496**	2,800	2,696
Miscellaneous		**39,141**	7,500	31,641
Interest on Idle Funds		**2,253**	0	2,253
LEPP Receipts		**200**	0	200
Penalties and Interest		**67,238**	10,000	57,238
Transfer from Special Auto Licenses Fund		**29,788**	0	29,788
Residual Equity Transfer from Community College		**48**	0	48
Transfer from Hospital NFW		**0**	5,986	(5,986)
Transfer from Hospital Bonds		**0**	29,241	(29,241)
Reimbursements		**1,787**	0	1,787
Total Receipts	$	**1,447,427**	1,317,960	129,467

GRAHAM COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Expenditures:				
County Commissioners	$	**59,882**	58,843	1,039
County Clerk		**149,277**	116,412	32,865
County Treasurer		**126,740**	127,100	(360)
County Attorney		**102,423**	95,689	6,734
Register of Deeds		**87,791**	85,240	2,551
Sheriff		**525,429**	499,100	26,329
Unified Court - Operating		**23,771**	24,000	(229)
Unified Court - Attorney Fees		**25,529**	22,000	3,529
Courthouse General		**267,723**	198,000	69,723
Janitorial		**59,609**	76,353	(16,744)
Data Processing		**90,536**	76,917	13,619
Local Environment Protection Group		**3,607**	4,500	(893)
Northwest Kansas Area Agency on Aging		**3,500**	3,500	0
Historical Society		**2,500**	2,500	0
Emergency Preparedness		**11,993**	12,000	(7)
Indigent Burial		**0**	2,500	(2,500)
Transfer to Equipment Reserve Fund		**0**	400,000	(400,000)
Adjustments for Qualifying Budget Credits:				
Reimbursed Expenses		**0**	1,787	(1,787)
Total Expenditures		**1,540,310**	1,806,441	(266,131)
Receipts Over (Under) Expenditures		**(92,883)**		
Unencumbered Cash, Beginning		**857,701**		
Unencumbered Cash, Ending	$	**764,818**		

GRAHAM COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**1,210,850**	1,212,320	(1,470)
Delinquent Tax		**14,067**	0	14,067
Motor Vehicle Tax		**73,332**	55,607	17,725
Recreational Vehicle Tax		**1,670**	1,354	316
16/20M Vehicle Tax		**6,594**	8,758	(2,164)
Commercial Vehicle Tax		**5,648**	5,416	232
Intergovernmental				
Special City/County Highway		**245,213**	230,887	14,326
Equalization Aid		**3,680**	0	3,680
Fuel Tax Refund		**13,355**	0	13,355
Kansas Department of Transportation		**193,136**	0	193,136
Reimbursed Expense		8,963	0	8,963
Total Receipts		**1,776,508**	1,514,342	262,166
Expenditures:				
Personal Services		**954,162**	950,000	4,162
Commodities		**620,250**	776,500	(156,250)
Contractual Services		**163,681**	142,500	21,181
Capital Outlay		**2,129**	31,000	(28,871)
Transfer to Special Machinery and Equipment Fund		**180,939**	0	180,939
Adjustment for Qualifying Budget Credit:				
KDOT Reimbursement		**0**	193,136	(193,136)
Reimbursed Expense		**0**	8,963	(8,963)
Total Expenditures		**1,921,161**	2,102,099	(180,938)
Receipts Over (Under) Expenditures		**(144,653)**		
Unencumbered Cash, Beginning		**489,604**		
Unencumbered Cash, Ending	$	**344,951**		

GRAHAM COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**43,599**	43,817	(218)
Delinquent Tax		**421**	0	421
Motor Vehicle Tax		**1,977**	1,499	478
Recreational Vehicle Tax		**45**	37	8
16/20M Vehicle Tax		**194**	236	(42)
Commercial Vehicle Tax		**152**	146	6
Total Receipts		**46,388**	45,735	653
Expenditures:				
Appropriations		**46,388**	46,715	(327)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**3,278**		
Unencumbered Cash, Ending	$	**3,278**		

GRAHAM COUNTY, KANSAS
HOME FOR THE AGED MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$	**294**	225	69
Expenditures:				
Appropriations		**294**	13,311	(13,017)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**13,086**		
Unencumbered Cash, Ending	$	**13,086**		

GRAHAM COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**25,626**	25,815	(189)
Delinquent Tax		**241**	0	241
Motor Vehicle Tax		**1,172**	889	283
Recreational Vehicle Tax		**27**	22	5
16/20M Vehicle Tax		**115**	140	(25)
Commercial Vehicle Tax		**90**	87	3
Total Receipts		**27,271**	26,953	318
Expenditures:				
Appropriations		**27,271**	27,500	(229)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**1,727**		
Unencumbered Cash, Ending	$	**1,727**		

GRAHAM COUNTY, KANSAS
COUNTY LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**111,985**	112,380	(395)
Delinquent Tax		**1,033**	0	1,033
Motor Vehicle Tax		**5,338**	4,048	1,290
Recreational Vehicle Tax		**122**	99	23
16/20M Vehicle Tax		**499**	638	(139)
Commercial Vehicle Tax		**411**	394	17
Total Receipts		**119,388**	117,559	1,829
Expenditures:				
Appropriations		**119,388**	119,600	(212)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**7,554**		
Unencumbered Cash, Ending	$	**7,554**		

GRAHAM COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**30,129**	30,360	(231)
Delinquent Tax		**312**	0	312
Motor Vehicle Tax		**266**	202	64
Recreational Vehicle Tax		**6**	5	1
16/20M Vehicle Tax		**161**	32	129
Commercial Vehicle Tax		**21**	20	1
Total Receipts		**30,895**	30,619	276
Expenditures:				
Personal Services		**9,557**	12,000	(2,443)
Contractual Services		**26,449**	26,000	449
Commodities		**0**	2,000	(2,000)
Transfer to Equipment Reserve Fund		**3,987**	0	3,987
Total Expenditures		**39,993**	40,000	(7)
Receipts Over (Under) Expenditures		**(9,098)**		
Unencumbered Cash, Beginning		**9,098**		
Unencumbered Cash, Ending	$	**0**		

GRAHAM COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$	**470**	306	164
Expenditures:				
Appropriations		**7,699**	6,000	1,699
Adjustment for Qualifying Budget Credit:				
Residual Equity		**0**	1,699	(1,699)
Total Expenditures		**7,699**	7,699	0
Receipts Over (Under) Expenditures		**(7,229)**		
Unencumbered Cash, Beginning		**7,229**		
Unencumbered Cash, Ending	$	**0**		

GRAHAM COUNTY, KANSAS
COMMUNITY COLLEGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$	**0**	1	0
Expenditures				
Residual Equity Transfer to General		**48**	50	0
Receipts Over (Under) Expenditures		**(48)**		
Unencumbered Cash, Beginning		**48**		
Unencumbered Cash, Ending	$	**0**		

GRAHAM COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**137,920**	138,399	(479)
Delinquent Tax		**1,205**	0	1,205
Motor Vehicle Tax		**6,195**	4,697	1,498
Recreational Vehicle Tax		**141**	114	27
16/20M Vehicle Tax		**514**	740	(226)
Commercial Vehicle Tax		**477**	458	19
Miscellaneous		**3,561**	0	3,561
Total Receipts		**150,013**	144,408	5,605
Expenditures:				
Personal Services		**126,924**	127,335	(411)
Commodities		**3,204**	11,620	(8,416)
Contractual Services		**13,126**	22,280	(9,154)
Transfer to Equipment Reserve Fund		**10,000**	0	10,000
Total Expenditures		**153,254**	161,235	(7,981)
Receipts Over (Under) Expenditures		**(3,241)**		
Unencumbered Cash, Beginning		**21,017**		
Unencumbered Cash, Ending	$	**17,776**		

GRAHAM COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**86,982**	87,205	(223)
Delinquent Tax		**869**	181	688
Motor Vehicle Tax		**4,085**	3,098	987
Recreational Vehicle Tax		**93**	75	18
16/20M Vehicle Tax		**418**	488	(70)
Commercial Vehicle Tax		**315**	302	13
Charges for Services		**4,234**	35,161	(30,927)
Total Receipts		**96,996**	126,510	(29,514)
Expenditures:				
Personal Services		**47,517**	79,139	(31,622)
Commodities		**21,643**	44,350	(22,707)
Contractual Services		**10,536**	20,538	(10,002)
Capital Outlay		**1,219**	500	719
Transfer to Noxious Weed Capital Outlay		**16,081**	0	16,081
Total Expenditures		**96,996**	144,527	(47,531)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**0**		
Unencumbered Cash, Ending	$	**0**		

GRAHAM COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Noxious Weed Fund	$	**16,081**	0	16,081
Expenditures:				
Capital Outlay		**4,599**	25,186	(20,587)
Receipts Over (Under) Expenditures		**11,482**		
Unencumbered Cash, Beginning		**79,330**		
Unencumbered Cash, Ending	$	**90,812**		

GRAHAM COUNTY, KANSAS
COMMUNITY INVOLVEMENT CENTER FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**18,092**	18,272	(180)
Delinquent Tax		**194**	0	194
Motor Vehicle Tax		**855**	648	207
Recreational Vehicle Tax		**19**	16	3
16/20M Vehicle Tax		**84**	102	(18)
Commercial Vehicle Tax		**66**	63	3
Total Receipts		**19,310**	19,101	209
Expenditures:				
Appropriations		**19,310**	19,600	(290)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**1,316**		
Unencumbered Cash, Ending	$	**1,316**		

GRAHAM COUNTY, KANSAS
FIRE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**127,560**	127,293	267
Delinquent Tax		**1,124**	0	1,124
Motor Vehicle Tax		**3,996**	2,841	1,155
Recreational Vehicle Tax		**101**	75	26
16/20M Vehicle Tax		**667**	834	(167)
Commercial Vehicle Tax		**432**	436	(4)
Miscellaneous		**5,766**	0	5,766
Total Receipts		**139,646**	131,479	8,167
Expenditures:				
Personal Services		**72,145**	53,000	19,145
Commodities		**32,969**	25,600	7,369
Contractual Services		**32,353**	35,300	(2,947)
Capital Outlay		**0**	32,000	(32,000)
Transfer to Fire Equipment Fund		**0**	0	0
Total Expenditures		**137,467**	145,900	(8,433)
Receipts Over (Under) Expenditures		**2,179**		
Unencumbered Cash, Beginning		**0**		
Unencumbered Cash, Ending	$	**2,179**		

GRAHAM COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**1,487,746**	1,493,558	(5,812)
Delinquent Tax		**12,132**	0	12,132
Motor Vehicle Tax		**58,585**	44,425	14,160
Recreational Vehicle Tax		**1,334**	1,082	252
16/20M Vehicle Tax		**5,914**	6,997	(1,083)
Commercial Vehicle Tax		**4,512**	4,327	185
Miscellaneous		**20,073**	0	20,073
Total Receipts		**1,590,296**	1,550,389	39,907
Expenditures:				
Social Security		**181,518**	183,000	(1,482)
Retirement		**215,320**	238,000	(22,680)
Life Insurance		**3,095**	3,300	(205)
Workers' Compensation		**47,242**	72,000	(24,758)
Unemployment		**1,925**	3,200	(1,275)
Health Insurance		**965,402**	1,265,000	(299,598)
Total Expenditures		**1,414,502**	1,764,500	(349,998)
Receipts Over (Under) Expenditures		**175,794**		
Unencumbered Cash, Beginning		**321,376**		
Unencumbered Cash, Ending	$	**497,170**		

GRAHAM COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**49,753**	49,926	(173)
Delinquent Tax		**470**	100	370
Motor Vehicle Tax		**2,327**	1,765	562
Recreational Vehicle Tax		**53**	43	10
16/20M Vehicle Tax		**222**	278	(56)
Commercial Vehicle Tax		**179**	172	7
Grants and Donations				
WIC Federal Aid		**24,534**	14,000	10,534
State Formula		**19,000**	9,500	9,500
M and I		**16,047**	8,000	8,047
Other Grants and Donations		**55,171**	17,300	37,871
COVID-19		**95,945**	0	95,945
Charges for Services		**147,889**	72,743	75,146
Total Receipts		**411,590**	173,827	237,763
Expenditures:				
Personal Services		**145,154**	150,000	(4,846)
Commodities		**87,311**	125,500	(38,189)
Contractual Services		**73,935**	48,000	25,935
Capital Outlay		**0**	1,500	(1,500)
Transfer to County Health Capital Outlay Fund		**180,497**	0	180,497
Adjustments for Qualifying Budget Credits:				
Excess Grants		**0**	161,897	(161,897)
Total Expenditures		**486,897**	486,897	0
Receipts Over (Under) Expenditures		**(75,307)**		
Unencumbered Cash, Beginning		**268,405**		
Unencumbered Cash, Ending	$	**193,098**		

GRAHAM COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAMS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental				
Local Alcoholic Liquor Tax	$	**1,349**	3,174	(1,825)
Expenditures:				
Contractual Services		**0**	5,600	(5,600)
Receipts Over (Under) Expenditures		**1,349**		
Unencumbered Cash, Beginning		**3,822**		
Unencumbered Cash, Ending	$	**5,171**		

GRAHAM COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental				
Local Alcoholic Liquor Tax	$	**592**	550	42
Expenditures:				
Contractual Services		**0**	2,000	(2,000)
Receipts Over (Under) Expenditures		**592**		
Unencumbered Cash, Beginning		**2,832**		
Unencumbered Cash, Ending	$	**3,424**		

GRAHAM COUNTY, KANSAS
GRAHAM COUNTY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
911 Tax	$	**59,988**	75,710	(15,722)
Miscellaneous		**0**	0	0
Total Receipts		**59,988**	75,710	(15,722)
Expenditures:				
Contractual Services		**46,289**	75,710	(29,421)
Capital Outlay		**0**	0	0
Total Expenditures		**46,289**	75,710	(29,421)
Receipts Over (Under) Expenditures		**13,699**		
Unencumbered Cash, Beginning		**20,811**		
Unencumbered Cash, Ending	$	**34,510**		

GRAHAM COUNTY, KANSAS
COUNTY HOSPITAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**579,882**	581,370	(1,488)
Delinquent Tax		**5,683**	9,500	(3,817)
Motor Vehicle Tax		**27,234**	20,652	6,582
Recreational Vehicle Tax		**620**	503	117
16/20M Vehicle Tax		**2,788**	3,253	(465)
Commercial Vehicle Tax		**2,098**	2,011	87
Total Receipts		**618,305**	617,289	1,016
Expenditures:				
Appropriations		**618,305**	617,289	1,016
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**34,946**		
Unencumbered Cash, Ending	$	**34,946**		

GRAHAM COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	*Budget		Variance Over (Under)
Receipts:					
Taxes					
Ad Valorem Property Tax	$	**17,803**	17,924		(121)
Delinquent Tax		**156**	0		156
Motor Vehicle Tax		**835**	633		202
Recreational Vehicle Tax		**19**	15		4
16/20M Vehicle Tax		**80**	100		(20)
Commercial Vehicle Tax		**64**	62		2
Total Receipts		**18,957**	18,734		223
Expenditures:					
Appropriations		**18,957**	18,734	*	223
Receipts Over (Under) Expenditures		**0**			
Unencumbered Cash, Beginning		**0**			
Unencumbered Cash, Ending	$	**0**			

*Exempt from Budget Law per K.S.A. 19-4007.

GRAHAM COUNTY, KANSAS
MENTAL RETARDATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	*Budget		Variance Over (Under)
Receipts:					
Taxes					
Ad Valorem Property Tax	$	**50,043**	50,228		(185)
Delinquent Tax		**476**	0		476
Motor Vehicle Tax		**2,341**	1,776		565
Recreational Vehicle Tax		**53**	43		10
16/20M Vehicle Tax		**222**	280		(58)
Commercial Vehicle Tax		**180**	173		7
Total Receipts		**53,315**	52,500		815
Expenditures:					
Appropriations		**53,315**	52,500	*	815
Receipts Over (Under) Expenditures		**0**			
Unencumbered Cash, Beginning		**0**			
Unencumbered Cash, Ending	$	**0**			

*Exempt from Budget Law per K.S.A. 19-4007.

GRAHAM COUNTY, KANSAS
ANTELOPE LAKE TRUST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	*Budget		Variance Over (Under)
Receipts:					
Grants - State Aid	$	**850**	0		850
Miscellaneous		**0**	0		0
Total Receipts		**850**	0		850
Expenditures:					
Contractual Services		**108**	6,779	*	(6,671)
Receipts Over (Under) Expenditures		**742**			
Unencumbered Cash, Beginning		**19,867**			
Unencumbered Cash, Ending	$	**20,609**			

*Exempt from Budget Law per K.S.A. 12-16,111.

GRAHAM COUNTY, KANSAS
HEALTH CARE SALES TAX FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Sales Tax	$ **499,188**	425,000	74,188
Expenditures:			
Appropriations	**0**	642,500	(642,500)
Contractual Services	**129,144**	0	129,144
Nursing Home Appropriations	**164,415**	167,500	(3,085)
Hospital Appropriations	**44,889**	0	44,889
Total Expenditures	**338,448**	810,000	(471,552)
Receipts Over (Under) Expenditures	**160,740**		
Unencumbered Cash, Beginning	**1,106,762**		
Unencumbered Cash, Ending	$ **1,267,502**		

GRAHAM COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from County Health Fund	$ **180,497**	0	180,497
Expenditures:			
Capital Outlay	**0**	3,415	(3,415)
Receipts Over (Under) Expenditures	**180,497**		
Unencumbered Cash, Beginning	**112,689**		
Unencumbered Cash, Ending	$ **293,186**		

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022

		Actual
Fire Equipment Fund		
Receipts:		
Transfer from Fire Fund	$	**0**
Grants		**25,000**
Total Receipts		**25,000**
Expenditures:		
Contractual Services		**0**
Capital Outlay		**160,575**
Total Expenditures		**160,575**
Receipts Over (Under) Expenditures		**(135,575)**
Unencumbered Cash, Beginning		**340,911**
Unencumbered Cash, Ending	$	**205,336**
Special Machinery and Equipment Fund		
Receipts:		
Insurance Proceeds		**70,652**
Transfer from Road and Bridge Fund	$	**180,939**
Total Receipts		**251,591**
Expenditures:		
Capital Outlay		**358,453**
Receipts Over (Under) Expenditures		**(106,862)**
Unencumbered Cash, Beginning		**500,585**
Unencumbered Cash, Ending	$	**393,723**
Equipment Reserve Fund		
Receipts:		
Transfer from Appraiser's Cost Fund	$	**10,000**
Transfer from Landfill Fund		**0**
Transfer from Election Fund		**3,987**
Transfer from General Fund		**0**
Total Receipts		**13,987**
Expenditures:		
Transfer to Landfill		**0**
Capital Outlay		**43,346**
Total Expenditures		**43,346**
Receipts Over (Under) Expenditures		**(29,359)**
Unencumbered Cash, Beginning		**284,438**
Unencumbered Cash, Ending	$	**255,079**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022

		Actual
Special Auto Licenses Fund		
Receipts:		
Fees	$	**29,051**
Expenditures:		
Personal Services		**5,492**
Commodities		**5,547**
Contractual Services		**1,823**
Transfer to General Fund		**29,788**
Total Expenditures		**42,650**
Receipts Over (Under) Expenditures		**(13,599)**
Unencumbered Cash, Beginning		**55,632**
Unencumbered Cash, Ending	$	**42,033**
County Attorney Check Trust Fund		
Receipts:		
Fees	$	**0**
Expenditures		**0**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**5,440**
Unencumbered Cash, Ending	$	**5,440**
Prosecutor's Training Assistance Fund		
Receipts:		
Fees	$	**366**
Expenditures:		
Contractual Services		**0**
Receipts Over (Under) Expenditures		**366**
Unencumbered Cash, Beginning		**2,903**
Unencumbered Cash, Ending	$	**3,269**
Bond Supervision Fee Fund		
Receipts:		
Fees	$	**115**
Expenditures:		
Expenditures		**115**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**195**
Unencumbered Cash, Ending	$	**195**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022

Register of Deeds Technology Fund		**Actual**
Receipts:		
Reimbursed Expense	$	**484**
Fees		**7,942**
Total Receipts		**8,426**
Expenditures:		
Commodities		**1,844**
Contractual Services		**4,573**
Capital Outlay		**713**
Total Expenditures		**7,130**
Receipts Over (Under) Expenditures		**1,296**
Unencumbered Cash, Beginning		**46,141**
Unencumbered Cash, Ending	$	**47,437**

County Treasurer Technology Fund		
Receipts:		
Fees	$	**1,986**
Expenditures:		
Contractual Services		**0**
Capital Outlay		**0**
Total Expenditures		**0**
Receipts Over (Under) Expenditures		**1,986**
Unencumbered Cash, Beginning		**12,440**
Unencumbered Cash, Ending	$	**14,426**

County Clerk Technology Fund		
Receipts:		
Fees	$	**1,986**
Expenditures:		
Contractual Services		**0**
Capital Outlay		**0**
Total Expenditures		**0**
Receipts Over (Under) Expenditures		**1,986**
Unencumbered Cash, Beginning		**5,258**
Unencumbered Cash, Ending	$	**7,244**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022

Special Road & Bridge Improvements		**Actual**
Receipts:		
Transfer from Road & Bridge	$	**0**
Expenditures:		
Project Expenses		**221,573**
Receipts Over (Under) Expenditures		**(221,573)**
Unencumbered Cash, Beginning		**871,479**
Unencumbered Cash, Ending	$	**649,906**

Emergency Preparedness Grant Fund		
Receipts:		
Grants - Federal Aid	$	**16,523**
Expenditures:		
Grant Disbursements		**9,933**
Receipts Over (Under) Expenditures		**6,590**
Unencumbered Cash, Beginning		**(7,190)**
Unencumbered Cash, Ending	$	**(600)**

Community Development Grant Fund		
Receipts:		
Grants	$	**5,000**
Expenditures:		
Grant Disbursements		**0**
Receipts Over (Under) Expenditures		**5,000**
Unencumbered Cash, Beginning		**0**
Unencumbered Cash, Ending	$	**5,000**

Multi-Year Capital Improvement Fund		
Receipts:		
Transfer from General	$	**0**
Expenditures		
Transfer to General		**0**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**1,303,060**
Unencumbered Cash, Ending	$	**1,303,060**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022

Summer Food Program Fund		**Actual**
Receipts:		
Federal Aid	$	**10,762**
Donations		**1,080**
Total Receipts		**11,842**
Expenditures		**21,436**
Receipts Over (Under) Expenditures		**(9,594)**
Unencumbered Cash, Beginning		**20,649**
Unencumbered Cash, Ending	$	**11,055**

Reserve Deputy Fund		
Receipts:		
Donations	$	**1,000**
Expenditures		**0**
Receipts Over (Under) Expenditures		**1,000**
Unencumbered Cash, Beginning		**4,813**
Unencumbered Cash, Ending	$	**5,813**

Sheriff Special Permit Fund		
Receipts:		
VIN Fees	$	**6,200**
Expenditures		**6,768**
Receipts Over (Under) Expenditures		**(568)**
Unencumbered Cash, Beginning		**6,755**
Unencumbered Cash, Ending	$	**6,187**

Sheriff Firearm Permit Fund		
Receipts:		
Fees	$	**195**
Expenditures		**0**
Receipts Over (Under) Expenditures		**195**
Unencumbered Cash, Beginning		**4,830**
Unencumbered Cash, Ending	$	**5,025**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022

		Actual
Sheriff Offender Registration Fund		
Receipts:		
Fees	$	**440**
Expenditures		**597**
Receipts Over (Under) Expenditures		**(157)**
Unencumbered Cash, Beginning		**4,732**
Unencumbered Cash, Ending	$	**4,575**
Sheriff Seatbelt Grant Fund		
Receipts:		
Grants	$	**0**
Expenditures		**0**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**4,576**
Unencumbered Cash, Ending	$	**4,576**
Radar/LPR Trailer/Tech Grant Fund		
Receipts:		
Grants	$	**35,000**
Expenditures:		
Grant Disbursements		**26,960**
Receipts Over (Under) Expenditures		**8,040**
Unencumbered Cash, Beginning		**0**
Unencumbered Cash, Ending	$	**8,040**
Northwest Bioterrorism Fund		
Receipts:		
Grants	$	**33,203**
Expenditures		**43,344**
Receipts Over (Under) Expenditures		**(10,141)**
Unencumbered Cash, Beginning		**10,141**
Unencumbered Cash, Ending	$	**0**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022

Fire District Donations Fund		**Actual**
Receipts:		
Donations	$	**1,500**
Expenditures		**0**
Receipts Over (Under) Expenditures		**1,500**
Unencumbered Cash, Beginning		**11,474**
Unencumbered Cash, Ending	$	**12,974**

EMS Donation Fund		
Receipts:		
Hansen Foundation	$	**2,910**
Expenditures		**0**
Receipts Over (Under) Expenditures		**2,910**
Unencumbered Cash, Beginning		**10,274**
Unencumbered Cash, Ending	$	**13,184**

Livestock Building Donation Fund		
Receipts:		
Donations	$	**0**
Expenditures		**0**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**32**
Unencumbered Cash, Ending	$	**32**

Industrial Park Fund		
Receipts:		
Sale of Lot	$	**0**
Expenditures		**0**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**2,500**
Unencumbered Cash, Ending	$	**2,500**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2020

Municipalities Fighting Addiction Fund		**Actual**
Receipts:		
Grants	$	**447**
Expenditures:		
Grant Expenses		**0**
Receipts Over (Under) Expenditures		**447**
Unencumbered Cash, Beginning		**0**
Unencumbered Cash, Ending	$	**447**
CDBG Grant Fund		
Receipts:		
Federal Aid	$	**0**
Expenditures:		
Grant Expenses		**0**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**1,500**
Unencumbered Cash, Ending	$	**1,500**
ARPA Fund		
Receipts:		
Reimbursements	$	**15,000**
Federal Aid		**241,049**
Total Receipts		**256,049**
Expenditures:		
Grant Expenses		**15,000**
Receipts Over (Under) Expenditures		**241,049**
Unencumbered Cash, Beginning		**116,722**
Unencumbered Cash, Ending	$	**357,771**
Daycare Grant Fund		
Receipts:		
Grants	$	**0**
Expenditures:		
Grant Expenses		**10,000**
Reimbursement to County Health Fund		**0**
Total Expenditures		**10,000**
Receipts Over (Under) Expenditures		**(10,000)**
Unencumbered Cash, Beginning		**25,000**
Unencumbered Cash, Ending	$	**15,000**

GRAHAM COUNTY, KANSAS
Bond and Interest Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

Hospital Bond Debt Service Fund		**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$	**276**	93	183
16/20M Vehicle Tax		**0**	0	0
Total Receipts		**276**	93	183
Expenditures:				
Principal		**0**	0	0
Interest and Fees		**0**	0	0
Transfer to General		**0**	29,241	(29,241)
Total Expenditures		**0**	29,241	(29,241)
Receipts Over (Under) Expenditures		**276**		
Unencumbered Cash, Beginning		**29,145**		
Unencumbered Cash, Ending	$	**29,421**		

Hospital No Fund Warrants Fund				
Receipts:				
Delinquent Tax	$	**49**	7	42
16/20M Vehicle Tax		**0**	0	0
Total Receipts		**49**	**7**	42
Expenditures:				
Transfer to General		**0**	5,986	(5,986)
Interest		**0**	0	0
Total Expenditures		**0**	5,986	(5,986)
Receipts Over (Under) Expenditures		**49**		
Unencumbered Cash, Beginning		**5,984**		
Unencumbered Cash, Ending	$	**6,033**		

GRAHAM COUNTY, KANSAS
LANDFILL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**92,022**	92,660	(638)
Delinquent Tax		**883**	0	883
Motor Vehicle Tax		**2,877**	2,181	696
Recreational Vehicle Tax		**65**	53	12
16/20M Vehicle Tax		**317**	344	(27)
Commercial Vehicle Tax		**222**	212	10
Watercraft Tax		**0**	0	0
Charges for Services		**71,033**	63,600	7,433
Total Receipts		**167,419**	159,050	8,369
Expenditures:				
Personal Services		**69,104**	70,000	(896)
Commodities		**28,496**	24,450	4,046
Contractual Services		**64,440**	54,400	10,040
Capital Outlay		**0**	10,200	(10,200)
Transfer to Equipment Reserve Fund		**0**	0	0
Total Expenditures		**162,040**	159,050	2,990
Receipts Over (Under) Expenditures		**5,379**		
Unencumbered Cash, Beginning		**0**		
Unencumbered Cash, Ending	$	**5,379**		

GRAHAM COUNTY, KANSAS
EMS (AMBULANCE) FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$	**23**	0	23
Miscellaneous		**3,023**	0	3,023
Charges for Services		**166,350**	120,883	45,467
Total Receipts		**169,396**	120,883	48,513
Expenditures:				
Personal Services		**85,433**	91,592	(6,159)
Commodities		**24,419**	32,078	(7,659)
Contractual Services		**32,126**	49,226	(17,100)
Capital Outlay		**0**	535	(535)
Transfer to Ambulance Equipment Fund		**31,453**	0	31,453
Total Expenditures		**173,431**	173,431	0
Receipts Over (Under) Expenditures		**(4,035)**		
Unencumbered Cash, Beginning		**262,771**		
Unencumbered Cash, Ending	$	**258,736**		

GRAHAM COUNTY, KANSAS
AMBULANCE EQUIPMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022

		Actual
Receipts:		
Transfer from EMS (Ambulance) Fund	$	**31,453**
Expenditures:		
Capital Outlay		**4,269**
Receipts Over (Under) Expenditures		**27,184**
Unencumbered Cash, Beginning		**93,221**
Unencumbered Cash, Ending	$	**120,405**

GRAHAM COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
GRAHAM COUNTY PUBLIC LIBRARY
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year End December 31, 2022

		General	State Aid	Memorials
Receipts:				
County Appropriation	$	**119,388**	**0**	**0**
Fines and Fees		**2,088**	**0**	**0**
Donations and Grants		**2,160**	**0**	**0**
Interest on Idle Funds		**37**	**0**	**43**
Intergovernmental Receipts		**0**	**684**	**0**
Total Receipts		**123,673**	**684**	**43**
Expenditures:				
Salaries and Wages		**64,621**	**0**	**0**
Employee Benefits		**36,267**	**0**	**0**
Books and Periodicals		**16,652**	**684**	**0**
Supplies		**3,206**	**0**	**0**
Utilities		**8,233**	**0**	**0**
Repairs		**7,892**	**0**	**0**
Miscellaneous		**7,992**	**0**	**0**
Total Expenditures		**144,863**	**684**	**0**
Receipts Over (Under) Expenditures		**(21,190)**	**0**	**43**
Unencumbered Cash, Beginning		**161,967**	**0**	**103,323**
Unencumbered Cash, Ending	$	**140,777**	**0**	**103,366**

GRAHAM COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 5,993,396	10,357,767	9,343,225	7,007,938
Advance Tax	1,920	5,384	4,927	2,377
Neighborhood Revitalization	8,138	19,538	18,561	9,115
Motor Vehicle Licenses	2,315	257,450	257,821	1,944
Sales Tax	15,849	217,821	212,126	21,544
Motor Vehicle Tax	135,238	444,092	474,946	104,384
Commercial Vehicle Tax	35,595	113,102	109,829	38,868
Recreational Vehicle Tax	2,301	10,149	10,351	2,099
Delinquent Tax	23,222	106,836	94,303	35,755
Special Mineral Tax	11,446	60,033	11,446	60,033
Groundwater Management	0	15,959	15,959	0
Stray Animal	1,253	0	0	1,253
Alcohol/Drug Testing	44	1,096	946	194
Total Distributable Funds	6,230,717	11,609,227	10,554,440	7,285,504
State Funds:				
State Education Building	0	61,978	61,978	0
Institutional Building	0	30,989	30,989	0
Total State Funds	0	92,967	92,967	0
Subdivision Funds:				
Cities	0	704,008	704,008	0
Townships	0	74,108	74,108	0
School Districts	70	3,349,018	3,349,018	70
Cemeteries	0	8,546	8,546	0
Total Subdivision Funds	$ 70	4,135,680	4,135,680	70

GRAHAM COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	$ 6,158	24,222	17,468	12,912
Clerk of District Court	600	86,688	85,338	1,950
County Treasurer				
Heritage Trust	56	3,971	0	4,027
Candidate Registration Fees	639	61	700	0
Cereal Malt Beverage Stamp	100	125	225	0
Diversion Agreement	17,009	6,404	6,646	16,767
DMV Modernization	358	16,352	16,292	418
Driver's Licenses	2,121	8,667	13,097	(2,309)
Over & Short	(767)	16,466	16,449	(750)
Insufficient Check Clearing	(794)	794	0	0
Total Officer Accounts	25,480	163,750	156,215	33,015
Total Agency Funds	$ 6,256,267	16,001,624	14,939,302	7,318,589