GRAHAM COUNTY, KANSAS

Hill City, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2024

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

GRAHAM COUNTY, KANSAS
Financial Statement and Regulatory-Required
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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 fund 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, 2024, and the related notes to the financial statement.

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

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

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 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 schedule 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 23, 2025

GRAHAM COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General Funds						
General Fund	$ 1,064,421	1,980,930	1,674,284	1,371,067	33,692	1,404,759
Special Purpose Funds						
Road and Bridge Fund	287,290	2,031,434	1,864,148	454,576	5,150	459,726
Fair Fund	3,278	46,163	46,163	3,278	0	3,278
Home for the Aged Maintenance Fund	13,086	67	67	13,086	0	13,086
Conservation District Fund	1,727	26,367	26,367	1,727	0	1,727
County Library Fund	7,554	124,093	124,093	7,554	0	7,554
Election Fund	1,053	52,479	48,612	4,920	383	5,303
Extension Council Fund	0	228	228	0	0	0
Appraiser's Cost Fund	23,121	166,925	163,426	26,620	658	27,278
Noxious Weed Fund	0	126,027	117,078	8,949	1,367	10,316
Noxious Weed Capital Outlay Fund	81,883	0	0	81,883	0	81,883
Community Involvement Center Fund	1,316	19,223	19,223	1,316	0	1,316
Fire Fund	6,397	153,259	152,799	6,857	112	6,969
Employee Benefits Fund	749,365	1,479,690	1,698,926	530,129	0	530,129
County Health Fund	189,015	308,071	314,367	182,719	3,859	186,578
Special Alcohol Programs Fund	9,125	3,097	0	12,222	0	12,222
Special Parks and Recreation Fund	5,968	446	0	6,414	0	6,414
Graham Co 911 Fund	80,095	64,998	90,419	54,674	0	54,674
County Hospital Fund	34,946	659,517	659,517	34,946	0	34,946
Mental Health Fund	0	18,558	18,558	0	0	0
Mental Retardation Fund	0	52,847	52,847	0	0	0
Antelope Lake Trust Fund	24,487	2,400	0	26,887	0	26,887
Trexler Lake Trust Fund	2,000	1,000	488	2,512	0	2,512
Health Care Sales Tax Fund	1,433,713	502,322	718,423	1,217,612	14,241	1,231,853
County Health Capital Outlay Fund	284,698	0	0	284,698	0	284,698
Fire Equipment Fund	207,946	38,964	140,634	106,276	0	106,276
Special Machinery and Equipment Fund	440,414	0	197,623	242,791	0	242,791
Equipment Reserve Fund	342,207	12,500	5,702	349,005	0	349,005
Special Auto Licenses Fund	59,563	27,535	75,733	11,365	0	11,365

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, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
County Attorney Check Trust Fund	$ 5,470	10	0	5,480	0	5,480
Prosecutor's Training Assistance Fund	3,550	273	0	3,823	0	3,823
Bond Supervision Fee Fund	195	0	0	195	0	195
Register of Deeds Technology Fund	36,068	6,415	2,231	40,252	0	40,252
County Treasurer Technology Fund	16,199	1,603	0	17,802	0	17,802
County Clerk Technology Fund	4,017	1,603	0	5,620	0	5,620
Special Road & Bridge Improvements	878,255	0	15,999	862,256	0	862,256
Emergency Preparedness Grant Fund	(8,515)	8,515	10,250	(10,250)	0	(10,250)
Community Development Grant Fund	29,097	5,750	50,216	(15,369)	0	(15,369)
Multi-Year Capital Improvement Fund	1,303,060	0	0	1,303,060	0	1,303,060
Summer Food Program Fund	9,696	13,916	14,738	8,874	0	8,874
Reserve Deputy Fund	3,859	0	0	3,859	0	3,859
Sheriffs Special Permit Fund	13,460	2,580	5,141	10,899	0	10,899
Sheriff Firearm Permit Fund	5,285	195	0	5,480	0	5,480
Sheriff Offender Registration Fund	3,949	940	1,406	3,483	0	3,483
Sheriff Seatbelt Grant Fund	5,419	0	0	5,419	0	5,419
Radar/LPR Trailer/Tech Grant Fund	6,139	0	0	6,139	0	6,139
Fire District Donations Fund	13,224	300	0	13,524	0	13,524
EMS Donation Fund	13,494	3,095	0	16,589	0	16,589
Livestock Building Donation Fund	32	15,000	0	15,032	0	15,032
Industrial Park Fund	2,500	0	0	2,500	0	2,500
Municipalities Fighting Addiction Fund	4,570	4,504	0	9,074	0	9,074
CDBG Grant Fund	1,500	91,606	91,606	1,500	0	1,500
Rural Hosptial Innovation Grant Fund	0	3,000,000	3,000,000	0	0	0
Bond and Interest Funds						
Hospital Bond Debt Service Fund	29,498	8	0	29,506	0	29,506
Hospital No Fund Warrants Fund	0	2	2	0		0
Business Funds						
Landfill Fund	16,781	182,710	164,258	35,233	4,071	39,304
EMS (Ambulance) Fund	326,414	257,645	202,762	381,297	2,904	384,201
Ambulance Equipment Fund	152,315	32,767	39,511	145,571	811	146,382
Total Primary Government	$ 8,230,199	11,528,577	11,807,845	7,950,931	67,248	8,018,179

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, 2024

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	135,696	228,644	134,815	229,525	0	229,525
State Aid Fund	0	677	677	0	0	0
Memorials Fund	103,381	0	4,120	99,261	0	99,261
Total Graham County Library	239,077	229,321	139,612	328,786	0	328,786
Total Reporting Entity (Excluding Agency Funds)	$ **8,469,276**	**11,757,898**	**11,947,457**	**8,279,717**	**67,248**	**8,346,965**

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, 2024

Primary Government:		
Cash on Hand		
Treasurer	$	100
Sheriff		300
First State Bank - Hill City, Kansas		
NOW Accounts		10,230,099
Certificates of Deposit		100,000
Outdoor Bank - Hill City, Kansas		
Money Market Accounts		0
Certificates of Deposit		400,000
Solutions North Bank - Hill City, Kansas		
NOW Accounts		154,060
Certificates of Deposit		166,000
Total Cash and Investments		11,050,559
Less Agency Funds - SCHEDULE 3		(3,032,380)
Total Primary Government		8,018,179
Related Municipal Entities:		
Graham County Public Library		
First State Bank - Hill City, Kansas		
NOW Account		3,810
Savings Account		83,045
Certificates of Deposit		67,306
Outdoor Bank - Hill City, Kansas		
Certificates of Deposit		99,261
Solutions North Bank - Hill City, Kansas		
Certificates of Deposit		75,214
Cash on Hand		150
Total Related Municipal Entities		328,786
Total Reporting Entity per Statement 1, Page 3	$	**8,346,965**

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 2024:

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.)

Encumbrance – a commitment by the municipality for future payments and supported by a document evidencing the commitment, such as a purchase order or contract.

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 the public hearing is adjusted to no sooner than August 20 and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality 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. No funds were amended in this manner during the year ended December 31, 2024.

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
Trexler Lake Trust Fund	Emergency Preparedness Grant Fund
Fire Equipment Fund	EMS Donation Fund
Multi-Year Capital Improvement Fund	Sheriff Special Permit Fund
Special Machinery and Equipment Fund	Bond Supervision Fee Fund
Equipment Reserve Fund	Sheriff Firearm Permit Fund
Special Auto Licenses Fund	County Attorney Check Trust Fund
Fire District Donations Fund	Sheriff Offender Registration Fund
Livestock Building Donation Fund	Industrial Park Fund
Prosecutor's Training Assistance Fund	Sheriff Seatbelt Grant Fund
Reserve Deputy Fund	Municipalities Fighting Addiction Fund
CDBG Grant Fund	Rural Hospital Innovation Grant Fund
Summer Food Program Fund	Special Road & Bridge Improvement
Radar/LPR Trailer/Tech Grant Fund	Community Development Grant Fund
Health Care Sales Tax 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. One distribution was 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, Cereal Malt Beverage Stamp fund, and Insufficient Check Clearing funds 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 Violation. K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the County's published budget. Expenditures in the Extension Council Fund and Graham Co 911 Fund 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 and Community Development Grant Fund incurred indebtedness in excess of the available cash balances by $10,250 and $15,369, respectively. These grants 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, 2024. The deficient cash balances will be eliminated when the grant proceeds are received subsequent to December 31, 2024. 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, 2024.

At December 31, 2024, the County's carrying amount of deposits was $11,050,159 and the bank balance was $8,417,497. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $901,950 was covered by federal depository insurance, and $7,515,547 was collateralized with securities held by the pledging financial institution's agents in the County's name.

At December 31, 2024, the Public Library's carrying amount of deposits was $336,448 and the bank balance was $336,448. 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, 2024, 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 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from Graham County, Kansas, were $259,569 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the county's proportionate share of the collective net pension liability reported by KPERS was $2,441,526. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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 $9,870 for the year ended December 31, 2024, and the Library's proportionate share of the collective net pension liability reported by KPERS was $52,872.

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, 2024.

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, 2024, were as follows:

From	To	Statutory Authority	Amount
Special Auto License Fund	General Fund	K.S.A. 8-145	59,563
Fire Fund	Fire Equipment Fund	K.S.A. 19-119	38,954
EMS (Ambulance) Fund	Ambulance Equipment Fund	K.S.A. 12-110d	32,767

Residual Equity transfers were as follows:

From	To	Regulatory Authority	Amount
Hospital NFW	General Fund	K.S.A. 12-6a16	2

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 $757,252. 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 2024. 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, 2024, 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	94,012	0	94,012	0	1,897
Total Contractual Indebtedness					**94,012**	**0**	**94,012**	**0**	**1,897**

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

	2025	2026	2027	2028	2029	Total
PRINCIPAL						
Finance Leases:						
JD Financial-WR 240i Cold Recycler	0	0	0	0	0	0
TOTAL PRINCIPAL	**0**	**0**	**0**	**0**	**0**	**0**
INTEREST						
Finance Leases:						
JD Financial-WR 240i Cold Recycler	0	0	0	0	0	0
TOTAL INTEREST	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL PRINCIPAL AND INTEREST	**$ 0**	**0**	**0**	**0**	**0**	**0**

GRAHAM COUNTY, KANSAS
Regulatory-Required
Supplementary Information
For the Year Ended December 31, 2024

GRAHAM COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

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	$ 2,126,799	264	2,127,063	1,674,284	(452,779)
Special Purpose Funds					
Road and Bridge Fund	2,200,422	15,740	2,216,162	1,864,148	(352,014)
Fair Fund	46,715	0	46,715	46,163	(552)
Home for the Aged Maintenance Fund	6,843	0	6,843	67	(6,776)
Conservation District Fund	27,500	0	27,500	26,367	(1,133)
County Library Fund	124,900	0	124,900	124,093	(807)
Election Fund	52,622	0	52,622	48,612	(4,010)
Extension Council Fund	0	0	0	228	228
Appraiser's Cost Fund	177,070	0	177,070	163,426	(13,644)
Noxious Weed Fund	144,527	0	144,527	117,078	(27,449)
Noxious Weed Capital Outlay Fund	51,147	0	51,147	0	(51,147)
Community Involvement Center Fund	20,000	0	20,000	19,223	(777)
Fire Fund	152,799	0	152,799	152,799	0
Employee Benefits Fund	1,799,500	0	1,799,500	1,698,926	(100,574)
County Health Fund	403,381	0	403,381	314,367	(89,014)
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	77,255	0	77,255	90,419	13,164
County Hospital Fund	698,522	0	698,522	659,517	(39,005)
Mental Health Fund	18,393	0	18,393	18,558	*
Mental Retardation Fund	52,500	0	52,500	52,847	*
Antelope Lake Trust Fund	12,500	0	12,500	0	*
Health Care Sales Tax Fund	810,000	0	810,000	718,423	(91,577)
County Health Capital Outlay Fund	146,593	0	146,593	0	(146,593)
Bond and Interest Funds					
Hospital Bond Debt Service Fund	29,607	0	29,607	0	(29,607)
Business Funds					
Landfill Fund	192,100	0	192,100	164,258	(27,842)
EMS (Ambulance) Fund	202,762	0	202,762	202,762	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, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**1,550,346**	1,563,635	(13,289)
Delinquent Tax		**15,649**	10,500	5,149
Motor Vehicle Tax		**51,270**	39,079	12,191
Recreational Vehicle Tax		**1,078**	916	162
16/20M Vehicle Tax		**4,549**	5,045	(496)
Commercial Vehicle Tax		**0**	3,557	(3,557)
Watercraft Tax		**0**	648	(648)
Intergovernmental				
Mineral Production Tax		**32,369**	5,700	26,669
Licenses, Fees and Permits				
County Officer Fees		**48,832**	57,500	(8,668)
Other Permits and Fees		**680**	500	180
Charges for Services				
Dispatching Services		**27,192**	25,000	2,192
Jail Care		**6,590**	7,400	(810)
Copies and Other Charges		**3,999**	5,500	(1,501)
Miscellaneous		**60,192**	0	60,192
Grants		**41,351**	0	41,351
Interest on Idle Funds		**21,532**	0	21,532
LEPP Receipts		**125**	0	125
Penalties and Interest		**55,347**	100,000	(44,653)
Residual Equity Transfer from Hospital NFW		**2**	0	2
Transfer from Hospital Bonds		**0**	29,607	(29,607)
Transfer from Special Auto Licenses Fund		**59,563**	0	59,563
Reimbursements		**264**	0	264
Total Receipts	$	**1,980,930**	1,854,587	126,343

GRAHAM COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Expenditures:				
County Commissioners	$	**62,989**	57,068	5,921
County Clerk		**158,263**	152,950	5,313
County Treasurer		**135,934**	165,000	(29,066)
County Attorney		**112,629**	117,160	(4,531)
Register of Deeds		**100,851**	109,550	(8,699)
Sheriff		**526,196**	585,460	(59,264)
Unified Court - Operating		**30,974**	35,000	(4,026)
Unified Court - Attorney Fees		**15,352**	22,000	(6,648)
Courthouse General		**260,774**	243,978	16,796
Janitorial		**53,423**	68,550	(15,127)
Data Processing		**103,488**	92,083	11,405
Local Environment Protection Group		**3,600**	4,500	(900)
Northwest Kansas Area Agency on Aging		**3,500**	3,500	0
Historical Society		**2,500**	2,500	0
Emergency Preparedness		**13,510**	15,000	(1,490)
Community Development		**75,000**	50,000	25,000
Grant Expense		**15,063**	0	15,063
Indigent Burial		**238**	2,500	(2,262)
Transfer to Equipment Reserve Fund		**0**	400,000	(400,000)
Adjustments for Qualifying Budget Credits:				
Reimbursed Expenses		**0**	264	(264)
Total Expenditures		**1,674,284**	2,127,063	(452,779)
Receipts Over (Under) Expenditures		**306,646**		
Unencumbered Cash, Beginning		**1,064,421**		
Unencumbered Cash, Ending	$	**1,371,067**		

GRAHAM COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**1,577,001**	1,591,206	(14,205)
Delinquent Tax		**21,861**	0	21,861
Motor Vehicle Tax		**75,325**	57,413	17,912
Recreational Vehicle Tax		**1,584**	1,343	241
16/20M Vehicle Tax		**4,895**	7,416	(2,521)
Commercial Vehicle Tax		**0**	5,224	(5,224)
Watercraft Tax		**0**	949	(949)
Intergovernmental				
Special City/County Highway		**245,294**	242,088	3,206
Equalization Aid		**1,085**	0	1,085
Fuel Tax Refund		**10,059**	0	10,059
Miscellaneous		**3,168**	0	3,168
Federal Aid		**40,398**	0	40,398
Kansas Department of Transportation		**35,024**	0	35,024
Reimbursed Expense		**15,740**	0	15,740
Total Receipts		**2,031,434**	1,905,639	125,795
Expenditures:				
Personal Services		**965,814**	1,050,000	(84,186)
Commodities		**705,020**	874,500	(169,480)
Contractual Services		**192,434**	165,500	26,934
Capital Outlay		**880**	35,000	(34,120)
Transfer to Special Machinery and Equipment Fund		**0**	0	0
Transfer to Special Road & Bridge Improvements Fund		**0**	0	0
Adjustment for Qualifying Budget Credit:				
Excess Federal Aid		**0**	40,398	(40,398)
KDOT Reimbursement		**0**	35,024	(35,024)
Reimbursed Expense		**0**	15,740	(15,740)
Total Expenditures		**1,864,148**	2,216,162	(352,014)
Receipts Over (Under) Expenditures		**167,286**		
Unencumbered Cash, Beginning		**287,290**		
Unencumbered Cash, Ending	$	**454,576**		

GRAHAM COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**43,611**	44,031	(420)
Delinquent Tax		**566**	0	566
Motor Vehicle Tax		**1,774**	1,352	422
Recreational Vehicle Tax		**37**	32	5
16/20M Vehicle Tax		**175**	175	0
Commercial Vehicle Tax		**0**	123	(123)
Watercraft Tax		**0**	22	(22)
Total Receipts		**46,163**	45,735	428
Expenditures:				
Appropriations		**46,163**	46,715	(552)
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, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$	**67**	300	(233)
Expenditures:				
Appropriations		**67**	6,843	(6,776)
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, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**24,859**	25,943	(1,084)
Delinquent Tax		**332**	0	332
Motor Vehicle Tax		**1,051**	801	250
Recreational Vehicle Tax		**22**	19	3
16/20M Vehicle Tax		**103**	104	(1)
Commercial Vehicle Tax		**0**	73	(73)
Watercraft Tax		**0**	13	(13)
Total Receipts		**26,367**	26,953	(586)
Expenditures:				
Appropriations		**26,367**	27,500	(1,133)
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, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**117,426**	118,385	(959)
Delinquent Tax		**1,460**	0	1,460
Motor Vehicle Tax		**4,658**	3,550	1,108
Recreational Vehicle Tax		**98**	83	15
16/20M Vehicle Tax		**451**	459	(8)
Commercial Vehicle Tax		**0**	323	(323)
Watercraft Tax		**0**	59	(59)
Total Receipts		**124,093**	122,859	1,234
Expenditures:				
Appropriations		**124,093**	124,900	(807)
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, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**42,310**	43,149	(839)
Delinquent Tax		**478**	0	478
Motor Vehicle Tax		**1,615**	1,231	384
Recreational Vehicle Tax		**34**	29	5
16/20M Vehicle Tax		**120**	159	(39)
Commercial Vehicle Tax		**0**	112	(112)
Watercraft Tax		**0**	20	(20)
Reimbursed Expense		**7,922**	0	7,922
Total Receipts		**52,479**	44,700	7,779
Expenditures:				
Personal Services		**8,784**	12,500	(3,716)
Contractual Services		**39,828**	30,000	9,828
Commodities		**0**	2,200	(2,200)
Transfer to Equipment Reserve Fund		**0**	0	0
Adjustments for Qualifying Budget Credits:				
Residual Equity Transfer		**0**	7,922	(7,922)
Total Expenditures		**48,612**	52,622	(4,010)
Receipts Over (Under) Expenditures		**3,867**		
Unencumbered Cash, Beginning		**1,053**		
Unencumbered Cash, Ending	$	**4,920**		

GRAHAM COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$	**228**	0	228
Expenditures:				
Appropriations		**228**	0	228
Total Expenditures		**228**	0	228
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**0**		
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, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**155,218**	156,792	(1,574)
Delinquent Tax		**1,994**	0	1,994
Motor Vehicle Tax		**6,968**	5,311	1,657
Recreational Vehicle Tax		**147**	124	23
16/20M Vehicle Tax		**555**	686	(131)
Commercial Vehicle Tax		**0**	483	(483)
Watercraft Tax		**0**	88	(88)
Miscellaneous		**2,043**	0	2,043
Total Receipts		**166,925**	163,484	3,441
Expenditures:				
Personal Services		**145,977**	142,670	3,307
Commodities		**3,434**	4,115	(681)
Contractual Services		**14,015**	30,285	(16,270)
Transfer to Equipment Reserve Fund		**0**	0	0
Total Expenditures		**163,426**	177,070	(13,644)
Receipts Over (Under) Expenditures		**3,499**		
Unencumbered Cash, Beginning		**23,121**		
Unencumbered Cash, Ending	$	**26,620**		

GRAHAM COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**92,742**	94,395	(1,653)
Delinquent Tax		**1,204**	181	1,023
Motor Vehicle Tax		**3,869**	2,949	920
Recreational Vehicle Tax		**81**	69	12
16/20M Vehicle Tax		**350**	381	(31)
Commercial Vehicle Tax		**0**	268	(268)
Watercraft Tax		**0**	49	(49)
Charges for Services		**27,781**	46,235	(18,454)
Total Receipts		**126,027**	144,527	(18,500)
Expenditures:				
Personal Services		**58,806**	79,139	(20,333)
Commodities		**29,143**	44,350	(15,207)
Contractual Services		**29,129**	20,538	8,591
Capital Outlay		**0**	500	(500)
Transfer to Noxious Weed Capital Outlay		**0**	0	0
Total Expenditures		**117,078**	144,527	(27,449)
Receipts Over (Under) Expenditures		**8,949**		
Unencumbered Cash, Beginning		**0**		
Unencumbered Cash, Ending	$	**8,949**		

GRAHAM COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Noxious Weed Fund	$	**0**	0	0
Expenditures:				
Transfer to Noxoious Weed Fund		**0**	0	0
Capital Outlay		**0**	51,147	(51,147)
Total Expenditures		**0**	51,147	(51,147)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**81,883**		
Unencumbered Cash, Ending	$	**81,883**		

GRAHAM COUNTY, KANSAS
COMMUNITY INVOLVEMENT CENTER FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**18,128**	18,781	(653)
Delinquent Tax		**255**	0	255
Motor Vehicle Tax		**751**	572	179
Recreational Vehicle Tax		**16**	13	3
16/20M Vehicle Tax		**73**	74	(1)
Commercial Vehicle Tax		**0**	52	(52)
Watercraft Tax		**0**	9	(9)
Total Receipts		**19,223**	19,501	(278)
Expenditures:				
Appropriations		**19,223**	20,000	(777)
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, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**146,845**	147,747	(902)
Delinquent Tax		**1,824**	0	1,824
Motor Vehicle Tax		**3,944**	3,115	829
Recreational Vehicle Tax		**88**	88	0
16/20M Vehicle Tax		**558**	678	(120)
Commercial Vehicle Tax		**0**	436	(436)
Total Receipts		**153,259**	152,064	1,195
Expenditures:				
Personal Services		**67,460**	75,000	(7,540)
Commodities		**15,409**	29,296	(13,887)
Contractual Services		**30,888**	43,003	(12,115)
Capital Outlay		**78**	5,500	(5,422)
Transfer to Fire Equipment Fund		**38,964**	0	38,964
Total Expenditures		**152,799**	152,799	0
Receipts Over (Under) Expenditures		**460**		
Unencumbered Cash, Beginning		**6,397**		
Unencumbered Cash, Ending	$	**6,857**		

GRAHAM COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**1,334,322**	1,345,232	(10,910)
Delinquent Tax		**19,104**	0	19,104
Motor Vehicle Tax		**67,013**	51,078	15,935
Recreational Vehicle Tax		**1,409**	1,195	214
16/20M Vehicle Tax		**5,975**	6,598	(623)
Commercial Vehicle Tax		**0**	4,648	(4,648)
Watercraft Tax		**0**	844	(844)
Miscellaneous		**51,867**	0	51,867
Total Receipts		**1,479,690**	1,409,595	70,095
Expenditures:				
Social Security		**198,510**	208,000	(9,490)
Retirement		**259,569**	256,000	3,569
Life Insurance		**2,837**	3,300	(463)
Workers' Compensation		**43,972**	64,000	(20,028)
Unemployment		**2,206**	3,200	(994)
Health Insurance		**1,191,832**	1,265,000	(73,168)
Total Expenditures		**1,698,926**	1,799,500	(100,574)
Receipts Over (Under) Expenditures		**(219,236)**		
Unencumbered Cash, Beginning		**749,365**		
Unencumbered Cash, Ending	$	**530,129**		

GRAHAM COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**49,963**	50,897	(934)
Delinquent Tax		**656**	100	556
Motor Vehicle Tax		**2,090**	1,593	497
Recreational Vehicle Tax		**44**	37	7
16/20M Vehicle Tax		**200**	206	(6)
Commercial Vehicle Tax		**0**	145	(145)
Watercraft Tax		**0**	26	(26)
Miscellaneous		**3,039**	0	3,039
Grants and Donations		**132,781**	51,300	81,481
Charges for Services		**119,298**	122,612	(3,314)
Total Receipts		**308,071**	226,916	81,155
Expenditures:				
Personal Services		**161,481**	173,000	(11,519)
Commodities		**113,628**	101,600	12,028
Contractual Services		**39,058**	46,800	(7,742)
Capital Outlay		**200**	500	(300)
Transfer to County Health Capital Outlay Fund		**0**	0	0
Adjustments for Qualifying Budget Credits:				
Excess Grants		**0**	81,481	(81,481)
Total Expenditures		**314,367**	403,381	(89,014)
Receipts Over (Under) Expenditures		**(6,296)**		
Unencumbered Cash, Beginning		**189,015**		
Unencumbered Cash, Ending	$	**182,719**		

GRAHAM COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAMS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental				
Local Alcoholic Liquor Tax	$	**3,097**	3,147	(50)
Expenditures:				
Contractual Services		**0**	5,600	(5,600)
Receipts Over (Under) Expenditures		**3,097**		
Unencumbered Cash, Beginning		**9,125**		
Unencumbered Cash, Ending	$	**12,222**		

GRAHAM COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental				
Local Alcoholic Liquor Tax	$	**446**	292	154
Expenditures:				
Contractual Services		**0**	2,000	(2,000)
Receipts Over (Under) Expenditures		**446**		
Unencumbered Cash, Beginning		**5,968**		
Unencumbered Cash, Ending	$	**6,414**		

GRAHAM COUNTY, KANSAS
GRAHAM COUNTY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
911 Tax	$	**64,998**	60,000	4,998
Miscellaneous		**0**	0	0
Total Receipts		**64,998**	60,000	4,998
Expenditures:				
Contractual Services		**90,419**	77,255	13,164
Capital Outlay		**0**	0	0
Total Expenditures		**90,419**	77,255	13,164
Receipts Over (Under) Expenditures		**(25,421)**		
Unencumbered Cash, Beginning		**80,095**		
Unencumbered Cash, Ending	$	**54,674**		

GRAHAM COUNTY, KANSAS
COUNTY HOSPITAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**622,843**	629,301	(6,458)
Delinquent Tax		**8,019**	9,500	(1,481)
Motor Vehicle Tax		**25,778**	19,661	6,117
Recreational Vehicle Tax		**542**	460	82
16/20M Vehicle Tax		**2,335**	2,540	(205)
Commercial Vehicle Tax		**0**	1,789	(1,789)
Watercraft Tax		**0**	325	(325)
Total Receipts		**659,517**	663,576	(4,059)
Expenditures:				
Appropriations		**659,517**	698,522	(39,005)
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, 2024

		Actual	*Budget		Variance Over (Under)
Receipts:					
Taxes					
Ad Valorem Property Tax	$	**17,507**	17,688		(181)
Delinquent Tax		**229**	0		229
Motor Vehicle Tax		**735**	560		175
Recreational Vehicle Tax		**15**	13		2
16/20M Vehicle Tax		**72**	72		0
Commercial Vehicle Tax		**0**	51		(51)
Watercraft Tax		**0**	9		(9)
Total Receipts		**18,558**	18,393		165
Expenditures:					
Appropriations		**18,558**	18,393	*	165
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, 2024

		Actual	*Budget		Variance Over (Under)
Receipts:					
Taxes					
Ad Valorem Property Tax	$	**49,839**	50,483		(644)
Delinquent Tax		**663**	0		663
Motor Vehicle Tax		**2,100**	1,601		499
Recreational Vehicle Tax		**44**	37		7
16/20M Vehicle Tax		**201**	207		(6)
Commercial Vehicle Tax		**0**	146		(146)
Watercraft Tax		**0**	26		(26)
Total Receipts		**52,847**	52,500		347
Expenditures:					
Appropriations		**52,847**	52,500	*	347
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, 2024

		Actual	*Budget		Variance Over (Under)
Receipts:					
Grants - State Aid	$	**2,400**	0		2,400
Miscellaneous		**0**	0		0
Total Receipts		**2,400**	0		2,400
Expenditures:					
Contractual Services		**0**	12,500	*	(12,500)
Receipts Over (Under) Expenditures		**2,400**			
Unencumbered Cash, Beginning		**24,487**			
Unencumbered Cash, Ending	$	**26,887**			

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

GRAHAM COUNTY, KANSAS
TREXLER LAKE TRUST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	*Budget		Variance Over (Under)
Receipts:					
Grants - State Aid	$	**1,000**	0		1,000
Miscellaneous		**0**	0		0
Total Receipts		**1,000**	0		1,000
Expenditures:					
Contractual Services		**488**	0	*	488
Receipts Over (Under) Expenditures		**512**			
Unencumbered Cash, Beginning		**2,000**			
Unencumbered Cash, Ending	$	**2,512**			

*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, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Sales Tax	$ **479,342**	500,000	(20,658)
Grants	**22,980**	0	22,980
Total Receipts	**502,322**	500,000	2,322
Expenditures:			
Appropriations	**5,000**	642,500	(637,500)
Capital Outlay	**348,372**	0	348,372
Nursing Home Appropriations	**244,476**	167,500	76,976
Hospital Appropriations	**120,575**	0	120,575
Total Expenditures	**718,423**	810,000	(91,577)
Receipts Over (Under) Expenditures	**(216,101)**		
Unencumbered Cash, Beginning	**1,433,713**		
Unencumbered Cash, Ending	$ **1,217,612**		

GRAHAM COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from County Health Fund	$	**0**	0	0
Expenditures:				
Capital Outlay		**0**	146,593	(146,593)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**284,698**		
Unencumbered Cash, Ending	$	**284,698**		

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024

Fire Equipment Fund		**Actual**
Receipts:		
Transfer from Fire Fund	$	**38,964**
Grants		**0**
Total Receipts		**38,964**
Expenditures:		
Contractual Services		**0**
Capital Outlay		**140,634**
Total Expenditures		**140,634**
Receipts Over (Under) Expenditures		**(101,670)**
Unencumbered Cash, Beginning		**207,946**
Unencumbered Cash, Ending	$	**106,276**
Special Machinery and Equipment Fund		
Receipts:		
Insurance Proceeds		**0**
Transfer from Road and Bridge Fund	$	**0**
Total Receipts		**0**
Expenditures:		
Capital Outlay		**197,623**
Receipts Over (Under) Expenditures		**(197,623)**
Unencumbered Cash, Beginning		**440,414**
Unencumbered Cash, Ending	$	**242,791**
Equipment Reserve Fund		
Receipts:		
Grants		**12,500**
Transfer from Appraiser's Cost Fund	$	**0**
Transfer from Landfill Fund		**0**
Transfer from Election Fund		**0**
Transfer from General Fund		**0**
Total Receipts		**12,500**
Expenditures:		
Transfer to Landfill		**0**
Capital Outlay		**5,702**
Total Expenditures		**5,702**
Receipts Over (Under) Expenditures		**6,798**
Unencumbered Cash, Beginning		**342,207**
Unencumbered Cash, Ending	$	**349,005**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024

		Actual
Special Auto Licenses Fund		
Receipts:		
Fees	$	**27,535**
Expenditures:		
Personal Services		**4,664**
Commodities		**9,515**
Contractual Services		**1,991**
Transfer to General Fund		**59,563**
Total Expenditures		**75,733**
Receipts Over (Under) Expenditures		**(48,198)**
Unencumbered Cash, Beginning		**59,563**
Unencumbered Cash, Ending	$	**11,365**
County Attorney Check Trust Fund		
Receipts:		
Fees	$	**10**
Expenditures		**0**
Receipts Over (Under) Expenditures		**10**
Unencumbered Cash, Beginning		**5,470**
Unencumbered Cash, Ending	$	**5,480**
Prosecutor's Training Assistance Fund		
Receipts:		
Fees	$	**273**
Expenditures:		
Contractual Services		**0**
Receipts Over (Under) Expenditures		**273**
Unencumbered Cash, Beginning		**3,550**
Unencumbered Cash, Ending	$	**3,823**
Bond Supervision Fee Fund		
Receipts:		
Fees	$	**0**
Expenditures:		
Expenditures		**0**
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, 2024

Register of Deeds Technology Fund		**Actual**
Receipts:		
Reimbursed Expense	$	**0**
Fees		**6,415**
Total Receipts		**6,415**
Expenditures:		
Commodities		**1,080**
Contractual Services		**1,151**
Capital Outlay		**0**
Total Expenditures		**2,231**
Receipts Over (Under) Expenditures		**4,184**
Unencumbered Cash, Beginning		**36,068**
Unencumbered Cash, Ending	$	**40,252**

County Treasurer Technology Fund		
Receipts:		
Fees	$	**1,603**
Expenditures:		
Contractual Services		**0**
Capital Outlay		**0**
Total Expenditures		**0**
Receipts Over (Under) Expenditures		**1,603**
Unencumbered Cash, Beginning		**16,199**
Unencumbered Cash, Ending	$	**17,802**

County Clerk Technology Fund		
Receipts:		
Fees	$	**1,603**
Expenditures:		
Contractual Services		**0**
Capital Outlay		**0**
Total Expenditures		**0**
Receipts Over (Under) Expenditures		**1,603**
Unencumbered Cash, Beginning		**4,017**
Unencumbered Cash, Ending	$	**5,620**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024

Special Road & Bridge Improvements		**Actual**
Receipts:		
Transfer from Road & Bridge	$	**0**
Expenditures:		
Project Expenses		**15,999**
Receipts Over (Under) Expenditures		**(15,999)**
Unencumbered Cash, Beginning		**878,255**
Unencumbered Cash, Ending	$	**862,256**

Emergency Preparedness Grant Fund		
Receipts:		
Grants - Federal Aid	$	**8,515**
Expenditures:		
Grant Disbursements		**10,250**
Receipts Over (Under) Expenditures		**(1,735)**
Unencumbered Cash, Beginning		**(8,515)**
Unencumbered Cash, Ending	$	**(10,250)**

Community Development Grant Fund		
Receipts:		
Grants	$	**5,750**
Expenditures:		
Grant Disbursements		**50,216**
Receipts Over (Under) Expenditures		**(44,466)**
Unencumbered Cash, Beginning		**29,097**
Unencumbered Cash, Ending	$	**(15,369)**

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, 2024

Summer Food Program Fund		**Actual**
Receipts:		
Federal Aid	$	**0**
Donations		**13,916**
Total Receipts		**13,916**
Expenditures		**14,738**
Receipts Over (Under) Expenditures		**(822)**
Unencumbered Cash, Beginning		**9,696**
Unencumbered Cash, Ending	$	**8,874**

Reserve Deputy Fund		
Receipts:		
Donations	$	**0**
Expenditures		**0**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**3,859**
Unencumbered Cash, Ending	$	**3,859**

Sheriff Special Permit Fund		
Receipts:		
VIN Fees	$	**2,580**
Expenditures		**5,141**
Receipts Over (Under) Expenditures		**(2,561)**
Unencumbered Cash, Beginning		**13,460**
Unencumbered Cash, Ending	$	**10,899**

Sheriff Firearm Permit Fund		
Receipts:		
Fees	$	**195**
Expenditures		**0**
Receipts Over (Under) Expenditures		**195**
Unencumbered Cash, Beginning		**5,285**
Unencumbered Cash, Ending	$	**5,480**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024

		Actual
Sheriff Offender Registration Fund		
Receipts:		
Fees	$	**940**
Expenditures		**1,406**
Receipts Over (Under) Expenditures		**(466)**
Unencumbered Cash, Beginning		**3,949**
Unencumbered Cash, Ending	$	**3,483**
Sheriff Seatbelt Grant Fund		
Receipts:		
Grants	$	**0**
Expenditures		**0**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**5,419**
Unencumbered Cash, Ending	$	**5,419**
Radar/LPR Trailer/Tech Grant Fund		
Receipts:		
Grants	$	**0**
Expenditures:		
Grant Disbursements		**0**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**6,139**
Unencumbered Cash, Ending	$	**6,139**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024

Fire District Donations Fund		**Actual**
Receipts:		
Donations	$	**300**
Expenditures		**0**
Receipts Over (Under) Expenditures		**300**
Unencumbered Cash, Beginning		**13,224**
Unencumbered Cash, Ending	$	**13,524**

EMS Donation Fund		
Receipts:		
Hansen Foundation	$	**3,095**
Expenditures		**0**
Receipts Over (Under) Expenditures		**3,095**
Unencumbered Cash, Beginning		**13,494**
Unencumbered Cash, Ending	$	**16,589**

Livestock Building Donation Fund		
Receipts:		
Donations	$	**15,000**
Expenditures		**0**
Receipts Over (Under) Expenditures		**15,000**
Unencumbered Cash, Beginning		**32**
Unencumbered Cash, Ending	$	**15,032**

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, 2024

Municipalities Fighting Addiction Fund		**Actual**
Receipts:		
Grants	$	**4,504**
Expenditures:		
Grant Expenses		**0**
Receipts Over (Under) Expenditures		**4,504**
Unencumbered Cash, Beginning		**4,570**
Unencumbered Cash, Ending	$	**9,074**
CDBG Grant Fund		
Receipts:		
Federal Aid	$	**91,606**
Expenditures:		
Grant Expenses		**91,606**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**1,500**
Unencumbered Cash, Ending	$	**1,500**
Rural Hospital Innovation Grant Fund		
Receipts:		
Grants	$	**3,000,000**
Expenditures:		
Grant Expenses		**3,000,000**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**0**
Unencumbered Cash, Ending	$	**0**

GRAHAM COUNTY, KANSAS
Bond and Interest Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

Hospital Bond Debt Service Fund		**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$	**8**	93	(85)
16/20M Vehicle Tax		**0**	0	0
Total Receipts		**8**	93	(85)
Expenditures:				
Principal		**0**	0	0
Interest and Fees		**0**	0	0
Transfer to General		**0**	29,607	(29,607)
Total Expenditures		**0**	29,607	(29,607)
Receipts Over (Under) Expenditures		**8**		
Unencumbered Cash, Beginning		**29,498**		
Unencumbered Cash, Ending	$	**29,506**		

Hospital No Fund Warrants Fund				
Receipts:				
Delinquent Tax	$	**2**	0	2
16/20M Vehicle Tax		**0**	0	0
Total Receipts		**2**	**0**	2
Expenditures:				
Residual Equity Transfer to General		**2**	6,033	(6,031)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**0**		
Unencumbered Cash, Ending	$	**0**		

GRAHAM COUNTY, KANSAS
LANDFILL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**110,448**	111,502	(1,054)
Delinquent Tax		**1,444**	0	1,444
Motor Vehicle Tax		**5,434**	4,142	1,292
Recreational Vehicle Tax		**114**	97	17
16/20M Vehicle Tax		**369**	535	(166)
Commercial Vehicle Tax		**0**	377	(377)
Watercraft Tax		**0**	68	(68)
Miscellaneous		**3,597**	0	3,597
Charges for Services		**61,304**	70,000	(8,696)
Total Receipts		**182,710**	186,721	(4,011)
Expenditures:				
Personal Services		**73,078**	103,050	(29,972)
Commodities		**39,822**	24,450	15,372
Contractual Services		**51,358**	58,150	(6,792)
Capital Outlay		**0**	6,450	(6,450)
Transfer to Equipment Reserve Fund		**0**	0	0
Total Expenditures		**164,258**	192,100	(27,842)
Receipts Over (Under) Expenditures		**18,452**		
Unencumbered Cash, Beginning		**16,781**		
Unencumbered Cash, Ending	$	**35,233**		

GRAHAM COUNTY, KANSAS
EMS (AMBULANCE) FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$	**16**	0	16
Miscellaneous		**17,308**	0	17,308
Grants		**34,960**	0	34,960
Charges for Services		**205,361**	165,000	40,361
Total Receipts		**257,645**	165,000	92,645
Expenditures:				
Personal Services		**94,788**	112,793	(18,005)
Commodities		**24,682**	33,529	(8,847)
Contractual Services		**31,185**	55,440	(24,255)
Capital Outlay		**0**	1,000	(1,000)
Grant Expenses		**19,340**	0	19,340
Transfer to Ambulance Equipment Fund		**32,767**	0	32,767
Total Expenditures		**202,762**	202,762	0
Receipts Over (Under) Expenditures		**54,883**		
Unencumbered Cash, Beginning		**326,414**		
Unencumbered Cash, Ending	$	**381,297**		

GRAHAM COUNTY, KANSAS
AMBULANCE EQUIPMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024

		Actual
Receipts:		
Transfer from EMS (Ambulance) Fund	$	**32,767**
Expenditures:		
Capital Outlay		**39,511**
Receipts Over (Under) Expenditures		**(6,744)**
Unencumbered Cash, Beginning		**152,315**
Unencumbered Cash, Ending	$	**145,571**

GRAHAM COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
GRAHAM COUNTY PUBLIC LIBRARY
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year End December 31, 2024

		General	State Aid	Memorials
Receipts:				
County Appropriation	$	**124,213**	**0**	**0**
Fines and Fees		**6,395**	**0**	**0**
Donations and Grants		**86,759**	**0**	**0**
Interest on Idle Funds		**7,157**	**0**	**0**
Miscellaneous		**0**	**0**	**0**
Transfer from Memorials		**4,120**	**0**	**0**
Intergovernmental Receipts		**0**	**677**	**0**
Total Receipts		**228,644**	**677**	**0**
Expenditures:				
Salaries and Wages		**53,954**	**0**	**0**
Employee Benefits		**34,761**	**0**	**0**
Books and Periodicals		**12,962**	**677**	**0**
Equipment		**6,650**	**0**	**0**
Supplies		**2,027**	**0**	**0**
Utilities		**6,243**	**0**	**0**
Insurance		**4,648**	**0**	**0**
Repairs		**7,854**	**0**	**0**
Transfer to General		**0**	**0**	**4,120**
Miscellaneous		**5,716**	**0**	**0**
Total Expenditures		**134,815**	**677**	**4,120**
Receipts Over (Under) Expenditures		**93,829**	**0**	**(4,120)**
Unencumbered Cash, Beginning		**135,696**	**0**	**103,381**
Unencumbered Cash, Ending	$	**229,525**	**0**	**99,261**

GRAHAM COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 6,936,399	6,281,662	10,470,653	2,747,408
Advance Tax	10,535	10,019	0	20,554
Neighborhood Revitalization	9,753	7,810	7,420	10,143
Motor Vehicle Licenses	1,784	257,418	256,206	2,996
Sales Tax	14,453	195,378	200,793	9,038
Motor Vehicle Tax	35,368	492,349	470,042	57,675
Commercial Vehicle Tax	78,578	35,103	0	113,681
Recreational Vehicle Tax	685	9,752	9,714	723
Delinquent Tax	35,547	109,834	130,723	14,658
Special Mineral Tax	13,670	67,206	64,737	16,139
Groundwater Management	0	15,100	24	15,076
Stray Animal	1,253	1	0	1,254
Alcohol/Drug Testing	194	0	0	194
Total Distributable Funds	7,138,219	7,481,632	11,610,312	3,009,539
State Funds:				
State Education Building	0	66,005	66,005	0
Institutional Building	0	33,002	33,002	0
Total State Funds	0	99,007	99,007	0
Subdivision Funds:				
Cities	0	776,395	776,395	0
Townships	0	73,214	73,214	0
School Districts	70	3,645,787	3,645,787	70
Cemeteries	0	8,434	8,434	0
Total Subdivision Funds	$ 70	4,503,830	4,503,830	70

GRAHAM COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	$ 8,322	10,458	10,852	7,928
Clerk of District Court	1,950	7,578	7,578	1,950
County Treasurer				
Heritage Trust	7,572	3,207	8,463	2,316
Cereal Malt Beverage Stamp	125	50	225	(50)
Diversion Agreement	21,197	1,344	7,066	15,475
DMV Modernization	450	16,224	15,716	958
Driver's Licenses	(2,913)	6,672	2,787	972
Over & Short	(3,726)	37,101	37,101	(3,726)
Insufficient Check Clearing	0	343	3,395	(3,052)
Total Officer Accounts	32,977	82,977	93,183	22,771
Total Agency Funds	$ 7,171,266	12,167,446	16,306,332	3,032,380