GRAHAM COUNTY, KANSAS

Hill City, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2021

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

GRAHAM COUNTY, KANSAS
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For the Year Ended December 31, 2021

TABLE OF CONTENTS

	Page Number
Independent Auditor's Report	1
Financial Section	
STATEMENT 1	
Summary of Receipts, Expenditures, and Unencumbered Cash	3
Notes to the Financial Statement	7
Regulatory-Required Supplementary Information	
SCHEDULE 1	
Summary of Expenditures – Actual and Budget	16
SCHEDULE 2	
Schedule of Receipts and Expenditures – Actual and Budget	
General Fund	17
Special Purpose Funds	19
Bond and Interest Funds	51
Business Funds	52
Related Municipal Entities	55
SCHEDULE 3	
Summary of Receipts and Disbursements	
Agency Funds	57

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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, 2021, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse 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, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the 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, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of 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 13, 2022

GRAHAM COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General Funds						
General Fund	$ 917,217	1,441,091	1,500,607	857,701	10,857	868,558
Special Purpose Funds						
Road and Bridge Fund	439,806	2,004,618	1,954,820	489,604	25,912	515,516
Fair Fund	3,278	44,183	44,183	3,278	0	3,278
Home for the Aged Maintenance Fund	13,086	192	192	13,086	0	13,086
Conservation District Fund	1,727	26,177	26,177	1,727	0	1,727
County Library Fund	7,554	118,958	118,958	7,554	0	7,554
Election Fund	27,621	7,677	26,200	9,098	760	9,858
Extension Council Fund	7,229	506	506	7,229	0	7,229
Community College Fund	48	0	0	48	0	48
Appraiser's Cost Fund	41,784	140,468	161,235	21,017	451	21,468
Noxious Weed Fund	34,286	104,553	138,839	0	103	103
Noxious Weed Capital Outlay Fund	35,722	43,608	0	79,330	0	79,330
Community Involvement Center Fund	1,316	19,107	19,107	1,316	0	1,316
Fire Fund	4,242	134,625	138,867	0	4,524	4,524
Employee Benefits Fund	390,159	1,329,071	1,397,854	321,376	0	321,376
County Health Fund	280,502	416,046	428,143	268,405	3,300	271,705
Special Alcohol Programs Fund	5,416	1,406	3,000	3,822	0	3,822
Special Parks and Recreation Fund	2,265	567	0	2,832	0	2,832
Graham Co 911 Fund	4,500	62,229	45,918	20,811	0	20,811
County Hospital Fund	34,946	609,940	609,940	34,946	0	34,946
Mental Health Fund	0	18,632	18,632	0	0	0
Mental Retardation Fund	0	52,252	52,252	0	0	0
Antelope Lake Trust Fund	17,486	2,400	19	19,867	0	19,867
Health Care Sales Tax Fund	1,029,790	453,297	376,325	1,106,762	0	1,106,762
County Health Capital Outlay Fund	17,067	96,092	470	112,689	0	112,689
Fire Equipment Fund	387,401	21,378	67,868	340,911	42,355	383,266
Special Machinery and Equipment Fund	597,080	301,645	398,140	500,585	0	500,585
Equipment Reserve Fund	231,968	99,606	47,136	284,438	0	284,438
Special Auto Licenses Fund	37,810	29,788	11,966	55,632	0	55,632

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, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
County Attorney Check Trust Fund	$ 5,430	10	0	5,440	0	5,440
Prosecutor's Training Assistance Fund	2,484	419	0	2,903	0	2,903
Bond Supervision Fee Fund	0	240	45	195	0	195
Register of Deeds Technology Fund	51,676	8,111	13,646	46,141	0	46,141
County Treasurer Technology Fund	10,413	2,027	0	12,440	0	12,440
County Clerk Technology Fund	3,231	2,027	0	5,258	0	5,258
Special Road & Bridge Improvements	719,835	151,644	0	871,479	0	871,479
Emergency Preparedness Grant Fund	(6,822)	6,822	7,190	(7,190)	0	(7,190)
Multi-Year Capital Improvement Fund	1,303,060	0	0	1,303,060	0	1,303,060
Summer Food Program Fund	40,301	54,172	73,824	20,649	0	20,649
Reserve Deputy Fund	4,813	0	0	4,813	0	4,813
Sheriffs Special Permit Fund	14,643	0	7,888	6,755	0	6,755
Sheriff Firearm Permit Fund	4,733	97	0	4,830	0	4,830
Sheriff Offender Registration Fund	5,400	400	1,068	4,732	0	4,732
Sheriff Seatbelt Grant Fund	2,421	2,155	0	4,576	0	4,576
SAFE Program Grant Fund	1,286	2,070	3,356	0	0	0
Northwest Bioterrorism Fund	4,723	44,373	38,955	10,141	0	10,141
Fire District Donations Fund	11,474	0	0	11,474	0	11,474
EMS Donation Fund	7,609	2,665	0	10,274	0	10,274
Livestock Building Donation Fund	32	0	0	32	0	32
Industrial Park Fund	2,500	0	0	2,500	0	2,500
SPARK Grant Fund	9,820	0	9,820	0	0	0
CDBG Grant Fund	0	1,500	0	1,500	0	1,500
ARPA Fund	0	241,050	124,328	116,722	0	116,722
Daycare Grant Fund	0	65,000	40,000	25,000	0	25,000
Bond and Interest Funds						
Hospital Bond Debt Service Fund	29,055	90	0	29,145	0	29,145
Hospital No Fund Warrants Fund	5,972	12	0	5,984		5,984
Business Funds						
Landfill Fund	0	154,914	154,914	0	4,609	4,609
EMS (Ambulance) Fund	244,095	185,436	166,760	262,771	1,755	264,526
Ambulance Equipment Fund	73,863	20,648	1,290	93,221	0	93,221
Total Primary Government	$ 7,123,353	8,525,994	8,230,438	7,418,909	94,626	7,513,535

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, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entities:						
Graham County Fair Board	24,993	191,723	191,518	25,198	0	25,198
Graham County Public Library:						
General Fund	162,175	127,647	127,855	161,967	0	161,967
State Aid Fund	0	706	706	0	0	0
Memorials Fund	103,275	48	0	103,323	0	103,323
Total Graham County Library	265,450	128,401	128,561	265,290	0	265,290
Total Related Municipal Entities	290,443	320,124	320,079	290,488	0	290,488
Total Reporting Entity (Excluding Agency Funds)	$ **7,413,796**	**8,846,118**	**8,550,517**	**7,709,397**	**94,626**	**7,804,023**

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, 2021

Primary Government:		
Cash on Hand		
Treasurer	$	122,847
Sheriff		300
First State Bank - Hill City, Kansas		
NOW Accounts		12,914,627
Certificates of Deposit		100,000
Peoples State Bank - Hill City, Kansas		
Money Market Accounts		2,882
Certificates of Deposit		400,000
Solutions North Bank - Hill City, Kansas		
NOW Account		63,146
Certificates of Deposit		166,000
Total Cash and Investments		13,769,802
Less Agency Funds - SCHEDULE 3		(6,256,267)
Total Primary Government		7,513,535
Related Municipal Entities:		
Graham County Fair Association		
Solutions North Bank - Hill City, Kansas		
Checking Accounts		9,117
Savings Account		14,699
Certificates of Deposit		1,382
Graham County Public Library		
First State Bank - Hill City, Kansas		
NOW Account		4,965
Savings Account		5,015
Certificates of Deposit		66,970
Peoples State Bank - Hill City, Kansas		
Certificates of Deposit		106,550
Solutions North Bank - Hill City, Kansas		
Certificates of Deposit		81,640
Cash on Hand		150
Total Related Municipal Entities		290,488
Total Reporting Entity per Statement 1, Page 3	$	**7,804,023**

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 entities are included in the county's reporting entity because it was established to benefit the county and/or its constituents:

Fair Association. The Graham County Fair Board administers the Graham County Free Fair. The County annually levies a tax for the fair association.

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 2021:

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.

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, 2021.

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	SPARK Grant Fund
CDBG Grant Fund	ARPA Fund
Daycare 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.

Special Vehicle Fund. K.S.A. 8-145 states that the balance remaining in such fund at the close of any calendar year shall be withdrawn and credited to the general fund of the county prior to June 1 of the following calendar year. The 2020 balance in the special vehicle fund was not transferred to the general fund in 2021. 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 Insufficient Check Clearing fund incurred indebtedness in excess of available cash balances. This appear to be in 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 $7,190. 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, 2021. The deficient cash balances will be eliminated when the grant proceeds are received subsequent to December 31, 2021. 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, 2021.

At December 31, 2021, the County's carrying amount of deposits was $13,646,655 and the bank balance was $13,727,683. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $761,799 was covered by federal depository insurance, $7,262,988 was collateralized with securities held by the pledging financial institution's agents in the County's name, and $5,702,896 was unsecured under a designated peak period.

At December 31, 2021, the Fair Association's carrying amount of deposits was $25,198 and the bank balance was $23,351. The bank balance was held by one bank resulting in a concentration of credit risk. The bank balance was covered by federal depository insurance.

At December 31, 2021, the Public Library's carrying amount of deposits was $265,140 and the bank balance was $265,140. 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, 2021, 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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from Graham County, Kansas, were $201,876 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the county's proportionate share of the collective net pension liability reported by KPERS was $1,352,579. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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 $8,643 for the year ended December 31, 2021, and the Library's proportionate share of the collective net pension liability reported by KPERS was $35,003.

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, 2021.

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
General Fund	Equipment Reserve Fund	K.S.A. 19-119	$ 42,520
Election Fund	Equipment Reserve Fund	K.S.A. 19-119	7,875
Appraisers Cost Fund	Equipment Reserve Fund	K.S.A. 19-119	39,231
Road and Bridge Fund	Special Machinery and Equipment Fund	K.S.A. 68-141g	151,645
Road and Bridge Fund	Special Road & Bridge Improvements Fund	K.S.A. 68-590	151,644
Landfill Fund	Equipment Reserve Fund	K.S.A. 19-119	9,980
Fire Fund	Fire Equipment Fund	K.S.A. 19-119	21,378
EMS (Ambulance) Fund	Ambulance Equipment Fund	K.S.A. 12-110d	20,648
County Health Fund	County Health Capital Outlay Fund	K.S.A. 65-204	96,092
Noxious Weed	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	43,608

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 2021. 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.

10. **COVID-19**

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

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

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.

GRAHAM COUNTY, KANSAS
Regulatory-Required
Supplementary Information
For the Year Ended December 31, 2021

GRAHAM COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

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	$ 1,775,808	390	1,776,198	1,500,607	(275,591)
Special Purpose Funds					
Road and Bridge Fund	1,941,786	13,034	1,954,820	1,954,820	0
Fair Fund	46,715	0	46,715	44,183	(2,532)
Home for the Aged Maintenance Fund	13,311	0	13,311	192	(13,119)
Conservation District Fund	27,500	0	27,500	26,177	(1,323)
County Library Fund	119,600	0	119,600	118,958	(642)
Election Fund	26,200	0	26,200	26,200	0
Extension Council Fund	1,935	0	1,935	506	(1,429)
Community College Fund	43	0	43	0	(43)
Appraiser's Cost Fund	161,235	0	161,235	161,235	0
Noxious Weed Fund	144,527	0	144,527	138,839	(5,688)
Noxious Weed Capital Outlay Fund	25,186	0	25,186	0	(25,186)
Community Involvement Center Fund	20,000	0	20,000	19,107	(893)
Fire Fund	145,900	0	145,900	138,867	(7,033)
Employee Benefits Fund	1,494,800	0	1,494,800	1,397,854	(96,946)
County Health Fund	428,143	0	428,143	428,143	0
Special Alcohol Programs Fund	5,600	0	5,600	3,000	(2,600)
Special Parks and Recreation Fund	2,000	0	2,000	0	(2,000)
Graham Co 911 Fund	75,710	0	75,710	45,918	(29,792)
County Hospital Fund	671,735	0	671,735	609,940	(61,795)
Mental Health Fund	18,734	0	18,734	18,632	*
Mental Retardation Fund	52,500	0	52,500	52,252	*
Antelope Lake Trust Fund	6,779	0	6,779	19	*
Health Care Sales Tax Fund	810,000	0	810,000	376,325	(433,675)
County Health Capital Outlay Fund	21,380	0	21,380	0	(21,380)
Bond and Interest Funds					
Hospital Bond Debt Service Fund	29,195	0	29,195	0	(29,195)
Hospital No Fund Warrants Fund	5,983	0	5,983	0	(5,983)
Business Funds					
Landfill Fund	159,050	0	159,050	154,914	(4,136)
EMS (Ambulance) Fund	166,760	0	166,760	166,760	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, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**1,147,160**	1,145,524	1,636
Delinquent Tax		**18,825**	0	18,825
Motor Vehicle Tax		**39,858**	66,190	(26,332)
Recreational Vehicle Tax		**1,133**	1,453	(320)
16/20M Vehicle Tax		**6,269**	9,806	(3,537)
Commercial Vehicle Tax		**4,694**	3,118	1,576
Watercraft Tax		**0**	544	(544)
Intergovernmental				
Mineral Production Tax		**17,639**	10,000	7,639
Licenses, Fees and Permits				
County Officer Fees		**59,166**	47,500	11,666
Other Permits and Fees		**320**	300	20
Charges for Services				
Dispatching Services		**27,959**	20,300	7,659
Jail Care		**23,820**	0	23,820
Copies and Other Charges		**5,673**	2,800	2,873
Miscellaneous		**35,658**	0	35,658
Interest on Idle Funds		**4,393**	0	4,393
LEPP Receipts		**225**	0	225
Penalties and Interest		**47,909**	15,000	32,909
Transfer from Special Auto Licenses Fund		**0**	0	0
Transfer from Community College		**0**	50	(50)
Transfer from Hospital NFW		**0**	5,983	(5,983)
Transfer from Multi-Year Capital Improvement		**0**	0	0
Transfer from Hospital Bonds		**0**	29,195	(29,195)
Reimbursements		**390**	0	390
Total Receipts	$	**1,441,091**	1,357,763	83,328

GRAHAM COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

		Actual	Budget	Variance Over (Under)
Expenditures:				
County Commissioners	$	**56,213**	55,871	342
County Clerk		**120,534**	110,543	9,991
County Treasurer		**119,229**	101,950	17,279
County Attorney		**93,889**	95,689	(1,800)
Register of Deeds		**84,272**	82,545	1,727
Sheriff		**441,580**	475,800	(34,220)
Unified Court - Operating		**20,670**	24,000	(3,330)
Unified Court - Attorney Fees		**22,583**	19,200	3,383
Courthouse General		**311,586**	198,000	113,586
Janitorial		**68,793**	75,293	(6,500)
Data Processing		**94,713**	76,917	17,796
Local Environment Protection Group		**3,600**	4,500	(900)
Juvenile Detention		**0**	25,000	(25,000)
Northwest Kansas Area Agency on Aging		**3,500**	3,500	0
Historical Society		**2,500**	2,500	0
Emergency Preparedness		**9,425**	12,000	(2,575)
Indigent Burial		**0**	2,500	(2,500)
Economic Development - Chamber of Commerce		**5,000**	10,000	(5,000)
Transfer to Equipment Reserve Fund		**42,520**	400,000	(357,480)
Adjustments for Qualifying Budget Credits:				
Reimbursed Expenses		**0**	390	(390)
Total Expenditures		**1,500,607**	1,776,198	(275,591)
Receipts Over (Under) Expenditures		**(59,516)**		
Unencumbered Cash, Beginning		**917,217**		
Unencumbered Cash, Ending	$	**857,701**		

GRAHAM COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**1,544,334**	1,542,077	2,257
Delinquent Tax		**23,946**	0	23,946
Motor Vehicle Tax		**48,213**	79,082	(30,869)
Recreational Vehicle Tax		**1,370**	1,735	(365)
16/20M Vehicle Tax		**8,311**	11,718	(3,407)
Commercial Vehicle Tax		**5,608**	3,725	1,883
Watercraft Tax		**0**	650	(650)
Intergovernmental				
Special City/County Highway		**264,614**	206,865	57,749
Equalization Aid		**1,309**	0	1,309
Fuel Tax Refund		**13,369**	0	13,369
Insurance Proceeds		**23,097**	0	23,097
Miscellaneous		**15,627**	0	15,627
Kansas Department of Transportation		**41,786**	0	41,786
Reimbursed Expense		**13,034**	0	13,034
Total Receipts		**2,004,618**	1,845,852	158,766
Expenditures:				
Personal Services		**906,207**	950,000	(43,793)
Commodities		**602,228**	776,500	(174,272)
Contractual Services		**134,976**	158,500	(23,524)
Capital Outlay		**8,120**	15,000	(6,880)
Transfer to Special Machinery and Equipment Fund		**151,645**	0	151,645
Transfer to Special Road & Bridge Improvement Fund		**151,644**	0	151,644
Adjustment for Qualifying Budget Credit:				
KDOT Reimbursement		**0**	41,786	(41,786)
Reimbursed Expense		**0**	13,034	(13,034)
Total Expenditures		**1,954,820**	1,954,820	0
Receipts Over (Under) Expenditures		**49,798**		
Unencumbered Cash, Beginning		**439,806**		
Unencumbered Cash, Ending	$	**489,604**		

GRAHAM COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**41,632**	41,573	59
Delinquent Tax		**703**	0	703
Motor Vehicle Tax		**1,408**	2,321	(913)
Recreational Vehicle Tax		**40**	51	(11)
16/20M Vehicle Tax		**235**	344	(109)
Commercial Vehicle Tax		**165**	141	24
Watercraft Tax		**0**	19	(19)
Total Receipts		**44,183**	44,449	(266)
Expenditures:				
Appropriations		**44,183**	46,715	(2,532)
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, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$	**192**	225	(33)
16/20M Vehicle Tax		**0**	0	0
Total Receipts		**192**	225	(33)
Expenditures:				
Appropriations		**192**	13,311	(13,119)
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, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**24,679**	24,644	35
Delinquent Tax		**409**	0	409
Motor Vehicle Tax		**830**	1,368	(538)
Recreational Vehicle Tax		**24**	30	(6)
16/20M Vehicle Tax		**138**	203	(65)
Commercial Vehicle Tax		**97**	64	33
Watercraft Tax		**0**	11	(11)
Total Receipts		**26,177**	26,320	(143)
Expenditures:				
Appropriations		**26,177**	27,500	(1,323)
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, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**112,418**	112,380	38
Delinquent Tax		**1,771**	0	1,771
Motor Vehicle Tax		**3,635**	5,993	(2,358)
Recreational Vehicle Tax		**103**	132	(29)
16/20M Vehicle Tax		**606**	888	(282)
Commercial Vehicle Tax		**425**	282	143
Watercraft Tax		**0**	49	(49)
Total Receipts		**118,958**	119,724	(766)
Expenditures:				
Appropriations		**118,958**	119,600	(642)
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, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**5,602**	5,604	(2)
Delinquent Tax		**563**	0	563
Motor Vehicle Tax		**1,158**	1,922	(764)
Recreational Vehicle Tax		**33**	42	(9)
16/20M Vehicle Tax		**185**	285	(100)
Commercial Vehicle Tax		**136**	91	45
Watercraft Tax		**0**	16	(16)
Total Receipts		**7,677**	7,960	(283)
Expenditures:				
Personal Services		**7,813**	10,000	(2,187)
Contractual Services		**10,512**	15,000	(4,488)
Commodities		**0**	1,200	(1,200)
Transfer to Equipment Reserve Fund		**7,875**	0	7,875
Total Expenditures		**26,200**	26,200	0
Receipts Over (Under) Expenditures		**(18,523)**		
Unencumbered Cash, Beginning		**27,621**		
Unencumbered Cash, Ending	$	**9,098**		

GRAHAM COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$	**506**	400	106
Expenditures:				
Appropriations		**506**	1,935	(1,429)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**7,229**		
Unencumbered Cash, Ending	$	**7,229**		

GRAHAM COUNTY, KANSAS
COMMUNITY COLLEGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

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

GRAHAM COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**130,462**	130,269	193
Delinquent Tax		**1,962**	0	1,962
Motor Vehicle Tax		**3,764**	6,131	(2,367)
Recreational Vehicle Tax		**107**	135	(28)
16/20M Vehicle Tax		**676**	908	(232)
Commercial Vehicle Tax		**435**	289	146
Watercraft Tax		**0**	50	(50)
Miscellaneous		**3,062**	0	3,062
Total Receipts		**140,468**	137,782	2,686
Expenditures:				
Personal Services		**112,847**	127,335	(14,488)
Commodities		**3,162**	5,400	(2,238)
Contractual Services		**5,995**	28,500	(22,505)
Transfer to Equipment Reserve Fund		**39,231**	0	39,231
Total Expenditures		**161,235**	161,235	0
Receipts Over (Under) Expenditures		**(20,767)**		
Unencumbered Cash, Beginning		**41,784**		
Unencumbered Cash, Ending	$	**21,017**		

GRAHAM COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**86,026**	85,871	155
Delinquent Tax		**1,487**	181	1,306
Motor Vehicle Tax		**3,043**	5,020	(1,977)
Recreational Vehicle Tax		**87**	110	(23)
16/20M Vehicle Tax		**502**	744	(242)
Commercial Vehicle Tax		**356**	236	120
Watercraft Tax		**0**	41	(41)
Charges for Services		**13,052**	36,055	(23,003)
Total Receipts		**104,553**	128,258	(23,705)
Expenditures:				
Personal Services		**43,983**	79,139	(35,156)
Commodities		**40,911**	44,350	(3,439)
Contractual Services		**10,337**	20,538	(10,201)
Capital Outlay		**0**	500	(500)
Transfer to Noxious Weed Capital Outlay		**43,608**	0	43,608
Total Expenditures		**138,839**	144,527	(5,688)
Receipts Over (Under) Expenditures		**(34,286)**		
Unencumbered Cash, Beginning		**34,286**		
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, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Noxious Weed Fund	$	**43,608**	0	43,608
Expenditures:				
Capital Outlay		**0**	25,186	(25,186)
Receipts Over (Under) Expenditures		**43,608**		
Unencumbered Cash, Beginning		**35,722**		
Unencumbered Cash, Ending	$	**79,330**		

GRAHAM COUNTY, KANSAS
COMMUNITY INVOLVEMENT CENTER FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**17,994**	17,969	25
Delinquent Tax		**324**	0	324
Motor Vehicle Tax		**600**	990	(390)
Recreational Vehicle Tax		**17**	22	(5)
16/20M Vehicle Tax		**102**	147	(45)
Commercial Vehicle Tax		**70**	47	23
Watercraft Tax		**0**	8	(8)
Total Receipts		**19,107**	19,183	(76)
Expenditures:				
Appropriations		**19,107**	20,000	(893)
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, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**128,242**	127,300	942
Delinquent Tax		**1,793**	0	1,793
Motor Vehicle Tax		**2,991**	4,184	(1,193)
Recreational Vehicle Tax		**88**	89	(1)
16/20M Vehicle Tax		**832**	903	(71)
Commercial Vehicle Tax		**531**	533	(2)
Miscellaneous		**148**	0	148
Total Receipts		**134,625**	133,009	1,616
Expenditures:				
Personal Services		**56,866**	53,000	3,866
Commodities		**23,048**	25,600	(2,552)
Contractual Services		**37,575**	35,300	2,275
Capital Outlay		**0**	32,000	(32,000)
Transfer to Fire Equipment Fund		**21,378**	0	21,378
Total Expenditures		**138,867**	145,900	(7,033)
Receipts Over (Under) Expenditures		**(4,242)**		
Unencumbered Cash, Beginning		**4,242**		
Unencumbered Cash, Ending	$	**0**		

GRAHAM COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**1,233,729**	1,231,966	1,763
Delinquent Tax		**20,739**	0	20,739
Motor Vehicle Tax		**42,744**	70,812	(28,068)
Recreational Vehicle Tax		**1,215**	1,554	(339)
16/20M Vehicle Tax		**6,935**	10,493	(3,558)
Commercial Vehicle Tax		**5,021**	3,335	1,686
Watercraft Tax		**0**	582	(582)
Miscellaneous		**18,688**	0	18,688
Total Receipts		**1,329,071**	1,318,742	10,329
Expenditures:				
Social Security		**170,615**	175,000	(4,385)
Retirement		**201,876**	222,000	(20,124)
Life Insurance		**3,085**	3,300	(215)
Workers' Compensation		**64,409**	72,000	(7,591)
Unemployment		**1,903**	2,500	(597)
Health Insurance		**955,966**	1,020,000	(64,034)
Total Expenditures		**1,397,854**	1,494,800	(96,946)
Receipts Over (Under) Expenditures		**(68,783)**		
Unencumbered Cash, Beginning		**390,159**		
Unencumbered Cash, Ending	$	**321,376**		

GRAHAM COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**49,013**	48,942	71
Delinquent Tax		**797**	100	697
Motor Vehicle Tax		**1,611**	2,645	(1,034)
Recreational Vehicle Tax		**46**	58	(12)
16/20M Vehicle Tax		**275**	392	(117)
Commercial Vehicle Tax		**188**	125	63
Watercraft Tax		**0**	22	(22)
Grants and Donations				
WIC Federal Aid		**17,221**	14,000	3,221
State Formula		**12,000**	12,000	0
M and I		**9,612**	9,000	612
Other Grants and Donations		**30,722**	17,300	13,422
COVID-19		**85,888**	0	85,888
Miscellaneous		**150**	0	150
Charges for Services		**208,523**	109,941	98,582
Total Receipts		**416,046**	214,525	201,521
Expenditures:				
Personal Services		**167,106**	140,000	27,106
Commodities		**98,215**	151,200	(52,985)
Contractual Services		**65,282**	32,800	32,482
Capital Outlay		**1,448**	1,000	448
Transfer to County Health Capital Outlay Fund		**96,092**	0	96,092
Adjustments for Qualifying Budget Credits:				
Excess Grants		**0**	103,143	(103,143)
Total Expenditures		**428,143**	428,143	0
Receipts Over (Under) Expenditures		**(12,097)**		
Unencumbered Cash, Beginning		**280,502**		
Unencumbered Cash, Ending	$	**268,405**		

GRAHAM COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAMS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental				
Local Alcoholic Liquor Tax	$	**1,406**	3,174	(1,768)
Expenditures:				
Contractual Services		**3,000**	5,600	(2,600)
Receipts Over (Under) Expenditures		**(1,594)**		
Unencumbered Cash, Beginning		**5,416**		
Unencumbered Cash, Ending	$	**3,822**		

GRAHAM COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental				
Local Alcoholic Liquor Tax	$	**567**	210	357
Expenditures:				
Contractual Services		**0**	2,000	(2,000)
Receipts Over (Under) Expenditures		**567**		
Unencumbered Cash, Beginning		**2,265**		
Unencumbered Cash, Ending	$	**2,832**		

GRAHAM COUNTY, KANSAS
GRAHAM COUNTY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
911 Tax	$	**59,962**	50,000	9,962
Miscellaneous		**2,267**	0	2,267
Total Receipts		**62,229**	50,000	12,229
Expenditures:				
Contractual Services		**45,918**	75,710	(29,792)
Capital Outlay		**0**	0	0
Total Expenditures		**45,918**	75,710	(29,792)
Receipts Over (Under) Expenditures		**16,311**		
Unencumbered Cash, Beginning		**4,500**		
Unencumbered Cash, Ending	$	**20,811**		

GRAHAM COUNTY, KANSAS
COUNTY HOSPITAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**573,518**	572,473	1,045
Delinquent Tax		**9,854**	9,500	354
Motor Vehicle Tax		**20,277**	33,464	(13,187)
Recreational Vehicle Tax		**576**	734	(158)
16/20M Vehicle Tax		**3,342**	4,959	(1,617)
Commercial Vehicle Tax		**2,373**	1,576	797
Watercraft Tax		**0**	275	(275)
Total Receipts		**609,940**	622,981	(13,041)
Expenditures:				
Appropriations		**609,940**	671,735	(61,795)
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, 2021

		Actual	*Budget		Variance Over (Under)
Receipts:					
Taxes					
Ad Valorem Property Tax	$	**17,587**	17,562		25
Delinquent Tax		**277**	0		277
Motor Vehicle Tax		**583**	956		(373)
Recreational Vehicle Tax		**17**	21		(4)
16/20M Vehicle Tax		**100**	142		(42)
Commercial Vehicle Tax		**68**	45		23
Watercraft Tax		**0**	8		(8)
Total Receipts		**18,632**	18,734		(102)
Expenditures:					
Appropriations		**18,632**	18,734	*	(102)
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, 2021

		Actual	*Budget		Variance Over (Under)
Receipts:					
Taxes					
Ad Valorem Property Tax	$	**49,312**	49,241		71
Delinquent Tax		**807**	0		807
Motor Vehicle Tax		**1,621**	2,660		(1,039)
Recreational Vehicle Tax		**46**	58		(12)
16/20M Vehicle Tax		**277**	394		(117)
Commercial Vehicle Tax		**189**	125		64
Watercraft Tax		**0**	22		(22)
Total Receipts		**52,252**	52,500		(248)
Expenditures:					
Appropriations		**52,252**	52,500	*	(248)
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, 2021

		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		**19**	6,779	*	(6,760)
Receipts Over (Under) Expenditures		**2,381**			
Unencumbered Cash, Beginning		**17,486**			
Unencumbered Cash, Ending	$	**19,867**			

*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, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Sales Tax	$ **453,297**	400,000	53,297
Expenditures:			
Appropriations	**13,500**	642,500	(629,000)
Contractual Services	**965**	0	965
Nursing Home Appropriations	**164,415**	167,500	(3,085)
Hospital Appropriations	**197,445**	0	197,445
Total Expenditures	**376,325**	810,000	(433,675)
Receipts Over (Under) Expenditures	**76,972**		
Unencumbered Cash, Beginning	**1,029,790**		
Unencumbered Cash, Ending	$ **1,106,762**		

GRAHAM COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from County Health Fund	$ **96,092**	0	96,092
Expenditures:			
Capital Outlay	**470**	21,380	(20,910)
Receipts Over (Under) Expenditures	**95,622**		
Unencumbered Cash, Beginning	**17,067**		
Unencumbered Cash, Ending	$ **112,689**		

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021

Fire Equipment Fund		**Actual**
Receipts:		
Transfer from Fire Fund	$	**21,378**
Grants		**0**
Total Receipts		**21,378**
Expenditures:		
Contractual Services		**0**
Capital Outlay		**67,868**
Total Expenditures		**67,868**
Receipts Over (Under) Expenditures		**(46,490)**
Unencumbered Cash, Beginning		**387,401**
Unencumbered Cash, Ending	$	**340,911**
Special Machinery and Equipment Fund		
Receipts:		
Sale of Equipment		**150,000**
Transfer from Road and Bridge Fund	$	**151,645**
Total Receipts		**301,645**
Expenditures:		
Capital Outlay		**398,140**
Receipts Over (Under) Expenditures		**(96,495)**
Unencumbered Cash, Beginning		**597,080**
Unencumbered Cash, Ending	$	**500,585**
Equipment Reserve Fund		
Receipts:		
Transfer from Appraiser's Cost Fund	$	**39,231**
Transfer from Landfill Fund		**9,980**
Transfer from Election Fund		**7,875**
Transfer from General Fund		**42,520**
Total Receipts		**99,606**
Expenditures:		
Transfer to Landfill		**31,552**
Capital Outlay		**15,584**
Total Expenditures		**47,136**
Receipts Over (Under) Expenditures		**52,470**
Unencumbered Cash, Beginning		**231,968**
Unencumbered Cash, Ending	$	**284,438**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021

Special Auto Licenses Fund		**Actual**
Receipts:		
Fees	$	**29,788**
Expenditures:		
Personal Services		**5,597**
Commodities		**3,806**
Contractual Services		**2,563**
Transfer to General Fund		**0**
Total Expenditures		**11,966**
Receipts Over (Under) Expenditures		**17,822**
Unencumbered Cash, Beginning		**37,810**
Unencumbered Cash, Ending	$	**55,632**

County Attorney Check Trust Fund		
Receipts:		
Fees	$	**10**
Expenditures		**0**
Receipts Over (Under) Expenditures		**10**
Unencumbered Cash, Beginning		**5,430**
Unencumbered Cash, Ending	$	**5,440**

Prosecutor's Training Assistance Fund		
Receipts:		
Fees	$	**419**
Expenditures:		
Contractual Services		**0**
Receipts Over (Under) Expenditures		**419**
Unencumbered Cash, Beginning		**2,484**
Unencumbered Cash, Ending	$	**2,903**

Bond Supervision Fee Fund		
Receipts:		
Fees	$	**240**
Expenditures:		
Expenditures		**45**
Receipts Over (Under) Expenditures		**195**
Unencumbered Cash, Beginning		**0**
Unencumbered Cash, Ending	$	**195**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021

Register of Deeds Technology Fund		**Actual**
Receipts:		
Fees	$	**8,111**
Expenditures:		
Commodities		**2,250**
Contractual Services		**4,836**
Capital Outlay		**6,560**
Total Expenditures		**13,646**
Receipts Over (Under) Expenditures		**(5,535)**
Unencumbered Cash, Beginning		**51,676**
Unencumbered Cash, Ending	$	**46,141**

County Treasurer Technology Fund		
Receipts:		
Fees	$	**2,027**
Expenditures:		
Contractual Services		**0**
Capital Outlay		**0**
Total Expenditures		**0**
Receipts Over (Under) Expenditures		**2,027**
Unencumbered Cash, Beginning		**10,413**
Unencumbered Cash, Ending	$	**12,440**

County Clerk Technology Fund		
Receipts:		
Fees	$	**2,027**
Expenditures:		
Contractual Services		**0**
Capital Outlay		**0**
Total Expenditures		**0**
Receipts Over (Under) Expenditures		**2,027**
Unencumbered Cash, Beginning		**3,231**
Unencumbered Cash, Ending	$	**5,258**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021

Special Road & Bridge Improvements		**Actual**
Receipts:		
Miscellaneous	$	**0**
Transfer from Road & Bridge		**151,644**
Total Receipts		**151,644**
Expenditures:		
Project Expenses		**0**
Receipts Over (Under) Expenditures		**151,644**
Unencumbered Cash, Beginning		**719,835**
Unencumbered Cash, Ending	$	**871,479**

Emergency Preparedness Grant Fund		
Receipts:		
Grants - Federal Aid	$	**6,822**
Expenditures:		
Grant Disbursements		**7,190**
Reimbursement to EMS (Ambulance Fund)		**0**
Total Expenditures		**7,190**
Receipts Over (Under) Expenditures		**(368)**
Unencumbered Cash, Beginning		**(6,822)**
Unencumbered Cash, Ending	$	**(7,190)**

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, 2021

Summer Food Program Fund		**Actual**
Receipts:		
Federal Aid	$	**0**
Grants		**54,172**
Total Receipts		**54,172**
Expenditures		**73,824**
Receipts Over (Under) Expenditures		**(19,652)**
Unencumbered Cash, Beginning		**40,301**
Unencumbered Cash, Ending	$	**20,649**

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

Sheriff Special Permit Fund		
Receipts:		
VIN Fees	$	**0**
Expenditures		**7,888**
Receipts Over (Under) Expenditures		**(7,888)**
Unencumbered Cash, Beginning		**14,643**
Unencumbered Cash, Ending	$	**6,755**

Sheriff Firearm Permit Fund		
Receipts:		
Fees	$	**97**
Expenditures		**0**
Receipts Over (Under) Expenditures		**97**
Unencumbered Cash, Beginning		**4,733**
Unencumbered Cash, Ending	$	**4,830**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021

Sheriff Offender Registration Fund		**Actual**
Receipts:		
Fees	$	**400**
Expenditures		**1,068**
Receipts Over (Under) Expenditures		**(668)**
Unencumbered Cash, Beginning		**5,400**
Unencumbered Cash, Ending	$	**4,732**

Sheriff Seatbelt Grant Fund		
Receipts:		
Grants	$	**2,155**
Expenditures		**0**
Receipts Over (Under) Expenditures		**2,155**
Unencumbered Cash, Beginning		**2,421**
Unencumbered Cash, Ending	$	**4,576**

SAFE Program Grant Fund		
Receipts:		
Reimbursements	$	**470**
Grants		**1,600**
Total Receipts		**2,070**
Expenditures:		
Grant Disbursements		**3,356**
Receipts Over (Under) Expenditures		**(1,286)**
Unencumbered Cash, Beginning		**1,286**
Unencumbered Cash, Ending	$	**0**

Northwest Bioterrorism Fund		
Receipts:		
Grants	$	**44,373**
Expenditures		**38,955**
Receipts Over (Under) Expenditures		**5,418**
Unencumbered Cash, Beginning		**4,723**
Unencumbered Cash, Ending	$	**10,141**

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021

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

EMS Donation Fund		
Receipts:		
Hansen Foundation	$	**2,665**
Expenditures		**0**
Receipts Over (Under) Expenditures		**2,665**
Unencumbered Cash, Beginning		**7,609**
Unencumbered Cash, Ending	$	**10,274**

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

SPARK Grant Fund		**Actual**
Receipts:		
Federal Aid	$	**0**
Expenditures:		
Grant Expenditures - County		**9,820**
Payments to Other Local Governments & Non-profits		**0**
Total Expenditures		**9,820**
Receipts Over (Under) Expenditures		**(9,820)**
Unencumbered Cash, Beginning		**9,820**
Unencumbered Cash, Ending	$	**0**
CDBG Grant Fund		
Receipts:		
Federal Aid	$	**1,500**
Expenditures:		
Grant Expenses		**0**
Receipts Over (Under) Expenditures		**1,500**
Unencumbered Cash, Beginning		**0**
Unencumbered Cash, Ending	$	**1,500**
ARPA Fund		
Receipts:		
Federal Aid	$	**241,050**
Expenditures:		
Grant Expenses		**124,328**
Receipts Over (Under) Expenditures		**116,722**
Unencumbered Cash, Beginning		**0**
Unencumbered Cash, Ending	$	**116,722**
Daycare Grant Fund		
Receipts:		
Grants	$	**65,000**
Expenditures:		
Grant Expenses		**40,000**
Reimbursement to County Health Fund		**0**
Total Expenditures		**40,000**
Receipts Over (Under) Expenditures		**25,000**
Unencumbered Cash, Beginning		**0**
Unencumbered Cash, Ending	$	**25,000**

GRAHAM COUNTY, KANSAS
Bond and Interest Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

Hospital Bond Debt Service Fund		**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$	**90**	93	(3)
16/20M Vehicle Tax		**0**	0	0
Total Receipts		**90**	93	(3)
Expenditures:				
Principal		**0**	0	0
Interest and Fees		**0**	0	0
Transfer to General		**0**	29,195	(29,195)
Total Expenditures		**0**	29,195	(29,195)
Receipts Over (Under) Expenditures		**90**		
Unencumbered Cash, Beginning		**29,055**		
Unencumbered Cash, Ending	$	**29,145**		

Hospital No Fund Warrants Fund				
Receipts:				
Delinquent Tax	$	**12**	7	5
16/20M Vehicle Tax		**0**	0	0
Total Receipts		**12**	**7**	5
Expenditures:				
Transfer to General		**0**	5,983	(5,983)
Interest		**0**	0	0
Total Expenditures		**0**	5,983	(5,983)
Receipts Over (Under) Expenditures		**12**		
Unencumbered Cash, Beginning		**5,972**		
Unencumbered Cash, Ending	$	**5,984**		

GRAHAM COUNTY, KANSAS
LANDFILL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$	**60,582**	60,496	86
Delinquent Tax		**1,373**	0	1,373
Motor Vehicle Tax		**2,447**	3,739	(1,292)
Recreational Vehicle Tax		**69**	82	(13)
16/20M Vehicle Tax		**599**	554	45
Commercial Vehicle Tax		**265**	176	89
Watercraft Tax		**0**	31	(31)
Charges for Services		**58,027**	53,600	4,427
Transfer from Equipment Reserve Fund		**31,552**	0	31,552
Total Receipts		**154,914**	118,678	36,236
Expenditures:				
Personal Services		**55,965**	65,000	(9,035)
Commodities		**18,397**	30,950	(12,553)
Contractual Services		**70,572**	60,000	10,572
Capital Outlay		**0**	3,100	(3,100)
Transfer to Equipment Reserve Fund		**9,980**	0	9,980
Total Expenditures		**154,914**	159,050	(4,136)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**0**		
Unencumbered Cash, Ending	$	**0**		

GRAHAM COUNTY, KANSAS
EMS (AMBULANCE) FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$	**41**	0	41
Miscellaneous		**251**	0	251
Charges for Services		**185,144**	120,883	64,261
Total Receipts		**185,436**	120,883	64,553
Expenditures:				
Personal Services		**86,471**	85,600	871
Commodities		**32,956**	25,306	7,650
Contractual Services		**26,685**	54,463	(27,778)
Capital Outlay		**0**	1,391	(1,391)
Transfer to Ambulance Equipment Fund		**20,648**	0	20,648
Total Expenditures		**166,760**	166,760	0
Receipts Over (Under) Expenditures		**18,676**		
Unencumbered Cash, Beginning		**244,095**		
Unencumbered Cash, Ending	$	**262,771**		

GRAHAM COUNTY, KANSAS
AMBULANCE EQUIPMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021

		Actual
Receipts:		
Transfer from EMS (Ambulance) Fund	$	**20,648**
Expenditures:		
Capital Outlay		**1,290**
Receipts Over (Under) Expenditures		**19,358**
Unencumbered Cash, Beginning		**73,863**
Unencumbered Cash, Ending	$	**93,221**

GRAHAM COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
GRAHAM COUNTY FAIR BOARD
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year End December 31, 2021

		Actual
Receipts:		
County Appropriation	$	**45,382**
Gates, Rentals, and Sales		**64,017**
Premium Auction		**62,442**
Donations and Memorials		**19,349**
Interest on Idle Funds		**4**
Miscellaneous		**529**
Total Receipts		**191,723**
Expenditures:		
Administration		**1,677**
Advertising		**3,537**
Utilities		**11,534**
Supplies, Repairs and Maintenance		**8,394**
Labor		**10,665**
Insurance, Bond, and Taxes		**6,928**
Rodeo		**59,506**
Premium Auction		**62,442**
Prize Money and Judges		**2,783**
Entertainment		**6,879**
Extension Council		**4,578**
Miscellaneous		**12,595**
Total Expenditures		**191,518**
Receipts Over (Under) Expenditures		**205**
Unencumbered Cash, Beginning		**24,993**
Unencumbered Cash, Ending	$	**25,198**

GRAHAM COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
GRAHAM COUNTY PUBLIC LIBRARY
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year End December 31, 2021

		General	State Aid	Memorials
Receipts:				
County Appropriation	$	**122,032**	**0**	**0**
Fines and Fees		**3,117**	**0**	**0**
Donations and Grants		**1,600**	**0**	**0**
Interest on Idle Funds		**68**	**0**	**48**
Miscellaneous		**830**	**0**	**0**
Intergovernmental Receipts		**0**	**706**	**0**
Total Receipts		**127,647**	**706**	**48**
Expenditures:				
Salaries and Wages		**57,543**	**0**	**0**
Employee Benefits		**31,993**	**0**	**0**
Books and Periodicals		**3,322**	**706**	**0**
Equipment		**0**	**0**	**0**
Supplies		**971**	**0**	**0**
Utilities		**10,283**	**0**	**0**
Repairs		**8,231**	**0**	**0**
Miscellaneous		**15,512**	**0**	**0**
Total Expenditures		**127,855**	**706**	**0**
Receipts Over (Under) Expenditures		**(208)**	**0**	**48**
Unencumbered Cash, Beginning		**162,175**	**0**	**103,275**
Unencumbered Cash, Ending	$	**161,967**	**0**	**103,323**

GRAHAM COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 5,344,134	10,075,249	9,425,987	5,993,396
Advance Tax	228	22,353	20,661	1,920
Neighborhood Revitalization	6,426	28,030	26,318	8,138
Motor Vehicle Licenses	2,150	253,393	253,228	2,315
Sales Tax	15,610	196,973	196,734	15,849
Motor Vehicle Tax	71,439	425,591	361,792	135,238
Commercial Vehicle Tax	0	151,874	116,279	35,595
Recreational Vehicle Tax	1,127	10,433	9,259	2,301
Delinquent Tax	56,838	133,920	167,536	23,222
Special Mineral Tax	20,785	25,938	35,277	11,446
Groundwater Management	0	14,910	14,910	0
Stray Animal	1,253	0	0	1,253
Alcohol/Drug Testing	64	885	905	44
Total Distributable Funds	5,520,054	11,339,549	10,628,886	6,230,717
State Funds:				
State Education Building	0	61,171	61,171	0
Institutional Building	0	30,585	30,585	0
Total State Funds	0	91,756	91,756	0
Subdivision Funds:				
Cities	0	696,412	696,412	0
Townships	0	74,684	74,684	0
School Districts	70	3,427,464	3,427,464	70
Cemeteries	0	8,809	8,809	0
Total Subdivision Funds	$ 70	4,207,369	4,207,369	70

GRAHAM COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	$ 1,577	14,444	9,863	6,158
Clerk of District Court	550	158,663	158,613	600
County Treasurer				
Heritage Trust	21,569	4,055	25,568	56
Candidate Registration Fees	500	139	0	639
Cereal Malt Beverage Stamp	25	150	75	100
Diversion Agreement	20,432	3,360	6,783	17,009
DMV Modernization	258	16,568	16,468	358
Driver's Licenses	1,158	8,059	7,096	2,121
Over & Short	0	8,152	8,919	(767)
Insufficient Check Clearing	(794)	0	0	(794)
Total Officer Accounts	45,275	213,590	233,385	25,480
Total Agency Funds	$ 5,565,399	15,852,264	15,161,396	6,256,267