

GRAHAM COUNTY, KANSAS

Hill City, Kansas

Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2019

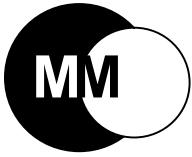
MAPES & MILLER LLP

Certified Public Accountants
Norton, Kansas

GRAHAM COUNTY, KANSAS
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2019

TABLE OF CONTENTS

	Page Number
Independent Auditor's Report	1
<u>Financial Section</u>	
STATEMENT 1	
Summary of Receipts, Expenditures, and Unencumbered Cash	3
Notes to the Financial Statement	7
<u>Regulatory-Required Supplementary Information</u>	
SCHEDULE 1	
Summary of Expenditures – Actual and Budget	17
SCHEDULE 2	
Schedule of Receipts and Expenditures – Actual and Budget	
General Fund	18
Special Purpose Funds	20
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

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, 2019, and the related notes to the financial statement.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Graham County, Kansas, on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and the accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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, 2019, 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, 2019, 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.

Other Matters

Report on 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
November 17, 2020

GRAHAM COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

STATEMENT 1
Page 1

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	\$ 588,345	1,514,765	1,349,193	753,917	3,751	757,668
Special Purpose Funds						
Road and Bridge Fund	181,837	1,877,477	1,900,000	159,314	12,730	172,044
Fair Fund	3,278	44,490	44,490	3,278	0	3,278
Home for the Aged Maintenance Fund	13,086	229	229	13,086	0	13,086
Conservation District Fund	1,727	26,328	26,328	1,727	0	1,727
County Library Fund	7,554	114,762	114,762	7,554	0	7,554
Election Fund	3,426	34,797	16,557	21,666	0	21,666
Extension Council Fund	7,229	7,325	7,325	7,229	0	7,229
Community College Fund	46	2	0	48	0	48
Appraiser's Cost Fund	62,171	131,096	134,740	58,527	370	58,897
Noxious Weed Fund	0	102,351	86,082	16,269	116	16,385
Noxious Weed Capital Outlay Fund	50,372	0	0	50,372	0	50,372
Community Involvement Center Fund	1,316	19,288	19,288	1,316	0	1,316
Fire Fund	2,237	146,777	145,900	3,114	607	3,721
Employee Benefits Fund	266,746	1,324,720	1,313,712	277,754	0	277,754
County Health Fund	98,700	352,889	291,427	160,162	1,592	161,754
Special Alcohol Programs Fund	5,562	1,790	2,500	4,852	0	4,852
Special Parks and Recreation Fund	2,050	179	0	2,229	0	2,229
Graham Co 911 Fund	64,324	52,139	65,044	51,419	0	51,419
County Hospital Fund	34,946	635,426	635,426	34,946	0	34,946
Mental Health Fund	0	18,896	18,896	0	0	0
Mental Retardation Fund	0	52,506	52,506	0	0	0
Antelope Lake Trust Fund	12,810	2,400	86	15,124	0	15,124
Health Care Sales Tax Fund	775,833	415,231	302,917	888,147	3,000	891,147
County Health Capital Outlay Fund	58,642	0	15,882	42,760	0	42,760
Fire Equipment Fund	289,327	66,421	16,365	339,383	0	339,383

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, 2019

STATEMENT 1

Page 2

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Machinery and Equipment F \$	544,260	215,023	145,611	613,672	0	613,672
Equipment Reserve Fund	340,083	0	105,576	234,507	0	234,507
Special Auto Licenses Fund	65,328	28,959	75,480	18,807	0	18,807
County Attorney Check Trust Fund	4,773	622	0	5,395	0	5,395
Prosecutor's Training Assistance Fund	1,504	520	0	2,024	0	2,024
Register of Deeds Technology Fund	42,210	7,227	649	48,788	0	48,788
County Treasurer Technology Fund	7,063	1,807	0	8,870	0	8,870
County Clerk Technology Fund	2,976	1,807	0	4,783	0	4,783
Special Road & Bridge Improvements	719,831	4	0	719,835	0	719,835
Emergency Preparedness Grant Fund	(6,601)	6,601	6,822	(6,822)	0	(6,822)
Multi-Year Capital Improvement	1,446,935	0	115,875	1,331,060	0	1,331,060
Summer Food Program Fund	5,212	8,966	9,746	4,432	0	4,432
Reserve Deputy	2,185	763	0	2,948	0	2,948
Sheriffs Special Permit	4,729	10,920	6,831	8,818	0	8,818
Sheriff Firearm Permit Fund	4,570	65	0	4,635	0	4,635
Sheriff Offender Registration Fund	5,610	760	1,038	5,332	500	5,832
Sheriff Seatbelt Grant	121	1,628	0	1,749	0	1,749
SAFE Program Grant Fund	1,854	1,000	1,568	1,286	0	1,286
Northwest Bioterrorism Fund	3,536	37,841	37,753	3,624	0	3,624
Fire District Donations	11,224	0	0	11,224	0	11,224
EMS Donation	10,848	500	5,664	5,684	0	5,684
Livestock Building Donation	32	0	0	32	0	32
Industrial Park	2,500	0	0	2,500	0	2,500
Bond and Interest Funds						
Hospital Bond Debt Service Fund	28,916	93	0	29,009	0	29,009
Hospital No Fund Warrants Fund	5,962	7	0	5,969		5,969
Business Funds						
Landfill Fund	43,258	176,022	149,250	70,030	1,847	71,877
EMS (Ambulance) Fund	93,553	255,237	155,850	192,940	30	192,970
Ambulance Equipment Fund	59,669	17,954	16,400	61,223	0	61,223
Total Primary Government	\$ 5,983,705	7,716,610	7,393,768	6,306,547	24,543	6,331,090

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, 2019

STATEMENT 1
Page 3

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	10,879	257,160	187,527	80,512	0	80,512
Graham County Public Library:						
General Fund	153,114	136,359	130,730	158,743	0	158,743
State Aid Fund	0	711	711	0	0	0
Memorials Fund	102,947	192	0	103,139	0	103,139
Total Graham County Library	256,061	137,262	131,441	261,882	0	261,882
Total Related Municipal Entities	266,940	394,422	318,968	342,394	0	342,394
Total Reporting Entity (Excluding Agency Funds)	\$ <u>6,250,645</u>	<u>8,111,032</u>	<u>7,712,736</u>	<u>6,648,941</u>	<u>24,543</u>	<u>6,673,484</u>

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, 2019

STATEMENT 1
Page 4

Primary Government:	
Cash on Hand	
Treasurer	\$ 57,736
Sheriff	300
First State Bank - Hill City, Kansas	
NOW Accounts	11,967,802
Certificates of Deposit	100,000
Peoples State Bank - Hill City, Kansas	
Money Market Accounts	11,333
Certificates of Deposit	400,000
Solutions North Bank - Hill City, Kansas	
NOW Account	138,209
Certificates of Deposit	166,000
Total Cash and Investments	<u>12,841,380</u>
Less Agency Funds - SCHEDULE 3	<u>(6,510,290)</u>
Total Primary Government	<u>6,331,090</u>
Related Municipal Entities:	
Graham County Fair Association	
Solutions North Bank - Hill City, Kansas	
Checking Account	78,924
Savings Account	207
Certificates of Deposit	1,381
Graham County Public Library	
First State Bank - Hill City, Kansas	
NOW Accounts	1,817
Savings Account	7,643
Certificates of Deposit	66,306
Peoples State Bank - Hill City, Kansas	
Certificates of Deposit	105,821
Solutions North Bank - Hill City, Kansas	
Certificates of Deposit	80,145
Cash on Hand	<u>150</u>
Total Related Municipal Entities	<u>342,394</u>
Total Reporting Entity per Statement 1, Page 3	<u><u>\$ 6,673,484</u></u>

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

GRAHAM COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

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 2019:

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, 2019.

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
Special Machinery and Equipment	Sheriff Special Permit
Equipment Reserve Fund	SAFE Program Grant Fund
Special Auto Licenses Fund	Sheriff Firearm Permit Fund
Fire District Donations	County Attorney Check Trust Fund
Livestock Building Donation	Sheriff Offender Registration Fund
Prosecutor's Training Assistance Fund	Industrial Park
Reserve Deputy Fund	Sheriff Seatbelt Grant
Northwest Bioterrorism Fund	

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

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

2. **Stewardship, Compliance and Accountability**

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

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

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

Cash Basis Compliance. K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Insufficient Check Clearing and Groundwater Management funds incurred indebtedness in excess of available cash balances by \$7,905 and \$4, respectively. 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.

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 \$6,822. 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, 2019. The deficient cash balances will be eliminated when the grant proceeds are received subsequent to December 31, 2019. 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 statutes 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, 2019.

At December 31, 2019, the County's carrying amount of deposits was \$12,774,878 and the bank balance was \$12,917,010. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$769,595 was covered by federal depository insurance, \$7,309,173 was collateralized with securities held by the pledging financial institution's agents in the County's name, and \$4,838,242 was unsecured under a designated peak period.

At December 31, 2019, the Fair Association's carrying amount of deposits was \$80,512 and the bank balance was \$67,317. 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, 2019, the Public Library's carrying amount of deposits was \$261,732 and the bank balance was \$268,194. 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, 2019, 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 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from Graham County, Kansas, were \$207,197 for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, the county's proportionate share of the collective net pension liability reported by KPERS was \$1,604,994. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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 \$8,678 for the year ended December 31, 2019, and the Library's proportionate share of the collective net pension liability reported by KPERS was \$41,222.

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.

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. **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 \$629,367. 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 2019. 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.

7. **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, 2019, were as follows:

From	To	Authority	Amount
Special Auto Licenses Fund	General	K.S.A. 8-145	\$ 65,328
Road & Bridge Fund	Special Machinery & Equipment Fund	K.S.A. 68-141g	215,023
Fire Fund	Fire Equipment Fund	K.S.A. 19-119	66,421
EMS (Ambulance) Fund	Ambulance Equipment Fund	K.S.A. 12-110d	17,954

8. 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.

9. 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.

10. 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. On March 11, 2020, the Novel Coronavirus Disease, COVID-19, was declared a pandemic by the World Health Organization. On March 13, 2020, a national emergency was declared in the United States concerning the COVID-19 Outbreak. The extent of the COVID-19 impact on operational and financial conditions will depend on certain developments, including the duration and speed of the outbreak, impact on utility customers, employees, and vendors – all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial conditions or results of operations is uncertain.

11. Long-term Debt - (Continued)

Changes in long-term liabilities for Graham County, Kansas for the year ended December 31, 2019, 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
Capital Leases:									
Caterpillar Backhoe Loader	3.25%	09/16/15	80,000	10/01/19	21,201	0	21,201	0	572
Total Contractual Indebtedness					21,201	0	21,201	0	572

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

	2020	2021	2022	2023	2024	Total
PRINCIPAL						
Capital Leases:						
Caterpillar Backhoe Loader	0	0	0	0	0	0
TOTAL PRINCIPAL	0	0	0	0	0	0
INTEREST						
Capital Leases:						
Caterpillar Backhoe Loader	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, 2019

GRAHAM COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 1

Page 1

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	\$ 1,673,484	3,357	1,676,841	1,349,193	(327,648)
Special Purpose Funds					
Road and Bridge Fund	1,900,000	48,221	1,948,221	1,900,000	(48,221)
Fair Fund	46,715	0	46,715	44,490	(2,225)
Home for the Aged Maintenance Fund	2,947	0	2,947	229	(2,718)
Conservation District Fund	27,500	0	27,500	26,328	(1,172)
County Library Fund	119,600	0	119,600	114,762	(4,838)
Election Fund	34,720	0	34,720	16,557	(18,163)
Extension Council Fund	12,947	0	12,947	7,325	(5,622)
Community College Fund	43	0	43	0	(43)
Appraiser's Cost Fund	155,810	0	155,810	134,740	(21,070)
Noxious Weed Fund	134,527	0	134,527	86,082	(48,445)
Noxious Weed Capital Outlay Fund	34,000	0	34,000	0	(34,000)
Community Involvement Center Fund	20,000	0	20,000	19,288	(712)
Fire Fund	145,900	0	145,900	145,900	0
Employee Benefits Fund	1,479,100	0	1,479,100	1,313,712	(165,388)
County Health Fund	295,000	0	295,000	291,427	(3,573)
Special Alcohol Programs Fund	6,500	0	6,500	2,500	(4,000)
Special Parks and Recreation Fund	2,000	0	2,000	0	(2,000)
Graham Co 911 Fund	100,000	0	100,000	65,044	(34,956)
County Hospital Fund	688,826	0	688,826	635,426	(53,400)
Mental Health Fund	18,868	0	18,868	18,896	*
Mental Retardation Fund	52,500	0	52,500	52,506	*
Antelope Lake Trust Fund	6,779	0	6,779	86	*
Health Care Sales Tax Fund	766,000	0	766,000	302,917	(463,083)
County Health Capital Outlay Fund	43,000	0	43,000	15,882	(27,118)
Bond and Interest Funds					
Hospital Bond Debt Service Fund	30,010	0	30,010	0	(30,010)
Hospital No Fund Warrants Fund	6,112	0	6,112	0	(6,112)
Business Funds					
Landfill Fund	154,050	0	154,050	149,250	(4,800)
EMS (Ambulance) Fund	155,850	0	155,850	155,850	0

* Exempt from Budget Law

GRAHAM COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 1,126,609	1,144,287	(17,678)
Delinquent Tax	11,686	0	11,686
Motor Vehicle Tax	64,217	54,067	10,150
Recreational Vehicle Tax	1,216	1,148	68
16/20M Vehicle Tax	4,182	8,297	(4,115)
Commercial Vehicle Tax	4,873	5,041	(168)
Intergovernmental			
Mineral Production Tax	22,336	15,000	7,336
Licenses, Fees and Permits			
Mortgage Registration Fees	0	2,500	(2,500)
County Officer Fees	52,579	35,000	17,579
Other Permits and Fees	280	400	(120)
Charges for Services			
Dispatching Services	20,394	25,000	(4,606)
Jail Care	14,680	0	14,680
Copies and Other Charges	2,871	3,000	(129)
Miscellaneous	45,535	0	45,535
Interest on Idle Funds	17,802	0	17,802
LEPP Receipts	250	0	250
Penalties and Interest	55,910	55,000	910
Transfer from Special Auto Licenses Fund	65,328	43	65,285
Transfer from Hospital NFW	0	6,112	(6,112)
Diversion Agreement Reimbursement	660	0	660
Reimbursements	3,357	0	3,357
Transfer from Hospital Bonds	0	30,010	(30,010)
Total Receipts	\$ <u>1,514,765</u>	<u>1,384,905</u>	<u>129,860</u>

GRAHAM COUNTY, KANSAS

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

SCHEDULE 2

Page 2

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Expenditures:			
County Commissioners	\$ 54,528	55,871	(1,343)
County Clerk	107,793	106,900	893
County Treasurer	115,011	99,000	16,011
County Attorney	93,112	91,326	1,786
Register of Deeds	77,630	82,545	(4,915)
Sheriff	448,342	424,850	23,492
Unified Court - Operating	23,307	24,000	(693)
Unified Court - Attorney Fees	17,793	19,200	(1,407)
Courthouse General	197,936	157,690	40,246
Janitorial	66,901	69,119	(2,218)
Data Processing	78,286	76,917	1,369
Local Environment Protection Group	3,625	4,500	(875)
Juvenile Detention	40,657	5,000	35,657
Northwest Kansas Area Agency on Aging	3,500	3,500	0
Historical Society	2,500	2,500	0
Emergency Preparedness	8,272	12,000	(3,728)
Economic Development - Chamber of Commerce	10,000	10,000	0
Transfer to Graham County 911 Fund	0	28,566	(28,566)
Transfer to Equipment Reserve Fund	0	400,000	(400,000)
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>3,357</u>	<u>(3,357)</u>
 Total Expenditures	 <u>1,349,193</u>	 <u>1,676,841</u>	 <u>(327,648)</u>
 Receipts Over (Under) Expenditures	 <u>165,572</u>		
Unencumbered Cash, Beginning	<u>588,345</u>		
 Unencumbered Cash, Ending	 <u>\$ 753,917</u>		

GRAHAM COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 3

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 1,474,058	1,500,506	(26,448)
Delinquent Tax	15,710	0	15,710
Motor Vehicle Tax	59,634	50,208	9,426
Recreational Vehicle Tax	1,129	1,065	64
16/20M Vehicle Tax	8,477	7,704	773
Commercial Vehicle Tax	4,525	4,680	(155)
Intergovernmental			
Special City/County Highway	248,141	261,406	(13,265)
Equalization Aid	1,955	0	1,955
Kansas Department of Transportation	48,221	0	48,221
Fuel Tax Refund	13,388	0	13,388
Miscellaneous	2,239	0	2,239
Total Receipts	<u>1,877,477</u>	<u>1,825,569</u>	<u>51,908</u>
Expenditures:			
Personal Services	913,455	900,000	13,455
Commodities	673,907	782,500	(108,593)
Contractual Services	96,050	165,500	(69,450)
Capital Outlay	1,565	52,000	(50,435)
Transfer to Special Machinery and Equipment Fund	215,023	0	215,023
Adjustment for Qualifying Budget Credit:			
KDOT Reimbursement	0	48,221	(48,221)
Total Expenditures	<u>1,900,000</u>	<u>1,948,221</u>	<u>(48,221)</u>
Receipts Over (Under) Expenditures	(22,523)		
Unencumbered Cash, Beginning	<u>181,837</u>		
Unencumbered Cash, Ending	\$ <u>159,314</u>		

GRAHAM COUNTY, KANSAS

SCHEDULE 2

FAIR FUND

Page 4

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 41,470	42,184	(714)
Delinquent Tax	478	0	478
Motor Vehicle Tax	2,094	1,762	332
Recreational Vehicle Tax	40	37	3
16/20M Vehicle Tax	249	270	(21)
Commercial Vehicle Tax	159	164	(5)
Total Receipts	<u>44,490</u>	<u>44,417</u>	<u>73</u>
Expenditures:			
Appropriations	<u>44,490</u>	<u>46,715</u>	<u>(2,225)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>3,278</u>		
Unencumbered Cash, Ending	\$ <u>3,278</u>		

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, 2019

SCHEDULE 2
Page 5

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Delinquent Tax	\$ 223	225	(2)
16/20M Vehicle Tax	<u> 6</u>	<u> 0</u>	<u> 6</u>
Total Receipts	<u> 229</u>	<u> 225</u>	<u> 4</u>
Expenditures:			
Appropriations	<u> 229</u>	<u> 2,947</u>	<u> (2,718)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u> 13,086</u>		
Unencumbered Cash, Ending	\$ <u> 13,086</u>		

GRAHAM COUNTY, KANSAS
CONSERVATION DISTRICT FUND

SCHEDULE 2

Page 6

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 24,566	24,998	(432)
Delinquent Tax	271	0	271
Motor Vehicle Tax	1,240	1,043	197
Recreational Vehicle Tax	23	22	1
16/20M Vehicle Tax	134	160	(26)
Commercial Vehicle Tax	<u>94</u>	<u>97</u>	<u>(3)</u>
Total Receipts	<u>26,328</u>	<u>26,320</u>	<u>8</u>
Expenditures:			
Appropriations	<u>26,328</u>	<u>27,500</u>	<u>(1,172)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>1,727</u>		
Unencumbered Cash, Ending	\$ <u>1,727</u>		

GRAHAM COUNTY, KANSAS
COUNTY LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 7

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 107,556	109,467	(1,911)
Delinquent Tax	1,134	0	1,134
Motor Vehicle Tax	4,999	4,208	791
Recreational Vehicle Tax	95	89	6
16/20M Vehicle Tax	599	646	(47)
Commercial Vehicle Tax	379	392	(13)
	<u>114,762</u>	<u>114,802</u>	<u>(40)</u>
Total Receipts			
Expenditures:			
Appropriations	<u>114,762</u>	<u>119,600</u>	<u>(4,838)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>7,554</u>		
Unencumbered Cash, Ending	\$ <u>7,554</u>		

GRAHAM COUNTY, KANSAS

ELECTION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

SCHEDULE 2

Page 8

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 32,518	33,075	(557)
Delinquent Tax	382	0	382
Motor Vehicle Tax	1,543	1,297	246
Recreational Vehicle Tax	29	28	1
16/20M Vehicle Tax	208	199	9
Commercial Vehicle Tax	<u>117</u>	<u>121</u>	<u>(4)</u>
Total Receipts	<u>34,797</u>	<u>34,720</u>	<u>77</u>
Expenditures:			
Personal Services	5,566	18,400	(12,834)
Contractual Services	10,991	15,820	(4,829)
Commodities	0	500	(500)
Transfer to Equipment Reserve Fund	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>16,557</u>	<u>34,720</u>	<u>(18,163)</u>
Receipts Over (Under) Expenditures	18,240		
Unencumbered Cash, Beginning	<u>3,426</u>		
Unencumbered Cash, Ending	\$ <u>21,666</u>		

GRAHAM COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 9

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Delinquent Tax	\$ 291	1,076	(785)
Motor Vehicle Tax	5,788	4,872	916
Recreational Vehicle Tax	110	103	7
16/20M Vehicle Tax	697	748	(51)
Commercial Vehicle Tax	439	454	(15)
Total Receipts	<u>7,325</u>	<u>7,253</u>	<u>72</u>
Expenditures:			
Appropriations	<u>7,325</u>	<u>12,947</u>	<u>(5,622)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>7,229</u>		
Unencumbered Cash, Ending	\$ <u>7,229</u>		

GRAHAM COUNTY, KANSAS
COMMUNITY COLLEGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 10

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes			
Delinquent Tax	\$ <u>2</u>	<u>0</u>	<u>0</u>
Expenditures			
Transfer to General	<u>0</u>	<u>43</u>	<u>0</u>
Receipts Over (Under) Expenditures	2		
Unencumbered Cash, Beginning	<u>46</u>		
Unencumbered Cash, Ending	\$ <u>48</u>		

GRAHAM COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 11

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 119,790	121,895	(2,105)
Delinquent Tax	1,431	0	1,431
Motor Vehicle Tax	6,388	5,378	1,010
Recreational Vehicle Tax	121	114	7
16/20M Vehicle Tax	647	825	(178)
Commercial Vehicle Tax	485	501	(16)
Miscellaneous	<u>2,234</u>	<u>0</u>	<u>2,234</u>
Total Receipts	<u>131,096</u>	<u>128,713</u>	<u>2,383</u>
Expenditures:			
Personal Services	116,978	120,510	(3,532)
Commodities	2,793	6,600	(3,807)
Contractual Services	14,969	28,700	(13,731)
Transfer to Equipment Reserve Fund	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>134,740</u>	<u>155,810</u>	<u>(21,070)</u>
Receipts Over (Under) Expenditures	(3,644)		
Unencumbered Cash, Beginning	<u>62,171</u>		
Unencumbered Cash, Ending	\$ <u>58,527</u>		

GRAHAM COUNTY, KANSAS

NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

SCHEDULE 2

Page 12

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 89,569	91,010	(1,441)
Delinquent Tax	915	181	734
Motor Vehicle Tax	4,053	3,412	641
Recreational Vehicle Tax	77	72	5
16/20M Vehicle Tax	440	524	(84)
Commercial Vehicle Tax	308	318	(10)
Charges for Services	<u>6,989</u>	<u>39,010</u>	<u>(32,021)</u>
Total Receipts	<u>102,351</u>	<u>134,527</u>	<u>(32,176)</u>
Expenditures:			
Personal Services	41,626	64,139	(22,513)
Commodities	31,865	59,350	(27,485)
Contractual Services	12,591	10,538	2,053
Capital Outlay	0	500	(500)
Transfer to Noxious Weed Capital Outlay Fund	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>86,082</u>	<u>134,527</u>	<u>(48,445)</u>
Receipts Over (Under) Expenditures	16,269		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>16,269</u>		

GRAHAM COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 13

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Transfer from Noxious Weed Fund	\$ <u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Capital Outlay	<u>0</u>	<u>34,000</u>	<u>(34,000)</u>
Receipts Over (Under) Expenditures	<u>0</u>		
Unencumbered Cash, Beginning	<u>50,372</u>		
Unencumbered Cash, Ending	\$ <u><u>50,372</u></u>		

GRAHAM COUNTY, KANSAS
COMMUNITY INVOLVEMENT CENTER FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 14

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 17,445	17,817	(372)
Delinquent Tax	286	0	286
Motor Vehicle Tax	1,281	1,078	203
Recreational Vehicle Tax	24	23	1
16/20M Vehicle Tax	155	165	(10)
Commercial Vehicle Tax	97	100	(3)
	<u>19,288</u>	<u>19,183</u>	<u>105</u>
Total Receipts			
Expenditures:			
Appropriations	<u>19,288</u>	<u>20,000</u>	<u>(712)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>1,316</u>		
Unencumbered Cash, Ending	\$ <u>1,316</u>		

GRAHAM COUNTY, KANSAS

FIRE FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

SCHEDULE 2

Page 15

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 137,275	137,869	(594)
Delinquent Tax	1,242	0	1,242
Motor Vehicle Tax	4,184	3,509	675
Recreational Vehicle Tax	89	81	8
16/20M Vehicle Tax	806	903	(97)
Commercial Vehicle Tax	478	533	(55)
Miscellaneous	<u>2,703</u>	<u>3,005</u>	<u>(302)</u>
Total Receipts	<u>146,777</u>	<u>145,900</u>	<u>877</u>
Expenditures:			
Personal Services	37,229	53,000	(15,771)
Commodities	17,250	20,150	(2,900)
Contractual Services	24,813	41,750	(16,937)
Capital Outlay	187	31,000	(30,813)
Transfer to Fire Equipment Fund	<u>66,421</u>	<u>0</u>	<u>66,421</u>
Total Expenditures	<u>145,900</u>	<u>145,900</u>	<u>0</u>
Receipts Over (Under) Expenditures	877		
Unencumbered Cash, Beginning	<u>2,237</u>		
Unencumbered Cash, Ending	\$ <u>3,114</u>		

GRAHAM COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 16

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 1,223,453	1,247,494	(24,041)
Delinquent Tax	13,275	0	13,275
Motor Vehicle Tax	62,350	52,494	9,856
Recreational Vehicle Tax	1,180	1,114	66
16/20M Vehicle Tax	8,362	8,055	307
Commercial Vehicle Tax	4,731	4,893	(162)
Miscellaneous	11,369	0	11,369
	<u>1,324,720</u>	<u>1,314,050</u>	<u>10,670</u>
Total Receipts			
Expenditures:			
Social Security	163,408	162,300	1,108
Retirement	207,197	200,000	7,197
Life Insurance	3,148	3,300	(152)
Workers' Compensation	65,241	86,000	(20,759)
Unemployment	1,713	7,500	(5,787)
Health Insurance	873,005	1,020,000	(146,995)
	<u>1,313,712</u>	<u>1,479,100</u>	<u>(165,388)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	11,008		
Unencumbered Cash, Beginning	266,746		
Unencumbered Cash, Ending	\$ <u>277,754</u>		

GRAHAM COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 17

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 48,749	49,595	(846)
Delinquent Tax	538	100	438
Motor Vehicle Tax	2,335	1,965	370
Recreational Vehicle Tax	44	42	2
16/20M Vehicle Tax	287	302	(15)
Commercial Vehicle Tax	177	183	(6)
Grants and Donations			
WIC Federal Aid	25,107	14,000	11,107
State Formula	7,000	7,000	0
M and I	16,589	9,000	7,589
Other Grants and Donations	31,001	17,300	13,701
Miscellaneous	437	0	437
Charges for Services	220,625	145,000	75,625
Total Receipts	<u>352,889</u>	<u>244,487</u>	<u>108,402</u>
Expenditures:			
Personal Services	130,734	135,000	(4,266)
Commodities	133,621	125,900	7,721
Contractual Services	26,327	33,100	(6,773)
Capital Outlay	745	1,000	(255)
Transfer to County Health Capital Outlay Fund	0	0	0
Total Expenditures	<u>291,427</u>	<u>295,000</u>	<u>(3,573)</u>
Receipts Over (Under) Expenditures	61,462		
Unencumbered Cash, Beginning	<u>98,700</u>		
Unencumbered Cash, Ending	\$ <u>160,162</u>		

GRAHAM COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAMS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 18

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Intergovernmental			
Local Alcoholic Liquor Tax	\$ <u>1,790</u>	<u>3,191</u>	<u>(1,401)</u>
Expenditures:			
Contractual Services	<u>2,500</u>	<u>6,500</u>	<u>(4,000)</u>
Receipts Over (Under) Expenditures	(710)		
Unencumbered Cash, Beginning	<u>5,562</u>		
Unencumbered Cash, Ending	\$ <u><u>4,852</u></u>		

GRAHAM COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 19

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Intergovernmental			
Local Alcoholic Liquor Tax	\$ <u>179</u>	<u>300</u>	<u>(121)</u>
Expenditures:			
Contractual Services	<u>0</u>	<u>2,000</u>	<u>(2,000)</u>
Receipts Over (Under) Expenditures	179		
Unencumbered Cash, Beginning	<u>2,050</u>		
Unencumbered Cash, Ending	\$ <u><u>2,229</u></u>		

GRAHAM COUNTY, KANSAS
GRAHAM COUNTY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 20

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
910 Tax	\$ 52,139	50,000	2,139
Transfer from General Fund	<u>0</u>	<u>28,566</u>	<u>(28,566)</u>
Total Receipts	<u>52,139</u>	<u>78,566</u>	<u>(26,427)</u>
Expenditures:			
Contractual Services	65,044	100,000	(34,956)
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>65,044</u>	<u>100,000</u>	<u>(34,956)</u>
Receipts Over (Under) Expenditures	(12,905)		
Unencumbered Cash, Beginning	<u>64,324</u>		
Unencumbered Cash, Ending	\$ <u>51,419</u>		

GRAHAM COUNTY, KANSAS
COUNTY HOSPITAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 21

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 596,844	606,737	(9,893)
Delinquent Tax	6,074	19,127	(13,053)
Motor Vehicle Tax	27,019	22,748	4,271
Recreational Vehicle Tax	512	483	29
16/20M Vehicle Tax	2,927	3,491	(564)
Commercial Vehicle Tax	2,050	2,120	(70)
Total Receipts	<u>635,426</u>	<u>654,706</u>	<u>(19,280)</u>
Expenditures:			
Appropriations	<u>635,426</u>	<u>688,826</u>	<u>(53,400)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>34,946</u>		
Unencumbered Cash, Ending	\$ <u>34,946</u>		

GRAHAM COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 22

	<u>Actual</u>	<u>*Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 17,840	18,088	(248)
Delinquent Tax	164	0	164
Motor Vehicle Tax	732	616	116
Recreational Vehicle Tax	14	13	1
16/20M Vehicle Tax	90	94	(4)
Commercial Vehicle Tax	56	57	(1)
	<u>18,896</u>	<u>18,868</u>	<u>28</u>
Total Receipts	<u>18,896</u>	<u>18,868</u>	<u>28</u>
Expenditures:			
Appropriations	<u>18,896</u>	<u>18,868</u> *	<u>28</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

*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, 2019

SCHEDULE 2

Page 23

	<u>Actual</u>	<u>*Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 49,038	49,939	(901)
Delinquent Tax	546	0	546
Motor Vehicle Tax	2,400	2,020	380
Recreational Vehicle Tax	45	43	2
16/20M Vehicle Tax	295	310	(15)
Commercial Vehicle Tax	182	188	(6)
	<u>52,506</u>	<u>52,500</u>	<u>6</u>
Total Receipts			
	<u>52,506</u>	<u>52,500</u>	<u>6</u>
Expenditures:			
Appropriations	<u>52,506</u>	<u>52,500</u> *	<u>6</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

*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, 2019

SCHEDULE 2

Page 24

	<u>Actual</u>	<u>*Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Grants - State Aid	\$ 2,400	0	2,400
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>2,400</u>	<u>0</u>	<u>2,400</u>
Expenditures:			
Contractual Services	<u>86</u>	<u>6,779</u> *	<u>(6,693)</u>
Receipts Over (Under) Expenditures	2,314		
Unencumbered Cash, Beginning	<u>12,810</u>		
Unencumbered Cash, Ending	\$ <u>15,124</u>		

*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, 2019

SCHEDULE 2
Page 25

	Actual	Budget	Variance Over (Under)
Receipts:			
Sales Tax	\$ <u>415,231</u>	<u>420,000</u>	<u>(4,769)</u>
Expenditures:			
Appropriations	0	598,500	(598,500)
Nursing Home Appropriations	232,797	167,500	65,297
Hospital Appropriations	<u>70,120</u>	<u>0</u>	<u>70,120</u>
Total Expenditures	<u>302,917</u>	<u>766,000</u>	<u>(463,083)</u>
Receipts Over (Under) Expenditures	112,314		
Unencumbered Cash, Beginning	<u>775,833</u>		
Unencumbered Cash, Ending	\$ <u><u>888,147</u></u>		

GRAHAM COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 26

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from County Health Equipment Fund	\$ <u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Capital Outlay	<u>15,882</u>	<u>43,000</u>	<u>(27,118)</u>
Receipts Over (Under) Expenditures	(15,882)		
Unencumbered Cash, Beginning	<u>58,642</u>		
Unencumbered Cash, Ending	\$ <u>42,760</u>		

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 27

<u>Fire Equipment Fund</u>	<u>Actual</u>
Receipts:	
Transfer from Fire Fund	\$ 66,421
Grants	<u>0</u>
Total Receipts	<u>66,421</u>
Expenditures:	
Contractual Services	0
Capital Outlay	<u>16,365</u>
Total Expenditures	<u>16,365</u>
Receipts Over (Under) Expenditures	50,056
Unencumbered Cash, Beginning	<u>289,327</u>
Unencumbered Cash, Ending	<u><u>\$ 339,383</u></u>
<u>Special Machinery and Equipment Fund</u>	
Receipts:	
Transfer from Road and Bridge Fund	\$ <u>215,023</u>
Expenditures:	
Capital Outlay	<u>145,611</u>
Receipts Over (Under) Expenditures	69,412
Unencumbered Cash, Beginning	<u>544,260</u>
Unencumbered Cash, Ending	<u><u>\$ 613,672</u></u>
<u>Equipment Reserve Fund</u>	
Receipts:	
Transfer from Appraiser's Cost Fund	\$ 0
Transfer from Landfill Fund	0
Transfer from Election Fund	0
Transfer from General Fund	<u>0</u>
Total Receipts	<u>0</u>
Expenditures:	
Transfer to Landfill	0
Capital Outlay	<u>105,576</u>
Total Expenditures	105,576
Receipts Over (Under) Expenditures	(105,576)
Unencumbered Cash, Beginning	<u>340,083</u>
Unencumbered Cash, Ending	<u><u>\$ 234,507</u></u>

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 28

<u>Special Auto Licenses Fund</u>		<u>Actual</u>
Receipts:		
Fees	\$	<u>28,959</u>
Expenditures:		
Personal Services		5,228
Commodities		3,068
Contractual Services		1,856
Transfer to General Fund		<u>65,328</u>
Total Expenditures		<u>75,480</u>
Receipts Over (Under) Expenditures		(46,521)
Unencumbered Cash, Beginning		<u>65,328</u>
Unencumbered Cash, Ending	\$	<u><u>18,807</u></u>

<u>County Attorney Check Trust Fund</u>		
Receipts:		
Fees	\$	<u>622</u>
Expenditures		<u>0</u>
Receipts Over (Under) Expenditures		622
Unencumbered Cash, Beginning		<u>4,773</u>
Unencumbered Cash, Ending	\$	<u><u>5,395</u></u>

<u>Prosecutor's Training Assistance Fund</u>		
Receipts:		
Fees	\$	<u>520</u>
Expenditures:		
Contractual Services		<u>0</u>
Receipts Over (Under) Expenditures		520
Unencumbered Cash, Beginning		<u>1,504</u>
Unencumbered Cash, Ending	\$	<u><u>2,024</u></u>

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 29

Register of Deeds Technology Fund

	<u>Actual</u>
Receipts:	
Fees	\$ <u>7,227</u>
Expenditures:	
Commodities	137
Contractual Services	512
Capital Outlay	<u>0</u>
Total Expenditures	<u>649</u>
Receipts Over (Under) Expenditures	6,578
Unencumbered Cash, Beginning	<u>42,210</u>
Unencumbered Cash, Ending	\$ <u><u>48,788</u></u>

County Treasurer Technology Fund

Receipts:	
Fees	\$ <u>1,807</u>
Expenditures:	
Contractual Services	0
Capital Outlay	<u>0</u>
Total Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	1,807
Unencumbered Cash, Beginning	<u>7,063</u>
Unencumbered Cash, Ending	\$ <u><u>8,870</u></u>

County Clerk Technology Fund

Receipts:	
Fees	\$ <u>1,807</u>
Expenditures:	
Contractual Services	0
Capital Outlay	<u>0</u>
Total Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	1,807
Unencumbered Cash, Beginning	<u>2,976</u>
Unencumbered Cash, Ending	\$ <u><u>4,783</u></u>

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 30

<u>Special Road & Bridge Improvements</u>	<u>Actual</u>
Receipts:	
Miscellaneous	\$ 4
Transfer from Road & Bridge	<u>0</u>
Total Receipts	<u>4</u>
Expenditures:	
Project Expenses	<u>0</u>
Receipts Over (Under) Expenditures	4
Unencumbered Cash, Beginning	<u>719,831</u>
Unencumbered Cash, Ending	\$ <u><u>719,835</u></u>
 <u>Emergency Preparedness Grant Fund</u>	 <u> </u>
Receipts:	
Grants - Federal Aid	\$ <u>6,601</u>
Expenditures:	
Grant Disbursements	6,822
Reimbursement to EMS (Ambulance Fund)	<u>0</u>
Total Expenditures	<u>6,822</u>
Receipts Over (Under) Expenditures	(221)
Unencumbered Cash, Beginning	<u>(6,601)</u>
Unencumbered Cash, Ending	\$ <u><u>(6,822)</u></u>
 <u>Multi-Year Capital Improvement</u>	
Receipts:	
Transfer from General	\$ <u>0</u>
Expenditures	<u>115,875</u>
Receipts Over (Under) Expenditures	(115,875)
Unencumbered Cash, Beginning	<u>1,446,935</u>
Unencumbered Cash, Ending	\$ <u><u>1,331,060</u></u>

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 31

Summer Food Program Fund

	<u>Actual</u>
Receipts:	
Federal Aid	\$ 8,411
Donations	555
	<hr/>
Total Receipts	8,966
	<hr/>
Expenditures	9,746
	<hr/>
Receipts Over (Under) Expenditures	(780)
Unencumbered Cash, Beginning	5,212
	<hr/>
Unencumbered Cash, Ending	\$ 4,432
	<hr/> <hr/>

Reserve Deputy Fund

Receipts:	
Donations	\$ 763
	<hr/>
Expenditures	0
	<hr/>
Receipts Over (Under) Expenditures	763
Unencumbered Cash, Beginning	2,185
	<hr/>
Unencumbered Cash, Ending	\$ 2,948
	<hr/> <hr/>

Sheriff Special Permit

Receipts:	
VIN Fees	\$ 10,920
	<hr/>
Expenditures	6,831
	<hr/>
Receipts Over (Under) Expenditures	4,089
Unencumbered Cash, Beginning	4,729
	<hr/>
Unencumbered Cash, Ending	\$ 8,818
	<hr/> <hr/>

Sheriff Firearm Permit Fund

Receipts:	
Fees	\$ 65
	<hr/>
Expenditures	0
	<hr/>
Receipts Over (Under) Expenditures	65
Unencumbered Cash, Beginning	4,570
	<hr/>
Unencumbered Cash, Ending	\$ 4,635
	<hr/> <hr/>

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 32

<u>Sheriff Offender Registration Fund</u>		<u>Actual</u>
Receipts:		
Fees	\$	<u>760</u>
Expenditures		<u>1,038</u>
Receipts Over (Under) Expenditures		(278)
Unencumbered Cash, Beginning		<u>5,610</u>
Unencumbered Cash, Ending	\$	<u><u>5,332</u></u>

<u>Sheriff Seatbelt Grant</u>		
Receipts:		
Grants	\$	<u>1,628</u>
Expenditures		<u>0</u>
Receipts Over (Under) Expenditures		1,628
Unencumbered Cash, Beginning		<u>121</u>
Unencumbered Cash, Ending	\$	<u><u>1,749</u></u>

<u>SAFE Program Grant Fund</u>		
Receipts:		
Grants	\$	<u>1,000</u>
Expenditures:		
Grant Disbursements		<u>1,568</u>
Receipts Over (Under) Expenditures		(568)
Unencumbered Cash, Beginning		<u>1,854</u>
Unencumbered Cash, Ending	\$	<u><u>1,286</u></u>

<u>Northwest Bioterrorism Fund</u>		
Receipts:		
Grants	\$	<u>37,841</u>
Expenditures		<u>37,753</u>
Receipts Over (Under) Expenditures		88
Unencumbered Cash, Beginning		<u>3,536</u>
Unencumbered Cash, Ending	\$	<u><u>3,624</u></u>

GRAHAM COUNTY, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 33

<u>Fire District Donations</u>	<u>Actual</u>
Receipts:	
Donations	\$ <u>0</u>
Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	0
Unencumbered Cash, Beginning	<u>11,224</u>
Unencumbered Cash, Ending	\$ <u><u>11,224</u></u>

<u>EMS Donation</u>	
Receipts:	
Hansen Foundation	\$ <u>500</u>
Expenditures	<u>5,664</u>
Receipts Over (Under) Expenditures	(5,164)
Unencumbered Cash, Beginning	<u>10,848</u>
Unencumbered Cash, Ending	\$ <u><u>5,684</u></u>

<u>Livestock Building Donation</u>	
Receipts:	
Donations	\$ <u>0</u>
Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	0
Unencumbered Cash, Beginning	<u>32</u>
Unencumbered Cash, Ending	\$ <u><u>32</u></u>

<u>Industrial Park</u>	
Receipts:	
Sale of Lot	\$ <u>0</u>
Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	0
Unencumbered Cash, Beginning	<u>2,500</u>
Unencumbered Cash, Ending	\$ <u><u>2,500</u></u>

GRAHAM COUNTY, KANSAS
Bond and Interest Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2

Page 34

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
<u>Hospital Bond Debt Service Fund</u>			
Receipts:			
Taxes			
Delinquent Tax	\$ 88	763	(675)
16/20M Vehicle Tax	5	0	5
	<u>93</u>	<u>763</u>	<u>(670)</u>
Total Receipts			
	<u>93</u>	<u>763</u>	<u>(670)</u>
Expenditures:			
Principal	0	0	0
Interest and Fees	0	0	0
Transfer to General	0	30,010	(30,010)
	<u>0</u>	<u>30,010</u>	<u>(30,010)</u>
Total Expenditures			
	<u>0</u>	<u>30,010</u>	<u>(30,010)</u>
Receipts Over (Under) Expenditures	93		
Unencumbered Cash, Beginning	<u>28,916</u>		
Unencumbered Cash, Ending	\$ <u>29,009</u>		
<u>Hospital No Fund Warrants Fund</u>			
Receipts:			
Delinquent Tax	\$ 7	109	(102)
16/20M Vehicle Tax	0	0	0
	<u>7</u>	<u>109</u>	<u>(102)</u>
Total Receipts			
	<u>7</u>	<u>109</u>	<u>(102)</u>
Expenditures:			
Transfer to General	0	6,112	(6,112)
Interest	0	0	0
	<u>0</u>	<u>6,112</u>	<u>(6,112)</u>
Total Expenditures			
	<u>0</u>	<u>6,112</u>	<u>(6,112)</u>
Receipts Over (Under) Expenditures	7		
Unencumbered Cash, Beginning	<u>5,962</u>		
Unencumbered Cash, Ending	\$ <u>5,969</u>		

GRAHAM COUNTY, KANSAS

SCHEDULE 2

LANDFILL FUND

Page 35

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 106,558	108,513	(1,955)
Delinquent Tax	985	0	985
Motor Vehicle Tax	5,188	4,367	821
Recreational Vehicle Tax	98	93	5
16/20M Vehicle Tax	662	670	(8)
Commercial Vehicle Tax	394	407	(13)
Charges for Services	61,867	40,000	21,867
Miscellaneous	270	0	270
Transfer from Equipment Reserve Fund	0	0	0
Total Receipts	<u>176,022</u>	<u>154,050</u>	<u>21,972</u>
Expenditures:			
Personal Services	57,094	65,000	(7,906)
Commodities	36,151	24,450	11,701
Contractual Services	48,308	58,150	(9,842)
Capital Outlay	7,697	6,450	1,247
Transfer to Equipment Reserve Fund	0	0	0
Total Expenditures	<u>149,250</u>	<u>154,050</u>	<u>(4,800)</u>
Receipts Over (Under) Expenditures	26,772		
Unencumbered Cash, Beginning	<u>43,258</u>		
Unencumbered Cash, Ending	\$ <u>70,030</u>		

GRAHAM COUNTY, KANSAS
EMS (AMBULANCE) FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 36

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Delinquent Tax	\$ 67	0	67
16/20M Vehicle Tax	2	0	2
Charges for Services	<u>255,168</u>	<u>97,264</u>	<u>157,904</u>
Total Receipts	<u>255,237</u>	<u>97,264</u>	<u>157,973</u>
Expenditures:			
Personal Services	71,159	80,000	(8,841)
Commodities	22,537	26,150	(3,613)
Contractual Services	43,070	48,400	(5,330)
Capital Outlay	1,130	1,300	(170)
Transfer to Ambulance Equipment Fund	<u>17,954</u>	<u>0</u>	<u>17,954</u>
Total Expenditures	<u>155,850</u>	<u>155,850</u>	<u>0</u>
Receipts Over (Under) Expenditures	99,387		
Unencumbered Cash, Beginning	<u>93,553</u>		
Unencumbered Cash, Ending	<u>\$ 192,940</u>		

GRAHAM COUNTY, KANSAS
AMBULANCE EQUIPMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 37

	<u>Actual</u>
Receipts:	
Transfer from EMS (Ambulance) Fund	\$ <u>17,954</u>
Expenditures:	
Capital Outlay	<u>16,400</u>
Receipts Over (Under) Expenditures	1,554
Unencumbered Cash, Beginning	<u>59,669</u>
Unencumbered Cash, Ending	\$ <u><u>61,223</u></u>

**GRAHAM COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
GRAHAM COUNTY FAIR BOARD**

SCHEDULE 2

Page 38

Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year End December 31, 2019

	<u>Actual</u>
Receipts:	
County Appropriation	\$ 44,490
Gates, Rentals, and Sales	90,961
Premium Auction	42,484
Donations and Memorials	22,600
Grants	56,000
Interest on Idle Funds	57
Miscellaneous	<u>568</u>
Total Receipts	<u>257,160</u>
Expenditures:	
Administration	3,893
Advertising	5,183
Utilities	11,960
Supplies, Repairs and Maintenance	7,225
Labor	8,984
Insurance, Bond, and Taxes	6,463
Rodeo	59,236
Premium Auction	42,485
Prize Money and Judges	3,737
Entertainment	17,504
Extension Council	2,677
Miscellaneous	<u>18,180</u>
Total Expenditures	<u>187,527</u>
Receipts Over (Under) Expenditures	69,633
Unencumbered Cash, Beginning	<u>10,879</u>
Unencumbered Cash, Ending	<u><u>\$ 80,512</u></u>

GRAHAM COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
GRAHAM COUNTY PUBLIC LIBRARY
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year End December 31, 2019

SCHEDULE 2
Page 39

	<u>General</u>	<u>State Aid</u>	<u>Memorials</u>
Receipts:			
County Appropriation	\$ 114,762	0	0
Fines and Fees	3,182	0	0
Donations and Grants	8,775	0	0
Interest on Idle Funds	7,843	0	192
Miscellaneous	1,797	0	0
Intergovernmental Receipts	<u>0</u>	<u>711</u>	<u>0</u>
Total Receipts	<u>136,359</u>	<u>711</u>	<u>192</u>
Expenditures:			
Salaries and Wages	59,887	0	0
Employee Benefits	23,264	0	0
Books and Periodicals	3,494	711	0
Equipment	0	0	0
Supplies	1,222	0	0
Utilities	7,934	0	0
Repairs	7,106	0	0
Miscellaneous	<u>27,823</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>130,730</u>	<u>711</u>	<u>0</u>
Receipts Over (Under) Expenditures	5,629	0	192
Unencumbered Cash, Beginning	<u>153,114</u>	<u>0</u>	<u>102,947</u>
Unencumbered Cash, Ending	<u>\$ 158,743</u>	<u>0</u>	<u>103,139</u>

GRAHAM COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 3

Page 1

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 6,252,064	9,507,153	9,449,731	6,309,486
Advance Tax	1,110	5,681	4,823	1,968
Neighborhood Revitalization	(54,360)	100,037	40,988	4,689
Motor Vehicle Licenses	2,566	248,706	248,299	2,973
Sales Tax	6,413	164,206	160,613	10,006
Motor Vehicle Tax	94,938	539,809	555,355	79,392
Recreational Vehicle Tax	1,189	8,912	8,948	1,153
Delinquent Tax	25,788	120,075	105,795	40,068
Special Mineral Tax	13,274	43,652	44,673	12,253
Groundwater Management	0	17,400	17,404	(4)
Stray Animal	1,253	0	0	1,253
Alcohol/Drug Testing	64	1,702	1,702	64
Total Distributable Funds	6,344,299	10,757,333	10,638,331	6,463,301
State Funds:				
State Education Building	0	64,225	64,225	0
Institutional Building	0	32,112	32,112	0
Total State Funds	0	96,337	96,337	0
Subdivision Funds:				
Cities	0	734,039	734,039	0
Townships	0	69,138	69,138	0
School Districts	70	3,687,990	3,687,990	70
Cemeteries	0	8,357	8,357	0
Total Subdivision Funds	\$ 70	4,499,524	4,499,524	70

GRAHAM COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 3
Page 2

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 339	9,155	8,089	1,405
Clerk of District Court	22,425	781,277	790,814	12,888
County Treasurer				
Heritage Trust	14,868	3,614	0	18,482
Cereal Malt Beverage Stamp	0	50	50	0
Diversion Agreement	14,988	6,347	660	20,675
DMV Modernization	111	16,104	15,962	253
Driver's Licenses	1,072	8,704	8,655	1,121
Over & Short	991	15,323	16,314	0
Insufficient Check Clearing	(8,151)	7,802	7,556	(7,905)
Total Officer Accounts	46,643	848,376	848,100	46,919
 Total Agency Funds	 \$ 6,391,012	 16,201,570	 16,082,292	 6,510,290