GRAY COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Gray County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Gray County, Kansas, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

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 Gray County, Kansas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

As discussed in Note A of the financial statement, the financial statement is prepared by Gray 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 A 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 A; 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 Gray County, Kansas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Gray County, Kansas' internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Gray County, Kansas' 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 (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and summary of regulatory basis 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 basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Gray County, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated June 12, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the website of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2023, (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

June 14, 2024

GRAY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2023

Funds	Beginning unencumbered cash balance	Prior year canceled encumbrances
General fund	$ 794,298	$ -
Special purpose funds:		
Road and bridge	321,820	-
Special bridge	552,288	-
Waste disposal	304,686	-
Noxious weed	34,803	-
County health	32,033	-
Mental health	2,326	-
Intellectual disability	1,600	-
Conservation district	1,220	-
Extension council	9,234	-
Historical society	829	-
Free fair	8,638	-
Council on aging	6,196	-
Ambulance	270,821	-
Appraiser's cost	63,077	-
Direct election expense	28,588	-
Tort liability expense	108,492	-
Employee benefits	448,986	-
Rural fire district	53,187	-
County library	3,398	-
PSAP 911E	164,332	-
Non-budgeted special purpose funds:		
Special highway	139,214	-
County clerk technology	9,599	-
County treasurer technology	5,645	-
Register of deeds technology	10,959	-
Special health	370,019	-
Ambulance special equipment	23,698	-
Ambulance spec equip - South	8,828	-
Search and rescue	146	-
Enhanced 911 grant	3,561	-
Capital improvements	2,159,676	-
Equipment reserve	1,418,259	-
Sheriff's grant	-	-
Prosecuting attorney trust	27,823	-
Local drug seizure	71,380	-
Sex offender	4,321	-
Special law enforcement trust	9,651	-
Law enforcement equipment	4,178	-
Alcohol programs	523	-
Parks and recreation	335	-
Rural fire training	10,238	-
Veterans memorial	952	-
Special vehicle	26,266	-
Postage	8,034	-
Drug task force	894	-
Total special purpose funds	6,730,753	-
Business fund:		
Self-insurance	638,554	-
Total reporting entity - excluding agency funds	$ 8,163,605	$ -

Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
$ 3,188,833	$ 3,296,094	$ 687,037	$ 64,141	$ 751,178
4,166,695	4,290,876	197,639	352,125	549,764
247,638	92,958	706,968	-	706,968
625,972	701,474	229,184	2,238	231,422
175,747	118,713	91,837	9,547	101,384
209,682	225,373	16,342	2,605	18,947
46,688	46,643	2,371	-	2,371
33,021	33,000	1,621	-	1,621
25,029	25,000	1,249	-	1,249
189,714	189,269	9,679	-	9,679
15,626	15,675	780	-	780
171,564	171,430	8,772	-	8,772
129,355	129,000	6,551	-	6,551
513,205	454,702	329,324	16,396	345,720
134,956	144,270	53,763	10,082	63,845
23,610	28,575	23,623	193	23,816
-	-	108,492	-	108,492
2,134,123	2,046,803	536,306	-	536,306
114,741	144,151	23,777	5,878	29,655
36,828	36,800	3,426	-	3,426
60,408	68,815	155,925	-	155,925
412,999	191,764	360,449	-	360,449
1,969	-	11,568	-	11,568
1,969	3,547	4,067	-	4,067
7,876	9,289	9,546	-	9,546
197,920	268,908	299,031	1,154	300,185
186	16,858	7,026	10,000	17,026
2,551	5,358	6,021	-	6,021
-	-	146	-	146
-	-	3,561	-	3,561
217,881	43,989	2,333,568	-	2,333,568
358,987	247,274	1,529,972	34,300	1,564,272
214,223	214,223	-	-	-
3,149	1,548	29,424	-	29,424
203	11,699	59,884	-	59,884
1,220	1,127	4,414	-	4,414
1,269	4,259	6,661	-	6,661
-	-	4,178	-	4,178
-	-	523	-	523
-	-	335	-	335
-	-	10,238	-	10,238
-	-	952	-	952
45,095	71,361	-	1,101	1,101
12,211	19,952	293	-	293
-	-	894	-	894
10,534,310	10,074,683	7,190,380	445,619	7,635,999
1,032,918	639,568	1,031,904	28,681	1,060,585
$ 14,756,061	$ 14,010,345	$ 8,909,321	$ 538,441	$ 9,447,762

GRAY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2023

	Ending cash balance
Composition of cash balance:	
Cash on hand	$ 237,493
Checking accounts	13,522,031
Money market accounts	3,543,412
Certificates of deposit	5,397,353
Total cash	22,700,289
Agency funds	(13,252,527)
Total reporting entity - excluding agency funds	$ 9,447,762

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

   Gray County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

   Gray County Free Fair Association. The Association is fiscally dependent on the County and the budget is approved by the County Commissioners. In addition, the Association is prohibited from issuing bonded debt without the approval of the County Commission.

   Gray County Library District. The members of the governing board of the District are appointed by the County Commissioners. The District is fiscally dependent on the County and the budget is approved by the County Commissioners. In addition, the District is prohibited from issuing bonded debt without the approval of the County Commission.

   Gray County Extension Council. The Council is fiscally dependent on the County and the budget is approved by the County Commissioners. In addition, the Council is prohibited from issuing bonded debt without the approval of the County Commission.

2. Basis of Presentation – Fund Accounting

   The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

   The following types of funds comprise the financial activities of the County for the year ended December 31, 2023:

   REGULATORY BASIS FUND TYPES

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

   Special Purpose funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

REGULATORY BASIS FUND TYPES (Continued)

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

3. 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 regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County 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 County to use the regulatory basis of accounting.

4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose, and business funds (unless specifically exempted by statute). Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in a local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for this year.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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. The following budget was amended in the current year:

Fund	Original budget	Amended budget
General	$ 3,010,645	$ 3,660,645

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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 the business and agency funds and the following special purpose funds:

Special Highway	Prosecuting Attorney Trust
County Clerk Technology	Local Drug Seizure
County Treasurer Technology	Sex Offender
Register of Deeds Technology	Special Law Enforcement Trust
Special Health	Law Enforcement Equipment
Ambulance Special Equipment	Alcohol Programs
Ambulance Spec Equip – South	Parks and Recreation
Search and Rescue	Rural Fire Training
Enhanced 911 Grant	Veterans Memorial
Capital Improvements	Special Vehicle
Equipment Reserve	Postage
Sheriff's Grant	Drug Task Force

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.

B. 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 to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. 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.

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. All deposits were legally secured at December 31, 2023.

At December 31, 2023, the County's carrying amount of deposits was $22,462,796 and the bank balance was $22,657,024. Of the bank balance, $593,942 was covered by federal depository insurance and $22,063,082 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

C. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2023, were as follows:

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
Caterpillar motor grader Issued September 27, 2018 In the amount of $263,145 At an interest rate of 3.90% Maturing January 27, 2023	$ 56,473	$ -	$ 56,473	$ -	$ 184

D. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project commitments authorized	Cash disbursements and accounts payable to date	Remaining financial commitment
Fairgrounds driveway project	$ 109,572	$ 109,572	-

E. TRANSFERS

Operating transfers were as follows:

From	To	Regulatory authority	Amount
General	Capital improvements	K.S.A. 19-120	$ 134,281
General	Equipment reserve	K.S.A. 19-119	95,015
Road and bridge	Special highway	K.S.A. 68-590	289,004
Waste disposal	Equipment reserve	K.S.A. 19-119	60,000
Noxious weed	Equipment reserve	K.S.A. 19-119	7,000
Ambulance	Equipment reserve	K.S.A. 19-119	60,000
Appraiser's cost	Equipment reserve	K.S.A. 19-119	2,500
Direct election expense	Equipment reserve	K.S.A. 19-119	1,000
Rural fire district	Equipment reserve	K.S.A. 19-119	50,000
Special health	County health	Resolution	200,000
Special vehicle	General	K.S.A. 8-145	27,343
Total operating transfers			$ 926,143

Transfers to related municipal entities were as follows:

From	To	Regulatory authority	Amount
Extension council fund	Extension Council	K.S.A. 2-610	$ 189,269
Free fair fund	Free Fair Association	K.S.A. 2-129	171,430
County library fund	Library District	K.S.A. 12-1220	36,800
Total transfers to related municipal entities			$ 397,499

F. 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 most retirees pay 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. The County will pay a portion of the premium if certain conditions are met.

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.

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 payment. The employer contribution rate was set at 1% for the year ended December 31, 2023, and contributions by the County totaled $21,391.

Vacation leave. The County's policies regarding vacations permit employees to accumulate a maximum of eighteen calendar days of vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accumulated vacation earned prior to termination or resignation up to a maximum of eighteen days.

F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONTINUED)

Sick leave. All employees on permanent status earn sick leave at the rate of one calendar day per month with a maximum accumulation of one hundred thirty calendar days of sick leave. No allowance for unused sick leave is paid upon termination or resignation. The County has a sick leave bank whereby employees can transfer excess sick leave to be used by employees who are on extended sick leave and have exhausted their own sick leave accumulation. The sick leave bank is administered by the County Commissioners.

Section 125 cafeteria plan. The County offers a Section 125 cafeteria plan for all employees electing to participate. It can be used for health insurance premiums, unreimbursed medical and dependent care expenses. The plan is administered by an independent insurance company.

Section 457 deferred compensation plan. The County offers a Section 457 deferred compensation plan to all employees on a voluntary basis. The County does not contribute to the plan, which is administered by a third party.

G. DEFINED BENEFIT PENSION PLAN

Plan description. The 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, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. 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, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $180,330 for KPERS and $134,104 for KP&F for the year ended December 31, 2023.

G. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net pension liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $2,177,416, and $1,279,130 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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 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.

H. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and medical needs of employees. The County participates in public entity risk pools to cover property, liability, and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three years.

I. PUBLIC ENTITY RISK POOLS

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the Board of Trustees based upon experience modification factors, payroll audits and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to $850,000 each and aggregate excess reinsurance provides aggregate coverage up to $1,000,000. Except for required contributions, no member can be held responsible for any claims made against any other member.

The County is also a member of the Kansas County Association Multi-Line Pool (KCAMP), a group funded pool for property, liability, crime, and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file, which is $23,061,915, $500,000 for liability and $1,000,000 for crime. Excess reinsurance provides aggregate coverage up to $3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

J. MEDICAL SELF-INSURANCE

The County has established a business fund to account for its medical self-insurance program and has entered into a partially self-funded agreement. This agreement allows the County to assume a limited amount of liability by self-insuring a portion of the employees' medical expenses. Premiums paid for an excess coverage insurance policy cover individual and family claims in excess of $30,000 and the County is also protected by an aggregate stop-loss provision, which limits its liability on total self-insurance claims for a contract period. Liabilities for unpaid claims are those claims that are unpaid at year end. Changes in the claim's liability amount are as follows:

December 31,	Beginning of year liability	Claims and changes in estimates	Claim payments	End of year liability
2022	$ 39,950	$ 607,904	$ 556,267	$ 91,587
2023	$ 91,587	$ 910,567	$ 973,473	$ 28,681

K. CONTINGENCIES

The County receives Federal and State Grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of County management, such disallowances, if any, would be insignificant.

L. SUBSEQUENT EVENTS

The County has evaluated events subsequent to year end through June 14, 2024, the date on which the financial statements were available to be used. The County's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in these financial statements.

REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION

GRAY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023

Funds	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	$ 3,660,645	$ -	$ 3,660,645	$ 3,296,094	$ 364,551
Special purpose funds:					
Road and bridge	4,205,000	85,876	4,290,876	4,290,876	-
Special bridge	775,000	-	775,000	92,958	682,042
Waste disposal	706,000	-	706,000	701,474	4,526
Noxious weed	170,000	-	170,000	118,713	51,287
County health	227,621	-	227,621	225,373	2,248
Mental health	46,643	-	46,643	46,643	-
Intellectual disability	33,000	-	33,000	33,000	-
Conservation district	25,000	-	25,000	25,000	-
Extension council	189,269	-	189,269	189,269	-
Historical society	15,675	-	15,675	15,675	-
Free fair	171,430	-	171,430	171,430	-
Council on aging	129,000	-	129,000	129,000	-
Ambulance	560,000	-	560,000	454,702	105,298
Appraiser's cost	164,302	-	164,302	144,270	20,032
Direct election expense	45,000	-	45,000	28,575	16,425
Tort liability expense	108,492	-	108,492	-	108,492
Employee benefits	2,488,500	-	2,488,500	2,046,803	441,697
Rural fire district	161,000	-	161,000	144,151	16,849
County library	36,800	-	36,800	36,800	-
PSAP 911E	153,814	-	153,814	68,815	84,999
Total	$ 14,072,191	$ 85,876	$ 14,158,067	$ 12,259,621	$ 1,898,446

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 932,423	$ 945,185	$ 910,858	$ 34,327
Delinquent tax	5,445	4,674	4,693	(19)
Motor vehicle tax	60,717	90,798	91,883	(1,085)
Recreational vehicle tax	1,178	1,548	2,357	(809)
16/20M truck tax	2,136	2,133	2,897	(764)
Interest on delinquent tax	17,348	19,016	35,000	(15,984)
Local sales tax	757,088	808,918	400,000	408,918
Mineral production tax	5,515	3,027	4,000	(973)
Licenses, permits and fees:				
County officers' fees	71,419	63,102	75,000	(11,898)
Diversion fees	35,269	31,538	20,000	11,538
Other fees	23,257	31,679	15,000	16,679
Charges for services:				
Law enforcement contract	237,505	228,561	204,864	23,697
Interest	18,986	110,850	20,000	90,850
Gifts from wind energy companies	786,384	806,695	786,384	20,311
Other	58,178	23,243	10,000	13,243
Operating transfers in	26,871	27,343	25,000	2,343
Neighborhood revitalization rebate	(9,992)	(9,477)	(9,377)	(100)
Total receipts	3,029,727	3,188,833	$ 2,598,559	$ 590,274
Expenditures:				
County commissioners:				
Personal services	43,153	43,257	$ 44,000	$ 743
Commodities	59	13	500	487
Contractual services	1,068	2,648	3,000	352
Subtotal	44,280	45,918	47,500	1,582

GRAY COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
County clerk:				
Personal services	$ 124,497	$ 134,078	$ 140,000	$ 5,922
Commodities	6,963	7,265	5,000	(2,265)
Contractual services	5,093	6,094	7,000	906
Capital outlay	-	-	1,000	1,000
Subtotal	136,553	147,437	153,000	5,563
County treasurer:				
Personal services	170,769	170,870	168,300	(2,570)
Commodities	6,992	4,436	6,000	1,564
Contractual services	13,046	16,320	15,375	(945)
Subtotal	190,807	191,626	189,675	(1,951)
County attorney:				
Personal services	95,853	95,925	95,000	(925)
Commodities	2,427	2,250	4,000	1,750
Contractual services	65,436	56,697	72,000	15,303
Capital outlay	-	-	7,500	7,500
Subtotal	163,716	154,872	178,500	23,628
Register of deeds:				
Personal services	84,051	88,848	88,000	(848)
Commodities	1,596	2,221	5,800	3,579
Contractual services	4,484	4,036	5,600	1,564
Subtotal	90,131	95,105	99,400	4,295
Custodian:				
Personal services	63,954	73,801	76,600	2,799
Commodities	9,754	9,192	8,000	(1,192)
Contractual services	3,139	3,046	3,000	(46)
Subtotal	76,847	86,039	87,600	1,561

GRAY COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
District court:				
Commodities	$ 3,804	$ 8,645	$ 10,000	$ 1,355
Contractual services	93,677	81,641	84,485	2,844
Capital outlay	-	-	5,515	5,515
Subtotal	97,481	90,286	100,000	9,714
Courthouse general:				
Personal services	160,896	159,045	170,000	10,955
Commodities	30,336	17,691	40,000	22,309
Contractual services	278,237	334,820	305,000	(29,820)
Capital outlay	28,789	-	-	-
Subtotal	498,258	511,556	515,000	3,444
Sheriff:				
Personal services	768,348	872,218	825,000	(47,218)
Commodities	101,176	95,934	175,000	79,066
Contractual services	225,700	239,812	200,000	(39,812)
Capital outlay	67,072	43,269	120,000	76,731
Subtotal	1,162,296	1,251,233	1,320,000	68,767
Civil defense:				
Commodities	1,484	1,461	13,040	11,579
Contractual services	6,401	3,887	22,030	18,143
Capital outlay	-	-	12,000	12,000
Subtotal	7,885	5,348	47,070	41,722
Diversion fees:				
Personal services	5,192	935	5,400	4,465
Capital outlay	5,829	7,840	17,500	9,660
Subtotal	11,021	8,775	22,900	14,125

GRAY COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	favorable (unfavorable)
Property Tax Refund	$ -	$ 612,972	$ 650,000	$ 37,028
Reimbursed expenditures	(114,598)	(134,369)	-	134,369
Transfer to other funds:				
Capital improvement	424,528	134,281	250,000	115,719
Equipment reserve	99,500	95,015	-	(95,015)
Subtotal	524,028	229,296	250,000	20,704
Total expenditures	2,888,705	3,296,094	$ 3,660,645	$ 364,551
Receipts over (under) expenditures	141,022	(107,261)		
Unencumbered cash, beginning of year	653,276	794,298	$ 1,062,086	$ (267,788)
Unencumbered cash, end of year	$ 794,298	$ 687,037		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 3,056,503	$ 3,220,669	$ 3,116,272	$ 104,397
Delinquent tax	24,396	16,602	15,377	1,225
Motor vehicle tax	316,365	322,258	301,061	21,197
Recreational vehicle tax	6,133	5,478	7,722	(2,244)
16/20M tax	10,438	11,243	9,495	1,748
Gasoline tax	529,611	529,183	534,907	(5,724)
State and federal aid	88,470	85,876	-	85,876
Other	4,887	7,811	-	7,811
Neighborhood revitalization rebate	(32,742)	(32,425)	(32,081)	(344)
Total receipts	4,004,061	4,166,695	$ 3,952,753	$ 213,942
Expenditures:				
Highway and streets	4,062,190	4,096,395	$ 4,205,000	$ 108,605
Reimbursed expenditures	(79,677)	(94,523)	-	94,523
Transfer to special highway	160,957	289,004	-	(289,004)
Adjustment for qualifying budget credits	-	-	85,876	85,876
Total expenditures	4,143,470	4,290,876	$ 4,290,876	$ -
Receipts over (under) expenditures	(139,409)	(124,181)		
Unencumbered cash, beginning of year	461,229	321,820	$ 338,123	$ (16,303)
Unencumbered cash, end of year	$ 321,820	$ 197,639		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

SPECIAL BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 434,025	$ 195,587	$ 189,247	$ 6,340
Delinquent tax	3,764	1,892	2,183	(291)
Motor vehicle tax	58,924	49,120	42,747	6,373
Recreational vehicle tax	1,141	833	1,096	(263)
16/20M tax	1,551	2,175	1,348	827
Neighborhood revitalization rebate	(4,649)	(1,969)	(1,948)	(21)
Total receipts	494,756	247,638	$ 234,673	$ 12,965
Expenditures:				
Highways and streets	79,068	92,958	$ 775,000	$ 682,042
Receipts over (under) expenditures	415,688	154,680		
Unencumbered cash, beginning of year	136,600	552,288	$ 540,327	$ 11,961
Unencumbered cash, end of year	$ 552,288	$ 706,968		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

WASTE DISPOSAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 168,793	$ 151,998	$ 147,135	$ 4,863
Special assessments	430,164	431,028	425,520	5,508
Delinquent tax	1,208	825	850	(25)
Motor vehicle tax	14,713	16,744	16,634	110
Recreational vehicle tax	287	285	427	(142)
16/20M tax	881	439	525	(86)
Other	18,429	26,184	-	26,184
Neighborhood revitalization rebate	(1,809)	(1,531)	(1,515)	(16)
Total receipts	632,666	625,972	$ 589,576	$ 36,396
Expenditures:				
Landfill:				
Personal services	43,406	40,292	$ 45,000	$ 4,708
Commodities	31,722	65,550	50,000	(15,550)
Contractual services	411,852	518,132	551,000	32,868
Capital outlay	-	17,500	60,000	42,500
Transfer to equipment reserve	60,000	60,000	-	(60,000)
Total expenditures	546,980	701,474	$ 706,000	$ 4,526
Receipts over (under) expenditures	85,686	(75,502)		
Unencumbered cash, beginning of year	219,000	304,686	$ 116,424	$ 188,262
Unencumbered cash, end of year	$ 304,686	$ 229,184		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

NOXIOUS WEED FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 68,080	$ 169,303	$ 163,926	$ 5,377
Delinquent tax	674	590	343	247
Motor vehicle tax	7,724	7,185	6,710	475
Recreational vehicle tax	150	122	172	(50)
16/20M tax	369	252	212	40
Other	900	-	-	-
Neighborhood revitalization rebate	(729)	(1,705)	(1,688)	(17)
Total receipts	77,168	175,747	$ 169,675	$ 6,072
Expenditures:				
Highways and streets	198,788	213,836	$ 195,000	$ (18,836)
Reimbursed expenditures	(75,112)	(102,123)	(25,000)	77,123
Transfer to equipment reserve	7,000	7,000	-	(7,000)
Total expenditures	130,676	118,713	$ 170,000	$ 51,287
Receipts over (under) expenditures	(53,508)	57,034		
Unencumbered cash, beginning of year	88,311	34,803	$ 325	$ 34,478
Unencumbered cash, end of year	$ 34,803	$ 91,837		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

COUNTY HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 6,004	$ 9,027	$ 8,793	$ 234
Delinquent tax	322	79	30	49
Motor vehicle tax	513	631	596	35
Recreational vehicle tax	10	11	15	(4)
16/20M tax	13	22	19	3
Other	-	3	-	3
Operating transfers in	195,000	200,000	200,000	-
Neighborhood revitalization rebate	(64)	(91)	(91)	-
Total receipts	201,798	209,682	$ 209,362	$ 320
Expenditures:				
Health and welfare:				
Personal services	167,180	141,826	$ 188,031	$ 46,205
Commodities	67,668	75,269	54,135	(21,134)
Contractual services	14,172	8,278	9,955	1,677
Capital outlay	-	-	500	500
Reimbursed expenditures	(35,000)	-	(25,000)	(25,000)
Total expenditures	214,020	225,373	$ 227,621	$ 2,248
Receipts over (under) expenditures	(12,222)	(15,691)		
Unencumbered cash, beginning of year	44,255	32,033	$ 18,259	$ 13,774
Unencumbered cash, end of year	$ 32,033	$ 16,342		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

MENTAL HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts				
Taxes and shared revenue:				
Ad valorem property tax	$ 41,663	$ 42,329	$ 41,042	$ 1,287
Delinquent tax	334	222	210	12
Motor vehicle tax	4,142	4,344	4,110	234
Recreational vehicle tax	80	74	105	(31)
16/20M tax	148	145	130	15
Neighborhood revitalization rebate	(446)	(426)	(423)	(3)
Total receipts	45,921	46,688	$ 45,174	$ 1,514
Expenditures:				
Health and welfare:				
County appropriation	46,643	46,643	$ 46,643	$ -
Receipts over (under) expenditures	(722)	45		
Unencumbered cash, beginning of year	3,048	2,326	$ 1,469	$ 857
Unencumbered cash, end of year	$ 2,326	$ 2,371		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

INTELLECTUAL DISABILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 28,852	$ 30,009	$ 29,130	$ 879
Delinquent tax	231	155	145	10
Motor vehicle tax	2,868	3,008	2,847	161
Recreational vehicle tax	56	51	73	(22)
16/20M tax	102	100	90	10
Neighborhood revitalization rebate	(309)	(302)	(300)	(2)
Total receipts	31,800	33,021	$ 31,985	$ 1,036
Expenditures:				
Health and welfare:				
County appropriation	32,329	33,000	$ 33,000	$ -
Receipts over (under) expenditures	(529)	21		
Unencumbered cash, beginning of year	2,129	1,600	$ 1,015	$ 585
Unencumbered cash, end of year	$ 1,600	$ 1,621		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

CONSERVATION DISTRICT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 22,389	$ 22,690	$ 22,038	$ 652
Delinquent tax	179	119	113	6
Motor vehicle tax	2,213	2,332	2,207	125
Recreational vehicle tax	43	40	56	(16)
16/20M tax	79	77	70	7
Neighborhood revitalization rebate	(240)	(229)	(227)	(2)
Total receipts	24,663	25,029	$ 24,257	$ 772
Expenditures:				
General government:				
County appropriation	25,000	25,000	$ 25,000	$ -
Receipts over (under) expenditures	(337)	29		
Unencumbered cash, beginning of year	1,557	1,220	$ 743	$ 477
Unencumbered cash, end of year	$ 1,220	$ 1,249		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

EXTENSION COUNCIL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 165,382	$ 172,611	$ 167,128	$ 5,483
Delinquent tax	1,261	883	832	51
Motor vehicle tax	15,706	17,114	16,297	817
Recreational vehicle tax	305	291	418	(127)
16/20M tax	544	553	514	39
Neighborhood revitalization rebate	(1,772)	(1,738)	(1,721)	(17)
Total receipts	181,426	189,714	$ 183,468	$ 6,246
Expenditures:				
Transfer to related municipal entity	183,756	189,269	$ 189,269	$ -
Receipts over (under) expenditures	(2,330)	445		
Unencumbered cash, beginning of year	11,564	9,234	$ 5,801	$ 3,433
Unencumbered cash, end of year	$ 9,234	$ 9,679		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

HISTORICAL SOCIETY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 14,080	$ 14,151	$ 13,785	$ 366
Delinquent tax	118	76	71	5
Motor vehicle tax	1,420	1,467	1,388	79
Recreational vehicle tax	28	25	36	(11)
16/20M tax	54	49	44	5
Neighborhood revitalization rebate	(151)	(142)	(142)	-
Total receipts	15,549	15,626	$ 15,182	$ 444
Expenditures:				
Culture and recreation:				
County appropriation	15,675	15,675	$ 15,675	$ -
Receipts over (under) expenditures	(126)	(49)		
Unencumbered cash, beginning of year	955	829	$ 493	$ 336
Unencumbered cash, end of year	$ 829	$ 780		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

FREE FAIR FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 155,339	$ 155,655	$ 150,684	$ 4,971
Delinquent tax	1,154	810	782	28
Motor vehicle tax	14,011	15,905	15,308	597
Recreational vehicle tax	272	271	392	(121)
16/20M tax	500	490	483	7
Neighborhood revitalization rebate	(1,664)	(1,567)	(1,551)	(16)
Total receipts	169,612	171,564	$ 166,098	$ 5,466
Expenditures:				
Transfer to related municipal entity	171,430	171,430	$ 171,430	$ -
Receipts over (under) expenditures	(1,818)	134		
Unencumbered cash, beginning of year	10,456	8,638	$ 5,332	$ 3,306
Unencumbered cash, end of year	$ 8,638	$ 8,772		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

COUNCIL ON AGING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 112,524	$ 117,717	$ 113,966	$ 3,751
Delinquent tax	851	601	567	34
Motor vehicle tax	10,700	11,647	11,093	554
Recreational vehicle tax	208	198	285	(87)
16/20M tax	370	377	350	27
Neighborhood revitalization rebate	(1,205)	(1,185)	(1,173)	(12)
Total receipts	123,448	129,355	$ 125,088	$ 4,267
Expenditures:				
Health and welfare:				
County appropriation	125,000	129,000	$ 129,000	$ -
Receipts over (under) expenditures	(1,552)	355		
Unencumbered cash, beginning of year	7,748	6,196	$ 3,912	$ 2,284
Unencumbered cash, end of year	$ 6,196	$ 6,551		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

AMBULANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 310,001	$ 293,994	$ 284,518	$ 9,476
Delinquent tax	2,686	1,648	1,560	88
Motor vehicle tax	37,267	33,697	30,538	3,159
Recreational vehicle tax	723	572	783	(211)
16/20M tax	1,269	1,314	963	351
State and federal aid	1,410	-	-	-
Charges for services	135,897	184,932	110,000	74,932
Other	781	8	-	8
Neighborhood revitalization rebate	(3,321)	(2,960)	(2,929)	(31)
Total receipts	486,713	513,205	$ 425,433	$ 87,772
Expenditures:				
Health and welfare:				
Personal services	264,423	257,528	$ 370,000	$ 112,472
Commodities	51,912	51,373	70,000	18,627
Contractual services	67,977	85,982	60,000	(25,982)
Capital outlay	-	6,183	60,000	53,817
Reimbursed expenditures	(5,780)	(6,364)	-	6,364
Transfer to equipment reserve	120,000	60,000	-	(60,000)
Total expenditures	498,532	454,702	$ 560,000	$ 105,298
Receipts over (under) expenditures	(11,819)	58,503		
Unencumbered cash, beginning of year	282,640	270,821	$ 134,567	$ 136,254
Unencumbered cash, end of year	$ 270,821	$ 329,324		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

APPRAISER'S COST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 102,715	$ 121,009	$ 117,186	$ 3,823
Delinquent tax	954	591	517	74
Motor vehicle tax	11,562	10,982	10,129	853
Recreational vehicle tax	224	187	260	(73)
16/20M tax	413	404	319	85
Other	-	3,002	-	3,002
Neighborhood revitalization rebate	(1,100)	(1,219)	(1,206)	(13)
Total receipts	114,768	134,956	$ 127,205	$ 7,751
Expenditures:				
General government:				
Personal services	112,426	118,297	$ 126,402	$ 8,105
Commodities	7,116	6,362	10,100	3,738
Contractual services	18,601	17,111	25,300	8,189
Capital outlay	-	-	2,500	2,500
Transfer to equipment reserve	2,500	2,500	-	(2,500)
Total expenditures	140,643	144,270	$ 164,302	$ 20,032
Receipts over (under) expenditures	(25,875)	(9,314)		
Unencumbered cash, beginning of year	88,952	63,077	$ 37,097	$ 25,980
Unencumbered cash, end of year	$ 63,077	$ 53,763		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

DIRECT ELECTION EXPENSE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 42,693	$ 19,521	$ 18,938	$ 583
Delinquent tax	223	158	215	(57)
Motor vehicle tax	2,187	3,991	4,215	(224)
Recreational vehicle tax	43	68	108	(40)
16/20M tax	113	69	133	(64)
Other	10	-	-	-
Neighborhood revitalization rebate	(457)	(197)	(195)	(2)
Total receipts	44,812	23,610	$ 23,414	$ 196
Expenditures:				
General government:				
Personal services	11,574	11,053	$ 13,000	$ 1,947
Commodities	2,633	3,429	6,000	2,571
Contractual services	23,777	16,475	25,000	8,525
Capital outlay	-	-	1,000	1,000
Reimbursed expenditures	-	(3,382)	-	3,382
Transfer to equipment reserve	1,000	1,000	-	(1,000)
Total expenditures	38,984	28,575	$ 45,000	$ 16,425
Receipts over (under) expenditures	5,828	(4,965)		
Unencumbered cash, beginning of year	22,760	28,588	$ 21,586	$ 7,002
Unencumbered cash, end of year	$ 28,588	$ 23,623		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

TORT LIABILITY EXPENSE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts	$ -	$ -	$ -	$ -
Expenditures:				
General government:				
Contractual services	-	-	$ 108,492	$ 108,492
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	108,492	108,492	$ 108,492	$ -
Unencumbered cash, end of year	$ 108,492	$ 108,492		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 1,497,829	$ 1,987,454	$ 1,923,533	$ 63,921
Delinquent tax	10,313	8,764	7,536	1,228
Motor vehicle tax	120,410	151,024	147,544	3,480
Recreational vehicle tax	2,333	2,571	3,785	(1,214)
16/20M tax	3,763	4,323	4,653	(330)
Neighborhood revitalization rebate	(16,045)	(20,013)	(19,802)	(211)
Total receipts	1,618,603	2,134,123	$ 2,067,249	$ 66,874
Expenditures:				
General government:				
Personal services	2,015,467	2,046,803	$ 2,488,500	$ 441,697
Receipts over (under) expenditures	(396,864)	87,320		
Unencumbered cash, beginning of year	845,850	448,986	$ 421,251	$ 27,735
Unencumbered cash, end of year	$ 448,986	$ 536,306		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

RURAL FIRE DISTRICT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 86,282	$ 93,607	$ 90,700	$ 2,907
Delinquent tax	636	281	433	(152)
Motor vehicle tax	4,678	6,592	6,299	293
Recreational vehicle tax	82	102	161	(59)
16/20M tax	397	248	224	24
Gifts from wind energy companies	13,184	13,905	13,184	721
Other	-	6	-	6
Total receipts	105,259	114,741	$ 111,001	$ 3,740
Expenditures:				
Public safety:				
Personal services	7,253	10,514	$ 21,000	$ 10,486
Commodities	23,067	16,210	30,000	13,790
Contractual services	60,742	64,768	60,000	(4,768)
Capital outlay	19,367	2,659	50,000	47,341
Reimbursed expenditures	(204)	-	-	-
Transfer to equipment reserve	50,000	50,000	-	(50,000)
Total expenditures	160,225	144,151	$ 161,000	$ 16,849
Receipts over (under) expenditures	(54,966)	(29,410)		
Unencumbered cash, beginning of year	108,153	53,187	$ 49,999	$ 3,188
Unencumbered cash, end of year	$ 53,187	$ 23,777		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

COUNTY LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 30,340	$ 29,768	$ 28,797	$ 971
Delinquent tax	230	142	-	142
Motor vehicle tax	1,757	2,319	2,309	10
Recreational vehicle tax	36	45	68	(23)
16/20M tax	130	106	99	7
Gifts from wind energy companies	4,655	4,448	3,200	1,248
Total receipts	37,148	36,828	$ 34,473	$ 2,355
Expenditures:				
Transfer to related municipal entity	36,800	36,800	$ 36,800	$ -
Receipts over (under) expenditures	348	28		
Unencumbered cash, beginning of year	3,050	3,398	$ 2,327	$ 1,071
Unencumbered cash, end of year	$ 3,398	$ 3,426		

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

PSAP 911E

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, permits and fees	$ 59,976	$ 59,996	$ 50,000	$ 9,996
Interest	212	412	-	412
Total receipts	60,188	60,408	$ 50,000	$ 10,408
Expenditures:				
Contractual services	36,072	32,084	$ 100,000	$ 67,916
Capital outlay	53,598	36,731	53,814	17,083
Total expenditures	89,670	68,815	$ 153,814	$ 84,999
Receipts over (under) expenditures	(29,482)	(8,407)		
Unencumbered cash, beginning of year	193,814	164,332	$ 103,814	$ 60,518
Unencumbered cash, end of year	$ 164,332	$ 155,925	$ -	

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023

	Special highway	County clerk technology	County treasurer technology	Register of deeds technology	Special health
Receipts:					
State and federal aid	$ -	$ -	$ -	$ -	$ -
Licenses, permits and fees	-	1,969	1,969	7,876	-
Charges for services	-	-	-	-	64,996
Interest	-	-	-	-	-
Other	123,995	-	-	-	132,924
Operating transfers in	289,004	-	-	-	-
Total receipts	412,999	1,969	1,969	7,876	197,920
Expenditures:					
Personal services	-	-	-	-	-
Commodities	164,315	-	3,547	9,289	3,803
Contractual services	-	-	-	-	24,050
Capital outlay	27,449	-	-	-	23,254
Reimbursed expenditures	-	-	-	-	(3,100)
Remittance to state	-	-	-	-	-
Miscellaneous	-	-	-	-	20,901
Operating transfers out	-	-	-	-	200,000
Total expenditures	191,764	-	3,547	9,289	268,908
Receipts over (under) expenditures	221,235	1,969	(1,578)	(1,413)	(70,988)
Unencumbered cash, beginning of year	139,214	9,599	5,645	10,959	370,019
Unencumbered cash, end of year	$ 360,449	$ 11,568	$ 4,067	$ 9,546	$ 299,031

Ambulance special equipment	Ambulance special equipment - South	Search and rescue	Enhanced 911 grant	Capital improve-ments	Equipment reserve	Sheriff's grant
$ -	$ -	$ -	$ -	$ -	$ -	$ 214,223
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	83,600	83,472	-
186	2,551	-	-	-	-	-
-	-	-	-	134,281	275,515	-
186	2,551	-	-	217,881	358,987	214,223
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	9,484	-	-
16,858	5,358	-	-	34,505	247,274	214,223
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
16,858	5,358	-	-	43,989	247,274	214,223
(16,672)	(2,807)	-	-	173,892	111,713	-
23,698	8,828	146	3,561	2,159,676	1,418,259	-
$ 7,026	$ 6,021	$ 146	$ 3,561	$ 2,333,568	$ 1,529,972	$ -

GRAY COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023

	Prosecuting attorney trust	Local drug seizure	Sex offender	Special law enforcement trust	Law enforcement equipment
Receipts:					
State and federal aid	$ -	$ -	$ -	$ -	$ -
Licenses, permits and fees	3,149	-	1,220	-	-
Charges for services	-	-	-	-	-
Interest	-	-	-	1,269	-
Other	-	203	-	-	-
Operating transfers in	-	-	-	-	-
Total receipts	3,149	203	1,220	1,269	-
Expenditures:					
Personal services	-	-	-	-	-
Commodities	-	-	-	-	-
Contractual services	-	-	1,127	-	-
Capital outlay	-	11,699	-	-	-
Reimbursed expenditures	-	-	-	-	-
Remittance to state	1,548	-	-	-	-
Miscellaneous	-	-	-	4,259	-
Operating transfers out	-	-	-	-	-
Total expenditures	1,548	11,699	1,127	4,259	-
Receipts over (under) expenditures	1,601	(11,496)	93	(2,990)	-
Unencumbered cash, beginning of year	27,823	71,380	4,321	9,651	4,178
Unencumbered cash, end of year	$ 29,424	$ 59,884	$ 4,414	$ 6,661	$ 4,178

See Independent Auditor's Report.

Alcohol programs	Parks and recreation	Rural fire training	Veterans memorial	Special vehicle	Postage	Drug task force	Total
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 214,223
-	-	-	-	45,095	-	-	61,278
-	-	-	-	-	12,211	-	77,207
-	-	-	-	-	-	-	168,341
-	-	-	-	-	-	-	259,859
-	-	-	-	-	-	-	698,800
-	-	-	-	45,095	12,211	-	1,479,708
-	-	-	-	36,717	-	-	36,717
-	-	-	-	7,253	-	-	188,207
-	-	-	-	48	20,000	-	54,709
-	-	-	-	-	-	-	580,620
-	-	-	-	-	(48)	-	(3,148)
-	-	-	-	-	-	-	1,548
-	-	-	-	-	-	-	25,160
-	-	-	-	27,343	-	-	227,343
-	-	-	-	71,361	19,952	-	1,111,156
-	-	-	-	(26,266)	(7,741)	-	368,552
523	335	10,238	952	26,266	8,034	894	4,314,199
$ 523	$ 335	$ 10,238	$ 952	$ -	$ 293	$ 894	$ 4,682,751

GRAY COUNTY, KANSAS

SELF-INSURANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
Receipts:		
Charges for services	$ 943,156	$ 1,032,918
Expenditures:		
Claims	607,904	910,566
Reimbursements	(51,261)	(270,998)
Total expenditures	556,643	639,568
Receipts over (under) expenditures	386,513	393,350
Unencumbered cash, beginning of year	252,041	638,554
Unencumbered cash, end of year	$ 638,554	$ 1,031,904

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2023

Funds	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County clerk	$ -	$ 3,073	$ 3,073	$ -
Register of deeds	5,813	66,781	69,109	3,485
District court	73,082	63,712	63,862	72,932
Sheriff	494	10,871	10,871	494
Ambulance grant	65	-	65	-
County treasurer	12,646,311	19,586,988	19,468,810	12,764,489
Local taxing districts	561	10,654,272	10,654,703	130
Heritage Trust Fund	527	3,938	3,899	566
Motor vehicle fees and sales tax collection	111,716	1,450,113	1,432,616	129,213
Wind farm donation	-	1,509,846	1,509,846	-
Payroll clearing funds	341,806	2,992,365	3,070,193	263,978
Law library	44,206	11,880	38,846	17,240
Total agency funds	$ 13,224,581	$ 36,353,839	$ 36,325,893	$ 13,252,527

See Independent Auditor's Report.