

**GRAY COUNTY, KANSAS**

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**FINANCIAL STATEMENT  
with  
INDEPENDENT AUDITOR'S REPORT  
YEAR ENDED DECEMBER 31, 2018**

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## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Gray County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Gray County, Kansas, as of and for the year ended December 31, 2018, 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 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.

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and 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 Gray County, Kansas as of December 31, 2018, 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 balances of Gray County, Kansas as of December 31, 2018, 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.

### **Other Matters**

#### **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, 2017 (not presented herein), and have issued our report thereon dated August 27, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 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: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2018, (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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole for the year ended December 31, 2017, on the basis of accounting described in Note A.

*Kennedy McKee & Company LLP*

September 4, 2019

## GRAY COUNTY, KANSAS

### SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2018

Funds	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances
General fund	\$ 783,582	\$ -
Special purpose funds:		
Road and bridge	495,356	-
Special bridge	185,187	-
Waste disposal	222,848	-
Noxious weed	83,015	-
County health	41,468	-
Mental health	8,131	-
Intellectual disability	5,703	-
Conservation district	4,347	-
Extension council	26,383	-
Historical society	2,739	-
Free fair	25,980	-
Council on aging	16,242	-
Ambulance	139,987	-
Appraiser's cost	147,339	-
Direct election expense	44,572	-
Tort liability expense	108,492	-
Employee benefits	849,414	-
Rural fire district	56,057	-
County library	8,929	-
Non-budgeted special purpose funds:		
Special highway	87,488	-
County clerk technology	6,192	-
County treasurer technology	7,423	-
Register of deeds technology	23,114	-
Special health	258,527	-
Regional bio-terrorism	(4,822)	-
Ambulance special equipment	18,499	-
PSAP 911 E	207,744	-
Ambulance spec equip - South	13,279	-
Search and rescue	146	-
Enhanced 911 grant	3,561	-
Capital improvements	2,992,293	-
Equipment reserve	737,899	-
Prosecuting attorney trust	21,817	-
Local drug seizure	39,411	-
Sex offender	2,640	-
Special law enforcement trust	5,007	-
Law enforcement equipment	3,328	-
Alcohol programs	523	-
Parks and recreation	335	-
Rural fire training	8,838	-
Veterans memorial	2,952	-
Special vehicle	23,228	-
Postage	3,360	-
Drug task force	894	-
Total special purpose funds	6,935,865	-
Business fund:		
Self-insurance	-	-
Total reporting entity - excluding agency funds	\$ 7,719,447	\$ -

Receipts	Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance
\$ 2,297,430	\$ 2,133,898	\$ 947,114	\$ 129,436	\$ 1,076,550
3,330,254	3,493,661	331,949	80,161	412,110
200,721	59,513	326,395	-	326,395
618,939	643,747	198,040	12,223	210,263
82,532	125,758	39,789	3,014	42,803
223,179	228,190	36,457	8,225	44,682
42,758	46,643	4,246	-	4,246
29,579	32,329	2,953	-	2,953
22,879	25,000	2,226	-	2,226
152,928	164,897	14,414	-	14,414
17,608	18,820	1,527	-	1,527
144,468	156,375	14,073	-	14,073
97,906	105,000	9,148	-	9,148
436,273	422,859	153,401	20,959	174,360
116,549	130,882	133,006	11,494	144,500
27,681	33,395	38,858	387	39,245
-	-	108,492	-	108,492
1,880,947	1,510,207	1,220,154	-	1,220,154
127,635	115,747	67,945	920	68,865
35,362	34,500	9,791	-	9,791
388,413	291,643	184,258	-	184,258
1,569	-	7,761	-	7,761
1,569	1,002	7,990	-	7,990
6,276	8,716	20,674	-	20,674
142,117	19,278	381,366	25	381,391
31,781	34,830	(7,871)	10,146	2,275
12,645	-	31,144	-	31,144
50,866	107,473	151,137	31,871	183,008
450	2,710	11,019	-	11,019
-	-	146	-	146
-	-	3,561	-	3,561
46,240	181,950	2,856,583	163,047	3,019,630
287,368	463,012	562,255	12,690	574,945
1,534	-	23,351	-	23,351
14,070	12,173	41,308	-	41,308
720	525	2,835	-	2,835
708	-	5,715	-	5,715
400	-	3,728	-	3,728
-	-	523	-	523
-	-	335	-	335
1,000	-	9,838	-	9,838
-	-	2,952	-	2,952
44,389	34,816	32,801	428	33,229
980	-	4,340	-	4,340
-	-	894	-	894
8,621,293	8,505,651	7,051,507	355,590	7,407,097
662,567	508,641	153,926	41,005	194,931
\$ 11,581,290	\$ 11,148,190	\$ 8,152,547	\$ 526,031	\$ 8,678,578

**GRAY COUNTY, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS**

For the Year Ended December 31, 2018

	<u>Ending cash balance</u>
Composition of cash balance:	
Cash on hand	\$ 29,873
Checking accounts	5,345,916
Money market accounts	9,560,397
Certificates of deposit	<u>5,397,353</u>
Total cash	20,333,539
Agency funds	<u>(11,654,961)</u>
Total reporting entity - excluding agency funds	<u><u>\$ 8,678,578</u></u>

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

# GRAY COUNTY, KANSAS

## NOTES TO THE FINANCIAL STATEMENT

December 31, 2018

### 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, 2018:

#### 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.

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).



A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 and special purpose 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.

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. There were no such budget amendments for this year.

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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

A legal operating budget is not required for 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
Regional Bio-Terrorism	Alcohol Programs
Ambulance Special Equipment	Parks and Recreation
PSAP 911E	Rural Fire Training
Ambulance Spec Equip - South	Veterans Memorial
Search and Rescue	Special Vehicle
Enhanced 911 Grant	Postage
Capital Improvements	Drug Task Force
Equipment Reserve	

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. COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration, and interpretation by legal representatives of the County.

At December 31, 2018, the Regional Bio-Terrorism fund had an unencumbered cash deficit of \$7,871, which is a violation of K.S.A 10-1113. However, according to K.S.A. 12-1664 the County is not prohibited from financing the federal or state share of a local program from current funds if available.

C. 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.

C. DEPOSITS AND INVESTMENTS (CONTINUED)

*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, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$20,303,666 and the bank balance was \$20,415,216. Of the bank balance, \$343,279 was covered by federal depository insurance and \$20,071,937 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

D. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2018, were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
Capital leases:					
KDOT communications equipment					
Issued September 1, 2010					
In the amount of \$44,238					
At interest rate of 5.15%					
Maturing December 15, 2021	\$ 17,416	\$ -	\$ 4,070	\$ 13,346	\$ 787
Caterpillar compactor					
Issued October 31, 2016					
In the amount of \$169,627					
At interest rate of 2.90%					
Maturing October 31, 2021	169,627	-	54,079	115,548	6,254
Caterpillar packer					
Issued June 15, 2015					
In the amount of \$183,554					
At interest rate of 2.85%					
Maturing February 15, 2019	93,484	-	46,085	47,399	2,664
Aztec mobile screening plant					
Issued October 15, 2015					
In the amount of \$164,500					
At interest rate of 2.38%					
Maturing February 15, 2019	82,880	-	40,953	41,927	1,973
Bobcat compact track loader					
Issued May 16, 2017					
In the amount of \$57,919					
At interest rate of 3.55%					
Maturing May 16, 2019	37,935	-	-	37,935	-
Caterpillar motor grader					
Issued September 27, 2018					
In the amount of \$263,145					
At an interest rate of 3.90%					
Maturing January 27, 2023	-	263,145	60,000	203,145	-
Caterpillar motor grader					
Issued April 27, 2018					
In the amount of \$236,107					
At an interest rate of 3.90%					
Maturing April 30, 2022	-	236,107	-	236,107	-
Total capital leases	<u>\$ 401,342</u>	<u>\$ 499,252</u>	<u>\$ 205,187</u>	<u>\$ 695,407</u>	<u>\$ 11,678</u>

D. LONG-TERM DEBT (CONTINUED)

Current maturities of capital leases and interest for the next five years are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2019	\$ 244,135	\$ 17,589	\$ 261,724
2020	161,026	25,711	186,737
2021	117,000	9,405	126,405
2022	116,772	4,776	121,548
2023	<u>56,474</u>	<u>184</u>	<u>56,658</u>
Total	<u>\$ 695,407</u>	<u>\$ 57,665</u>	<u>\$ 753,072</u>

E. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory authority</u>	<u>Amount</u>
Operating transfers:			
General	Equipment reserve	K.S.A. 19-119	\$ 66,515
Landfill	Equipment reserve	K.S.A. 19-119	60,000
Ambulance	Equipment reserve	K.S.A. 19-119	100,000
Appraiser's cost	Equipment reserve	K.S.A. 19-119	3,500
Rural fire district	Equipment reserve	K.S.A. 19-119	45,000
Special vehicle	General	K.S.A. 8-145	<u>23,656</u>
Total operating transfers			<u>\$ 298,671</u>
Transfers to related municipal entities:			
Extension council fund	Extension Council	K.S.A. 2-610	\$ 164,897
Free fair fund	Free Fair Association	K.S.A. 2-129	156,375
County library fund	Library District	K.S.A. 12-1220	<u>34,500</u>
Total transfers to related municipal entities			<u>\$ 355,772</u>

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.

*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](http://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 8.39% for KPERS and 20.09% for KP&F for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$190,239 for KPERS and \$107,786 for KP&F for the year ended December 31, 2018.

## G. DEFINED BENEFIT PENSION PLAN (CONTINUED)

*Net pension liability.* At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,578,579, and \$977,847 for KP&F. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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 publically available on the website at [www.kpers.org](http://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 \$750,000 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 \$18,378,626, \$500,000 for liability and \$1,000,000 for crime. Excess reinsurance provides aggregate coverage up \$3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

## J. 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.

## K. SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 4, 2019, the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in the financial statement.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**



## GRAY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2018

Funds	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	\$ 2,552,470	\$ -	\$ 2,552,470	\$ 2,133,898	\$ 418,572
Special purpose funds:					
Road and bridge	3,535,000	-	3,535,000	3,493,661	41,339
Special bridge	400,000	-	400,000	59,513	340,487
Waste disposal	689,000	-	689,000	643,747	45,253
Noxious weed	141,500	-	141,500	125,758	15,742
County health	236,642	-	236,642	228,190	8,452
Mental health	46,643	-	46,643	46,643	-
Intellectual disability	32,329	-	32,329	32,329	-
Conservation district	25,000	-	25,000	25,000	-
Extension council	164,897	-	164,897	164,897	-
Historical society	18,820	-	18,820	18,820	-
Free fair	156,375	-	156,375	156,375	-
Council on aging	105,000	-	105,000	105,000	-
Ambulance	433,000	-	433,000	422,859	10,141
Appraiser's cost	174,733	-	174,733	130,882	43,851
Direct election expense	44,000	-	44,000	33,395	10,605
Tort liability expense	108,360	-	108,360	-	108,360
Employee benefits	2,009,967	-	2,009,967	1,510,207	499,760
Rural fire district	159,444	-	159,444	115,747	43,697
County library	34,500	-	34,500	34,500	-
<b>Total</b>	<b>\$ 11,067,680</b>	<b>\$ -</b>	<b>\$ 11,067,680</b>	<b>\$ 9,481,421</b>	<b>\$ 1,586,259</b>

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
<b>Receipts:</b>				
Taxes and shared revenue:				
Ad valorem property tax	\$ 483,728	\$ 480,690	\$ 472,206	\$ 8,484
Delinquent tax	5,376	4,066	2,463	1,603
Motor vehicle tax	71,656	44,422	53,417	(8,995)
Recreational vehicle tax	1,409	854	970	(116)
16/20M truck tax	2,383	2,495	1,795	700
Interest on delinquent tax	23,147	18,960	10,000	8,960
Local sales tax	507,612	539,509	400,000	139,509
Mineral production tax	7,237	2,075	10,000	(7,925)
Licenses, permits and fees:				
Mortgage registration fees	31,571	29,651	50,000	(20,349)
County officers' fees	58,650	55,171	30,000	25,171
Diversion fees	51,635	61,670	50,000	11,670
Other fees	24,224	20,662	10,000	10,662
Charges for services:				
Law enforcement contract	140,000	162,012	140,000	22,012
Interest	19,041	26,120	10,000	16,120
Gifts from wind energy companies	727,903	725,135	727,903	(2,768)
Other	78,340	103,565	20,000	83,565
Operating transfers in	28,073	23,656	26,000	(2,344)
Neighborhood revitalization rebate	(3,375)	(3,283)	(3,725)	442
<b>Total receipts</b>	<b>2,258,610</b>	<b>2,297,430</b>	<b>\$ 2,011,029</b>	<b>\$ 286,401</b>
<b>Expenditures:</b>				
County commissioners:				
Personal services	38,833	41,155	\$ 39,520	\$ (1,635)
Commodities	467	290	100	(190)
Contractual services	1,289	1,553	4,380	2,827
<b>Subtotal</b>	<b>40,589</b>	<b>42,998</b>	<b>44,000</b>	<b>1,002</b>

**GRAY COUNTY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
County clerk:				
Personal services	\$ 95,231	\$ 84,342	\$ 91,000	\$ 6,658
Commodities	3,011	4,087	4,500	413
Contractual services	3,742	3,695	5,500	1,805
Capital outlay	-	-	1,000	1,000
Subtotal	<u>101,984</u>	<u>92,124</u>	<u>102,000</u>	<u>9,876</u>
County treasurer:				
Personal services	127,441	147,048	150,000	2,952
Commodities	7,512	5,752	6,000	248
Contractual services	12,005	8,728	20,375	11,647
Subtotal	<u>146,958</u>	<u>161,528</u>	<u>176,375</u>	<u>14,847</u>
County attorney:				
Personal services	89,687	89,487	93,000	3,513
Commodities	2,647	2,867	3,000	133
Contractual services	67,113	55,629	58,000	2,371
Subtotal	<u>159,447</u>	<u>147,983</u>	<u>154,000</u>	<u>6,017</u>
Register of deeds:				
Personal services	72,888	74,972	78,500	3,528
Commodities	5,758	2,973	6,650	3,677
Contractual services	3,578	4,737	5,900	1,163
Subtotal	<u>82,224</u>	<u>82,682</u>	<u>91,050</u>	<u>8,368</u>
Custodian:				
Personal services	72,476	71,635	74,500	2,865
Commodities	2,259	2,295	5,000	2,705
Contractual services	2,913	3,357	3,000	(357)
Subtotal	<u>77,648</u>	<u>77,287</u>	<u>82,500</u>	<u>5,213</u>

**GRAY COUNTY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
District court:				
Commodities	\$ 8,934	\$ 10,097	\$ 7,045	\$ (3,052)
Contractual services	62,836	65,822	69,900	4,078
Capital outlay	-	-	5,515	5,515
Subtotal	<u>71,770</u>	<u>75,919</u>	<u>82,460</u>	<u>6,541</u>
Courthouse general:				
Personal services	159,281	163,679	182,000	18,321
Commodities	13,449	18,888	40,000	21,112
Contractual services	334,579	247,200	305,000	57,800
Capital outlay	25,000	-	-	-
Subtotal	<u>532,309</u>	<u>429,767</u>	<u>527,000</u>	<u>97,233</u>
Sheriff:				
Personal services	734,323	755,974	728,000	(27,974)
Commodities	62,177	70,241	150,000	79,759
Contractual services	153,056	165,808	180,000	14,192
Capital outlay	35,396	64,996	50,000	(14,996)
Subtotal	<u>984,952</u>	<u>1,057,019</u>	<u>1,108,000</u>	<u>50,981</u>
Civil defense:				
Commodities	4,373	1,356	15,555	14,199
Contractual services	10,933	8,560	21,630	13,070
Capital outlay	596	-	10,000	10,000
Subtotal	<u>15,902</u>	<u>9,916</u>	<u>47,185</u>	<u>37,269</u>
Diversion fees:				
Personal services	5,400	5,400	5,400	-
Capital outlay	5,148	2,316	17,500	15,184
Subtotal	<u>10,548</u>	<u>7,716</u>	<u>22,900</u>	<u>15,184</u>

**GRAY COUNTY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		favorable (unfavorable)
		Actual	Budget	
Reimbursed expenditures	<u>\$ (107,679)</u>	<u>\$ (117,556)</u>	<u>\$ -</u>	<u>\$ 117,556</u>
Transfer to other funds:				
Capital improvement	206,787	-	115,000	115,000
Equipment reserve	<u>58,015</u>	<u>66,515</u>	<u>-</u>	<u>(66,515)</u>
Subtotal	<u>264,802</u>	<u>66,515</u>	<u>115,000</u>	<u>48,485</u>
Total expenditures	<u>2,381,454</u>	<u>2,133,898</u>	<u>\$ 2,552,470</u>	<u>\$ 418,572</u>
Receipts over (under) expenditures	(122,844)	163,532		
Unencumbered cash, beginning of year	<u>906,426</u>	<u>783,582</u>	<u>\$ 541,441</u>	<u>\$ 242,141</u>
Unencumbered cash, end of year	<u>\$ 783,582</u>	<u>\$ 947,114</u>		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 2,594,463	\$ 2,579,203	\$ 2,534,029	\$ 45,174
Delinquent tax	23,698	16,491	13,191	3,300
Motor vehicle tax	288,111	237,946	286,117	(48,171)
Recreational vehicle tax	5,664	4,573	5,203	(630)
16/20M tax	9,273	10,068	9,628	440
Gasoline tax	476,839	488,258	473,350	14,908
State and federal aid	2,637	-	-	-
Other	7,220	11,332	-	11,332
Neighborhood revitalization rebate	(18,077)	(17,617)	(19,990)	2,373
Total receipts	<u>3,389,828</u>	<u>3,330,254</u>	<u>\$ 3,301,528</u>	<u>\$ 28,726</u>
Expenditures:				
Highway and streets	3,273,107	3,552,667	\$ 3,535,000	\$ (17,667)
Reimbursed expenditures	(47,408)	(59,006)	-	59,006
Total expenditures	<u>3,225,699</u>	<u>3,493,661</u>	<u>\$ 3,535,000</u>	<u>\$ 41,339</u>
Receipts over (under) expenditures	164,129	(163,407)		
Unencumbered cash, beginning of year	<u>331,227</u>	<u>495,356</u>	<u>\$ 233,472</u>	<u>\$ 261,884</u>
Unencumbered cash, end of year	<u>\$ 495,356</u>	<u>\$ 331,949</u>		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 28	\$ 201,913	\$ 198,524	\$ 3,389
Delinquent tax	124	188	-	188
Motor vehicle tax	1,103	-	-	-
Recreational vehicle tax	24	-	-	-
16/20M tax	385	-	-	-
Neighborhood revitalization rebate	-	(1,380)	(1,566)	186
Total receipts	<u>1,664</u>	<u>200,721</u>	<u>\$ 196,958</u>	<u>\$ 3,763</u>
Expenditures:				
Highways and streets	123,184	59,513	\$ 400,000	\$ 340,487
Reimbursed expenditures	(1,666)	-	-	-
Total expenditures	<u>121,518</u>	<u>59,513</u>	<u>\$ 400,000</u>	<u>\$ 340,487</u>
Receipts over (under) expenditures	(119,854)	141,208		
Unencumbered cash, beginning of year	<u>305,041</u>	<u>185,187</u>	<u>\$ 203,042</u>	<u>\$ (17,855)</u>
Unencumbered cash, end of year	<u>\$ 185,187</u>	<u>\$ 326,395</u>		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 91,664	\$ 58,803	\$ 57,751	\$ 1,052
Special assessments	404,941	385,320	400,584	(15,264)
Delinquent tax	964	612	466	146
Motor vehicle tax	10,789	8,406	10,111	(1,705)
Recreational vehicle tax	213	162	184	(22)
16/20M tax	493	361	340	21
Charges for services	181,785	154,286	110,000	44,286
Other	17,686	11,215	-	11,215
Neighborhood revitalization rebate	(639)	(226)	(456)	230
Total receipts	<u>707,896</u>	<u>618,939</u>	<u>\$ 578,980</u>	<u>\$ 39,959</u>
Expenditures:				
Sanitation:				
Personal services	40,545	41,881	\$ 41,000	\$ (881)
Commodities	83,939	20,565	35,000	14,435
Contractual services	533,849	520,673	553,000	32,327
Capital outlay	-	628	60,000	59,372
Transfer to equipment reserve	-	60,000	-	(60,000)
Total expenditures	<u>658,333</u>	<u>643,747</u>	<u>\$ 689,000</u>	<u>\$ 45,253</u>
Receipts over (under) expenditures	49,563	(24,808)		
Unencumbered cash, beginning of year	<u>173,285</u>	<u>222,848</u>	<u>\$ 110,020</u>	<u>\$ 112,828</u>
Unencumbered cash, end of year	<u>\$ 222,848</u>	<u>\$ 198,040</u>		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 60,105	\$ 58,884	\$ 57,808	\$ 1,076
Delinquent tax	1,133	780	307	473
Motor vehicle tax	17,933	5,537	6,656	(1,119)
Recreational vehicle tax	353	106	121	(15)
16/20M tax	577	627	224	403
Other	625	17,000	-	17,000
Neighborhood revitalization rebate	(421)	(402)	(456)	54
Total receipts	<u>80,305</u>	<u>82,532</u>	<u>\$ 64,660</u>	<u>\$ 17,872</u>
Expenditures:				
Highways and streets	192,240	184,144	\$ 166,500	\$ (17,644)
Reimbursed expenditures	(63,890)	(58,386)	(25,000)	33,386
Transfer to equipment reserve	5,000	-	-	-
Total expenditures	<u>133,350</u>	<u>125,758</u>	<u>\$ 141,500</u>	<u>\$ 15,742</u>
Receipts over (under) expenditures	(53,045)	(43,226)		
Unencumbered cash, beginning of year	<u>136,060</u>	<u>83,015</u>	<u>\$ 76,840</u>	<u>\$ 6,175</u>
Unencumbered cash, end of year	<u>\$ 83,015</u>	<u>\$ 39,789</u>		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 202,390	\$ 202,995	\$ 199,455	\$ 3,540
Delinquent tax	1,771	1,257	-	1,257
Motor vehicle tax	22,278	18,560	22,317	(3,757)
Recreational vehicle tax	439	357	406	(49)
16/20M tax	795	770	751	19
Other	364	627	-	627
Neighborhood revitalization rebate	(1,410)	(1,387)	(1,573)	186
Total receipts	<u>226,627</u>	<u>223,179</u>	<u>\$ 221,356</u>	<u>\$ 1,823</u>
Expenditures:				
Health and welfare:				
Personal services	162,783	127,226	\$ 166,800	\$ 39,574
Commodities	76,516	82,977	57,800	(25,177)
Contractual services	13,849	17,987	15,542	(2,445)
Capital outlay	653	-	-	-
Reimbursed expenditures	(44,738)	-	(3,500)	(3,500)
Total expenditures	<u>209,063</u>	<u>228,190</u>	<u>\$ 236,642</u>	<u>\$ 8,452</u>
Receipts over (under) expenditures	17,564	(5,011)		
Unencumbered cash, beginning of year	<u>23,904</u>	<u>41,468</u>	<u>\$ 15,286</u>	<u>\$ 26,182</u>
Unencumbered cash, end of year	<u>\$ 41,468</u>	<u>\$ 36,457</u>		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
<b>Receipts</b>				
Taxes and shared revenue:				
Ad valorem property tax	\$ 44,231	\$ 38,419	\$ 37,709	\$ 710
Delinquent tax	423	292	224	68
Motor vehicle tax	5,004	4,057	4,876	(819)
Recreational vehicle tax	98	78	89	(11)
16/20M tax	170	174	164	10
Neighborhood revitalization rebate	(308)	(262)	(297)	35
Total receipts	49,618	42,758	\$ 42,765	\$ (7)
<b>Expenditures:</b>				
Health and welfare:				
County appropriation	46,643	46,643	\$ 46,643	\$ -
Receipts over (under) expenditures	2,975	(3,885)		
Unencumbered cash, beginning of year	5,156	8,131	\$ 3,878	\$ 4,253
Unencumbered cash, end of year	\$ 8,131	\$ 4,246		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 30,918	\$ 26,546	\$ 26,046	\$ 500
Delinquent tax	292	204	157	47
Motor vehicle tax	3,448	2,835	3,408	(573)
Recreational vehicle tax	68	55	62	(7)
16/20M tax	118	120	115	5
Neighborhood revitalization rebate	(215)	(181)	(205)	24
Total receipts	34,629	29,579	\$ 29,583	\$ (4)
Expenditures:				
Health and welfare:				
County appropriation	32,329	32,329	\$ 32,329	\$ -
Receipts over (under) expenditures	2,300	(2,750)		
Unencumbered cash, beginning of year	3,403	5,703	\$ 2,746	\$ 2,957
Unencumbered cash, end of year	\$ 5,703	\$ 2,953		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 23,620	\$ 20,561	\$ 20,184	\$ 377
Delinquent tax	226	157	120	37
Motor vehicle tax	2,681	2,166	2,609	(443)
Recreational vehicle tax	53	42	47	(5)
16/20M tax	91	93	88	5
Neighborhood revitalization rebate	(165)	(140)	(159)	19
Total receipts	26,506	22,879	\$ 22,889	\$ (10)
Expenditures:				
General government:				
County appropriation	25,000	25,000	\$ 25,000	\$ -
Receipts over (under) expenditures	1,506	(2,121)		
Unencumbered cash, beginning of year	2,841	4,347	\$ 2,111	\$ 2,236
Unencumbered cash, end of year	\$ 4,347	\$ 2,226		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 153,487	\$ 137,944	\$ 135,503	\$ 2,441
Delinquent tax	1,412	977	781	196
Motor vehicle tax	17,244	14,077	16,930	(2,853)
Recreational vehicle tax	339	271	308	(37)
16/20M tax	568	601	570	31
Neighborhood revitalization rebate	(1,069)	(942)	(1,069)	127
Total receipts	171,981	152,928	\$ 153,023	\$ (95)
Expenditures:				
Transfer to related municipal entity	161,664	164,897	\$ 164,897	\$ -
Receipts over (under) expenditures	10,317	(11,969)		
Unencumbered cash, beginning of year	16,066	26,383	\$ 11,874	\$ 14,509
Unencumbered cash, end of year	\$ 26,383	\$ 14,414		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 16,323	\$ 16,024	\$ 15,770	\$ 254
Delinquent tax	148	102	83	19
Motor vehicle tax	1,866	1,497	1,801	(304)
Recreational vehicle tax	37	29	33	(4)
16/20M tax	59	65	61	4
Neighborhood revitalization rebate	(114)	(109)	(124)	15
Total receipts	18,319	17,608	\$ 17,624	\$ (16)
Expenditures:				
Culture and recreation:				
County appropriation	17,170	18,820	\$ 18,820	\$ -
Receipts over (under) expenditures	1,149	(1,212)		
Unencumbered cash, beginning of year	1,590	2,739	\$ 1,196	\$ 1,543
Unencumbered cash, end of year	\$ 2,739	\$ 1,527		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 148,376	\$ 129,934	\$ 127,638	\$ 2,296
Delinquent tax	1,375	962	754	208
Motor vehicle tax	16,905	13,609	16,365	(2,756)
Recreational vehicle tax	333	262	298	(36)
16/20M tax	567	588	551	37
Neighborhood revitalization rebate	(1,034)	(887)	(1,007)	120
Total receipts	166,522	144,468	\$ 144,599	\$ (131)
Expenditures:				
Transfer to related municipal entity	156,375	156,375	\$ 156,375	\$ -
Receipts over (under) expenditures	10,147	(11,907)		
Unencumbered cash, beginning of year	15,833	25,980	\$ 11,776	\$ 14,204
Unencumbered cash, end of year	\$ 25,980	\$ 14,073		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 91,184	\$ 88,999	\$ 87,485	\$ 1,514
Delinquent tax	874	609	464	145
Motor vehicle tax	10,997	8,364	10,063	(1,699)
Recreational vehicle tax	216	161	183	(22)
16/20M tax	385	381	339	42
Neighborhood revitalization rebate	(635)	(608)	(690)	82
Total receipts	103,021	97,906	\$ 97,844	\$ 62
Expenditures:				
Health and welfare:				
County appropriation	96,500	105,000	\$ 105,000	\$ -
Receipts over (under) expenditures	6,521	(7,094)		
Unencumbered cash, beginning of year	9,721	16,242	\$ 7,156	\$ 9,086
Unencumbered cash, end of year	\$ 16,242	\$ 9,148		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 261,791	\$ 285,216	\$ 280,218	\$ 4,998
Delinquent tax	2,334	1,533	1,330	203
Motor vehicle tax	20,741	23,989	28,845	(4,856)
Recreational vehicle tax	409	461	525	(64)
16/20M tax	855	705	971	(266)
Charges for services	104,032	115,741	75,000	40,741
Other	327	10,576	-	10,576
Neighborhood revitalization rebate	(1,152)	(1,948)	(2,211)	263
Total receipts	<u>389,337</u>	<u>436,273</u>	<u>\$ 384,678</u>	<u>\$ 51,595</u>
Expenditures:				
Health and welfare:				
Personal services	213,304	236,810	\$ 208,000	\$ (28,810)
Commodities	29,443	31,786	50,000	18,214
Contractual services	42,252	54,170	75,000	20,830
Capital outlay	-	972	100,000	99,028
Reimbursed expenditures	(963)	(879)	-	879
Transfer to equipment reserve	100,000	100,000	-	(100,000)
Total expenditures	<u>384,036</u>	<u>422,859</u>	<u>\$ 433,000</u>	<u>\$ 10,141</u>
Receipts over (under) expenditures	5,301	13,414		
Unencumbered cash, beginning of year	<u>134,686</u>	<u>139,987</u>	<u>\$ 48,322</u>	<u>\$ 91,665</u>
Unencumbered cash, end of year	<u>\$ 139,987</u>	<u>\$ 153,401</u>		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 208,430	\$ 94,178	\$ 92,451	\$ 1,727
Delinquent tax	1,914	1,386	1,058	328
Motor vehicle tax	27,271	19,079	22,940	(3,861)
Recreational vehicle tax	536	367	417	(50)
16/20M tax	895	951	772	179
Other	2,867	1,231	-	1,231
Neighborhood revitalization rebate	(1,449)	(643)	(729)	86
Total receipts	<u>240,464</u>	<u>116,549</u>	<u>\$ 116,909</u>	<u>\$ (360)</u>
Expenditures:				
General government:				
Personal services	132,011	105,052	\$ 132,433	\$ 27,381
Commodities	7,908	5,725	12,000	6,275
Contractual services	20,312	16,605	26,800	10,195
Capital outlay	-	-	3,500	3,500
Transfer to equipment reserve	3,500	3,500	-	(3,500)
Total expenditures	<u>163,731</u>	<u>130,882</u>	<u>\$ 174,733</u>	<u>\$ 43,851</u>
Receipts over (under) expenditures	76,733	(14,333)		
Unencumbered cash, beginning of year	<u>70,606</u>	<u>147,339</u>	<u>\$ 57,824</u>	<u>\$ 89,515</u>
Unencumbered cash, end of year	<u>\$ 147,339</u>	<u>\$ 133,006</u>		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 17,726	\$ 25,769	\$ 25,356	\$ 413
Delinquent tax	282	187	91	96
Motor vehicle tax	4,147	1,631	1,965	(334)
Recreational vehicle tax	81	31	36	(5)
16/20M tax	95	149	66	83
Other	-	90	-	90
Neighborhood revitalization rebate	(124)	(176)	(200)	24
Total receipts	<u>22,207</u>	<u>27,681</u>	<u>\$ 27,314</u>	<u>\$ 367</u>
Expenditures:				
General government:				
Personal services	6,920	10,613	\$ 13,000	\$ 2,387
Commodities	1,535	3,570	6,000	2,430
Contractual services	10,435	19,512	25,000	5,488
Reimbursed expenditures	-	(300)	-	300
Total expenditures	<u>18,890</u>	<u>33,395</u>	<u>\$ 44,000</u>	<u>\$ 10,605</u>
Receipts over (under) expenditures	3,317	(5,714)		
Unencumbered cash, beginning of year	<u>41,255</u>	<u>44,572</u>	<u>\$ 16,686</u>	<u>\$ 27,886</u>
Unencumbered cash, end of year	<u>\$ 44,572</u>	<u>\$ 38,858</u>		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts	\$ -	\$ -	\$ -	\$ -
Expenditures:				
General government:				
Contractual services	-	-	\$ 108,360	\$ 108,360
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	108,492	108,492	\$ 108,360	\$ 132
Unencumbered cash, end of year	<u>\$ 108,492</u>	<u>\$ 108,492</u>		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 1,630,491	\$ 1,728,414	\$ 1,698,327	\$ 30,087
Delinquent tax	11,467	8,122	8,281	(159)
Motor vehicle tax	114,594	149,385	179,624	(30,239)
Recreational vehicle tax	2,256	2,871	3,267	(396)
16/20M tax	4,083	3,962	6,044	(2,082)
Other	1,403	-	-	-
Neighborhood revitalization rebate	<u>(11,349)</u>	<u>(11,807)</u>	<u>(13,397)</u>	<u>1,590</u>
Total receipts	1,752,945	1,880,947	<u>\$ 1,882,146</u>	<u>\$ (1,199)</u>
Expenditures:				
General government:				
Personal services	<u>1,410,774</u>	<u>1,510,207</u>	<u>\$ 2,009,967</u>	<u>\$ 499,760</u>
Receipts over (under) expenditures	342,171	370,740		
Unencumbered cash, beginning of year	<u>507,243</u>	<u>849,414</u>	<u>\$ 127,821</u>	<u>\$ 721,593</u>
Unencumbered cash, end of year	<u>\$ 849,414</u>	<u>\$ 1,220,154</u>		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 120,448	\$ 93,773	\$ 91,902	\$ 1,871
Delinquent tax	844	558	614	(56)
Motor vehicle tax	12,192	8,408	9,568	(1,160)
Recreational vehicle tax	226	149	152	(3)
16/20M tax	136	758	792	(34)
Gifts from wind energy companies	20,384	15,304	20,384	(5,080)
Other	1,290	8,685	-	8,685
Total receipts	<u>155,520</u>	<u>127,635</u>	<u>\$ 123,412</u>	<u>\$ 4,223</u>
Expenditures:				
Public safety:				
Personal services	19,871	15,325	\$ 19,444	\$ 4,119
Commodities	20,245	14,031	35,000	20,969
Contractual services	44,134	39,605	60,000	20,395
Capital outlay	-	1,861	45,000	43,139
Reimbursed expenditures	(120)	(75)	-	75
Transfer to equipment reserve	50,000	45,000	-	(45,000)
Total expenditures	<u>134,130</u>	<u>115,747</u>	<u>\$ 159,444</u>	<u>\$ 43,697</u>
Receipts over (under) expenditures	21,390	11,888		
Unencumbered cash, beginning of year	34,667	56,057	\$ 36,032	\$ 20,025
Unencumbered cash, end of year	<u>\$ 56,057</u>	<u>\$ 67,945</u>		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 28,408	\$ 28,442	\$ 27,928	\$ 514
Delinquent tax	202	216	-	216
Motor vehicle tax	2,642	1,926	2,234	(308)
Recreational vehicle tax	58	41	44	(3)
16/20M tax	93	170	178	(8)
Gifts from wind energy companies	4,675	4,567	-	4,567
Total receipts	36,078	35,362	<u>\$ 30,384</u>	<u>\$ 4,978</u>
Expenditures:				
Transfer to related municipal entity	34,500	34,500	<u>\$ 34,500</u>	<u>\$ -</u>
Receipts over (under) expenditures	1,578	862		
Unencumbered cash, beginning of year	7,351	8,929	<u>\$ 4,116</u>	<u>\$ 4,813</u>
Unencumbered cash, end of year	<u>\$ 8,929</u>	<u>\$ 9,791</u>		

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, 2018

	<u>Special highway</u>	<u>County clerk technology</u>	<u>County treasurer technology</u>	<u>Register of deeds technology</u>	<u>Special health</u>	<u>Regional bio-terrorism</u>
Receipts:						
State and federal aid	\$ 83,187	\$ -	\$ -	\$ -	\$ -	\$ 31,781
Licenses, permits and fees	-	1,569	1,569	6,276	-	-
Charges for services	-	-	-	-	74,142	-
Interest	-	-	-	-	-	-
Other	305,226	-	-	-	67,975	-
Operating transfers in	-	-	-	-	-	-
<b>Total receipts</b>	<u>388,413</u>	<u>1,569</u>	<u>1,569</u>	<u>6,276</u>	<u>142,117</u>	<u>31,781</u>
Expenditures:						
Personal services	-	-	-	-	-	-
Commodities	177,643	-	-	3,000	8,828	-
Contractual services	-	-	-	-	10,522	34,830
Capital outlay	114,000	-	1,002	5,716	-	-
Reimbursed expenditures	-	-	-	-	(72)	-
Operating transfers out	-	-	-	-	-	-
<b>Total expenditures</b>	<u>291,643</u>	<u>-</u>	<u>1,002</u>	<u>8,716</u>	<u>19,278</u>	<u>34,830</u>
Receipts over (under) expenditures	96,770	1,569	567	(2,440)	122,839	(3,049)
Unencumbered cash (deficit), beginning of year	<u>87,488</u>	<u>6,192</u>	<u>7,423</u>	<u>23,114</u>	<u>258,527</u>	<u>(4,822)</u>
Unencumbered cash (deficit), end of year	<u>\$ 184,258</u>	<u>\$ 7,761</u>	<u>\$ 7,990</u>	<u>\$ 20,674</u>	<u>\$ 381,366</u>	<u>\$ (7,871)</u>

<u>Ambulance special equipment</u>	<u>PSAP 911E</u>	<u>Ambulance special equipment - South</u>	<u>Search and rescue</u>	<u>Enhanced 911 grant</u>	<u>Capital improve- ments</u>	<u>Equipment reserve</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	50,676	-	-	-	-	-
-	-	-	-	-	-	-
-	190	-	-	-	46,240	12,353
12,645	-	450	-	-	-	-
-	-	-	-	-	-	275,015
<u>12,645</u>	<u>50,866</u>	<u>450</u>	<u>-</u>	<u>-</u>	<u>46,240</u>	<u>287,368</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	40,232	2,710	-	-	9,800	-
-	67,241	-	-	-	172,150	463,012
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>107,473</u>	<u>2,710</u>	<u>-</u>	<u>-</u>	<u>181,950</u>	<u>463,012</u>
12,645	(56,607)	(2,260)	-	-	(135,710)	(175,644)
<u>18,499</u>	<u>207,744</u>	<u>13,279</u>	<u>146</u>	<u>3,561</u>	<u>2,992,293</u>	<u>737,899</u>
<u>\$ 31,144</u>	<u>\$ 151,137</u>	<u>\$ 11,019</u>	<u>\$ 146</u>	<u>\$ 3,561</u>	<u>\$ 2,856,583</u>	<u>\$ 562,255</u>

**GRAY COUNTY, KANSAS**

**NON-BUDGETED SPECIAL PURPOSE FUNDS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

For the Year Ended December 31, 2018

	<u>Prosecuting attorney trust</u>	<u>Local drug seizure</u>	<u>Sex offender</u>	<u>Special law enforcement trust</u>	<u>Law enforcement equipment</u>	<u>Alcohol programs</u>
Receipts:						
State and federal aid	\$ -	\$ 14,070	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	1,534	-	720	-	-	-
Charges for services	-	-	-	-	-	-
Interest	-	-	-	708	-	-
Other	-	-	-	-	400	-
Operating transfers in	-	-	-	-	-	-
<b>Total receipts</b>	<u>1,534</u>	<u>14,070</u>	<u>720</u>	<u>708</u>	<u>400</u>	<u>-</u>
Expenditures:						
Personal services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Contractual services	-	-	525	-	-	-
Capital outlay	-	12,173	-	-	-	-
Reimbursed expenditures	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>12,173</u>	<u>525</u>	<u>-</u>	<u>-</u>	<u>-</u>
Receipts over (under) expenditures	1,534	1,897	195	708	400	-
Unencumbered cash (deficit), beginning of year	<u>21,817</u>	<u>39,411</u>	<u>2,640</u>	<u>5,007</u>	<u>3,328</u>	<u>523</u>
Unencumbered cash (deficit), end of year	<u>\$ 23,351</u>	<u>\$ 41,308</u>	<u>\$ 2,835</u>	<u>\$ 5,715</u>	<u>\$ 3,728</u>	<u>\$ 523</u>

See Independent Auditor's Report.

<u>Parks and recreation</u>	<u>Rural fire training</u>	<u>Veterans memorial</u>	<u>Special vehicle</u>	<u>Postage</u>	<u>Drug task force</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,038
-	-	-	44,389	-	-	106,733
-	-	-	-	-	-	74,142
-	-	-	-	-	-	59,491
-	1,000	-	-	980	-	388,676
-	-	-	-	-	-	275,015
-	1,000	-	44,389	980	-	1,033,095
-	-	-	11,130	-	-	11,130
-	-	-	-	-	-	189,471
-	-	-	30	-	-	98,649
-	-	-	-	-	-	835,294
-	-	-	-	-	-	(72)
-	-	-	23,656	-	-	23,656
-	-	-	34,816	-	-	1,158,128
-	1,000	-	9,573	980	-	(125,033)
335	8,838	2,952	23,228	3,360	894	4,463,676
<u>\$ 335</u>	<u>\$ 9,838</u>	<u>\$ 2,952</u>	<u>\$ 32,801</u>	<u>\$ 4,340</u>	<u>\$ 894</u>	<u>\$ 4,338,643</u>

**GRAY COUNTY, KANSAS**

## SELF-INSURANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the Year Ended December 31, 2018

	<u>2018</u>
Receipts:	
Charges for services	<u>\$ 662,567</u>
Expenditures:	
Claims	590,718
Reimbursements	<u>(82,077)</u>
Total expenditures	<u>508,641</u>
Receipts over (under) expenditures	153,926
Unencumbered cash, beginning of year	<u>-</u>
Unencumbered cash, end of year	<u><u>\$ 153,926</u></u>

See Independent Auditor's Report.

## GRAY COUNTY, KANSAS

## AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the Year Ended December 31, 2018

Funds	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County clerk	\$ -	\$ 4,140	\$ 4,139	\$ 1
Register of deeds	-	72,230	64,424	7,806
District court	39,036	634,780	649,130	24,686
Sheriff	231	29,853	29,853	231
County treasurer	9,846,545	16,180,400	15,284,986	10,741,959
Local taxing districts	2,465	8,218,834	8,221,299	-
Mortgage registration fees	25,990	11,081	33,579	3,492
Drivers record fees	40	425	465	-
Motor vehicle fees and sales tax collection	50,117	1,102,045	1,094,715	57,447
Wind farm donation	-	1,340,102	1,340,102	-
Payroll clearing funds	430,608	2,489,262	2,502,514	417,356
Law library	30,466	11,800	6,983	35,283
Oil and gas depletion	366,700	-	-	366,700
Total agency funds	<u>\$ 10,792,198</u>	<u>\$ 30,094,952</u>	<u>\$ 29,232,189</u>	<u>\$ 11,654,961</u>

See Independent Auditor's Report.