GRAY COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2024

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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 of Gray County, Kansas, as of and for the year ended December 31, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Gray County, Kansas, as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 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, 2023 (not presented herein), and have issued our report thereon dated June 14, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2024, (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

May 30, 2025

GRAY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2024

Funds	Beginning unencumbered cash balance	Prior year canceled encumbrances
General fund	$ 687,037	$ -
Special purpose funds:		
Road and bridge	197,639	-
Special bridge	706,968	-
Waste disposal	229,184	-
Noxious weed	91,837	-
County health	16,342	-
Mental health	2,371	-
Intellectual disability	1,621	-
Conservation district	1,249	-
Extension council	9,679	-
Historical society	780	-
Free fair	8,772	-
Council on aging	6,551	-
Ambulance	329,324	-
Appraiser's cost	53,763	-
Direct election expense	23,623	-
Tort liability expense	108,492	-
Employee benefits	536,306	-
Rural fire district	23,777	-
County library	3,426	-
PSAP 911E	155,925	-
Alcohol programs	523	-
Parks and recreation	335	-
Non-budgeted special purpose funds:		
Special highway	360,449	-
County clerk technology	11,568	-
County treasurer technology	4,067	-
Register of deeds technology	9,546	-
Special health	299,031	-
Ambulance special equipment	7,026	-
Ambulance spec equip - South	6,021	-
Search and rescue	146	-
Enhanced 911 grant	3,561	-
Capital improvements	2,333,568	-
Equipment reserve	1,529,972	-
Sheriff's grant	-	-
Prosecuting attorney trust	29,424	-
Local drug seizure	59,884	-
Sex offender	4,414	-
Special law enforcement trust	6,661	-
Law enforcement equipment	4,178	-
Rural fire training	10,238	-
Veterans memorial	952	-
Special vehicle	-	-
Postage	293	-
Drug task force	894	-
Total special purpose funds	7,190,380	-
Business fund:		
Self-insurance	1,031,904	-
Total reporting entity - excluding agency funds	$ 8,909,321	$ -

Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
$ 2,421,976	$ 2,908,824	$ 200,189	$ 94,438	$ 294,627
4,641,552	4,330,000	509,191	123,422	632,613
120,214	14,430	812,752	-	812,752
546,336	597,475	178,045	2,995	181,040
133,654	127,452	98,039	1,733	99,772
217,171	230,500	3,013	5,508	8,521
46,429	46,643	2,157	-	2,157
32,834	33,000	1,455	-	1,455
24,817	25,000	1,066	-	1,066
194,031	194,947	8,763	-	8,763
18,908	18,930	758	-	758
185,621	186,179	8,214	-	8,214
134,547	135,000	6,098	-	6,098
456,018	542,233	243,109	64,976	308,085
143,770	158,795	38,738	12,555	51,293
46,741	43,351	27,013	279	27,292
-	-	108,492	-	108,492
2,522,693	2,116,434	942,565	-	942,565
160,282	154,572	29,487	9,144	38,631
36,766	36,800	3,392	-	3,392
65,153	68,956	152,122	857	152,979
1,217	-	1,740	-	1,740
1,218	-	1,553	-	1,553
152,181	177,593	335,037	-	335,037
2,113	-	13,681	-	13,681
2,113	3,832	2,348	-	2,348
8,450	13,889	4,107	-	4,107
264,595	302,808	260,818	-	260,818
480	1,996	5,510	-	5,510
1,410	1,950	5,481	-	5,481
-	-	146	-	146
-	-	3,561	-	3,561
244,295	25,743	2,552,120	-	2,552,120
451,607	757,494	1,224,085	26,750	1,250,835
72,000	72,000	-	-	-
5,217	2,566	32,075	-	32,075
2,696	21,400	41,180	-	41,180
1,360	525	5,249	-	5,249
418	-	7,079	-	7,079
-	-	4,178	-	4,178
1,500	-	11,738	-	11,738
-	-	952	-	952
47,609	47,609	-	290	290
20,937	16,000	5,230	-	5,230
-	-	894	-	894
11,008,953	10,506,102	7,693,231	248,509	7,941,740
1,090,207	873,911	1,248,200	318,784	1,566,984
$ 14,521,136	$ 14,288,837	$ 9,141,620	$ 661,731	$ 9,803,351

GRAY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2024

	Ending cash balance
Composition of cash balance:	
Cash on hand	$ 131,514
Checking accounts	13,780,300
Money market accounts	3,547,006
Certificates of deposit	5,397,353
Total cash	22,856,173
Agency funds	(13,052,822)
Total reporting entity - excluding agency funds	$ 9,803,351

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, 2024:

   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 funds (unless specifically exempted by statute), and business funds. 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 the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did not 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. 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 legal operating budget is not required for the agency funds, Self-Insurance fund and the following special purpose funds:

Special Highway	Sheriff's Grant
County Clerk Technology	Prosecuting Attorney Trust
County Treasurer Technology	Local Drug Seizure
Register of Deeds Technology	Sex Offender
Special Health	Special Law Enforcement Trust
Ambulance Special Equipment	Law Enforcement Equipment
Ambulance Spec Equip – South	Rural Fire Training
Search and Rescue	Veterans Memorial
Enhanced 911 Grant	Special Vehicle
Capital Improvements	Postage
Equipment Reserve	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. 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, the Kansas Department of Administration, and legal representatives of the County.

K.S.A. 9-1402 requires the County to obtain security for deposits in excess of FDIC coverage. At year-end, the County had deposits at one financial institution that were in excess of FDIC coverage and pledged securities by $1,282,251.

K.S.A. 19-716 requires the county/district attorney in counties with less than 70,000 population to review and give approval of claims presented for payment. There were multiple instances in which the county attorney did not approve the claims register.

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.

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.

At December 31, 2024, the County's carrying amount of deposits was $22,724,659 and the bank balance was $23,372,298. Of the bank balance, $606,400 was covered by federal depository insurance and $21,483,647 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of $1,282,251 was unsecured.

D. TRANSFERS

Operating transfers were as follows:

From	To	Regulatory authority	Amount
General	Capital improvements	K.S.A. 19-120	$ 124,140
General	Equipment reserve	K.S.A. 19-119	168,500
Road and bridge	Special highway	K.S.A. 68-590	111,481
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	3,000
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	10,997
Total operating transfers			$ 796,118

Transfers to related municipal entities were as follows:

From	To	Regulatory authority	Amount
Extension council fund	Extension Council	K.S.A. 2-610	$ 194,947
Free fair fund	Free Fair Association	K.S.A. 2-129	186,179
County library fund	Library District	K.S.A. 12-1220	36,800
Total transfers to related municipal entities			$ 417,926

E. 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, 2024, and contributions by the County totaled $22,282.

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.

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.

F. 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.

F. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $206,337 for KPERS and $136,829 for KP&F for the year ended December 31, 2024.

Net pension liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $1,990,467, and $1,311,266 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial report including all actuarial assumptions and methods, and the report on the allocation of the KPERS and KP&F 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.

G. 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.

H. 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.

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 $24,554,263, $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 $35,000 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
2023	$ 91,587	$ 910,567	$ 973,473	$ 28,681
2024	$ 28,681	$ 1,051,736	$ 761,633	$318,784

K. SUBSEQUENT EVENTS

The County has evaluated events subsequent to year end through May 30, 2025, 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 the financial statement.

REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION

GRAY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024

Funds	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	$ 2,908,824	$ -	$ 2,908,824	$ 2,908,824	$ -
Special purpose funds:					
Road and bridge	4,330,000	-	4,330,000	4,330,000	-
Special bridge	850,000	-	850,000	14,430	835,570
Waste disposal	712,000	-	712,000	597,475	114,525
Noxious weed	170,000	-	170,000	127,452	42,548
County health	230,500	-	230,500	230,500	-
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	194,947	-	194,947	194,947	-
Historical society	18,930	-	18,930	18,930	-
Free fair	186,179	-	186,179	186,179	-
Council on aging	135,000	-	135,000	135,000	-
Ambulance	560,000	-	560,000	542,233	17,767
Appraiser's cost	168,000	-	168,000	158,795	9,205
Direct election expense	52,000	-	52,000	43,351	8,649
Tort liability expense	108,492	-	108,492	-	108,492
Employee benefits	2,523,500	-	2,523,500	2,116,434	407,066
Rural fire district	161,000	-	161,000	154,572	6,428
County library	36,800	-	36,800	36,800	-
PSAP 911E	160,518	-	160,518	68,956	91,562
Alcohol programs	2,144	-	2,144	-	2,144
Parks and recreation	1,956	-	1,956	-	1,956
Total	$ 13,615,433	$ -	$ 13,615,433	$ 11,969,521	$ 1,645,912

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 945,185	$ 338,302	$ 327,870	$ 10,432
Delinquent tax	4,674	4,967	4,736	231
Motor vehicle tax	90,798	89,608	90,108	(500)
Recreational vehicle tax	1,548	1,633	1,628	5
16/20M truck tax	2,133	2,658	3,079	(421)
Interest on delinquent tax	19,016	29,714	15,000	14,714
Local sales tax	626,200	606,273	450,000	156,273
Local alcoholic liquor tax	-	1,217	1,621	(404)
Compensating use tax	182,718	198,563	120,000	78,563
Mineral production tax	3,027	2,847	4,000	(1,153)
Licenses, permits and fees:				
County officers' fees	63,102	71,185	70,000	1,185
Diversion fees	31,538	71,754	20,000	51,754
Other fees	31,679	37,178	15,000	22,178
Fines and forfeitures	-	-	35,000	(35,000)
Charges for services:				
Law enforcement contract	228,561	-	204,864	(204,864)
Interest	110,850	97,004	20,000	77,004
Gifts from wind energy companies	806,695	808,752	806,695	2,057
Other	23,243	52,168	10,000	42,168
Operating transfers in	27,343	10,997	25,000	(14,003)
Neighborhood revitalization rebate	(9,477)	(2,844)	(2,814)	(30)
Total receipts	3,188,833	2,421,976	$ 2,221,787	$ 200,189
Expenditures:				
County commissioners:				
Personal services	43,257	45,226	$ 44,879	$ (347)
Commodities	13	177	500	323
Contractual services	2,648	3,780	2,100	(1,680)
Subtotal	45,918	49,183	47,479	(1,704)

GRAY COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
County clerk:				
Personal services	$ 134,078	$ 120,164	$ 155,000	$ 34,836
Commodities	7,265	6,192	8,000	1,808
Contractual services	6,094	5,995	8,000	2,005
Capital outlay	-	-	1,000	1,000
Subtotal	147,437	132,351	172,000	39,649
County treasurer:				
Personal services	170,870	191,849	195,000	3,151
Commodities	4,436	5,726	7,500	1,774
Contractual services	16,320	15,130	15,375	245
Subtotal	191,626	212,705	217,875	5,170
County attorney:				
Personal services	95,925	100,382	95,000	(5,382)
Commodities	2,250	5,686	4,000	(1,686)
Contractual services	56,697	52,246	72,000	19,754
Capital outlay	-	-	7,500	7,500
Subtotal	154,872	158,314	178,500	20,186
Register of deeds:				
Personal services	88,848	95,846	90,000	(5,846)
Commodities	2,221	1,142	5,800	4,658
Contractual services	4,036	5,265	5,600	335
Subtotal	95,105	102,253	101,400	(853)
Custodian:				
Personal services	73,801	83,315	83,000	(315)
Commodities	9,192	12,794	8,000	(4,794)
Contractual services	3,046	1,115	3,000	1,885
Subtotal	86,039	97,224	94,000	(3,224)

GRAY COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
District court:				
Commodities	$ 8,645	$ 8,223	$ 10,000	$ 1,777
Contractual services	81,641	100,530	100,000	(530)
Capital outlay	-	-	8,000	8,000
Subtotal	90,286	108,753	118,000	9,247
Courthouse general:				
Personal services	159,045	157,979	170,000	12,021
Commodities	17,691	15,904	40,000	24,096
Contractual services	334,820	356,071	305,000	(51,071)
Subtotal	511,556	529,954	515,000	(14,954)
Sheriff:				
Personal services	872,218	893,142	850,000	(43,142)
Commodities	95,934	89,705	185,000	95,295
Contractual services	239,812	338,393	225,000	(113,393)
Capital outlay	43,269	25,564	140,000	114,436
Subtotal	1,251,233	1,346,804	1,400,000	53,196
Civil defense:				
Commodities	1,461	328	13,040	12,712
Contractual services	3,887	3,710	22,030	18,320
Capital outlay	-	-	12,000	12,000
Subtotal	5,348	4,038	47,070	43,032
Diversion fees:				
Personal services	935	-	-	-
Capital outlay	7,840	6,620	17,500	10,880
Subtotal	8,775	6,620	17,500	10,880

GRAY COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	favorable (unfavorable)
Property Tax Refund	$ 612,972	$ -	$ -	$ -
Reimbursed expenditures	(134,369)	(132,015)	-	132,015
Transfer to other funds:				
Capital improvement	134,281	124,140	-	(124,140)
Equipment reserve	95,015	168,500	-	(168,500)
Subtotal	229,296	292,640	-	(292,640)
Total expenditures	3,296,094	2,908,824	$ 2,908,824	$ -
Receipts over (under) expenditures	(107,261)	(486,848)		
Unencumbered cash, beginning of year	794,298	687,037	$ 687,037	$ -
Unencumbered cash, end of year	$ 687,037	$ 200,189		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 3,220,669	$ 3,615,689	$ 3,504,963	$ 110,726
Delinquent tax	16,602	25,455	16,205	9,250
Motor vehicle tax	322,258	303,654	18,721	284,933
Recreational vehicle tax	5,478	5,540	338	5,202
16/20M tax	11,243	14,009	641	13,368
Gasoline tax	529,183	533,364	515,804	17,560
State and federal aid	85,876	75,265	80,000	(4,735)
Other	7,811	98,982	-	98,982
Neighborhood revitalization rebate	(32,425)	(30,406)	(770)	(29,636)
Total receipts	4,166,695	4,641,552	$ 4,135,902	$ 505,650
Expenditures:				
Highway and streets	4,096,395	4,300,700	$ 4,330,000	$ 29,300
Reimbursed expenditures	(94,523)	(82,181)	-	82,181
Transfer to special highway	289,004	111,481	-	(111,481)
Total expenditures	4,290,876	4,330,000	$ 4,330,000	$ -
Receipts over (under) expenditures	(124,181)	311,552		
Unencumbered cash, beginning of year	321,820	197,639	$ 194,098	$ 3,541
Unencumbered cash, end of year	$ 197,639	$ 509,191		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 195,587	$ 92,379	$ 89,491	$ 2,888
Delinquent tax	1,892	1,641	984	657
Motor vehicle tax	49,120	23,836	18,721	5,115
Recreational vehicle tax	833	424	338	86
16/20M tax	2,175	2,710	641	2,069
Neighborhood revitalization rebate	(1,969)	(776)	(770)	(6)
Total receipts	247,638	120,214	$ 109,405	$ 10,809
Expenditures:				
Highways and streets	92,958	14,430	$ 850,000	$ 835,570
Receipts over (under) expenditures	154,680	105,784		
Unencumbered cash, beginning of year	552,288	706,968	$ 740,595	$ (33,627)
Unencumbered cash, end of year	$ 706,968	$ 812,752		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 151,998	$ 82,523	$ 79,999	$ 2,524
Special assessments	431,028	428,040	425,520	2,520
Delinquent tax	825	934	765	169
Motor vehicle tax	16,744	14,868	14,556	312
Recreational vehicle tax	285	270	263	7
16/20M tax	439	547	498	49
Other	26,184	19,848	-	19,848
Neighborhood revitalization rebate	(1,531)	(694)	(688)	(6)
Total receipts	625,972	546,336	$ 520,913	$ 25,423
Expenditures:				
Landfill:				
Personal services	40,292	45,628	$ 45,000	$ (628)
Commodities	65,550	8,804	52,000	43,196
Contractual services	518,132	483,043	555,000	71,957
Capital outlay	17,500	-	60,000	60,000
Transfer to equipment reserve	60,000	60,000	-	(60,000)
Total expenditures	701,474	597,475	$ 712,000	$ 114,525
Receipts over (under) expenditures	(75,502)	(51,139)		
Unencumbered cash, beginning of year	304,686	229,184	$ 191,087	$ 38,097
Unencumbered cash, end of year	$ 229,184	$ 178,045		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 169,303	$ 119,148	$ 115,451	$ 3,697
Delinquent tax	590	981	852	129
Motor vehicle tax	7,185	13,955	16,217	(2,262)
Recreational vehicle tax	122	259	293	(34)
16/20M tax	252	313	555	(242)
Neighborhood revitalization rebate	(1,705)	(1,002)	(993)	(9)
Total receipts	175,747	133,654	$ 132,375	$ 1,279
Expenditures:				
Highways and streets	213,836	208,099	$ 195,000	$ (13,099)
Reimbursed expenditures	(102,123)	(87,647)	(25,000)	62,647
Transfer to equipment reserve	7,000	7,000	-	(7,000)
Total expenditures	118,713	127,452	$ 170,000	$ 42,548
Receipts over (under) expenditures	57,034	6,202		
Unencumbered cash, beginning of year	34,803	91,837	$ 37,625	$ 54,212
Unencumbered cash, end of year	$ 91,837	$ 98,039		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 9,027	$ 16,239	$ 15,731	$ 508
Delinquent tax	79	198	46	152
Motor vehicle tax	631	795	869	(74)
Recreational vehicle tax	11	15	16	(1)
16/20M tax	22	27	30	(3)
Other	3	34	-	34
Operating transfers in	200,000	200,000	200,000	-
Neighborhood revitalization rebate	(91)	(137)	(135)	(2)
Total receipts	209,682	217,171	$ 216,557	$ 614
Expenditures:				
Health and welfare:				
Personal services	141,826	167,581	$ 190,000	$ 22,419
Commodities	75,269	50,844	55,000	4,156
Contractual services	8,278	12,075	10,000	(2,075)
Capital outlay	-	-	500	500
Reimbursed expenditures	-	-	(25,000)	(25,000)
Total expenditures	225,373	230,500	$ 230,500	$ -
Receipts over (under) expenditures	(15,691)	(13,329)		
Unencumbered cash, beginning of year	32,033	16,342	$ 13,943	$ 2,399
Unencumbered cash, end of year	$ 16,342	$ 3,013		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts				
Taxes and shared revenue:				
Ad valorem property tax	$ 42,329	$ 42,184	$ 40,864	$ 1,320
Delinquent tax	222	322	213	109
Motor vehicle tax	4,344	4,024	4,061	(37)
Recreational vehicle tax	74	73	73	-
16/20M tax	145	181	139	42
Neighborhood revitalization rebate	(426)	(355)	(352)	(3)
Total receipts	46,688	46,429	$ 44,998	$ 1,431
Expenditures:				
Health and welfare:				
County appropriation	46,643	46,643	$ 46,643	$ -
Receipts over (under) expenditures	45	(214)		
Unencumbered cash, beginning of year	2,326	2,371	$ 1,645	$ 726
Unencumbered cash, end of year	$ 2,371	$ 2,157		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 30,009	$ 29,843	$ 28,921	$ 922
Delinquent tax	155	227	151	76
Motor vehicle tax	3,008	2,838	2,882	(44)
Recreational vehicle tax	51	52	52	-
16/20M tax	100	125	99	26
Neighborhood revitalization rebate	(302)	(251)	(249)	(2)
Total receipts	33,021	32,834	$ 31,856	$ 978
Expenditures:				
Health and welfare:				
County appropriation	33,000	33,000	$ 33,000	$ -
Receipts over (under) expenditures	21	(166)		
Unencumbered cash, beginning of year	1,600	1,621	$ 1,144	$ 477
Unencumbered cash, end of year	$ 1,621	$ 1,455		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 22,690	$ 22,540	$ 21,878	$ 662
Delinquent tax	119	173	115	58
Motor vehicle tax	2,332	2,158	2,180	(22)
Recreational vehicle tax	40	40	39	1
16/20M tax	77	96	75	21
Neighborhood revitalization rebate	(229)	(190)	(188)	(2)
Total receipts	25,029	24,817	$ 24,099	$ 718
Expenditures:				
General government:				
County appropriation	25,000	25,000	$ 25,000	$ -
Receipts over (under) expenditures	29	(183)		
Unencumbered cash, beginning of year	1,220	1,249	$ 901	$ 348
Unencumbered cash, end of year	$ 1,249	$ 1,066		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 172,611	$ 176,916	$ 171,513	$ 5,403
Delinquent tax	883	1,305	869	436
Motor vehicle tax	17,114	16,311	16,534	(223)
Recreational vehicle tax	291	298	299	(1)
16/20M tax	553	689	566	123
Neighborhood revitalization rebate	(1,738)	(1,488)	(1,476)	(12)
Total receipts	189,714	194,031	$ 188,305	$ 5,726
Expenditures:				
Transfer to related municipal entity	189,269	194,947	$ 194,947	$ -
Receipts over (under) expenditures	445	(916)		
Unencumbered cash, beginning of year	9,234	9,679	$ 6,642	$ 3,037
Unencumbered cash, end of year	$ 9,679	$ 8,763		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 14,151	$ 17,501	$ 16,969	$ 532
Delinquent tax	76	120	72	48
Motor vehicle tax	1,467	1,349	1,363	(14)
Recreational vehicle tax	25	24	25	(1)
16/20M tax	49	61	47	14
Neighborhood revitalization rebate	(142)	(147)	(146)	(1)
Total receipts	15,626	18,908	$ 18,330	$ 578
Expenditures:				
Culture and recreation:				
County appropriation	15,675	18,930	$ 18,930	$ -
Receipts over (under) expenditures	(49)	(22)		
Unencumbered cash, beginning of year	829	780	$ 600	$ 180
Unencumbered cash, end of year	$ 780	$ 758		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 155,655	$ 170,110	$ 164,930	$ 5,180
Delinquent tax	810	1,216	784	432
Motor vehicle tax	15,905	14,844	14,906	(62)
Recreational vehicle tax	271	270	269	1
16/20M tax	490	611	510	101
Neighborhood revitalization rebate	(1,567)	(1,430)	(1,419)	(11)
Total receipts	171,564	185,621	$ 179,980	$ 5,641
Expenditures:				
Transfer to related municipal entity	171,430	186,179	$ 186,179	$ -
Receipts over (under) expenditures	134	(558)		
Unencumbered cash, beginning of year	8,638	8,772	$ 6,199	$ 2,573
Unencumbered cash, end of year	$ 8,772	$ 8,214		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 117,717	$ 122,895	$ 119,095	$ 3,800
Delinquent tax	601	895	593	302
Motor vehicle tax	11,647	11,118	11,274	(156)
Recreational vehicle tax	198	203	204	(1)
16/20M tax	377	469	386	83
Neighborhood revitalization rebate	(1,185)	(1,033)	(1,025)	(8)
Total receipts	129,355	134,547	$ 130,527	$ 4,020
Expenditures:				
Health and welfare:				
County appropriation	129,000	135,000	$ 135,000	$ -
Receipts over (under) expenditures	355	(453)		
Unencumbered cash, beginning of year	6,196	6,551	$ 4,473	$ 2,078
Unencumbered cash, end of year	$ 6,551	$ 6,098		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 293,994	$ 288,490	$ 279,590	$ 8,900
Delinquent tax	1,648	2,268	1,480	788
Motor vehicle tax	33,697	28,396	28,146	250
Recreational vehicle tax	572	517	509	8
16/20M tax	1,314	1,638	963	675
Charges for services	184,932	136,489	110,000	26,489
Other	8	646	-	646
Neighborhood revitalization rebate	(2,960)	(2,426)	(2,405)	(21)
Total receipts	513,205	456,018	$ 418,283	$ 37,735
Expenditures:				
Health and welfare:				
Personal services	257,528	262,332	$ 370,000	$ 107,668
Commodities	51,373	80,543	60,000	(20,543)
Contractual services	85,982	97,451	70,000	(27,451)
Capital outlay	6,183	41,907	60,000	18,093
Reimbursed expenditures	(6,364)	-	-	-
Transfer to equipment reserve	60,000	60,000	-	(60,000)
Total expenditures	454,702	542,233	$ 560,000	$ 17,767
Receipts over (under) expenditures	58,503	(86,215)		
Unencumbered cash, beginning of year	270,821	329,324	$ 141,717	$ 187,607
Unencumbered cash, end of year	$ 329,324	$ 243,109		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 121,009	$ 132,083	$ 128,064	$ 4,019
Delinquent tax	591	928	609	319
Motor vehicle tax	10,982	11,148	11,593	(445)
Recreational vehicle tax	187	204	209	(5)
16/20M tax	404	503	397	106
Other	3,002	15	-	15
Neighborhood revitalization rebate	(1,219)	(1,111)	(1,102)	(9)
Total receipts	134,956	143,770	$ 139,770	$ 4,000
Expenditures:				
General government:				
Personal services	118,297	115,411	$ 130,000	$ 14,589
Commodities	6,362	7,809	10,000	2,191
Contractual services	17,111	33,261	25,000	(8,261)
Capital outlay	-	-	3,000	3,000
Reimbursed expenditures	-	(686)	-	686
Transfer to equipment reserve	2,500	3,000	-	(3,000)
Total expenditures	144,270	158,795	$ 168,000	$ 9,205
Receipts over (under) expenditures	(9,314)	(15,025)		
Unencumbered cash, beginning of year	63,077	53,763	$ 28,230	$ 25,533
Unencumbered cash, end of year	$ 53,763	$ 38,738		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 19,521	$ 44,310	$ 42,934	$ 1,376
Delinquent tax	158	250	98	152
Motor vehicle tax	3,991	2,366	1,873	493
Recreational vehicle tax	68	42	34	8
16/20M tax	69	86	64	22
Other	-	60	-	60
Neighborhood revitalization rebate	(197)	(373)	(369)	(4)
Total receipts	23,610	46,741	$ 44,634	$ 2,107
Expenditures:				
General government:				
Personal services	11,053	12,071	$ 13,000	$ 929
Commodities	3,429	4,768	7,000	2,232
Contractual services	16,475	30,766	31,000	234
Capital outlay	-	-	1,000	1,000
Reimbursed expenditures	(3,382)	(5,254)	-	5,254
Transfer to equipment reserve	1,000	1,000	-	(1,000)
Total expenditures	28,575	43,351	$ 52,000	$ 8,649
Receipts over (under) expenditures	(4,965)	3,390		
Unencumbered cash, beginning of year	28,588	23,623	$ 7,366	$ 16,257
Unencumbered cash, end of year	$ 23,623	$ 27,013		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 1,987,454	$ 2,339,614	$ 2,268,107	$ 71,507
Delinquent tax	8,764	15,102	10,002	5,100
Motor vehicle tax	151,024	178,984	190,288	(11,304)
Recreational vehicle tax	2,571	3,281	3,439	(158)
16/20M tax	4,323	5,387	6,511	(1,124)
Neighborhood revitalization rebate	(20,013)	(19,675)	(19,514)	(161)
Total receipts	2,134,123	2,522,693	$ 2,458,833	$ 63,860
Expenditures:				
General government:				
Personal services	2,046,803	2,116,434	$ 2,523,500	$ 407,066
Receipts over (under) expenditures	87,320	406,259		
Unencumbered cash, beginning of year	448,986	536,306	$ 64,667	$ 471,639
Unencumbered cash, end of year	$ 536,306	$ 942,565		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 93,607	$ 130,979	$ 131,699	$ (720)
Delinquent tax	281	794	472	322
Motor vehicle tax	6,592	6,779	6,897	(118)
Recreational vehicle tax	102	112	107	5
16/20M tax	248	320	383	(63)
Gifts from wind energy companies	13,905	19,793	13,905	5,888
Other	6	1,505	-	1,505
Total receipts	114,741	160,282	$ 153,463	$ 6,819
Expenditures:				
Public safety:				
Personal services	10,514	179	$ 21,000	$ 20,821
Commodities	16,210	29,060	20,000	(9,060)
Contractual services	64,768	69,545	70,000	455
Capital outlay	2,659	5,850	50,000	44,150
Reimbursed expenditures	-	(62)	-	62
Transfer to equipment reserve	50,000	50,000	-	(50,000)
Total expenditures	144,151	154,572	$ 161,000	$ 6,428
Receipts over (under) expenditures	(29,410)	5,710		
Unencumbered cash, beginning of year	53,187	23,777	$ 7,537	$ 16,240
Unencumbered cash, end of year	$ 23,777	$ 29,487		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 29,768	$ 29,636	$ 28,751	$ 885
Delinquent tax	142	261	200	61
Motor vehicle tax	2,319	2,150	2,266	(116)
Recreational vehicle tax	45	42	43	(1)
16/20M tax	106	142	148	(6)
Gifts from wind energy companies	4,448	4,535	4,448	87
Total receipts	36,828	36,766	$ 35,856	$ 910
Expenditures:				
Transfer to related municipal entity	36,800	36,800	$ 36,800	$ -
Receipts over (under) expenditures	28	(34)		
Unencumbered cash, beginning of year	3,398	3,426	$ 944	$ 2,482
Unencumbered cash, end of year	$ 3,426	$ 3,392		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, permits and fees	$ 59,996	$ 64,721	$ 50,000	$ 14,721
Interest	412	432	-	432
Total receipts	60,408	65,153	$ 50,000	$ 15,153
Expenditures:				
Contractual services	32,084	43,633	$ 100,000	$ 56,367
Capital outlay	36,731	25,323	60,518	35,195
Total expenditures	68,815	68,956	$ 160,518	$ 91,562
Receipts over (under) expenditures	(8,407)	(3,803)		
Unencumbered cash, beginning of year	164,332	155,925	$ 110,518	$ 45,407
Unencumbered cash, end of year	$ 155,925	$ 152,122	$ -	

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

ALCOHOL PROGRAMS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Local alcoholic liquor tax	$ -	$ 1,217	$ 1,621	$ (404)
Expenditures:				
Contractual services	-	-	$ 2,144	$ 2,144
Receipts over (under) expenditures	-	1,217		
Unencumbered cash, beginning of year	523	523	$ 523	$ -
Unencumbered cash, end of year	$ 523	$ 1,740	$ -	

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

PARKS AND RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Local alcoholic liquor tax	$ -	$ 1,218	$ 1,621	$ (403)
Expenditures:				
Contractual services	-	-	$ 1,956	$ 1,956
Receipts over (under) expenditures	-	1,218		
Unencumbered cash, beginning of year	335	335	$ 335	$ -
Unencumbered cash, end of year	$ 335	$ 1,553	$ -	

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, 2024

	Special highway	County clerk technology	County treasurer technology	Register of deeds technology	Special health
Receipts:					
State and federal aid	$ -	$ -	$ -	$ -	$ -
Licenses, permits and fees	-	2,113	2,113	8,450	-
Charges for services	-	-	-	-	120,702
Interest	-	-	-	-	-
Other	40,700	-	-	-	143,893
Operating transfers in	111,481	-	-	-	-
Total receipts	152,181	2,113	2,113	8,450	264,595
Expenditures:					
Personal services	-	-	-	-	-
Commodities	177,593	-	3,832	13,889	49,867
Contractual services	-	-	-	-	15,027
Capital outlay	-	-	-	-	25,802
Reimbursed expenditures	-	-	-	-	(104)
Remittance to state	-	-	-	-	-
Miscellaneous	-	-	-	-	12,216
Operating transfers out	-	-	-	-	200,000
Total expenditures	177,593	-	3,832	13,889	302,808
Receipts over (under) expenditures	(25,412)	2,113	(1,719)	(5,439)	(38,213)
Unencumbered cash, beginning of year	360,449	11,568	4,067	9,546	299,031
Unencumbered cash, end of year	$ 335,037	$ 13,681	$ 2,348	$ 4,107	$ 260,818

Ambulance special equipment	Ambulance special equipment - South	Search and rescue	Enhanced 911 grant	Capital improve-ments	Equipment reserve	Sheriff's grant
$ -	$ -	$ -	$ -	$ -	$ -	$ 72,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	120,155	102,107	-
480	1,410	-	-	-	-	-
-	-	-	-	124,140	349,500	-
480	1,410	-	-	244,295	451,607	72,000
-	-	-	-	-	-	-
46	-	-	-	-	-	-
-	-	-	-	12,485	-	-
1,950	1,950	-	-	13,258	757,494	72,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,996	1,950	-	-	25,743	757,494	72,000
(1,516)	(540)	-	-	218,552	(305,887)	-
7,026	6,021	146	3,561	2,333,568	1,529,972	-
$ 5,510	$ 5,481	$ 146	$ 3,561	$ 2,552,120	$ 1,224,085	$ -

GRAY COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2024

	Prosecuting attorney trust	Local drug seizure	Sex offender	Special law enforcement trust	Law enforcement equipment
Receipts:					
State and federal aid	$ -	$ -	$ -	$ -	$ -
Licenses, permits and fees	5,217	-	1,360	-	-
Charges for services	-	-	-	-	-
Interest	-	-	-	418	-
Other	-	2,696	-	-	-
Operating transfers in	-	-	-	-	-
Total receipts	5,217	2,696	1,360	418	-
Expenditures:					
Personal services	-	-	-	-	-
Commodities	-	-	-	-	-
Contractual services	-	-	525	-	-
Capital outlay	-	21,400	-	-	-
Reimbursed expenditures	-	-	-	-	-
Remittance to state	2,566	-	-	-	-
Miscellaneous	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total expenditures	2,566	21,400	525	-	-
Receipts over (under) expenditures	2,651	(18,704)	835	418	-
Unencumbered cash, beginning of year	29,424	59,884	4,414	6,661	4,178
Unencumbered cash, end of year	$ 32,075	$ 41,180	$ 5,249	$ 7,079	$ 4,178

See Independent Auditor's Report.

Rural fire training	Veterans memorial	Special vehicle	Postage	Drug task force	Total
$ -	$ -	$ -	$ -	$ -	$ 72,000
-	-	47,609	-	-	66,862
-	-	-	20,937	-	141,639
-	-	-	-	-	222,680
1,500	-	-	-	-	190,679
-	-	-	-	-	585,121
1,500	-	47,609	20,937	-	1,278,981
-	-	33,685	-	-	33,685
-	-	2,833	-	-	248,060
-	-	94	16,000	-	44,131
-	-	-	-	-	893,854
-	-	-	-	-	(104)
-	-	-	-	-	2,566
-	-	-	-	-	12,216
-	-	10,997	-	-	210,997
-	-	47,609	16,000	-	1,445,405
1,500	-	-	4,937	-	(166,424)
10,238	952	-	293	894	4,681,893
$ 11,738	$ 952	$ -	$ 5,230	$ 894	$ 4,515,469

GRAY COUNTY, KANSAS

SELF-INSURANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
Receipts:		
Charges for services	$ 1,032,918	$ 1,090,207
Expenditures:		
Claims	910,566	1,051,736
Reimbursements	(270,998)	(177,825)
Total expenditures	639,568	873,911
Receipts over (under) expenditures	393,350	216,296
Unencumbered cash, beginning of year	638,554	1,031,904
Unencumbered cash, end of year	$ 1,031,904	$ 1,248,200

See Independent Auditor's Report.

GRAY COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2024

Funds	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County clerk	$ -	$ 4,220	$ 4,197	$ 23
Register of deeds	3,485	83,349	78,515	8,319
District court	72,932	104,602	104,602	72,932
Sheriff	494	12,013	12,013	494
County treasurer	12,764,489	19,595,456	19,716,717	12,643,228
Local taxing districts	130	10,977,275	10,976,502	903
Heritage Trust Fund	566	4,225	4,218	573
Motor vehicle fees and sales tax collection	129,213	1,482,451	1,512,427	99,237
Candidate registration fees	-	400	400	-
Wind farm donation	-	1,540,043	1,540,043	-
Payroll clearing funds	263,978	3,067,974	3,135,679	196,273
Law library	17,240	19,294	5,694	30,840
Total agency funds	$ 13,252,527	$ 36,891,302	$ 37,091,007	$ 13,052,822

See Independent Auditor's Report.