

GRAY COUNTY, KANSAS

**FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED DECEMBER 31, 2021**

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Gray County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Gray County, Kansas, as of and for the year ended December 31, 2021 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Gray County, Kansas, as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Gray County, Kansas, as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 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, 2020 (not presented herein), and have issued our report thereon dated June 24, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2021, (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

June 6, 2022

GRAY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2021

Funds	Beginning unencumbered cash balance	Prior year canceled encumbrances
General fund	\$ 910,479	\$ -
Special purpose funds:		
Road and bridge	311,915	-
Special bridge	1,043,459	-
Waste disposal	204,533	-
Noxious weed	144,842	-
County health	122,276	-
Mental health	3,499	-
Intellectual disability	2,480	-
Conservation district	1,881	-
Extension council	12,805	-
Historical society	1,230	-
Free fair	11,972	-
Council on aging	8,224	-
Ambulance	233,677	-
Appraiser's cost	99,573	-
Direct election expense	23,828	-
Tort liability expense	108,492	-
Employee benefits	927,593	-
Rural fire district	152,473	-
County library	11,200	-
PSAP 911E	182,792	-
Non-budgeted special purpose funds:		
Special highway	25,412	-
County clerk technology	6,340	-
County treasurer technology	6,692	-
Register of deeds technology	11,777	-
Special health	383,459	-
Regional bio-terrorism	2,047	-
Ambulance special equipment	31,542	-
Ambulance spec equip - South	10,959	-
Search and rescue	146	-
Enhanced 911 grant	3,561	-
Capital improvements	3,318,184	-
Equipment reserve	900,086	-
SPARKS COVID	5,625	-
Prosecuting attorney trust	25,577	-
Local drug seizure	85,030	-
Sex offender	2,805	-
Special law enforcement trust	7,384	-
Law enforcement equipment	4,178	-
Alcohol programs	523	-
Parks and recreation	335	-
Rural fire training	9,838	-
Veterans memorial	952	-
Special vehicle	13,959	-
Postage	2,415	-
Drug task force	894	-
Total special purpose funds	8,468,464	-
Business fund:		
Self-insurance	115,037	-
Total reporting entity - excluding agency funds	\$ 9,493,980	\$ -

Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
\$	\$	\$	\$	\$
2,606,323	2,863,526	653,276	115,091	768,367
4,130,241	3,980,927	461,229	108,545	569,774
669,409	1,576,268	136,600	-	136,600
635,057	620,590	219,000	2,932	221,932
89,454	145,985	88,311	13,382	101,693
137,457	215,478	44,255	10,901	55,156
46,187	46,638	3,048	-	3,048
31,974	32,325	2,129	-	2,129
24,676	25,000	1,557	-	1,557
175,447	176,688	11,564	-	11,564
15,793	16,068	955	-	955
156,164	157,680	10,456	-	10,456
119,524	120,000	7,748	-	7,748
564,437	515,474	282,640	19,974	302,614
128,526	139,147	88,952	10,448	99,400
23,176	24,244	22,760	193	22,953
-	-	108,492	-	108,492
1,359,559	1,441,302	845,850	-	845,850
75,813	120,133	108,153	1,974	110,127
28,650	36,800	3,050	-	3,050
65,075	54,053	193,814	26,445	220,259
996,311	75,900	945,823	-	945,823
3,284	2,215	7,409	-	7,409
3,283	3,296	6,679	-	6,679
13,135	13,355	11,557	-	11,557
206,184	186,297	403,346	944	404,290
37,963	36,714	3,296	6,124	9,420
1,375	3,700	29,217	-	29,217
260	3,760	7,459	-	7,459
-	-	146	-	146
-	-	3,561	-	3,561
1,168,810	2,554,341	1,932,653	22,220	1,954,873
411,567	89,014	1,222,639	-	1,222,639
-	5,625	-	-	-
1,275	-	26,852	-	26,852
-	13,700	71,330	-	71,330
1,040	568	3,277	-	3,277
49	2,600	4,833	-	4,833
-	-	4,178	-	4,178
-	-	523	-	523
-	-	335	-	335
-	-	9,838	-	9,838
-	-	952	-	952
59,466	47,584	25,841	1,030	26,871
4,855	-	7,270	-	7,270
-	-	894	-	894
11,385,476	12,483,469	7,370,471	225,112	7,595,583
604,170	467,166	252,041	39,950	291,991
\$ 14,595,969	\$ 15,814,161	\$ 8,275,788	\$ 380,153	\$ 8,655,941

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

For the Year Ended December 31, 2021

	<u>Ending cash balance</u>
Composition of cash balance:	
Cash on hand	\$ 65,820
Checking accounts	12,229,705
Money market accounts	3,536,342
Certificates of deposit	<u>5,397,353</u>
Total cash	21,229,220
Agency funds	<u>(12,573,279)</u>
Total reporting entity - excluding agency funds	<u><u>\$ 8,655,941</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, 2021

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, 2021:

REGULATORY BASIS FUND TYPES

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

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

REGULATORY BASIS FUND TYPES (Continued)

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

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

4. Budgetary Information

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

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in a local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did not hold a revenue neutral rate hearing for this year.

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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received, and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for the business and agency funds and the following special purpose funds:

Special Highway	Prosecuting Attorney Trust
County Clerk Technology	Local Drug Seizure
County Treasurer Technology	Sex Offender
Register of Deeds Technology	Special Law Enforcement Trust
Special Health	Law Enforcement Equipment
Regional Bio-Terrorism	Alcohol Programs
Ambulance Special Equipment	Parks and Recreation
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
SPARKS - COVID	

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

B. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2021.

B. DEPOSITS AND INVESTMENTS (CONTINUED)

At December 31, 2021, the County's carrying amount of deposits was \$21,163,400 and the bank balance was \$21,361,577. Of the bank balance, \$635,864 was covered by federal depository insurance and \$20,725,713 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

C. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2021, 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 an interest rate of 5.15% Maturing December 15, 2021	\$ 4,647	\$ -	\$ 4,647	\$ -	\$ -
Caterpillar motor grader Issued April 27, 2018 In the amount of \$236,107 At an interest rate of 3.90% Maturing April 30, 2022	122,568	-	60,111	62,457	4,780
Caterpillar motor grader Issued September 27, 2018 In the amount of \$263,145 At an interest rate of 3.90% Maturing January 27, 2023	<u>163,030</u>	<u>-</u>	<u>52,241</u>	<u>110,789</u>	<u>4,414</u>
Total capital leases	<u>\$ 290,245</u>	<u>\$ -</u>	<u>\$ 116,999</u>	<u>\$ 173,246</u>	<u>\$ 9,194</u>

Current maturities of capital leases and interest through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2022	\$ 116,773	\$ 4,776	\$ 121,549
2023	<u>56,473</u>	<u>184</u>	<u>56,657</u>
Total	<u>\$ 173,246</u>	<u>\$ 4,960</u>	<u>\$ 178,206</u>

D. CAPITAL PROJECTS

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

	<u>Project commitments authorized</u>	<u>Cash disbursements and accounts payable to date</u>	<u>Remaining financial commitment</u>
Asphalt overlay 2021	\$ 1,006,025	\$ -	\$ 1,006,025
Noxious weed building	<u>108,460</u>	<u>36,850</u>	<u>71,610</u>
Total	<u>\$ 1,524,998</u>	<u>\$ 36,850</u>	<u>\$ 1,077,635</u>

E. TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory authority</u>	<u>Amount</u>
General	Capital improvement	K.S.A. 19-120	\$ 607,283
General	Equipment reserve	K.S.A. 19-119	97,013
Road & bridge	Special highway	K.S.A. 68-590	862,637
Landfill	Equipment reserve	K.S.A. 19-119	60,000
Noxious weed	Equipment reserve	K.S.A. 19-119	5,000
Ambulance	Equipment reserve	K.S.A. 19-119	195,000
Appraiser's cost	Equipment reserve	K.S.A. 19-119	2,500
Direct election expense	Equipment reserve	K.S.A. 19-119	1,000
Rural fire district	Equipment reserve	K.S.A. 19-119	50,000
Special health	County health	Resolution	125,000
Special vehicle	General	K.S.A. 8-145	14,346
Motor vehicle	General	Resolution	<u>250</u>
Total operating transfers			<u>\$ 2,020,029</u>

Transfers to related municipal entities were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory authority</u>	<u>Amount</u>
Extension council fund	Extension Council	K.S.A. 2-610	\$ 176,688
Free fair fund	Free Fair Association	K.S.A. 2-129	157,680
County library fund	Library District	K.S.A. 12-1220	<u>36,800</u>
Total transfers to related municipal entities			<u>\$ 371,168</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.

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, 2021, and contributions by the County totaled \$10,766.

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

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

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

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

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

G. DEFINED BENEFIT PENSION PLAN

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were \$198,656 for KPERS and \$126,204 for KP&F for the year ended December 31, 2021.

G. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net pension liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,311,768, and \$876,378 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

H. RISK MANAGEMENT

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

I. PUBLIC ENTITY RISK POOLS

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the Board of Trustees based upon experience modification factors, payroll audits and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to \$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 \$21,665,710, \$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. MEDICAL SELF-INSURANCE

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

<u>December 31,</u>	<u>Beginning of year liability</u>	<u>Claims and changes in estimates</u>	<u>Claim payments</u>	<u>End of year liability</u>
2020	\$ 176,217	\$ 867,979	\$ 885,387	\$ 158,809
2021	\$ 158,809	\$ 1,254,149	\$ 1,373,008	\$ 39,950

K. CONTINGENCIES

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

L. CORONAVIRUS (COVID-19)

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity, and future result of operations. The Commission is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2022.

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

M. SUBSEQUENT EVENTS

The County has evaluated events subsequent to year end through June 6, 2022 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note L above.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

GRAY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

Funds	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	\$ 2,863,526	\$ -	\$ 2,863,526	\$ 2,863,526	\$ -
Special purpose funds:					
Road and bridge	3,974,000	6,927	3,980,927	3,980,927	-
Special bridge	1,600,000	-	1,600,000	1,576,268	23,732
Waste disposal	670,625	-	670,625	620,590	50,035
Noxious weed	155,000	-	155,000	145,985	9,015
County health	227,252	-	227,252	215,478	11,774
Mental health	46,643	-	46,643	46,638	5
Intellectual disability	32,329	-	32,329	32,325	4
Conservation district	25,000	-	25,000	25,000	-
Extension council	176,688	-	176,688	176,688	-
Historical society	16,070	-	16,070	16,068	2
Free fair	157,680	-	157,680	157,680	-
Council on aging	120,000	-	120,000	120,000	-
Ambulance	600,000	-	600,000	515,474	84,526
Appraiser's cost	172,616	-	172,616	139,147	33,469
Direct election expense	45,000	-	45,000	24,244	20,756
Tort liability expense	108,492	-	108,492	-	108,492
Employee benefits	2,009,967	-	2,009,967	1,441,302	568,665
Rural fire district	161,000	-	161,000	120,133	40,867
County library	36,800	-	36,800	36,800	-
PSAP 911E	150,000	-	150,000	54,053	95,947
Total	<u>\$ 13,348,688</u>	<u>\$ 6,927</u>	<u>\$ 13,355,615</u>	<u>\$ 12,308,326</u>	<u>\$ 1,047,289</u>

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, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 627,649	\$ 610,279	\$ 590,366	\$ 19,913
Delinquent tax	4,096	7,073	3,161	3,912
Motor vehicle tax	70,976	69,465	60,478	8,987
Recreational vehicle tax	1,474	1,418	1,434	(16)
16/20M truck tax	2,556	2,592	1,918	674
Interest on delinquent tax	26,583	59,365	15,000	44,365
Local sales tax	569,928	665,282	400,000	265,282
Mineral production tax	4,068	2,939	2,500	439
State and Federal aid	-	24,165	-	24,165
Licenses, permits and fees:				
County officers' fees	81,690	100,281	50,000	50,281
Diversion fees	34,027	52,542	20,000	32,542
Other fees	24,056	34,922	15,000	19,922
Charges for services:				
Law enforcement contract	154,000	170,418	154,000	16,418
Interest	22,492	11,193	30,000	(18,807)
Gifts from wind energy companies	741,744	761,160	741,744	19,416
Other	23,975	26,411	10,000	16,411
Operating transfers in	420,184	14,596	30,000	(15,404)
Neighborhood revitalization rebate	(5,186)	(7,778)	(7,688)	(90)
Total receipts	<u>2,804,312</u>	<u>2,606,323</u>	<u>\$ 2,117,913</u>	<u>\$ 488,410</u>
Expenditures:				
County commissioners:				
Personal services	43,154	43,984	\$ 44,000	\$ 16
Commodities	137	67	500	433
Contractual services	<u>862</u>	<u>1,125</u>	<u>3,000</u>	<u>1,875</u>
Subtotal	<u>44,153</u>	<u>45,176</u>	<u>47,500</u>	<u>2,324</u>

GRAY COUNTY, KANSAS

GENERAL FUND

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

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
County clerk:				
Personal services	\$ 90,880	\$ 91,664	\$ 96,000	\$ 4,336
Commodities	3,407	4,906	5,000	94
Contractual services	3,804	5,035	6,000	965
Capital outlay	-	-	1,000	1,000
Subtotal	98,091	101,605	108,000	6,395
County treasurer:				
Personal services	144,345	168,362	157,821	(10,541)
Commodities	6,491	7,260	6,000	(1,260)
Contractual services	7,521	11,905	20,375	8,470
Subtotal	158,357	187,527	184,196	(3,331)
County attorney:				
Personal services	93,833	96,167	95,000	(1,167)
Commodities	740	2,218	3,000	782
Contractual services	61,234	81,079	70,000	(11,079)
Capital outlay	-	-	7,500	7,500
Subtotal	155,807	179,464	175,500	(3,964)
Register of deeds:				
Personal services	73,583	81,156	82,000	844
Commodities	2,108	1,406	5,800	4,394
Contractual services	3,959	3,940	5,600	1,660
Subtotal	79,650	86,502	93,400	6,898
Custodian:				
Personal services	69,265	74,358	74,500	142
Commodities	10,267	9,145	5,000	(4,145)
Contractual services	2,456	2,689	4,000	1,311
Subtotal	81,988	86,192	83,500	(2,692)

GRAY COUNTY, KANSAS

GENERAL FUND

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

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
District court:				
Commodities	\$ 36,716	\$ 11,941	\$ 7,000	\$ (4,941)
Contractual services	52,094	69,006	69,945	939
Capital outlay	-	-	5,515	5,515
Subtotal	88,810	80,947	82,460	1,513
Courthouse general:				
Personal services	146,580	151,868	184,000	32,132
Commodities	22,925	6,517	40,000	33,483
Contractual services	357,920	262,173	305,000	42,827
Capital outlay	103,339	-	-	-
Subtotal	630,764	420,558	529,000	108,442
Sheriff:				
Personal services	783,706	789,403	800,000	10,597
Commodities	76,821	71,215	175,000	103,785
Contractual services	156,804	220,561	190,000	(30,561)
Capital outlay	6,035	68,197	75,000	6,803
Subtotal	1,023,366	1,149,376	1,240,000	90,624
Civil defense:				
Commodities	2,002	1,065	13,040	11,975
Contractual services	3,235	2,951	22,030	19,079
Capital outlay	-	-	12,000	12,000
Subtotal	5,237	4,016	47,070	43,054
Diversion fees:				
Personal services	5,400	5,504	5,400	(104)
Contractual services	7,000	450	-	(450)
Capital outlay	-	4,620	17,500	12,880
Subtotal	12,400	10,574	22,900	12,326

GRAY COUNTY, KANSAS

GENERAL FUND

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

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	favorable (unfavorable)
Reimbursed expenditures	\$ (177,485)	\$ (192,707)	\$ -	\$ 192,707
Transfer to other funds:				
Capital improvement	565,538	607,283	250,000	(357,283)
Equipment reserve	101,015	97,013	-	(97,013)
Subtotal	666,553	704,296	250,000	(454,296)
Total expenditures	2,867,691	2,863,526	\$ 2,863,526	\$ -
Receipts over (under) expenditures	(63,379)	(257,203)		
Unencumbered cash, beginning of year	973,858	910,479	\$ 745,613	\$ 164,866
Unencumbered cash, end of year	\$ 910,479	\$ 653,276		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 3,084,505	\$ 3,216,642	\$ 3,111,478	\$ 105,164
Delinquent tax	16,648	33,177	15,534	17,643
Motor vehicle tax	264,143	323,534	297,161	26,373
Recreational vehicle tax	5,499	6,652	7,059	(407)
16/20M tax	9,409	9,552	9,432	120
Gasoline tax	488,237	549,324	418,898	130,426
State and federal aid	16,463	6,927	-	6,927
Other	62,603	25,428	-	25,428
Neighborhood revitalization rebate	(25,488)	(40,995)	(40,518)	(477)
Total receipts	<u>3,922,019</u>	<u>4,130,241</u>	<u>\$ 3,819,044</u>	<u>\$ 311,197</u>
Expenditures:				
Highway and streets	3,928,617	3,165,484	\$ 3,974,000	\$ 808,516
Reimbursed expenditures	(66,266)	(47,194)	-	47,194
Transfer to special highway	25,412	862,637	-	(862,637)
Adjustment for qualifying budget credits	<u>-</u>	<u>-</u>	<u>6,927</u>	<u>6,927</u>
Total expenditures	<u>3,887,763</u>	<u>3,980,927</u>	<u>\$ 3,980,927</u>	<u>\$ -</u>
Receipts over (under) expenditures	34,256	149,314		
Unencumbered cash, beginning of year	<u>277,659</u>	<u>311,915</u>	<u>\$ 154,956</u>	<u>\$ 156,959</u>
Unencumbered cash, end of year	<u>\$ 311,915</u>	<u>\$ 461,229</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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 457,688	\$ 622,255	\$ 602,040	\$ 20,215
Delinquent tax	2,031	4,064	2,305	1,759
Motor vehicle tax	41,006	48,519	44,100	4,419
Recreational vehicle tax	850	996	1,048	(52)
16/20M tax	1,487	1,506	1,400	106
Neighborhood revitalization rebate	(3,782)	(7,931)	(7,840)	(91)
Total receipts	499,280	669,409	<u>\$ 643,053</u>	<u>\$ 26,356</u>
Expenditures:				
Highways and streets	165,137	1,576,268	<u>\$ 1,600,000</u>	<u>\$ 23,732</u>
Receipts over (under) expenditures	334,143	(906,859)		
Unencumbered cash, beginning of year	709,316	1,043,459	<u>\$ 956,947</u>	<u>\$ 86,512</u>
Unencumbered cash, end of year	<u>\$ 1,043,459</u>	<u>\$ 136,600</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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 263,855	\$ 125,689	\$ 121,605	\$ 4,084
Special assessments	420,215	424,708	420,000	4,708
Delinquent tax	570	1,587	1,330	257
Motor vehicle tax	4,454	24,019	25,442	(1,423)
Recreational vehicle tax	93	504	605	(101)
16/20M tax	157	159	808	(649)
Other	4,752	59,992	-	59,992
Neighborhood revitalization rebate	(2,182)	(1,601)	(1,584)	(17)
Total receipts	<u>691,914</u>	<u>635,057</u>	<u>\$ 568,206</u>	<u>\$ 66,851</u>
Expenditures:				
Landfill:				
Personal services	43,759	56,021	\$ 45,000	\$ (11,021)
Commodities	13,693	24,155	40,125	15,970
Contractual services	478,476	489,834	525,500	35,666
Capital outlay	-	-	60,000	60,000
Reimbursed expenditures	-	(9,420)	-	9,420
Transfer to equipment reserve	60,000	60,000	-	(60,000)
Total expenditures	<u>595,928</u>	<u>620,590</u>	<u>\$ 670,625</u>	<u>\$ 50,035</u>
Receipts over (under) expenditures	95,986	14,467		
Unencumbered cash, beginning of year	<u>108,547</u>	<u>204,533</u>	<u>\$ 102,419</u>	<u>\$ 102,114</u>
Unencumbered cash, end of year	<u>\$ 204,533</u>	<u>\$ 219,000</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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 108,387	\$ 71,990	\$ 69,688	\$ 2,302
Delinquent tax	752	1,192	546	646
Motor vehicle tax	13,079	12,183	10,439	1,744
Recreational vehicle tax	271	248	248	-
16/20M tax	475	481	331	150
Other	3,500	4,277	-	4,277
Neighborhood revitalization rebate	(895)	(917)	(907)	(10)
Total receipts	<u>125,569</u>	<u>89,454</u>	<u>\$ 80,345</u>	<u>\$ 9,109</u>
Expenditures:				
Highways and streets	192,957	252,148	\$ 180,000	\$ (72,148)
Reimbursed expenditures	(107,442)	(111,163)	(25,000)	86,163
Transfer to equipment reserve	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Total expenditures	<u>90,515</u>	<u>145,985</u>	<u>\$ 155,000</u>	<u>\$ 9,015</u>
Receipts over (under) expenditures	35,054	(56,531)		
Unencumbered cash, beginning of year	<u>109,788</u>	<u>144,842</u>	<u>\$ 74,655</u>	<u>\$ 70,187</u>
Unencumbered cash, end of year	<u>\$ 144,842</u>	<u>\$ 88,311</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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 172	\$ 6,231	\$ 6,052	\$ 179
Delinquent tax	1,007	1,232	-	1,232
Motor vehicle tax	18,646	3,746	-	3,746
Recreational vehicle tax	389	67	-	67
16/20M tax	661	672	-	672
Other	-	588	-	588
Operating transfers in	250,000	125,000	125,000	-
Neighborhood revitalization rebate	-	(79)	(79)	-
Total receipts	<u>270,875</u>	<u>137,457</u>	<u>\$ 130,973</u>	<u>\$ 6,484</u>
Expenditures:				
Health and welfare:				
Personal services	179,723	192,450	\$ 183,832	\$ (8,618)
Commodities	78,383	63,132	54,620	(8,512)
Contractual services	11,658	11,850	13,300	1,450
Capital outlay	-	-	500	500
Reimbursed expenditures	(94,052)	(51,954)	(25,000)	26,954
Total expenditures	<u>175,712</u>	<u>215,478</u>	<u>\$ 227,252</u>	<u>\$ 11,774</u>
Receipts over (under) expenditures	95,163	(78,021)		
Unencumbered cash, beginning of year	<u>27,113</u>	<u>122,276</u>	<u>\$ 96,279</u>	<u>\$ 25,997</u>
Unencumbered cash, end of year	<u>\$ 122,276</u>	<u>\$ 44,255</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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts				
Taxes and shared revenue:				
Ad valorem property tax	\$ 43,691	\$ 41,460	\$ 40,169	\$ 1,291
Delinquent tax	244	485	220	265
Motor vehicle tax	3,574	4,547	4,212	335
Recreational vehicle tax	75	94	100	(6)
16/20M tax	127	129	134	(5)
Neighborhood revitalization rebate	(361)	(528)	(523)	(5)
Total receipts	47,350	46,187	<u>\$ 44,312</u>	<u>\$ 1,875</u>
Expenditures:				
Health and welfare:				
County appropriation	46,643	46,638	<u>\$ 46,643</u>	<u>\$ 5</u>
Receipts over (under) expenditures	707	(451)		
Unencumbered cash, beginning of year	2,792	3,499	<u>\$ 2,331</u>	<u>\$ 1,168</u>
Unencumbered cash, end of year	<u>\$ 3,499</u>	<u>\$ 3,048</u>		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 30,298	\$ 28,696	\$ 27,803	\$ 893
Delinquent tax	169	336	153	183
Motor vehicle tax	2,479	3,153	2,919	234
Recreational vehicle tax	52	65	69	(4)
16/20M tax	88	89	93	(4)
Neighborhood revitalization rebate	(250)	(365)	(362)	(3)
Total receipts	32,836	31,974	<u>\$ 30,675</u>	<u>\$ 1,299</u>
Expenditures:				
Health and welfare:				
County appropriation	32,329	32,325	<u>\$ 32,329</u>	<u>\$ 4</u>
Receipts over (under) expenditures	507	(351)		
Unencumbered cash, beginning of year	1,973	2,480	<u>\$ 1,654</u>	<u>\$ 826</u>
Unencumbered cash, end of year	<u>\$ 2,480</u>	<u>\$ 2,129</u>		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 23,383	\$ 22,144	\$ 21,491	\$ 653
Delinquent tax	130	260	118	142
Motor vehicle tax	1,924	2,435	2,257	178
Recreational vehicle tax	40	50	53	(3)
16/20M tax	68	69	72	(3)
Neighborhood revitalization rebate	(193)	(282)	(280)	(2)
Total receipts	25,352	24,676	<u>\$ 23,711</u>	<u>\$ 965</u>
Expenditures:				
General government:				
County appropriation	25,000	25,000	<u>\$ 25,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	352	(324)		
Unencumbered cash, beginning of year	1,529	1,881	<u>\$ 1,289</u>	<u>\$ 592</u>
Unencumbered cash, end of year	<u>\$ 1,881</u>	<u>\$ 1,557</u>		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 160,823	\$ 158,161	\$ 153,007	\$ 5,154
Delinquent tax	871	1,751	810	941
Motor vehicle tax	13,135	16,733	15,502	1,231
Recreational vehicle tax	273	344	369	(25)
16/20M tax	467	474	492	(18)
Neighborhood revitalization rebate	(1,329)	(2,016)	(1,992)	(24)
Total receipts	174,240	175,447	<u>\$ 168,188</u>	<u>\$ 7,259</u>
Expenditures:				
Transfer to related municipal entity	171,542	176,688	<u>\$ 176,688</u>	<u>\$ -</u>
Receipts over (under) expenditures	2,698	(1,241)		
Unencumbered cash, beginning of year	10,107	12,805	<u>\$ 8,500</u>	<u>\$ 4,305</u>
Unencumbered cash, end of year	<u>\$ 12,805</u>	<u>\$ 11,564</u>		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 16,029	\$ 14,010	\$ 13,615	\$ 395
Delinquent tax	93	179	81	98
Motor vehicle tax	1,454	1,696	1,555	141
Recreational vehicle tax	30	35	37	(2)
16/20M tax	52	52	49	3
Neighborhood revitalization rebate	(132)	(179)	(177)	(2)
Total receipts	17,526	15,793	<u>\$ 15,160</u>	<u>\$ 633</u>
Expenditures:				
Culture and recreation:				
County appropriation	17,375	16,068	<u>\$ 16,070</u>	<u>\$ 2</u>
Receipts over (under) expenditures	151	(275)		
Unencumbered cash, beginning of year	<u>1,079</u>	<u>1,230</u>	<u>\$ 910</u>	<u>\$ 320</u>
Unencumbered cash, end of year	<u>\$ 1,230</u>	<u>\$ 955</u>		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 147,978	\$ 140,201	\$ 135,667	\$ 4,534
Delinquent tax	813	1,624	746	878
Motor vehicle tax	12,000	15,377	14,264	1,113
Recreational vehicle tax	250	317	339	(22)
16/20M tax	426	432	453	(21)
Neighborhood revitalization rebate	(1,223)	(1,787)	(1,767)	(20)
Total receipts	160,244	156,164	<u>\$ 149,702</u>	<u>\$ 6,462</u>
Expenditures:				
Transfer to related municipal entity	157,680	157,680	<u>\$ 157,680</u>	<u>\$ -</u>
Receipts over (under) expenditures	2,564	(1,516)		
Unencumbered cash, beginning of year	9,408	11,972	<u>\$ 7,978</u>	<u>\$ 3,994</u>
Unencumbered cash, end of year	<u>\$ 11,972</u>	<u>\$ 10,456</u>		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 109,448	\$ 107,774	\$ 104,284	\$ 3,490
Delinquent tax	583	1,162	552	610
Motor vehicle tax	8,988	11,402	10,555	847
Recreational vehicle tax	187	235	251	(16)
16/20M tax	320	325	335	(10)
Neighborhood revitalization rebate	(904)	(1,374)	(1,358)	(16)
Total receipts	118,622	119,524	<u>\$ 114,619</u>	<u>\$ 4,905</u>
Expenditures:				
Health and welfare:				
County appropriation	117,000	120,000	<u>\$ 120,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	1,622	(476)		
Unencumbered cash, beginning of year	6,602	8,224	<u>\$ 5,381</u>	<u>\$ 2,843</u>
Unencumbered cash, end of year	<u>\$ 8,224</u>	<u>\$ 7,748</u>		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 377,533	\$ 376,065	\$ 363,822	\$ 12,243
Delinquent tax	1,516	3,555	1,902	1,653
Motor vehicle tax	19,937	37,041	36,382	659
Recreational vehicle tax	417	769	865	(96)
16/20M tax	698	710	1,155	(445)
State and federal aid	-	1,540	-	1,540
Charges for services	117,537	126,992	110,000	16,992
Other	1,406	22,558	-	22,558
Neighborhood revitalization rebate	(3,121)	(4,793)	(4,738)	(55)
Total receipts	515,923	564,437	\$ 509,388	\$ 55,049
Expenditures:				
Health and welfare:				
Personal services	219,007	231,631	\$ 275,000	\$ 43,369
Commodities	18,165	26,096	80,000	53,904
Contractual services	45,546	52,801	50,000	(2,801)
Capital outlay	-	9,946	195,000	185,054
Reimbursed expenditures	(236)	-	-	-
Transfer to equipment reserve	120,000	195,000	-	(195,000)
Total expenditures	402,482	515,474	\$ 600,000	\$ 84,526
Receipts over (under) expenditures	113,441	48,963		
Unencumbered cash, beginning of year	120,236	233,677	\$ 90,612	\$ 143,065
Unencumbered cash, end of year	\$ 233,677	\$ 282,640		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 122,704	\$ 115,569	\$ 111,844	\$ 3,725
Delinquent tax	678	1,464	619	845
Motor vehicle tax	7,083	12,164	11,832	332
Recreational vehicle tax	148	252	281	(29)
16/20M tax	249	253	376	(123)
Other	-	297	-	297
Neighborhood revitalization rebate	(1,014)	(1,473)	(1,456)	(17)
Total receipts	129,848	128,526	\$ 123,496	\$ 5,030
Expenditures:				
General government:				
Personal services	108,404	107,577	\$ 133,616	\$ 26,039
Commodities	6,656	6,245	10,500	4,255
Contractual services	6,325	22,825	26,000	3,175
Capital outlay	-	-	2,500	2,500
Transfer to equipment reserve	2,500	2,500	-	(2,500)
Total expenditures	123,885	139,147	\$ 172,616	\$ 33,469
Receipts over (under) expenditures	5,963	(10,621)		
Unencumbered cash, beginning of year	93,610	99,573	\$ 49,120	\$ 50,453
Unencumbered cash, end of year	\$ 99,573	\$ 88,952		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 33,688	\$ 19,776	\$ 19,223	\$ 553
Delinquent tax	124	294	170	124
Motor vehicle tax	1,280	3,201	3,251	(50)
Recreational vehicle tax	27	67	77	(10)
16/20M tax	44	45	103	(58)
Other	70	45	-	45
Neighborhood revitalization rebate	(279)	(252)	(250)	(2)
Total receipts	<u>34,954</u>	<u>23,176</u>	<u>\$ 22,574</u>	<u>\$ 602</u>
Expenditures:				
General government:				
Personal services	10,096	11,125	\$ 13,000	\$ 1,875
Commodities	5,210	1,211	6,000	4,789
Contractual services	19,993	14,071	25,000	10,929
Capital outlay	14,434	-	1,000	1,000
Reimbursed expenditures	(5,000)	(3,163)	-	3,163
Transfer to equipment reserve	-	1,000	-	(1,000)
Total expenditures	<u>44,733</u>	<u>24,244</u>	<u>\$ 45,000</u>	<u>\$ 20,756</u>
Receipts over (under) expenditures	(9,779)	(1,068)		
Unencumbered cash, beginning of year	<u>33,607</u>	<u>23,828</u>	<u>\$ 22,426</u>	<u>\$ 1,402</u>
Unencumbered cash, end of year	<u>\$ 23,828</u>	<u>\$ 22,760</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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 1,110,646	\$ 1,236,844	\$ 1,196,440	\$ 40,404
Delinquent tax	7,169	14,374	5,593	8,781
Motor vehicle tax	105,057	117,968	106,994	10,974
Recreational vehicle tax	2,199	2,421	2,541	(120)
16/20M tax	3,649	3,716	3,396	320
Neighborhood revitalization rebate	(9,177)	(15,764)	(15,580)	(184)
Total receipts	1,219,543	1,359,559	<u>\$ 1,299,384</u>	<u>\$ 60,175</u>
Expenditures:				
General government:				
Personal services	1,415,216	1,441,302	<u>\$ 2,009,967</u>	<u>\$ 568,665</u>
Receipts over (under) expenditures	(195,673)	(81,743)		
Unencumbered cash, beginning of year	1,123,266	927,593	<u>\$ 710,583</u>	<u>\$ 217,010</u>
Unencumbered cash, end of year	<u>\$ 927,593</u>	<u>\$ 845,850</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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 99,827	\$ 56,887	\$ 54,939	\$ 1,948
Delinquent tax	467	562	502	60
Motor vehicle tax	8,311	8,065	7,062	1,003
Recreational vehicle tax	170	152	156	(4)
16/20M tax	471	503	463	40
Gifts from wind energy companies	15,090	8,644	15,090	(6,446)
Other	6,177	1,000	-	1,000
Total receipts	<u>130,513</u>	<u>75,813</u>	<u>\$ 78,212</u>	<u>\$ (2,399)</u>
Expenditures:				
Public safety:				
Personal services	3,229	2,508	\$ 21,000	\$ 18,492
Commodities	12,515	12,705	30,000	17,295
Contractual services	53,451	50,937	60,000	9,063
Capital outlay	-	3,983	50,000	46,017
Transfer to equipment reserve	50,000	50,000	-	(50,000)
Total expenditures	<u>119,195</u>	<u>120,133</u>	<u>\$ 161,000</u>	<u>\$ 40,867</u>
Receipts over (under) expenditures	11,318	(44,320)		
Unencumbered cash, beginning of year	<u>141,155</u>	<u>152,473</u>	<u>\$ 82,788</u>	<u>\$ 69,685</u>
Unencumbered cash, end of year	<u>\$ 152,473</u>	<u>\$ 108,153</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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 29,583	\$ 22,552	\$ 21,792	\$ 760
Delinquent tax	152	213	-	213
Motor vehicle tax	1,963	2,330	2,110	220
Recreational vehicle tax	47	53	53	-
16/20M tax	119	126	117	9
Gifts from wind energy companies	4,401	3,376	4,401	(1,025)
Total receipts	36,265	28,650	<u>\$ 28,473</u>	<u>\$ 177</u>
Expenditures:				
Transfer to related municipal entity	36,800	36,800	<u>\$ 36,800</u>	<u>\$ -</u>
Receipts over (under) expenditures	(535)	(8,150)		
Unencumbered cash, beginning of year	11,735	11,200	<u>\$ 8,327</u>	<u>\$ 2,873</u>
Unencumbered cash, end of year	<u>\$ 11,200</u>	<u>\$ 3,050</u>		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Licenses, permits and fees	\$ 55,282	\$ 64,895	\$ 50,000	\$ 14,895
Interest	150	180	-	180
Total receipts	55,432	65,075	\$ 50,000	\$ 15,075
Expenditures:				
Contractual services	28,664	27,608	\$ 100,000	\$ 72,392
Capital outlay	3,050	26,445	50,000	23,555
Total expenditures	31,714	54,053	\$ 150,000	\$ 95,947
Receipts over (under) expenditures	23,718	11,022		
Unencumbered cash, beginning of year	159,074	182,792	\$ 107,789	\$ 75,003
Unencumbered cash, end of year	\$ 182,792	\$ 193,814	\$ 7,789	

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, 2021

	<u>Special highway</u>	<u>County clerk technology</u>	<u>County treasurer technology</u>	<u>Register of deeds technology</u>	<u>Special health</u>
Receipts:					
State and federal aid	\$ 85,056	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	3,284	3,283	13,135	-
Charges for services	-	-	-	-	80,594
Interest	-	-	-	-	-
Other	48,618	-	-	-	125,590
Operating transfers in	<u>862,637</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>996,311</u>	<u>3,284</u>	<u>3,283</u>	<u>13,135</u>	<u>206,184</u>
Expenditures:					
Personal services	-	-	-	-	-
Commodities	-	2,215	3,296	13,355	11,242
Contractual services	-	-	-	-	44,793
Capital outlay	75,900	-	-	-	5,262
Grant expenditures	-	-	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,000</u>
Total expenditures	<u>75,900</u>	<u>2,215</u>	<u>3,296</u>	<u>13,355</u>	<u>186,297</u>
Receipts over (under) expenditures	920,411	1,069	(13)	(220)	19,887
Unencumbered cash, beginning of year	<u>25,412</u>	<u>6,340</u>	<u>6,692</u>	<u>11,777</u>	<u>383,459</u>
Unencumbered cash, end of year	<u>\$ 945,823</u>	<u>\$ 7,409</u>	<u>\$ 6,679</u>	<u>\$ 11,557</u>	<u>\$ 403,346</u>

<u>Regional bio-terrorism</u>	<u>Ambulance special equipment</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>	<u>SPARKS COVID</u>
\$ 37,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	2,425	1,054	-
-	1,375	260	-	-	559,102	-	-
-	-	-	-	-	607,283	410,513	-
<u>37,963</u>	<u>1,375</u>	<u>260</u>	<u>-</u>	<u>-</u>	<u>1,168,810</u>	<u>411,567</u>	<u>-</u>
-	1,300	1,200	-	-	-	-	-
-	-	-	-	-	-	-	-
36,714	-	2,560	-	-	2,468,783	-	-
-	2,400	-	-	-	85,558	89,014	-
-	-	-	-	-	-	-	5,625
-	-	-	-	-	-	-	-
<u>36,714</u>	<u>3,700</u>	<u>3,760</u>	<u>-</u>	<u>-</u>	<u>2,554,341</u>	<u>89,014</u>	<u>5,625</u>
1,249	(2,325)	(3,500)	-	-	(1,385,531)	322,553	(5,625)
<u>2,047</u>	<u>31,542</u>	<u>10,959</u>	<u>146</u>	<u>3,561</u>	<u>3,318,184</u>	<u>900,086</u>	<u>5,625</u>
<u>\$ 3,296</u>	<u>\$ 29,217</u>	<u>\$ 7,459</u>	<u>\$ 146</u>	<u>\$ 3,561</u>	<u>\$ 1,932,653</u>	<u>\$ 1,222,639</u>	<u>\$ -</u>

GRAY COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2021

	Prosecuting attorney trust	Local drug seizure	Sex offender	Special law enforcement trust	Law enforcement equipment
Receipts:					
State and federal aid	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	1,275	-	1,040	-	-
Charges for services	-	-	-	-	-
Interest	-	-	-	49	-
Other	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Total receipts	<u>1,275</u>	<u>-</u>	<u>1,040</u>	<u>49</u>	<u>-</u>
Expenditures:					
Personal services	-	-	-	-	-
Commodities	-	-	-	-	-
Contractual services	-	-	568	-	-
Capital outlay	-	13,700	-	2,600	-
Grant expenditures	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total expenditures	<u>-</u>	<u>13,700</u>	<u>568</u>	<u>2,600</u>	<u>-</u>
Receipts over (under) expenditures	1,275	(13,700)	472	(2,551)	-
Unencumbered cash, beginning of year	<u>25,577</u>	<u>85,030</u>	<u>2,805</u>	<u>7,384</u>	<u>4,178</u>
Unencumbered cash, end of year	<u>\$ 26,852</u>	<u>\$ 71,330</u>	<u>\$ 3,277</u>	<u>\$ 4,833</u>	<u>\$ 4,178</u>

See Independent Auditor's Report.

<u>Alcohol programs</u>	<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,019
-	-	-	-	59,466	-	-	81,483
-	-	-	-	-	4,855	-	85,449
-	-	-	-	-	-	-	3,528
-	-	-	-	-	-	-	734,945
-	-	-	-	-	-	-	1,880,433
-	-	-	-	59,466	4,855	-	2,908,857
-	-	-	-	32,891	-	-	35,391
-	-	-	-	300	-	-	30,408
-	-	-	-	47	-	-	2,553,465
-	-	-	-	-	-	-	274,434
-	-	-	-	-	-	-	5,625
-	-	-	-	14,346	-	-	139,346
-	-	-	-	47,584	-	-	3,038,669
-	-	-	-	11,882	4,855	-	(129,812)
523	335	9,838	952	13,959	2,415	894	4,859,720
<u>\$ 523</u>	<u>\$ 335</u>	<u>\$ 9,838</u>	<u>\$ 952</u>	<u>\$ 25,841</u>	<u>\$ 7,270</u>	<u>\$ 894</u>	<u>\$ 4,729,908</u>

GRAY COUNTY, KANSAS**SELF-INSURANCE FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS**

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
Receipts:		
Charges for services	<u>\$ 693,100</u>	<u>\$ 604,170</u>
Expenditures:		
Claims	867,979	1,254,149
Reimbursements	<u>(132,814)</u>	<u>(786,983)</u>
Total expenditures	<u>735,165</u>	<u>467,166</u>
Receipts over (under) expenditures	(42,065)	137,004
Unencumbered cash, beginning of year	<u>157,102</u>	<u>115,037</u>
Unencumbered cash, end of year	<u><u>\$ 115,037</u></u>	<u><u>\$ 252,041</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, 2021

<u>Funds</u>	<u>Beginning cash balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending cash balance</u>
County clerk	\$ -	\$ 4,310	\$ 4,310	\$ -
Register of deeds	9,307	115,677	115,768	9,216
District court	47,209	619,564	603,261	63,512
Sheriff	231	36,938	36,675	494
Ambulance grant	5,426	-	-	5,426
County treasurer	11,306,467	18,394,289	17,701,624	11,999,132
Local taxing districts	573	9,520,796	9,520,815	554
Heritage Trust Fund	1,275	6,567	6,992	850
Motor vehicle fees and sales tax collection	65,353	1,343,630	1,341,525	67,458
Wind farm donation	-	1,416,011	1,416,011	-
Payroll clearing funds	338,563	2,503,096	2,459,769	381,890
Law library	43,173	10,044	8,470	44,747
Total agency funds	<u>\$ 11,817,577</u>	<u>\$ 33,970,922</u>	<u>\$ 33,215,220</u>	<u>\$ 12,573,279</u>

See Independent Auditor's Report.