RICE COUNTY, KANSAS

DECEMBER 31, 2022

LINDBURG
VOGEL PIERCE FARIS
Chartered

RICE COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Rice County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Rice County, Kansas (the County), as of and for the year ended December 31, 2022, 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 matters discussed in the "Basis for Adverse and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" 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 County as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the 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 the County as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies.

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 the County, 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 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the regulatory basis reporting provisions in the *Kansas Municipal Audit and Accounting Guide*, as described in Note 1—Summary of Significant Accounting Policies, to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for 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 the County's 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.

Auditors' 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 generally accepted auditing standards (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 generally accepted auditing standards, we:

- Exercise professional judgment 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 the County's 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 the County's 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 2022 fund summary statement of receipts, expenditures, and unencumbered cash balances – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget and the agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3 as listed in the table of contents) are presented for additional analysis and are not a required part of the 2022 basic financial statement; however, they are required to be presented under the provisions in the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and the supplementary information was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 information has been subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2022 basic financial statement as a whole, on the basis of accounting described in Note 1—Summary of Significant Accounting Policies.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County, as of and for the year ended December 31, 2021, not presented herein, and have issued our report thereon dated April 29, 2022, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link http://admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022, (Schedule 2 as listed in the table of contents), are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
June 16, 2023

RICE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS						
General Fund	$ 2,637,730	$ 4,929,440	$ 5,990,364	$ 1,576,806	$ 115,016	$ 1,691,822
Special Purpose Funds						
Emergency Medical Service	224,388	795,854	763,566	256,676	18,564	275,240
Employee Benefits	3,454,416	2,178,385	1,655,872	3,976,929	-	3,976,929
Fire District No. 1 - General	41,421	312,838	356,469	(2,210)	5,318	3,108
Noxious Weed	73,639	68,394	72,932	69,101	-	69,101
Road and Bridge	456,554	1,675,258	1,648,121	483,691	31,110	514,801
County Health	(15,787)	282,573	335,661	(68,875)	5,197	(63,678)
Senior Citizens	8,172	272,773	280,945	-	-	-
Historical Records	10,821	154,772	161,156	4,437	-	4,437
911	96,814	79,543	68,573	107,784	-	107,784
EMS Special Equipment	119,624	-	-	119,624	-	119,624
Noxious Weed Capital Outlay	66,054	-	-	66,054	-	66,054
Risk Management Reserve	424,984	18,281	78,212	365,053	-	365,053
Equipment Reserve	475,665	93,465	73,431	495,699	-	495,699
Capital Improvement	256,217	-	-	256,217	-	256,217
Transient Guest Tax	19,627	62,604	63,173	19,058	-	19,058
Special Alcohol Programs	11,323	2,961	2,000	12,284	-	12,284
Solid Waste Recycling	14,220	23,443	19,525	18,138	824	18,962
Asset Forfeiture	9,326	1,130	-	10,456	-	10,456
NRP Administration	64,514	34,446	1,500	97,460	-	97,460
Fire District No. 1 - Special Equipment	285,543	210,540	148,309	347,774	-	347,774
Register of Deeds Technology	91,759	14,789	9,410	97,138	-	97,138
Road and Bridge Special Machinery	645,933	284,036	504,762	425,207	-	425,207
Parks and Recreation	21,813	2,961	-	24,774	-	24,774
Treasurer's Motor Vehicle	33,492	125,936	140,635	18,793	507	19,300
Radio Infrastructure	72,633	88,900	119,922	41,611	-	41,611
Prosecutor Training Assistance	11,389	1,239	511	12,117	-	12,117
Special Prosecutor Trust	4,654	199	-	4,853	-	4,853
County Clerk Technology	21,845	3,695	3,126	22,414	-	22,414
County Treasurer Technology	17,330	3,692	1,469	19,553	-	19,553
SPARK Program	-	-	-	-	-	-
ARPA Fund	819,888	976,225	261,293	1,534,820	-	1,534,820
KFAA - opioid settlement	-	1,753	-	1,753	-	1,753
CDBG-CV Grant	-	-	-	-	-	-
Concealed Carry	-	14,260	-	14,260	-	14,260
Offender Registration	-	18,355	-	18,355	-	18,355
Total Special Purpose Funds	7,838,271	7,803,300	6,770,573	8,870,998	61,520	8,932,518
Capital Project Fund						
Road and Bridge Improvements 2021	5,117,656	-	5,072,364	45,292	1,100	46,392
BOND AND INTEREST FUND						
Bond and Interest	-	300,366	295,982	4,384	-	4,384
TOTAL REPORTING ENTITY (excluding Agency Funds)	$ 15,593,657	$ 13,033,106	$ 18,129,283	$ 10,497,480	$ 177,636	$ 10,675,116

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

RICE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022

COMPOSITION OF CASH	
Cash and cash items	$ 1,365
Checking accounts	16,929,660
Money Market accounts	6,817,520
Certificates of deposit	3,519,213
Other accounts	
Sheriff and Detention Center - inmate trust and commissary - checking accounts	32,098
Law Library - checking account	35,877
TOTAL CASH AND INVESTMENTS	27,335,733
AGENCY FUNDS (SCHEDULE 3)	(16,660,617)
TOTAL FINANCIAL REPORTING ENTITY	$ 10,675,116

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

RICE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2022

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Rice County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement represents the County and does not include related municipal entities. Related municipal entities of the County are as follows:

Extension Council

Rice County Extension Council (the Council) provides services in such areas as agricultural, home economics, and 4-H club to all persons in the County. The Council is an elected nine-member executive board. The County annually provides significant operating subsidies to the Council. The Council's audited financial statements are available at their offices.

Public Building Commission

Rice County Building Commission was created by County resolution to finance the acquisition, construction, and improvement of certain public buildings to be used for County related offices. The Public Building Commission has a three-member board that is appointed by the Rice County Commission.

Fund Accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds comprise the financial activities of the County for the year of 2022:

General Fund

Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds

Used to account for the proceeds of specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Capital Project Funds

Used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Agency Funds

To account for assets held by the government as an agent or in a custodial capacity.

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

The regulatory basis of accounting provisions in the *Kansas Municipal Audit and Accounting Guide* 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 reporting the changes in unencumbered cash and investments of a fund resulting from the differences 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 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.

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 bond and interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1.
2. Publication in the local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

If a municipality holds a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did not hold a revenue neutral rate hearing as part of the process for adoption of the 2022 budget.

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 amended budgets for the year ended December 31, 2022.

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 County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and certain special purpose funds. Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes were assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the County funds after January 1 and are distributed by the County Treasurer approximately every month and a half. Approximately 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies, and (3) the reported amounts of revenues and expenses included in such financial statement. Actual results could differ from those estimates.

Cash and Investments

Cash includes amounts in demand, time deposits, and certificates of deposit at financial institutions.

Investments consist of types authorized by Kansas Statute K.S.A. 12-1675, which includes U.S. government securities, repurchase agreements, the municipal investment pool, and others.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid for was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Expenditures of the County Health Fund exceeded available unencumbered cash by $68,875, that is, there was a deficit unencumbered cash balance at year end, a violation of K.S.A. 10-1113, the cash-basis law, which requires that no indebtedness be created for a fund in excess of available monies in that fund.

Expenditures of the Transient Guest Tax Fund exceeded their adopted budgets by $15,322, a violation of K.S.A. 79-2935, the budget law.

Management was not aware of any other material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located 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 Federal Deposit Insurance Corporation (FDIC) insurance coverage.

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.

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

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 FDIC 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, 2022, the County's carrying amount of deposits was $27,334,368 and the bank balance was $27,558,877. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,317,639 was covered by FDIC insurance and $26,241,238 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County's practice is to invest funds in the Kansas Municipal Investment Pool. At December 31, 2022, the County had no investments.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area and monies in the Kansas Municipal Investment Pool are diverse according to the policies of the investment pool.

NOTE 4—LONG-TERM DEBT

The County had the following long-term debt outstanding at December 31, 2022:

Issue	Interest Rate	Date of Issue	Amount	Date of Final Maturity
General Obligation Bonds				
Road Improvements, Series 2021	1.50-3.00%	12/30/21	$ 5,000,000	08/01/41
Finance Leases				
Rural Fire District No. 1				
6 Rosenbauer pumper trucks	2.44%	01/11/21	650,600	01/20/31

Changes in long-term liabilities for the year ended December 31, 2022, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Road Improvements, Series 2021	$ 5,000,000	$ -	$ 230,000	$ 4,770,000	$ 65,981
Finance Leases					
Rural Fire District No. 1					
6 Rosenbauer pumper trucks	650,600	-	129,733	520,867	16,223
	$ 5,650,600	$ -	$ 359,733	$ 5,290,867	$ 82,204

Current maturities of long-term debt and interest through maturity are as follows:

General Obilgation Bonds	Principal	Interest
2023	$ 200,000	$ 105,675
2024	205,000	99,675
2025	210,000	93,525
2026	220,000	87,225
2027	225,000	80,625
2028-2032	1,220,000	309,075
2033-2037	1,325,000	195,725
2038-2041	1,165,000	58,900
	$ 4,770,000	$ 1,030,425

Finance Leases	Principal	Interest
2023	$ 61,399	$ 12,756
2024	65,401	8,754
2025	64,513	9,641
2026	66,113	8,041
2027	67,727	6,428
2028-2030	195,714	9,215
	$ 520,867	$ 54,835

NOTE 5—DEFINED BENEFIT PENSION PLAN

Plan Description

Rice 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 the 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 establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.90% for the year ended December 31, 2022. Contributions to the pension plan from the County for KPERS were $297,742 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $3,244,767. The net pension liability was measured as of June 30, 2022, and the total pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statements.

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

NOTE 6—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees who qualify under the plan terms and permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

NOTE 7—OTHER LONG-TERM LIABILITIES

Compensated Absences

Under County personnel policies in effect at year end, the County is liable for payments to employees for vacation and sick pay when taken in agreement with the policy. Under certain conditions employees may carry over limited credits and may be paid for unused time.

Vacation

Vacation leave shall be accrued from the employee's date of employment. No vacation leave shall be taken until a new employee has completed one year of service.

Each full-time employee will accrue vacation leave as follows:

Years of Service	Per Year
After 1 year	40 hours
After 2 to 9 years	80 hours
After 10 years	120 hours

Part-time employees earn vacation leave pro-rated to hours worked the previous twelve months.

Vacation time may be accrued up to a maximum of 40 hours. Exceptions to carry over more than 40 hours of vacation time must be requested from the department head and approved by the County Commissioners. An employee shall be paid for all accumulated unused vacation leave upon termination after one year of employment.

Earned Leave

Earned leave is to be used during times of illness or other emergencies requiring an employee to be off work and provides employees with 156 hours of earned leave (or a prorated amount for part-time employees) annually. Earned leave is awarded at the rate of six hours per pay period and prorated to hours worked for part-time employees. Employees are allowed to continue to accrue earned leave to a maximum of 936 hours. At the end of the calendar year, an employee will have any leave in excess of 780 hours bought back at the rate of 50% of the employee's current hourly wage.

Upon termination of employment, employees with 156 hours or more of accrued earned leave will be reimbursed for the accrued earned leave at a rate of 50% of their hourly rate.

The County's estimated liability for compensated absences at December 31, 2022, was $212,219.

Other Post-Employment Benefits – Group Health Insurance

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2022.

NOTE 8—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; and natural disasters. The County has been unable to obtain insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk pools operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreements to participate in these public entity risk pools provides that they will be self-sustaining through member premiums, and that KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

There were no significant reductions in coverage during the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

NOTE 9—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

The County participates in federal, state, and county programs that are fully or partially funded by grants received from other governmental units. These grants are subject to grantor audit or review, the purpose of which is to ensure compliance with specific conditions of the grant. Any liability for reimbursement that may arise as a result of audit or review cannot be reasonably determined at this time; however, it is believed that the amount, if any, would not be material.

Litigation

During the ordinary course of its operations, the County is a party to various claims, legal actions, and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material impact on the County.

Neighborhood Revitalization Program

The County participates in a neighborhood revitalization program as allowed by K.S.A. 12-17,114 et seq. Under the program, participants are provided a rebate of ad valorem taxes paid, based on the increase in assessed valuation attributable to improvements made by the taxpayer after being approved for participation in the neighborhood revitalization program. For the year ended December 31, 2022, the County's share of tax rebates totaled $148,055.

Capital Projects

On December 30, 2021, the County issued Road Improvement General Obligation Bonds, Series 2021 in the principal amount of $5,000,000.

At year end, capital project authorization compared with expenditures from inception are as follows:

Project authorization	$	5,192,255
Less: Expenditures to-date		(5,146,963)
Remaining project authorization	$	45,292

NOTE 10—INTERFUND TRANSFERS

The following summarizes interfund transfers as of December 31, 2022:

Transfer From:	Transfer To:	Statutory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	$ 90,000
General	Road and Bridge	K.S.A. 12-196	300,000
Road and Bridge	Road and Bridge Special Machinery	K.S.A. 68-141g	30,000
Fire District No. 1	Fire District No. 1 - Special Equipment	K.S.A. 19-3612c	125,000
Treasurer's Motor Vehicle	General	K.S.A. 8-145	34,221

RICE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GOVERNMENTAL TYPE FUNDS					
General Fund	$ 5,157,129	$ 873,427	$ 6,030,556	$ 5,990,364	$ (40,192)
Special Purpose Funds					
Emergency Medical Service	666,375	89,715	756,090	763,566	7,476
Employee Benefits	2,255,000	116,428	2,371,428	1,655,872	(715,556)
Fire District No. 1 - General	386,100	-	386,100	356,469	(29,631)
Noxious Weed	136,800	3,941	140,741	72,932	(67,809)
Road and Bridge	1,637,500	91,959	1,729,459	1,648,121	(81,338)
County Health	492,032	-	492,032	335,661	(156,371)
Senior Citizens	286,957	-	286,957	280,945	(6,012)
Historical Records	161,156	-	161,156	161,156	-
911	164,607	-	164,607	68,573	(96,034)
EMS Special Equipment	57,590	-	57,590	-	(57,590)
Noxious Weed Capital Outlay	66,054	-	66,054	-	(66,054)
Risk Management Reserve	256,682	-	256,682	78,212	(178,470)
Equipment Reserve	462,642	-	462,642	73,431	(389,211)
Capital Improvement	131,427	-	131,427	-	(131,427)
Transient Guest Tax	47,851	-	47,851	63,173	15,322
Special Alcohol Programs	8,691	-	8,691	2,000	(6,691)
Solid Waste Recycling	15,923	-	15,923	19,525	3,602
Bond and Interest	300,000	-	300,000	295,982	(4,018)

RICE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenues				
Ad valorem property tax	$ 2,186,841	$ 2,196,225	$ 2,199,195	$ (2,970)
Delinquent tax	64,355	38,480	-	38,480
Interest and charges on delinquent taxes	182,427	101,924	-	101,924
Motor vehicle tax	159,852	131,572	137,120	(5,548)
Recreational vehicle tax	4,348	3,503	3,386	117
16/20M vehicle tax	5,922	6,874	6,615	259
Commercial vehicle fees	11,751	10,304	6,375	3,929
Local retail sales tax	819,791	814,167	530,000	284,167
Mineral tax	7,221	15,179	10,000	5,179
Local alcoholic liquor tax	4,818	5,664	1,200	4,464
Special assessments	343,565	329,462	280,000	49,462
Neighborhood revitalization	(60,399)	(56,187)	(58,050)	1,863
Total taxes and shared revenues	3,730,492	3,597,167	3,115,841	481,326
Licenses, permits, and fees				
Officers' fees	141,747	131,477	117,800	13,677
Other fees	5,820	4,661	-	4,661
Transfer from - Treasurer's Motor Vehicle Fund	43,694	34,221	-	34,221
Diversion fees	16,276	21,125	10,000	11,125
Total licenses, permits, and fees	207,537	191,484	127,800	63,684
Use of money and property				
Interest on idle funds	25,729	85,445	20,000	65,445
Rents	6,303	21,503	5,000	16,503
Airport hanger rental	300	300	1,500	(1,200)
Total use of money and property	32,332	107,248	26,500	80,748
Other				
Prisoner care	120,714	101,238	60,000	41,238
Inmate phone service	8,590	5,116	7,500	(2,384)
Booking and fingerprint fees	6,833	5,334	8,000	(2,666)
Airport grants and reimbursements	37,766	134,517	5,000	129,517
Solid waste fees and reimbursements	38,649	63,425	-	63,425
Reimbursement - State of Kansas road project	-	680,485	-	680,485
Reimbursement - SPARK	-	-	6,150	(6,150)
Other reimbursements	21,093	23	-	23
Grants	2,000	-	-	-
Miscellaneous	28,415	43,403	4,650	38,753
Total miscellaneous	264,060	1,033,541	91,300	942,241
TOTAL RECEIPTS	4,234,421	4,929,440	$ 3,361,441	$ 1,567,999

RICE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET				
County Commission				
Personal services	$ 50,613	$ 48,153	$ 49,700	$ (1,547)
Contractual services	31,329	24,287	23,650	637
Commodities	6,488	4,839	6,700	(1,861)
Total County Commission	88,430	77,279	80,050	(2,771)
County Commission, administration operations				
Personal services	-	-	1,879	(1,879)
Contractual services	521,798	593,045	493,820	99,225
Commodities	6,683	5,381	5,000	381
Capital outlay	-	-	5,000	(5,000)
Total County Commission, administration operations	528,481	598,426	505,699	92,727
County Commission, special				
Personal services	39,226	26,981	-	26,981
Contractual services	109,426	135,815	162,100	(26,285)
Commodities	8,558	8,100	50,000	(41,900)
Capital outlay	1,000	21,499	450,000	(428,501)
Road and bridge improvements	-	1,030,032	-	1,030,032
Economic development	-	-	40,000	(40,000)
District Court - jury fees	-	-	4,790	(4,790)
Total County Commission, special	158,210	1,222,427	706,890	515,537
County Clerk				
Personal services	148,837	145,309	147,000	(1,691)
Contractual services	7,750	18,997	24,390	(5,393)
Commodities	1,910	5,124	6,000	(876)
Capital outlay	3,251	249	5,400	(5,151)
Transfer to - Equipment Reserve Fund	-	4,000	4,000	-
Total County Clerk	161,748	173,679	186,790	(13,111)
County Treasurer				
Personal services	144,633	142,291	150,000	(7,709)
Contractual services	31,981	33,928	42,710	(8,782)
Commodities	375	2,362	950	1,412
Capital outlay	-	-	400	(400)
Total County Treasurer	176,989	178,581	194,060	(15,479)
Register of Deeds				
Personal services	96,259	102,039	95,000	7,039
Contractual services	1,513	2,600	4,340	(1,740)
Commodities	1,379	1,870	1,475	395
Total Register of Deeds	99,151	106,509	100,815	5,694

RICE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Courthouse				
Personal services	$ 1,529	$ 637	$ -	$ 637
Contractual services	46,355	56,226	48,000	8,226
Commodities	14,249	12,387	13,000	(613)
Capital outlay	6,405	-	5,000	(5,000)
Total courthouse	68,538	69,250	66,000	3,250
County Attorney				
Personal services	155,659	152,846	160,000	(7,154)
Contractual services	19,940	12,812	17,625	(4,813)
Commodities	6,623	4,828	5,000	(172)
Capital outlay	884	-	-	-
Diversion expenditures	8,298	7,328	10,000	(2,672)
Transfer to - Equipment Reserve Fund	-	18,000	-	18,000
Total County Attorney	191,404	195,814	192,625	3,189
Emergency management				
Personal services	19,590	7,909	20,000	(12,091)
Contractual services	5,120	4,939	8,900	(3,961)
Commodities	2,229	2,206	4,200	(1,994)
Capital outlay	10,365	606	7,050	(6,444)
Total emergency management	37,304	15,660	40,150	(24,490)
Unified court				
Contractual services	38,692	40,177	56,470	(16,293)
Commodities	6,533	5,102	5,750	(648)
Capital outlay	5,531	2,431	7,200	(4,769)
Transfer to - Equipment Reserve Fund	15,000	12,000	-	12,000
Total unified court	65,756	59,710	69,420	(9,710)
Appraiser				
Personal services	146,610	136,416	150,000	(13,584)
Contractual services	36,053	38,047	41,990	(3,943)
Commodities	5,657	5,945	6,000	(55)
Capital outlay	83	446	500	(54)
Total Appraiser	188,403	180,854	198,490	(17,636)
GIS				
Contractual services	12,048	11,760	11,960	(200)
Commodities	1,782	1,961	2,200	(239)
Total GIS	13,830	13,721	14,160	(439)

RICE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Planning and zoning				
Personal services	$ 7,802	$ 6,157	$ 8,190	$ (2,033)
Contractual services	560	304	3,205	(2,901)
Commodities	-	156	200	(44)
Total planning and zoning	8,362	6,617	11,595	(4,978)
Solid waste				
Personal services	112,310	122,825	110,000	12,825
Contractual services	270,240	288,276	311,350	(23,074)
Commodities	30,881	41,838	47,800	(5,962)
Capital outlay	8,543	76,887	70,000	6,887
Transfer to - Equipment Reserve Fund	-	14,000	-	14,000
Total solid waste	421,974	543,826	539,150	4,676
Election				
Personal services	7,603	25,050	29,000	(3,950)
Contractual services	20,695	44,475	38,790	5,685
Commodities	463	2,806	4,997	(2,191)
Capital outlay	-	-	500	(500)
Transfer to - Equipment Reserve Fund	12,000	12,000	12,000	-
Total election	40,761	84,331	85,287	(956)
Airport				
Personal services	-	23	2,085	(2,062)
Contractual services	161,184	81,074	84,650	(3,576)
Commodities	450	5,455	3,000	2,455
Capital outlay	154	-	-	-
Total airport	161,788	86,552	89,735	(3,183)
Sheriff				
Personal services	366,911	381,984	350,000	31,984
Contractual services	73,052	56,918	83,185	(26,267)
Commodities	48,354	61,238	63,300	(2,062)
Capital outlay	76,026	42,744	57,000	(14,256)
Transfer to - Equipment Reserve Fund	35,000	10,000	-	10,000
Total Sheriff	599,343	552,884	553,485	(601)

RICE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Sheriff - communications				
Personal services	$ 309,569	$ 323,286	$ 310,000	$ 13,286
Contractual services	30,242	36,427	46,700	(10,273)
Commodities	4,305	9,105	10,500	(1,395)
Capital outlay	15,800	-	-	-
Transfer to - Equipment Reserve Fund	6,000	10,000	6,000	4,000
Total Sheriff - communications	365,916	378,818	373,200	5,618
Economic development				
Personal services	46,083	46,121	46,000	121
Contractual services	2,919	2,681	5,200	(2,519)
Commodities	391	127	800	(673)
Capital outlay	-	-	500	(500)
Revolving Loan Fund expense	16,000	16,000	12,000	4,000
Total Economic development	65,393	64,929	64,500	429
Detention center				
Personal services	484,349	518,100	500,000	18,100
Contractual services	111,005	123,382	123,035	347
Commodities	141,984	146,578	168,500	(21,922)
Capital outlay	33,350	432	10,000	(9,568)
Transfer to - Equipment Reserve Fund	60,000	10,000	-	10,000
Total Detention center	830,688	798,492	801,535	(3,043)

RICE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Other appropriations				
Mental health	$ 37,080	$ 37,080	$ 37,080	$ -
Mental retardation	28,978	23,836	23,836	-
Extension council	118,587	123,377	123,377	-
Agricultural building	30,625	25,500	25,500	-
Fair	3,200	3,200	3,200	-
Soil conservation	30,000	30,000	30,000	-
BrightHouse	7,500	-	7,500	(7,500)
Early Education - Sunflower	30,000	33,000	33,000	-
Senior Citizens	-	6,012	-	6,012
Total other appropriations	285,970	282,005	283,493	(1,488)
Miscellaneous	-	-	-	-
Transfers to other funds				
Road and Bridge - sales tax	300,000	300,000	-	300,000
TOTAL EXPENDITURES	4,858,439	5,990,364	5,157,129	833,235
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	873,427	(873,427)
TOTAL FOR COMPARISON	4,858,439	5,990,364	$ 6,030,556	$ (40,192)
RECEIPTS OVER (UNDER) EXPENDITURES	(624,018)	(1,060,924)		
UNENCUMBERED CASH, JANUARY 1	3,261,748	2,637,730		
UNENCUMBERED CASH, DECEMBER 31	$ 2,637,730	$ 1,576,806		

RICE COUNTY, KANSAS

EMERGENCY MEDICAL SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 190,901	$ 331,682	$ 332,106	$ (424)
Delinquent tax	6,010	3,999	-	3,999
Motor vehicle tax	19,223	11,590	11,988	(398)
Recreational vehicle tax	522	309	296	13
16/20M vehicle tax	873	824	578	246
Commercial vehicle fees	1,409	901	557	344
Neighborhood revitalization	(5,281)	(8,485)	(14,330)	5,845
Collections:				
Current year	293,191	359,715	270,000	89,715
Prior year	69,258	88,369	20,000	68,369
Training reimbursements	3,895	-	-	-
Miscellaneous	8,945	6,950	-	6,950
TOTAL RECEIPTS	588,946	795,854	$ 621,195	$ 174,659
EXPENDITURES				
Personal services	454,206	543,365	$ 460,000	$ 83,365
Contractual services	66,957	59,821	86,125	(26,304)
Commodities	41,200	51,518	50,450	1,068
Capital outlay	10,156	108,862	49,800	59,062
Transfer to - EMS Special Equipment Fund	-	-	20,000	(20,000)
TOTAL EXPENDITURES	572,519	763,566	666,375	97,191
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	89,715	(89,715)
TOTAL FOR COMPARISON	572,519	763,566	$ 756,090	$ 7,476
RECEIPTS OVER (UNDER) EXPENDITURES	16,427	32,288		
UNENCUMBERED CASH, JANUARY 1	207,961	224,388		
UNENCUMBERED CASH, DECEMBER 31	$ 224,388	$ 256,676		

RICE COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 1,848,132	$ 1,948,077	$ 1,950,770	$ (2,693)
Delinquent tax	38,849	30,783	-	30,783
Motor vehicle tax	126,862	111,019	115,847	(4,828)
Recreational vehicle tax	3,438	2,956	2,861	95
16/20M vehicle tax	6,324	5,428	5,588	(160)
Commercial vehicle fees	9,283	8,705	5,386	3,319
Neighborhood revitalization	(51,031)	(49,839)	(53,127)	3,288
Insurance proceeds	119,136	116,428	-	116,428
Reimbursements	4,099	4,828	-	4,828
Transfer from - Employee Benefit PSF Trust	2,464,878	-	-	-
TOTAL RECEIPTS	4,569,970	2,178,385	$ 2,027,325	$ 151,060
EXPENDITURES				
Social Security	256,826	260,174	$ 310,000	$ (49,826)
KPERS	305,373	314,705	385,000	(70,295)
Health insurance	1,011,087	1,064,892	1,540,000	(475,108)
Unemployment tax	14,753	16,101	20,000	(3,899)
TOTAL EXPENDITURES	1,588,039	1,655,872	2,255,000	(599,128)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	116,428	(116,428)
TOTAL FOR COMPARISON	1,588,039	1,655,872	$ 2,371,428	$ (715,556)
RECEIPTS OVER (UNDER) EXPENDITURES	2,981,931	522,513		
UNENCUMBERED CASH, JANUARY 1	472,485	3,454,416		
UNENCUMBERED CASH, DECEMBER 31	$ 3,454,416	$ 3,976,929		

RICE COUNTY, KANSAS

FIRE DISTRICT NO. 1 GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 324,510	$ 282,600	$ 296,420	$ (13,820)
Delinquent tax	3,066	2,544	-	2,544
Motor vehicle tax	7,575	9,253	9,724	(471)
Recreational vehicle tax	259	311	265	46
16/20M vehicle tax	1,087	745	827	(82)
Commercial vehicle fees	546	683	314	369
Grants and reimbursements	-	-	35,000	(35,000)
Tax from other counties	19,541	16,702	-	16,702
TOTAL RECEIPTS	356,584	312,838	$ 342,550	$ (29,712)
EXPENDITURES				
Personal services	101,458	87,328	$ 93,000	$ (5,672)
Employee benefits	8,377	6,837	-	6,837
Contractual services	48,309	49,395	99,600	(50,205)
Commodities	94,067	56,416	73,500	(17,084)
Capital outlay	28,054	22,158	43,000	(20,842)
Insurance	-	9,335	12,000	(2,665)
Transfer to - Fire District No. 1 - Special Equipment Fund	100,000	125,000	65,000	60,000
TOTAL EXPENDITURES	380,265	356,469	$ 386,100	$ (29,631)
RECEIPTS OVER (UNDER) EXPENDITURES	(23,681)	(43,631)		
UNENCUMBERED CASH, JANUARY 1	65,102	41,421		
UNENCUMBERED CASH, DECEMBER 31	$ 41,421	$ (2,210)		

RICE COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ -	$ 49,503	$ 49,421	$ 82
Delinquent tax	1,702	626	-	626
Motor vehicle tax	3,851	62	-	62
Recreational vehicle tax	103	2	-	2
16/20M vehicle tax	362	162	-	162
Commercial vehicle fees	277	-	-	-
Neighborhood revitalization	-	(1,266)	(1,358)	92
Sale of chemical and reimbursements	50,673	18,941	15,000	3,941
Miscellaneous	50	364	-	364
Transfer from - Noxious Weed Capital Outlay	100,000	-	-	-
TOTAL RECEIPTS	157,018	68,394	$ 63,063	$ 5,331
EXPENDITURES				
Personal services	80,150	41,367	$ 78,000	$ (36,633)
Contractual services	11,282	18,150	11,550	6,600
Commodities	63,225	13,415	47,250	(33,835)
Capital outlay	2,124	-	-	-
TOTAL EXPENDITURES	156,781	72,932	136,800	(63,868)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	3,941	(3,941)
TOTAL FOR COMPARISON	156,781	72,932	$ 140,741	$ (67,809)
RECEIPTS OVER (UNDER) EXPENDITURES	237	(4,538)		
UNENCUMBERED CASH, JANUARY 1	73,402	73,639		
UNENCUMBERED CASH, DECEMBER 31	$ 73,639	$ 69,101		

RICE COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 1,288,610	$ 728,414	$ 729,462	$ (1,048)
Delinquent tax	13,794	15,758	-	15,758
Motor vehicle tax	39,205	76,431	80,589	(4,158)
Recreational vehicle tax	1,066	2,032	1,990	42
16/20M vehicle tax	1,538	1,684	3,887	(2,203)
Commercial vehicle fees	2,880	6,056	3,747	2,309
Special highway fuel tax	501,249	459,811	424,609	35,202
Neighborhood revitalization	(35,499)	(18,637)	(30,467)	11,830
Sales tax	-	-	300,000	(300,000)
Fees	5,950	11,750	21,000	(9,250)
Reimbursements	284,456	91,959	-	91,959
Miscellaneous	1,515	-	-	-
Transfer from - General Fund	300,000	300,000	-	300,000
TOTAL RECEIPTS	2,404,764	1,675,258	$ 1,534,817	$ 140,441
EXPENDITURES				
Personal services	537,916	537,338	$ 600,000	$ (62,662)
Contractual services	129,379	267,000	150,500	116,500
Commodities	870,236	813,783	802,000	11,783
Capital outlay	-	-	5,000	(5,000)
Transfer to - Road and Bridge Special Machinery Fund	500,000	30,000	80,000	(50,000)
TOTAL EXPENDITURES	2,037,531	1,648,121	1,637,500	10,621
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	91,959	(91,959)
TOTAL FOR COMPARISON	2,037,531	1,648,121	$ 1,729,459	$ (81,338)
RECEIPTS OVER (UNDER) EXPENDITURES	367,233	27,137		
UNENCUMBERED CASH, JANUARY 1	89,321	456,554		
UNENCUMBERED CASH, DECEMBER 31	$ 456,554	$ 483,691		

RICE COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 116,463	$ 131,321	$ 131,482	$ (161)
Delinquent tax	1,836	1,610	-	1,610
Motor vehicle tax	99	6,837	7,265	(428)
Recreational vehicle tax	1	182	179	3
16/20M vehicle tax	270	1	350	(349)
Commercial vehicle fees	-	546	338	208
Neighborhood revitalization	(3,202)	(3,360)	(3,573)	213
Fees and other reimbursements	54,967	55,414	117,300	(61,886)
WIC	29,420	35,061	52,000	(16,939)
Other grants	44,126	54,961	186,691	(131,730)
TOTAL RECEIPTS	243,980	282,573	$ 492,032	$ (209,459)
EXPENDITURES				
Personal services	200,958	204,867	$ 200,000	$ 4,867
Contractual services	56,754	91,269	75,365	15,904
Commodities	37,016	39,525	69,200	(29,675)
Capital outlay	8,481	-	-	-
ELC Grant	-	-	147,467	(147,467)
TOTAL EXPENDITURES	303,209	335,661	$ 492,032	$ (156,371)
RECEIPTS OVER (UNDER) EXPENDITURES	(59,229)	(53,088)		
UNENCUMBERED CASH, JANUARY 1	43,442	(15,787)		
UNENCUMBERED CASH, DECEMBER 31	$ (15,787)	$ (68,875)		

RICE COUNTY, KANSAS

SENIOR CITIZENS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 274,524	$ 256,070	$ 256,422	$ (352)
Delinquent tax	5,681	4,366	-	4,366
Motor vehicle tax	16,604	16,447	17,199	(752)
Recreational vehicle tax	450	438	425	13
16/20M vehicle tax	779	711	830	(119)
Commercial vehicle fees	1,216	1,292	800	492
Neighborhood revitalization	(7,576)	(6,551)	(7,006)	455
TOTAL RECEIPTS	291,678	272,773	$ 268,670	$ 4,103
EXPENDITURES				
Appropriation	301,583	280,945	$ 286,957	$ (6,012)
RECEIPTS OVER (UNDER) EXPENDITURES	(9,905)	(8,172)		
UNENCUMBERED CASH, JANUARY 1	18,077	8,172		
UNENCUMBERED CASH, DECEMBER 31	$ 8,172	$ -		

RICE COUNTY, KANSAS

HISTORICAL RECORDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 150,342	$ 145,797	$ 146,003	$ (206)
Delinquent tax	2,883	2,354	-	2,354
Motor vehicle tax	9,187	9,009	9,415	(406)
Recreational vehicle tax	250	240	233	7
16/20M vehicle tax	377	394	454	(60)
Commercial vehicle fees	674	708	438	270
Neighborhood revitalization	(4,149)	(3,730)	(3,984)	254
TOTAL RECEIPTS	159,564	154,772	$ 152,559	$ 2,213
EXPENDITURES				
Appropriation	157,225	161,156	$ 161,156	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	2,339	(6,384)		
UNENCUMBERED CASH, JANUARY 1	8,482	10,821		
UNENCUMBERED CASH, DECEMBER 31	$ 10,821	$ 4,437		

RICE COUNTY, KANSAS

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
User fees	$ 80,354	$ 79,339	$ 77,000	$ 2,339
Interest on idle funds	38	204	400	(196)
TOTAL RECEIPTS	80,392	79,543	$ 77,400	$ 2,143
EXPENDITURES				
Contractual services	58,484	60,035	$ 61,100	$ (1,065)
Capital outlay	-	8,538	10,000	(1,462)
Transfer to - Equipment Reserve Fund	7,601	-	-	-
Reserve for future period	-	-	93,507	(93,507)
TOTAL EXPENDITURES	66,085	68,573	$ 164,607	$ (96,034)
RECEIPTS OVER (UNDER) EXPENDITURES	14,307	10,970		
UNENCUMBERED CASH, JANUARY 1	82,507	96,814		
UNENCUMBERED CASH, DECEMBER 31	$ 96,814	$ 107,784		

RICE COUNTY, KANSAS

EMS SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - EMS Fund	$ -	$ -	$ 20,000	$ (20,000)
EXPENDITURES				
Capital outlay	-	-	$ 57,590	$ (57,590)
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, JANUARY 1	119,624	119,624		
UNENCUMBERED CASH, DECEMBER 31	$ 119,624	$ 119,624		

RICE COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Noxious Weed Fund	$ -	$ -	$ -	$ -
EXPENDITURES				
Capital outlay	-	-	$ 66,054	$ (66,054)
Transfer to - Noxious Weed Fund	100,000	-	-	-
TOTAL EXPENDITURES	100,000	-	$ 66,054	$ (66,054)
RECEIPTS OVER (UNDER) EXPENDITURES	(100,000)	-		
UNENCUMBERED CASH, JANUARY 1	166,054	66,054		
UNENCUMBERED CASH, DECEMBER 31	$ 66,054	$ 66,054		

RICE COUNTY, KANSAS

RISK MANAGEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Interest	$ 246	$ 18,281	$ -	$ 18,281
Other reimbursements and miscellaneous	55,011	-	-	-
TOTAL RECEIPTS	55,257	18,281	$ -	$ 18,281
EXPENDITURES				
Contractual services				
Improvements	4,620	-	$ -	$ -
Insurance	-	-	50,000	(50,000)
Claims	32,335	78,212	206,682	(128,470)
TOTAL EXPENDITURES	36,955	78,212	$ 256,682	$ (178,470)
RECEIPTS OVER (UNDER) EXPENDITURES	18,302	(59,931)		
UNENCUMBERED CASH, JANUARY 1	406,682	424,984		
UNENCUMBERED CASH, DECEMBER 31	$ 424,984	$ 365,053		

RICE COUNTY, KANSAS

EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-14

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - General Fund	$ 128,000	$ 90,000	$ 49,500	$ 40,500
Transfers from other funds	7,601	-	-	-
Reimbursement - SPARK	-	-	90,000	(90,000)
Insurance proceeds	30,814	-	-	-
Sale of used equipment	11,400	-	-	-
Miscellaneous receipts	-	3,465	-	3,465
TOTAL RECEIPTS	177,815	93,465	$ 139,500	$ (46,035)
EXPENDITURES				
Capital outlay	85,792	73,431	$ 462,642	$ (389,211)
RECEIPTS OVER (UNDER) EXPENDITURES	92,023	20,034		
UNENCUMBERED CASH, JANUARY 1	383,642	475,665		
UNENCUMBERED CASH, DECEMBER 31	$ 475,665	$ 495,699		

RICE COUNTY, KANSAS

CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-15

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from:				
General Fund	$ -	$ -	$ 40,000	$ (40,000)
NRP Administration Fund	100,000	-	-	-
TOTAL RECEIPTS	100,000	-	$ 40,000	$ (40,000)
EXPENDITURES				
Capital outlay				
Airport	-	-	$ 80,000	$ (80,000)
Equipment	-	-	24,790	(24,790)
Reserve for future period	-	-	26,637	(26,637)
TOTAL EXPENDITURES	-	-	$ 131,427	$ (131,427)
RECEIPTS OVER (UNDER) EXPENDITURES	100,000	-		
UNENCUMBERED CASH, JANUARY 1	156,217	256,217		
UNENCUMBERED CASH, DECEMBER 31	$ 256,217	$ 256,217		

RICE COUNTY, KANSAS

TRANSIENT GUEST TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-16

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transient Guest Tax	$ 52,302	$ 62,604	$ 25,000	$ 37,604
EXPENDITURES				
Tourism, promotion, and other contractual services	55,526	63,173	$ 47,851	$ 15,322
RECEIPTS OVER (UNDER) EXPENDITURES	(3,224)	(569)		
UNENCUMBERED CASH, JANUARY 1	22,851	19,627		
UNENCUMBERED CASH, DECEMBER 31	$ 19,627	$ 19,058		

RICE COUNTY, KANSAS

SPECIAL ALCOHOL PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-17

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 3,563	$ 2,961	$ 2,500	$ 461
EXPENDITURES				
Appropriations to others	2,468	2,000	$ 8,691	$ (6,691)
RECEIPTS OVER (UNDER) EXPENDITURES	1,095	961		
UNENCUMBERED CASH, JANUARY 1	10,228	11,323		
UNENCUMBERED CASH, DECEMBER 31	$ 11,323	$ 12,284		

RICE COUNTY, KANSAS

SOLID WASTE RECYCLING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-18

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Reimbursements and other miscellaneous	$ 21,365	$ 23,443	$ 12,000	$ 11,443
EXPENDITURES				
Contractual services	24,539	19,525	$ 15,923	$ 3,602
RECEIPTS OVER (UNDER) EXPENDITURES	(3,174)	3,918		
UNENCUMBERED CASH, JANUARY 1	17,394	14,220		
UNENCUMBERED CASH, DECEMBER 31	$ 14,220	$ 18,138		

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-19

	Asset Forfeiture Fund		NRP Administration	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ -	$ 1,130	$ 34,150	$ 34,446
EXPENDITURES				
Contractual services	-	-	9,900	1,500
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Transfer to - Capital Improvement Fund	-	-	100,000	-
TOTAL EXPENDITURES	-	-	109,900	1,500
RECEIPTS OVER (UNDER) EXPENDITURES	-	1,130	(75,750)	32,946
UNENCUMBERED CASH, JANUARY 1	9,326	9,326	140,264	64,514
UNENCUMBERED CASH, DECEMBER 31	$ 9,326	$ 10,456	$ 64,514	$ 97,460

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-20

	Fire District No. 1 Special Equipment Fund		Register of Deeds Technology Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ -	$ -	$ 17,188	$ 14,706
Interest	-	-	52	83
Capital lease proceeds	650,000	-	-	-
Donations and reimbursements	26,886	27,540	-	-
Sale of surplus equipment	135,900	58,000	-	-
Transfer from - Rural Fire District No. 1 General Fund	100,000	125,000	-	-
TOTAL RECEIPTS	912,786	210,540	17,240	14,789
EXPENDITURES				
Contractual services	-	-	9,461	7,202
Capital outlay	1,427,313	148,309	8,558	2,208
TOTAL EXPENDITURES	1,427,313	148,309	18,019	9,410
RECEIPTS OVER (UNDER) EXPENDITURES	(514,527)	62,231	(779)	5,379
UNENCUMBERED CASH, JANUARY 1	800,070	285,543	92,538	91,759
UNENCUMBERED CASH, DECEMBER 31	$ 285,543	$ 347,774	$ 91,759	$ 97,138

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-21

	Road and Bridge Special Machinery Fund		Parks and Recreation Fund	
	2021	2022	2021	2022
RECEIPTS				
Local alcoholic liquor tax	$ -	$ -	$ 2,877	$ 2,961
Reimbursements and miscellaneous	232	254,036	-	-
Transfer from - Road and Bridge Fund	500,000	30,000	-	-
TOTAL RECEIPTS	500,232	284,036	2,877	2,961
EXPENDITURES				
Contractual services	181,403	489,762	-	-
Capital outlay	19,444	15,000	-	-
TOTAL EXPENDITURES	200,847	504,762	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	299,385	(220,726)	2,877	2,961
UNENCUMBERED CASH, JANUARY 1	346,548	645,933	18,936	21,813
UNENCUMBERED CASH, DECEMBER 31	$ 645,933	$ 425,207	$ 21,813	$ 24,774

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-22

	Treasurer's Motor Vehicle Fund		Radio Infrastructure Fund	
	2021	2022	2021	2022
RECEIPTS				
Motor vehicle fees	$ 90,262	$ 87,131	$ -	$ -
Sales and compensating use tax fees	694	553	-	-
Lienholder fees	1,512	1,341	-	-
Drivers' license fees	25,376	31,387	-	-
Dispatch fees	-	-	88,200	88,900
Miscellaneous	6,369	5,524	-	-
TOTAL RECEIPTS	124,213	125,936	88,200	88,900
EXPENDITURES				
Payroll and benefits	53,318	58,419	-	-
Contractual services	3,956	5,402	116,071	119,922
Commodities	4,472	10,318	-	-
Capital outlay	2,339	349	-	-
Drivers' license to State	25,486	31,926	-	-
Refunds	472	-	-	-
Transfer to - General Fund	43,694	34,221	-	-
TOTAL EXPENDITURES	133,737	140,635	116,071	119,922
RECEIPTS OVER (UNDER) EXPENDITURES	(9,524)	(14,699)	(27,871)	(31,022)
UNENCUMBERED CASH, JANUARY 1	43,016	33,492	100,504	72,633
UNENCUMBERED CASH, DECEMBER 31	$ 33,492	$ 18,793	$ 72,633	$ 41,611

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-23

	Prosecutor Training Assistance Fund		Special Prosecutor Trust Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ 1,203	$ 1,239	$ -	$ 199
EXPENDITURES				
Training and professional development	849	511	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	354	728	-	199
UNENCUMBERED CASH, JANUARY 1	11,035	11,389	4,654	4,654
UNENCUMBERED CASH, DECEMBER 31	$ 11,389	$ 12,117	$ 4,654	$ 4,853

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-24

	County Clerk Technology Fund		County Treasurer Technology Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ 4,297	$ 3,676	$ 4,297	$ 3,676
Interest	11	19	9	16
TOTAL RECEIPTS	4,308	3,695	4,306	3,692
EXPENDITURES				
Contractual services	-	1,580	-	-
Capital outlay	-	1,546	1,514	1,469
TOTAL EXPENDITURES	-	3,126	1,514	1,469
RECEIPTS OVER (UNDER) EXPENDITURES	4,308	569	2,792	2,223
UNENCUMBERED CASH, JANUARY 1	17,537	21,845	14,538	17,330
UNENCUMBERED CASH, DECEMBER 31	$ 21,845	$ 22,414	$ 17,330	$ 19,553

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-25

	SPARK Program		ARPA Fund	
	2021	2022	2021	2022
RECEIPTS				
Grants	$ -	$ -	$ 927,247	$ 976,225
EXPENDITURES				
Grants and reimbursements	-	-	1,022	163,896
Administration	10,000	-	9,262	12,375
Infrastructure	-	-	97,075	85,022
TOTAL EXPENDITURES	10,000	-	107,359	261,293
RECEIPTS OVER (UNDER) EXPENDITURES	(10,000)	-	819,888	714,932
UNENCUMBERED CASH, JANUARY 1	10,000	-	-	819,888
UNENCUMBERED CASH, DECEMBER 31	$ -	$ -	$ 819,888	$ 1,534,820

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-26

	KFAA - Opioid Settlement		CBDG-CV	
	2021	2022	2021	2022
RECEIPTS				
State of Kansas - opioid settlement	$ -	$ 1,751	$ -	$ -
Grants	-	-	132,000	-
Interest	-	2	-	-
TOTAL RECEIPTS	$ -	$ 1,753	$ 132,000	$ -
EXPENDITURES				
Grants and reimbursements	-	-	120,000	-
Administration	-	-	12,000	-
TOTAL EXPENDITURES	-	-	132,000	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	1,753	-	-
UNENCUMBERED CASH, JANUARY 1	-	-	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ 1,753	$ -	$ -

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-27

	Concealed Carry Fund		Offender Registration Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ -	$ 14,260	$ -	$ 18,355
EXPENDITURES				
Grants and reimbursements	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	14,260	-	18,355
UNENCUMBERED CASH, JANUARY 1	-	-	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ 14,260	$ -	$ 18,355

RICE COUNTY, KANSAS

CAPITAL PROJECT FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-28

	Road and Bridge Improvements 2021	
	2021	2022
RECEIPTS		
Bond proceeds	$ 5,192,255	$ -
EXPENDITURES		
Road improvements	-	5,072,364
Cost of issuance	34,586	-
Principal and interest	40,013	-
TOTAL EXPENDITURES	74,599	5,072,364
RECEIPTS OVER (UNDER) EXPENDITURES	5,117,656	(5,072,364)
UNENCUMBERED CASH, JANUARY 1	-	5,117,656
UNENCUMBERED CASH, DECEMBER 31	$ 5,117,656	$ 45,292

RICE COUNTY, KANSAS

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-29

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ -	$ 299,714	$ 300,000	$ (286)
Delinquent tax	-	652	-	652
TOTAL RECEIPTS	-	300,366	$ 300,000	$ 366
EXPENDITURES				
Road and bridge bonds - principal and interest	-	295,982	$ 300,000	$ (4,018)
RECEIPTS OVER (UNDER) EXPENDITURES	-	4,384		
UNENCUMBERED CASH, JANUARY 1	-	-		
UNENCUMBERED CASH, DECEMBER 31	$ -	$ 4,384		

RICE COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2022

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Ad Valorem Taxes				
Current Tax	$ 14,167,629	$ 24,970,468	$ 23,462,893	$ 15,675,204
Delinquent Personal Property Tax	57,472	58,494	70,741	45,225
Redemptions	456,751	359,979	330,324	486,406
Tax Foreclosure	60	2,040	9,404	(7,304)
Mineral Production Tax	-	42,615	30,357	12,258
Motor Vehicle Tax	(1,079)	922,756	922,761	(1,084)
Partial Tax	6,865	78	77	6,866
In Lieu of Tax	1,578	20,474	-	22,052
Neighborhood Revitalization	(690)	649,107	649,107	(690)
State Motor Fuel Tax	-	512,547	512,547	-
TOTAL DISTRIBUTABLE FUNDS	14,688,586	27,538,558	25,988,211	16,238,933
STATE FUNDS				
Educational Building	-	181,790	181,790	-
Institutional Building	-	90,985	90,985	-
Motor Vehicle Licenses	207,352	1,524,405	1,527,219	204,538
Occasional Sales Tax	42,728	577,245	582,835	37,138
Heritage Trust	2,052	7,353	8,019	1,386
Wildlife and Park	1,474	8,134	8,089	1,519
TOTAL STATE FUNDS	253,606	2,389,912	2,398,937	244,581
SUBDIVISION FUNDS				
Cities	-	2,142,128	2,142,128	-
Townships	8,653	2,370,966	2,379,619	-
Schools	2,820	10,487,991	10,490,811	-
Drainage Districts	-	2,968	2,968	-
Cemetery Districts	1,714	9,726	9,750	1,690
Big Bend Ground Water Management District No. 5	-	86,284	86,284	-
Watershed No. 95	5,174	279,104	276,752	7,526
Hospital Districts	-	2,511,962	2,511,962	-
SCKLS	-	164,407	164,407	-
TOTAL SUBDIVISION FUNDS	18,361	18,055,536	18,064,681	9,216
OTHER AGENCY FUNDS				
Road Crossing Fee Trust	(14,925)	8,000	6,750	(13,675)
Employee FSA Trust	6,294	14,740	16,139	4,895
EMS Memorial	1,777	500	-	2,277
Rural Opportunity Zone	(22,700)	-	-	(22,700)
Micro Loan CDBG SCKEDD	567	1,263	1,830	-
Rice County E-Communities	2,665	26,501	26,500	2,666
Sterling - Alden - E-Communities	11,229	95,216	93,647	12,798
Revolving Loan	112,499	80,941	74,500	118,940
Insufficient Fund Check	(5,289)	1,405	1,405	(5,289)
Clerk of District Court	19,056	160,050	179,106	-
Law Library	28,764	8,992	1,879	35,877
Inmate Trust and Commissary	41,341	47,487	56,730	32,098
TOTAL OTHER AGENCY FUNDS	181,278	445,095	458,486	167,887
TOTAL	$ 15,141,831	$ 48,429,101	$ 46,910,315	$ 16,660,617