RAWLINS COUNTY, KANSAS

DECEMBER 31, 2023

LINDBURG
VOGEL PIERCE FARIS
Chartered

RAWLINS COUNTY, KANSAS

TABLE OF CONTENTS
December 31, 2023

INDEPENDENT AUDITORS' REPORT 1-3

FINANCIAL STATEMENT

Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis 4-6

NOTES TO THE FINANCIAL STATEMENT 7-15

SCHEDULE 1

Summary of Expenditures - Regulatory Basis (Actual and Budget) 16

SCHEDULE 2

Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget)
2-1 General Fund 17-20

Special Purpose Funds
2-2 Road and Bridge 21
2-3 Special Bridge 22
2-4 Noxious Weed 23
2-5 Employee Benefits 24
2-6 Health 25
2-7 Health Capital Outlay 26
2-8 Home for Aged Maintenance 27
2-9 Ambulance 28
2-10 Services for Elderly 29
2-11 Transportation 30
2-12 Special Alcohol Programs 31
2-13 Fire District No. 1 General 32
2-14 Fire District No. 2 General 33
2-15 Fire District No. 3 General 34
2-16 Ambulance Equipment 35
2-17 County Building 36
2-18 Special Parks and Recreation 37
2-19 Rawlins County 911 38
2-20 Emergency 911 39
2-21 Nonbudgeted Special Purpose Funds 40-43
Special Road Improvement
Special Machinery
Fire District No. 1 Special Equipment
Fire District No. 2 Special Equipment
Fire District No. 3 Special Equipment
Motor Vehicle Operating
Equipment Reserve
Election Equipment
Register of Deeds Technology
County Clerk Technology
County Treasurer Technology
Airport Trust
P.A.T.F.
Prosecutor's Administrative Trust
A.S.A.P.
Bioterrorism Grant
Community Health Fair
Appraiser Equipment
Recycling Equipment
Communications Capital Improvement
ARPA Grant
Opioid Settlement
County Attorney Diversion
Jail Relief
Sheriff Equipment

TABLE OF CONTENTS (CONTINUED)

SCHEDULE 2 (CONTINUED)

2-21 Nonbudgeted Special Purpose Funds (continued)
Concealed Weapon Fees
Offender Registration Fees
VIN Inspection Fees
Drug Enforcement Trust
Pending Drug Forfeiture
Federal Drug Forfeiture
CDBG Grant
EOC Enhancement Grant

Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget)
Business Fund
2-22 Solid Waste 44

Schedule of Receipts and Expenditures - Regulatory Basis (Actual)
2-23 Capital Project Funds 45

SCHEDULE 3

Schedule of Receipts and Disbursements - Regulatory Basis
Distributable Funds, State Funds, Subdivision Funds, and Other Agency Funds 46

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Rawlins County, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the 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, 2023, 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, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of *the Kansas Municipal Audit and Accounting Guide* described in Note 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 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 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 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 1—Summary of Significant Accounting Policies.



Certified Public Accountants

Hutchinson, Kansas
August 2, 2024

RAWLINS COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 579,676	$ 1,962,335	$ 2,070,854	$ 471,157	$ 33,145	$ 504,302
SPECIAL PURPOSE FUNDS						
Road and Bridge	245,334	1,500,053	1,462,065	283,322	3,101	286,423
Special Bridge	610,945	283,776	336,892	557,829	-	557,829
Noxious Weed	60,185	56,205	49,470	66,920	-	66,920
Employee Benefits	187,123	1,133,882	1,189,989	131,016	-	131,016
Health	(34,658)	406,400	311,791	59,951	15,552	75,503
Health Capital Outlay	35,269	36,000	35,269	36,000	-	36,000
Home for Aged Maintenance	35,685	17,522	11,862	41,345	705	42,050
Ambulance	31,260	426,761	441,757	16,264	1,003	17,267
Services for Elderly	1,031	37,247	36,519	1,759	-	1,759
Transportation	37,656	36,073	49,594	24,135	271	24,406
Special Alcohol Programs	6,897	7,107	8,528	5,476	6,100	11,576
Fire District No. 1 General	4,481	66,764	59,908	11,337	-	11,337
Fire District No. 2 General	23,604	103,171	107,522	19,253	403	19,656
Fire District No. 3 General	32,370	35,858	50,378	17,850	204	18,054
Ambulance Equipment	78,076	102,304	2,089	178,291	-	178,291
County Building	56,322	74,631	34,381	96,572	-	96,572
Special Parks and Recreation	3,059	464	-	3,523	-	3,523
Rawlins County 911	253,062	63,063	46,632	269,493	-	269,493
Emergency 911	5,789	68	-	5,857	-	5,857
Special Road Improvement	51,006	-	-	51,006	-	51,006
Special Machinery	711,600	333,120	391,537	653,183	-	653,183
Fire District No. 1 Special Equipment	35,288	21,865	5,544	51,609	-	51,609
Fire District No. 2 Special Equipment	26,961	87,500	10,134	104,327	-	104,327
Fire District No. 3 Special Equipment	133,056	48,500	13,640	167,916	-	167,916
Motor Vehicle Operating	25,684	33,395	30,488	28,591	2,800	31,391
Equipment Reserve	498,668	137,200	165,227	470,641	-	470,641
Election Equipment	52,500	10,000	575	61,925	-	61,925

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

RAWLINS COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
SPECIAL PURPOSE FUNDS (CONTINUED)						
Register of Deeds Technology	$ 55,591	$ 4,352	$ 3,744	$ 56,199	$ -	$ 56,199
County Clerk Technology	3,156	1,003	957	3,202	-	3,202
County Treasurer Technology	5,755	1,003	128	6,630	-	6,630
Airport Trust	3,430	204,658	128,214	79,874	-	79,874
P.A.T.F.	1,098	150	79	1,169	-	1,169
Prosecutor's Administrative Trust	3,322	7,712	9,377	1,657	-	1,657
A.S.A.P.	3,017	-	-	3,017	-	3,017
Bioterrorism Grant	8,163	7,735	6,889	9,009	(24)	8,985
Community Health Fair	1,705	4,100	-	5,805	-	5,805
Appraiser Equipment	17,441	2,000	1,429	18,012	-	18,012
Recycling Equipment	119,872	20,089	52,265	87,696	-	87,696
Communications Capital Improvements	13,450	-	1,268	12,182	-	12,182
ARPA Grant	413,510	-	210,821	202,689	9,985	212,674
Opioid Settlement	470	3,582	-	4,052	-	4,052
County Attorney Diversion	4,940	1,950	-	6,890	-	6,890
Jail Relief	75,423	38,400	113,823	-	-	-
Sheriff Equipment	11,375	-	8,920	2,455	-	2,455
Concealed Weapon Fees	5,915	260	-	6,175	-	6,175
Offender Registration Fees	3,471	200	-	3,671	-	3,671
VIN Inspection Fees	18,682	6,400	600	24,482	-	24,482
Drug Enforcement Trust	34,224	-	-	34,224	-	34,224
Pending Drug Forfeiture	600	-	-	600	-	600
Federal Drug Forfeiture	5,153	-	-	5,153	-	5,153
EOC Enhancement Grant	1,497	-	1,497	-	-	-
BUSINESS FUND						
Solid Waste	217,603	143,636	102,359	258,880	740	259,620
CAPITAL PROJECT FUNDS						
Tennis - Pickleball Project	-	113,492	57,299	56,193	-	56,193
Other Airport Projects	1,000	-	-	1,000	-	1,000
TOTAL FINANCIAL REPORTING ENTITY	$ 4,817,792	$ 7,581,986	$ 7,622,314	$ 4,777,464	$ 73,985	$ 4,851,449

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

RAWLINS COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2023

COMPOSITION OF CASH		
Checking accounts	$	8,511,536
Money Market accounts		2,363,100
Savings accounts		655,047
Certificates of deposit		1,970,000
Cash and cash items		200
		13,499,883
Other accounts		
Checking accounts		
Law Library		11,704
TOTAL CASH		13,511,587
AGENCY FUNDS (SCHEDULE 3)		(8,660,138)
TOTAL - FINANCIAL REPORTING ENTITY	$	4,851,449

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

RAWLINS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2023

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Rawlins County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls, and does not include the following related municipal entities:

Rawlins County Hospital

The Hospital Board operates the Rawlins County Hospital (the Hospital). The Hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission. The Hospital has an elected board. The Hospital can sue and be sued, and can buy, sell, or lease property. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Rawlins County Extension Council

The Rawlins County Extension Council (the Council) provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons of the County. The Council is a related municipal entity of the County because of their fiscal dependency. The Council has an elected executive board. The County annually budgets an appropriation for the Council. The Council's financial statements are available at their offices.

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 funds comprise the financial activities of the County for the year of 2023:

General Fund

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

Special Purpose Funds

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.

Bond and Interest Funds

To account for the accumulation of resources for the payment of interest and principal on long-term debt.

Capital Project Funds

To account for debt proceeds and other financial resources segregated for the acquisition of major capital facilities.

Business Funds

Funds financed in whole or in part by fees charged to users of the goods or services.

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 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 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 complies with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles, and allowing the municipality 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), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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 the municipality is holding a revenue neutral rate hearing, the timeline for adoption of the final budget is adjusted to on or before September 20th. The County held a revenue neutral rate hearing as a part of adoption of the 2023 budget.

The statutes allow for the governing body to increase the original 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, 2023.

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, as listed in the table of contents. 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 are 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 the financial statement. Actual results could differ from those estimates.

Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

K.S.A. 12-1675 authorizes the County to invest monies in temporary notes or no-fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the U.S. government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years and the Kansas Municipal Investment Pool.

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.

Related Party Transactions

The County's Noxious Weed Director is the owner of a company that performs aerial spraying. During the year ended December 31, 2023, the County made payments totaling $44,956 for aerial spraying services to his company.

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Management was not aware of any 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 coverage (FDIC).

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, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2023, the County's carrying amount of deposits was $13,511,387 and the bank balance was $14,141,027. The bank balance was held by four banks with over 73% of the bank balance held by one bank, resulting in a concentration of credit risk. Of the bank balance, $2,263,090 was covered by FDIC insurance and $11,877,937 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. At December 31, 2023, the County had no such 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.

NOTE 4—LONG-TERM DEBT

At year end, the County's long-term debt consisted of the following:

Issue	Date Issued	Interest Rate	Amount of Issue	Year of Final Maturity
Finance leases				
2013 Caterpillar D6T4 dozer	04/30/20	3.00%	$ 209,947	2025
2022 Caterpillar 140-13 motor grader	03/22/22	3.99%	258,221	2027
2022 Caterpillar 140-13 motor grader	04/26/22	3.99%	265,865	2027
2018 John Deere 772 AWD motor grader	05/02/23	6.35%	146,233	2028

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance leases					
2013 Caterpillar D6T4 dozer	$ 129,672	$ -	$ 41,953	$ 87,719	$ 3,890
2022 Caterpillar 140-13 motor grader	202,459	-	47,684	154,775	8,078
2022 Caterpillar 140-13 motor grader	208,452	-	49,095	159,357	8,317
2018 John Deere 772 motor grader	-	146,233	28,271	117,962	-
	$ 540,583	$ 146,233	$ 167,003	$ 519,813	$ 20,285

Current maturities of principal and interest on long-term debt for the next five years and in five-year increments through maturity are as follows:

Finance Leases	Principal	Interest
2024	$ 164,632	$ 22,656
2025	171,265	16,025
2026	132,335	9,110
2027	24,998	3,275
2028	26,583	1,688
	$ 519,813	$ 52,754

NOTE 5—CONDUIT DEBT – REVENUE BONDS PAYABLE

The County entered into an agreement with Rawlins County Hospital (the Hospital) to issue $7,000,000 Hospital refunding Revenue Bonds, Series 2012. The balance of the Series 2012 Hospital Revenue Bonds at December 31, 2023, was $6,057,762.

NOTE 6—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 statement and supplementary information. KPERS' financial statements are included in the Comprehensive Annual Financial Report, which can be found on 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 8.43% for the year ended December 31, 2023. Contributions to the pension plan from the County for KPERS were $170,784 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $1,978,639. The net pension liability was measured as of June 30, 2023, and the total pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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 statement.

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 Plan Description paragraph.

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.

The County's estimated liability for compensated absences at December 31, 2023, was $238,601.

Landfill Closure and Post-Closure Care Costs

State and federal laws and regulations require the County to place a final cover on each of its landfill sites when it stops accepting waste at that site and to perform certain maintenance and monitoring functions at the site for 30 years after closure.

Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post-closure care costs as a liability based on landfill capacity used as of each year end.

Under the basis of accounting discussed in Note 1—Summary of Significant Accounting Policies, the County recognizes expenses, generally when paid; therefore, the closure and post-closure care costs will be recognized in future years as incurred.

Estimated capacity, usage, remaining life, and the estimated liability for closure and post-closure care costs at December 31, 2023, were as follows:

Permit No. 546	Composting	Construction and Demolition	Municipal Solid Waste
Estimated remaining life (years)			0.8
Estimated total capacity (cubic yards)			194,407
Estimated usage to date (cubic yards)			188,849
Percent of capacity used			97.141%
Estimated closure costs	$ 13,104	$ 7,901	$ 283,007
Estimated post-closure costs	-	-	249,140
Estimated liability at December 31	$ 13,104	$ 7,901	$ 532,147

Estimated total costs of closure and post-closure care are based on what it would cost to perform all closure and post-closure care in 2023. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County intends to meet closure and post-closure financial assurance requirements through a series of financial tests, which demonstrate that the County has sufficient financial strength to finance closure and post-closure activities.

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, 2023.

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.

The County continues to carry commercial insurance for all other risks of loss, including various property and liability coverage. 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.

Medical benefits were provided to employees and their eligible dependents through commercial insurance.

NOTE 9—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2023:

From Fund	To Fund	Amount	Statutory Authority
Motor Vehicle Operating	General	$ 25,684	K.S.A. 8-145
General	Equipment Reserve	100,000	K.S.A. 19-119
General - Election	Election Equipment	10,000	K.S.A. 19-119
General - Appraiser's cost	Appraiser Equipment	2,000	K.S.A. 19-119
General - Recycling	Recycling Equipment	15,000	K.S.A. 19-119
Road and Bridge	Special Machinery	300,000	K.S.A. 68-141g
Health Capital Outlay	Health	35,269	K.S.A. 65-204
Health	Health Capital Outlay	36,000	K.S.A. 65-204
Ambulance	Ambulance Equipment	25,000	K.S.A. 12-110d
Fire District No. 1 General	Fire District No. 1 Special Equipment	20,000	K.S.A. 19-3612c
Fire District No. 2 General	Fire District No. 2 Special Equipment	80,000	K.S.A. 19-3612c
Fire District No. 3 General	Fire District No. 3 Special Equipment	40,000	K.S.A. 19-3612c

NOTE 10—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

The County participates in various federal and state grant programs. These grants are often subject to grantor audit or review, the purpose of which is to ensure compliance with specific conditions of the grant. Liability for reimbursement that may arise as a result of the audit or review cannot be reasonably determined; however, it is believed that the amount, if any, would not be material.

Litigation

The County may be subject to various legal actions, pending or in process, for tax appeals, property damage, or other claims. Any estimate of the ultimate outcome and liability that might result from these matters cannot be reasonably determined.

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, 2023, the County's share of tax rebates totaled $160,306.

Courthouse Repairs

On June 30, 2023, the County Commission approved an agreement for courthouse brick work in the amount of $246,657.

RAWLINS COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
(BUDGETED FUNDS ONLY)
For Year Ended December 31, 2023

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	$ 2,588,602	$ -	$ 2,588,602	$ 2,070,854	$ (517,748)
SPECIAL PURPOSE FUNDS					
Road and Bridge	1,539,842	-	1,539,842	1,462,065	(77,777)
Special Bridge	305,659	209,282	514,941	336,892	(178,049)
Noxious Weed	69,310	-	69,310	49,470	(19,840)
Employee Benefits	1,288,500	-	1,288,500	1,189,989	(98,511)
Health	281,822	86,748	368,570	311,791	(56,779)
Health Capital Outlay	30,269	-	30,269	35,269	5,000
Home for Aged Maintenance	45,425	-	45,425	11,862	(33,563)
Ambulance	465,401	-	465,401	441,757	(23,644)
Services for Elderly	36,519	-	36,519	36,519	-
Transportation	56,107	8,621	64,728	49,594	(15,134)
Special Alcohol Programs	6,116	-	6,116	8,528	2,412
Fire District No. 1 General	60,500	7,550	68,050	59,908	(8,142)
Fire District No. 2 General	123,006	-	123,006	107,522	(15,484)
Fire District No. 3 General	63,395	-	63,395	50,378	(13,017)
Ambulance Equipment	88,802	-	88,802	2,089	(86,713)
County Building	127,425	-	127,425	34,381	(93,044)
Special Parks and Recreation	6,515	-	6,515	-	(6,515)
Rawlins County 911	322,309	-	322,309	46,632	(275,677)
Emergency 911	5,677	-	5,677	-	(5,677)
BUSINESS FUND					
Solid Waste	215,656	-	215,656	102,359	(113,297)

RAWLINS COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,208,088	$ 1,205,446	$ 2,642
Delinquent tax	16,333	4,500	11,833
Interest and charges on delinquent taxes	27,232	10,000	17,232
Motor vehicle tax	73,561	72,542	1,019
Recreational vehicle tax	2,234	1,757	477
16/20M truck tax	10,324	13,456	(3,132)
Commercial vehicle registration fees	-	3,816	(3,816)
Watercraft tax	-	312	(312)
Intangible tax	16,325	-	16,325
Local retail sales tax	334,385	240,000	94,385
Mineral tax	18,871	3,600	15,271
Neighborhood revitalization	(45,821)	(58,685)	12,864
Licenses, permits, and fees			
Officers' fees	-	30,000	(30,000)
County Clerk	2,050	-	2,050
Register of Deeds	29,116	-	29,116
Sheriff	1,255	-	1,255
Neighborhood revitalization applications	-	500	(500)
Transfer from - Motor Vehicle Operating Fund	25,684	7,000	18,684
Cereal malt beverage and club licenses	50	100	(50)
Antique motor vehicle registration fees	-	600	(600)
Diversion fees	-	500	(500)
District court fees and reimbursements	3,262	2,000	1,262
Uses of money and property			
Interest on idle fund investments	174,894	20,000	154,894
Other			
Dispatcher reimbursement	33,000	33,000	-
Emergency management	8,662	3,600	5,062
Other grants	2,000	-	2,000
Oil and Gas Depletion Reserve Trust	-	550,000	(550,000)
Recycling reimbursement	4,052	14,000	(9,948)
Other reimbursements	387	2,000	(1,613)
Miscellaneous	16,391	-	16,391
TOTAL RECEIPTS	1,962,335	2,160,044	(197,709)

RAWLINS COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	$ 39,077	$ 41,382	$ (2,305)
Contractual services	4,757	5,000	(243)
Commodities	484	500	(16)
Department total	44,318	46,882	(2,564)
County Clerk			
Personal services	104,460	103,782	678
Contractual services	2,810	5,000	(2,190)
Commodities	1,663	3,000	(1,337)
Department total	108,933	111,782	(2,849)
County Treasurer			
Personal services	142,880	131,000	11,880
Contractual services	3,903	8,000	(4,097)
Commodities	3,914	14,000	(10,086)
Department total	150,697	153,000	(2,303)
County Attorney			
Personal services	39,176	47,000	(7,824)
Contractual services	11,718	15,800	(4,082)
Commodities	127	300	(173)
Department total	51,021	63,100	(12,079)
Register of Deeds			
Personal services	47,711	54,000	(6,289)
Contractual services	2,405	3,000	(595)
Commodities	2,327	2,800	(473)
Department total	52,443	59,800	(7,357)
Sheriff			
Personal services	208,809	217,855	(9,046)
Contractual services	71,353	47,000	24,353
Commodities	32,380	35,000	(2,620)
Department total	312,542	299,855	12,687

RAWLINS COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Communications			
Personal services	$ 217,186	$ 209,513	$ 7,673
Contractual services	6,540	20,000	(13,460)
Commodities	6,102	10,000	(3,898)
Department total	229,828	239,513	(9,685)
Unified Court			
Contractual services	25,893	39,500	(13,607)
Commodities	2,251	2,500	(249)
District expenses	15,649	10,300	5,349
Department total	43,793	52,300	(8,507)
Courthouse general			
Personal services	45,338	34,947	10,391
Contractual services	154,010	165,000	(10,990)
Commodities	10,841	14,000	(3,159)
Capital outlay	400	-	400
Department total	210,589	213,947	(3,358)
Appraiser's cost			
Personal services	118,041	120,726	(2,685)
Contractual services	13,989	19,900	(5,911)
Commodities	3,698	4,825	(1,127)
Capital outlay	658	6,000	(5,342)
Transfer to - Appraiser Equipment Fund	2,000	-	2,000
Department total	138,386	151,451	(13,065)
Election			
Personal services	15,972	14,826	1,146
Contractual services	9,440	15,000	(5,560)
Commodities	5,351	5,000	351
Capital outlay	-	30,000	(30,000)
Transfer to - Election Equipment Fund	10,000	-	10,000
Department total	40,763	64,826	(24,063)
Data processing			
Contractual services	64,972	52,750	12,222
Commodities	116	1,250	(1,134)
Capital outlay	-	12,000	(12,000)
Department total	65,088	66,000	(912)

RAWLINS COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Recycling			
Personal services	$ 47,670	$ 63,655	$ (15,985)
Contractual services	12,841	17,715	(4,874)
Commodities	5,148	2,626	2,522
Transfer to - Recycling Equipment Fund	15,000	-	15,000
Department total	80,659	83,996	(3,337)
Emergency management			
Personal services	4,800	4,800	-
Contractual services	21,131	22,200	(1,069)
Commodities	2,561	5,000	(2,439)
Department total	28,492	32,000	(3,508)
Other appropriations			
Airport improvements	4,732	10,000	(5,268)
Airport Trust appropriation	5,000	5,000	-
Conservation	25,000	25,000	-
Economic Development	30,000	30,000	-
Extension council	89,300	89,300	-
Fair	35,000	35,000	-
Herdon Museum	3,000	3,000	-
Historical records	20,000	20,000	-
Juvenile detention	21,556	10,000	11,556
L.E.P.G.	-	2,000	(2,000)
Library	51,000	51,000	-
Mental health	17,000	17,000	-
Mental retardation/DSNWK	57,750	57,750	-
Options	500	500	-
Public safety vehicles	48,864	40,000	8,864
RC&D	500	500	-
Silver-Haired Legislature	100	100	-
Western Kansas Child Advocacy	4,000	4,000	-
Solid Waste - new cell	-	550,000	(550,000)
Transfer to - Equipment Reserve Fund	100,000	-	100,000
Total other appropriations	513,302	950,150	(436,848)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	2,070,854	2,588,602	(517,748)
RECEIPTS OVER (UNDER) EXPENDITURES	(108,519)	(428,558)	320,039
UNENCUMBERED CASH, JANUARY 1	579,676	428,558	151,118
UNENCUMBERED CASH, DECEMBER 31	$ 471,157	$ -	$ 471,157

RAWLINS COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,072,071	$ 1,069,737	$ 2,334
Delinquent tax	11,346	50	11,296
Motor vehicle tax	35,441	29,758	5,683
Recreational vehicle tax	1,102	721	381
16/20M truck tax	10,189	5,520	4,669
Commercial vehicle registration fees	-	1,565	(1,565)
Watercraft tax	-	128	(128)
Intangible tax	5	120	(115)
Special highway fuel tax	269,394	282,167	(12,773)
Neighborhood revitalization	(41,681)	(39,539)	(2,142)
Reimbursements	-	10,000	(10,000)
ARPA reimbursement	25,000	-	25,000
Sale of surplus property	33,120	-	33,120
Miscellaneous	84,066	-	84,066
TOTAL RECEIPTS	1,500,053	1,360,227	139,826
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	604,996	714,842	(109,846)
Contractual services	86,508	100,000	(13,492)
Commodities	451,110	400,000	51,110
Capital outlay	-	25,000	(25,000)
Resurfacing project	-	100,000	(100,000)
ARPA expenditures	19,451	-	19,451
Transfer to - Special Machinery Fund	300,000	200,000	100,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,462,065	1,539,842	(77,777)
RECEIPTS OVER (UNDER) EXPENDITURES	37,988	(179,615)	217,603
UNENCUMBERED CASH, JANUARY 1	245,334	179,615	65,719
UNENCUMBERED CASH, DECEMBER 31	$ 283,322	$ -	$ 283,322

RAWLINS COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 71,988	$ 71,819	$ 169
Delinquent tax	899	250	649
Motor vehicle tax	3,615	3,390	225
Recreational vehicle tax	111	82	29
16/20M truck tax	680	629	51
Commercial vehicle registration fees	-	178	(178)
Watercraft tax	-	15	(15)
Neighborhood revitalization	(2,799)	(2,516)	(283)
Reimbursements	209,282	-	209,282
TOTAL RECEIPTS	283,776	73,847	209,929
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction	336,892	305,659	31,233
Adjustment for qualifying budget credit	-	209,282	(209,282)
TOTAL FOR COMPARISON	336,892	514,941	(178,049)
RECEIPTS OVER (UNDER) EXPENDITURES	(53,116)	(231,812)	178,696
UNENCUMBERED CASH, JANUARY 1	610,945	231,812	379,133
UNENCUMBERED CASH, DECEMBER 31	$ 557,829	$ -	$ 557,829

RAWLINS COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 42,617	$ 42,496	$ 121
Delinquent tax	513	200	313
Motor vehicle tax	1,984	1,789	195
Recreational vehicle tax	61	43	18
16/20M truck tax	445	332	113
Commercial vehicle registration fees	-	94	(94)
Watercraft tax	-	8	(8)
Neighborhood revitalization	(1,657)	(1,487)	(170)
Reimbursements	12,242	-	12,242
TOTAL RECEIPTS	56,205	43,475	12,730
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	19,657	18,840	817
Contractual services	2,071	5,150	(3,079)
Commodities	27,742	45,320	(17,578)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	49,470	69,310	(19,840)
RECEIPTS OVER (UNDER) EXPENDITURES	6,735	(25,835)	32,570
UNENCUMBERED CASH, JANUARY 1	60,185	25,835	34,350
UNENCUMBERED CASH, DECEMBER 31	$ 66,920	$ -	$ 66,920

RAWLINS COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,082,416	$ 1,080,061	$ 2,355
Delinquent tax	12,931	4,000	8,931
Motor vehicle tax	52,681	49,661	3,020
Recreational vehicle tax	1,611	1,203	408
16/20M truck tax	9,694	9,211	483
Commercial vehicle registration fees	-	2,612	(2,612)
Watercraft tax	-	214	(214)
Neighborhood revitalization	(42,084)	(43,179)	1,095
Reimbursements	16,633	-	16,633
TOTAL RECEIPTS	1,133,882	1,103,783	30,099
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	774,029	825,000	(50,971)
Social Security	155,370	176,000	(20,630)
KPERS	197,856	218,000	(20,144)
Workers' compensation	47,269	55,000	(7,731)
Other insurance	8,019	12,000	(3,981)
Unemployment tax	7,446	2,500	4,946
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,189,989	1,288,500	(98,511)
RECEIPTS OVER (UNDER) EXPENDITURES	(56,107)	(184,717)	128,610
UNENCUMBERED CASH, JANUARY 1	187,123	184,717	2,406
UNENCUMBERED CASH, DECEMBER 31	$ 131,016	$ -	$ 131,016

RAWLINS COUNTY, KANSAS

HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 200,417	$ 199,983	$ 434
Delinquent tax	2,029	250	1,779
Motor vehicle tax	8,038	7,609	429
Recreational vehicle tax	246	184	62
16/20M truck tax	1,445	1,411	34
Commercial vehicle registration fees	-	400	(400)
Watercraft tax	-	33	(33)
Neighborhood revitalization	(7,792)	(8,048)	256
Grants and reimbursements	166,748	80,000	86,748
Transfer from - Health Capital Outlay Fund	35,269	-	35,269
TOTAL RECEIPTS	406,400	281,822	124,578
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	180,177	203,540	(23,363)
Contractual services	17,657	35,019	(17,362)
Commodities	65,032	33,263	31,769
Capital outlay	12,925	10,000	2,925
Transfer to - Health Capital Outlay Fund	36,000	-	36,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	311,791	281,822	29,969
Adjustment for qualifying budget credit	-	86,748	(86,748)
TOTAL FOR COMPARISON	311,791	368,570	(56,779)
RECEIPTS OVER (UNDER) EXPENDITURES	94,609	-	94,609
UNENCUMBERED CASH, JANUARY 1	(34,658)	-	(34,658)
UNENCUMBERED CASH, DECEMBER 31	$ 59,951	$ -	$ 59,951

RAWLINS COUNTY, KANSAS

HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Health Fund	$ 36,000	$ -	$ 36,000
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	-	30,269	(30,269)
Transfer to - Health Fund	35,269	-	35,269
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	35,269	30,269	5,000
RECEIPTS OVER (UNDER) EXPENDITURES	731	(30,269)	31,000
UNENCUMBERED CASH, JANUARY 1	35,269	30,269	5,000
UNENCUMBERED CASH, DECEMBER 31	$ 36,000	$ -	$ 36,000

RAWLINS COUNTY, KANSAS

HOME FOR AGED MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 17,998	$ 17,955	$ 43
Delinquent tax	58	50	8
Motor vehicle tax	135	125	10
Recreational vehicle tax	4	3	1
16/20M truck tax	27	23	4
Commercial vehicle registration fees	-	7	(7)
Watercraft tax	-	1	(1)
Neighborhood revitalization	(700)	(629)	(71)
TOTAL RECEIPTS	17,522	17,535	(13)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Contractual services	11,862	45,425	(33,563)
RECEIPTS OVER (UNDER) EXPENDITURES	5,660	(27,890)	33,550
UNENCUMBERED CASH, JANUARY 1	35,685	27,890	7,795
UNENCUMBERED CASH, DECEMBER 31	$ 41,345	$ -	$ 41,345

RAWLINS COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 347,993	$ 347,202	$ 791
Delinquent tax	3,703	200	3,503
Motor vehicle tax	15,161	14,280	881
Recreational vehicle tax	464	346	118
16/20M truck tax	2,799	2,649	150
Commercial vehicle registration fees	-	751	(751)
Watercraft tax	-	62	(62)
Neighborhood revitalization	(13,530)	(12,150)	(1,380)
Collections for services	70,036	90,000	(19,964)
Other reimbursements	135	-	135
TOTAL RECEIPTS	426,761	443,340	(16,579)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	354,599	335,401	19,198
Contractual services	31,424	43,000	(11,576)
Commodities	17,392	22,000	(4,608)
Capital outlay	13,342	30,000	(16,658)
Transfer to - Ambulance Equipment Fund	25,000	35,000	(10,000)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	441,757	465,401	(23,644)
RECEIPTS OVER (UNDER) EXPENDITURES	(14,996)	(22,061)	7,065
UNENCUMBERED CASH, JANUARY 1	31,260	22,061	9,199
UNENCUMBERED CASH, DECEMBER 31	$ 16,264	$ -	$ 16,264

RAWLINS COUNTY, KANSAS

SERVICES FOR ELDERLY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 36,018	$ 35,910	$ 108
Delinquent tax	427	100	327
Motor vehicle tax	1,807	1,695	112
Recreational vehicle tax	55	41	14
16/20M truck tax	340	314	26
Commercial vehicle registration fees	-	89	(89)
Watercraft tax	-	7	(7)
Neighborhood revitalization	(1,400)	(2,542)	1,142
TOTAL RECEIPTS	37,247	35,614	1,633
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriations	32,519	32,519	-
Agency for aging	4,000	4,000	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	36,519	36,519	-
RECEIPTS OVER (UNDER) EXPENDITURES	728	(905)	1,633
UNENCUMBERED CASH, JANUARY 1	1,031	905	126
UNENCUMBERED CASH, DECEMBER 31	$ 1,759	$ -	$ 1,759

RAWLINS COUNTY, KANSAS

TRANSPORTATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,150	$ 1,091	$ 59
Delinquent tax	89	-	89
Motor vehicle tax	119	-	119
Recreational vehicle tax	4	-	4
16/20M truck tax	135	-	135
Commercial vehicle registration fees	-	-	-
Watercraft tax	-	-	-
Neighborhood revitalization	(45)	(118)	73
Grants	32,179	24,000	8,179
Fares and reimbursements	2,442	2,000	442
TOTAL RECEIPTS	36,073	26,973	9,100
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	34,294	39,607	(5,313)
Contractual services	7,560	7,500	60
Commodities	3,273	6,000	(2,727)
Capital outlay	4,467	3,000	1,467
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	49,594	56,107	(6,513)
Adjustment for qualifying budget credit	-	8,621	(8,621)
TOTAL FOR COMPARISON	49,594	64,728	(15,134)
RECEIPTS OVER (UNDER) EXPENDITURES	(13,521)	(29,134)	15,613
UNENCUMBERED CASH, JANUARY 1	37,656	29,134	8,522
UNENCUMBERED CASH, DECEMBER 31	$ 24,135	$ -	$ 24,135

RAWLINS COUNTY, KANSAS

SPECIAL ALCOHOL PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 7,107	$ 3,000	$ 4,107
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Alcohol and drug abuse programs	8,528	6,116	2,412
RECEIPTS OVER (UNDER) EXPENDITURES	(1,421)	(3,116)	1,695
UNENCUMBERED CASH, JANUARY 1	6,897	3,116	3,781
UNENCUMBERED CASH, DECEMBER 31	$ 5,476	$ -	$ 5,476

RAWLINS COUNTY, KANSAS

FIRE DISTRICT NO. 1 GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 56,545	$ 56,091	$ 454
Delinquent tax	637	-	637
Motor vehicle tax	1,556	1,913	(357)
Recreational vehicle tax	61	45	16
16/20M truck tax	415	363	52
Watercraft tax	-	7	(7)
Miscellaneous	7,550	-	7,550
TOTAL RECEIPTS	66,764	58,419	8,345
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	5,265	7,000	(1,735)
Contractual services	10,320	7,000	3,320
Commodities	3,079	7,000	(3,921)
Capital outlay	21,244	15,000	6,244
Transfer to - Fire District No. 1 Special Equipment Fund	20,000	24,500	(4,500)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	59,908	60,500	(592)
Adjustment for qualifying budget credit	-	7,550	(7,550)
TOTAL FOR COMPARISON	59,908	68,050	(8,142)
RECEIPTS OVER (UNDER) EXPENDITURES	6,856	(2,081)	8,937
UNENCUMBERED CASH, JANUARY 1	4,481	2,081	2,400
UNENCUMBERED CASH, DECEMBER 31	$ 11,337	$ -	$ 11,337

RAWLINS COUNTY, KANSAS

FIRE DISTRICT NO. 2 GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 97,193	$ 96,260	$ 933
Delinquent tax	162	-	162
Motor vehicle tax	4,518	3,636	882
Recreational vehicle tax	121	93	28
16/20M truck tax	948	981	(33)
Commercial vehicle registration fees	-	436	(436)
Watercraft tax	-	17	(17)
Miscellaneous	229	-	229
TOTAL RECEIPTS	103,171	101,423	1,748
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	14,140	23,500	(9,360)
Contractual services	12,019	12,000	19
Commodities	1,363	11,000	(9,637)
Capital outlay	-	46,506	(46,506)
Lease payment	-	12,520	(12,520)
Transfer to - Fire District No. 2 Special Equipment Fund	80,000	17,480	62,520
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	107,522	123,006	(15,484)
RECEIPTS OVER (UNDER) EXPENDITURES	(4,351)	(21,583)	17,232
UNENCUMBERED CASH, JANUARY 1	23,604	21,583	2,021
UNENCUMBERED CASH, DECEMBER 31	$ 19,253	$ -	$ 19,253

RAWLINS COUNTY, KANSAS

FIRE DISTRICT NO. 3 GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 33,115	$ 33,601	$ (486)
Delinquent tax	740	-	740
Motor vehicle tax	1,247	1,024	223
Recreational vehicle tax	33	23	10
16/20M truck tax	352	267	85
Commercial vehicle registration fees	-	18	(18)
Watercraft tax	-	4	(4)
Miscellaneous	371	-	371
TOTAL RECEIPTS	35,858	34,937	921
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	640	1,500	(860)
Contractual services	8,370	6,000	2,370
Commodities	1,368	3,500	(2,132)
Capital outlay	-	23,895	(23,895)
Transfer to - Fire District No. 3 Special Equipment Fund	40,000	28,500	11,500
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	50,378	63,395	(13,017)
RECEIPTS OVER (UNDER) EXPENDITURES	(14,520)	(28,458)	13,938
UNENCUMBERED CASH, JANUARY 1	32,370	28,458	3,912
UNENCUMBERED CASH, DECEMBER 31	$ 17,850	$ -	$ 17,850

RAWLINS COUNTY, KANSAS

AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Donations and grants	$ 2,304	$ 200	$ 2,104
ARPA reimbursement	75,000	-	75,000
Transfer from - Ambulance Fund	25,000	35,000	(10,000)
TOTAL RECEIPTS	102,304	35,200	67,104
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	2,089	88,802	(86,713)
RECEIPTS OVER (UNDER) EXPENDITURES	100,215	(53,602)	153,817
UNENCUMBERED CASH, JANUARY 1	78,076	53,602	24,474
UNENCUMBERED CASH, DECEMBER 31	$ 178,291	$ -	$ 178,291

RAWLINS COUNTY, KANSAS

COUNTY BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 71,990	$ 71,819	$ 171
Delinquent tax	900	250	650
Motor vehicle tax	3,615	3,390	225
Recreational vehicle tax	110	82	28
16/20M truck tax	680	629	51
Commercial vehicle registration fees	-	178	(178)
Watercraft tax	-	15	(15)
Neighborhood revitalization	(2,799)	(2,516)	(283)
Miscellaneous	135	-	135
TOTAL RECEIPTS	74,631	73,847	784
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Improvements and repair	34,381	127,425	(93,044)
RECEIPTS OVER (UNDER) EXPENDITURES	40,250	(53,578)	93,828
UNENCUMBERED CASH, JANUARY 1	56,322	53,578	2,744
UNENCUMBERED CASH, DECEMBER 31	$ 96,572	$ -	$ 96,572

RAWLINS COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 464	$ 1,800	$ (1,336)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Parks and recreation	-	6,515	(6,515)
RECEIPTS OVER (UNDER) EXPENDITURES	464	(4,715)	5,179
UNENCUMBERED CASH, JANUARY 1	3,059	4,715	(1,656)
UNENCUMBERED CASH, DECEMBER 31	$ 3,523	$ -	$ 3,523

RAWLINS COUNTY, KANSAS

RAWLINS COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-19

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	$ 59,993	$ 60,000	$ (7)
Interest	3,070	100	2,970
TOTAL RECEIPTS	63,063	60,100	2,963
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Equipment, maintenance, and services	46,632	322,309	(275,677)
RECEIPTS OVER (UNDER) EXPENDITURES	16,431	(262,209)	278,640
UNENCUMBERED CASH, JANUARY 1	253,062	262,209	(9,147)
UNENCUMBERED CASH, DECEMBER 31	$ 269,493	$ -	$ 269,493

RAWLINS COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-20

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	$ 68	$ 10	$ 58
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Equipment and services	-	5,677	(5,677)
RECEIPTS OVER (UNDER) EXPENDITURES	68	(5,667)	5,735
UNENCUMBERED CASH, JANUARY 1	5,789	5,667	122
UNENCUMBERED CASH, DECEMBER 31	$ 5,857	$ -	$ 5,857

RAWLINS COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2023

Schedule 2-21
Page 1 of 4

	Special Road Improvement	Special Machinery	Fire District No. 1 Special Equipment	Fire District No. 2 Special Equipment	Fire District No. 3 Special Equipment	Motor Vehicle Operating	Equipment Reserve	Election Equipment
RECEIPTS								
Fees	$ -	$ -	$ -	$ -	$ -	$ 33,395	$ -	$ -
Grants	-	-	-	7,500	8,500	-	-	-
Donations	-	-	1,865	-	-	-	-	-
Miscellaneous	-	33,120	-	-	-	-	37,200	-
Transfer from:								
General Fund	-	-	-	-	-	-	100,000	10,000
Road and Bridge Fund	-	300,000	-	-	-	-	-	-
Fire District General Fund	-	-	20,000	80,000	40,000	-	-	-
TOTAL RECEIPTS	-	333,120	21,865	87,500	48,500	33,395	137,200	10,000
EXPENDITURES AND TRANSFERS								
Contractual services	-	-	-	-	-	50	-	-
Commodities	-	-	-	-	-	1,954	-	-
Capital outlay	-	391,537	5,544	10,134	13,640	2,800	165,227	575
Transfer to - other funds	-	-	-	-	-	25,684	-	-
TOTAL EXPENDITURES AND TRANSFERS	-	391,537	5,544	10,134	13,640	30,488	165,227	575
RECEIPTS OVER (UNDER) EXPENDITURES	-	(58,417)	16,321	77,366	34,860	2,907	(28,027)	9,425
UNENCUMBERED CASH, JANUARY 1	51,006	711,600	35,288	26,961	133,056	25,684	498,668	52,500
UNENCUMBERED CASH, DECEMBER 31	$ 51,006	$ 653,183	$ 51,609	$ 104,327	$ 167,916	$ 28,591	$ 470,641	$ 61,925

RAWLINS COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2023

	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology	Airport Trust	P.A.T.F.	Prosecutor's Administrative Trust	A.S.A.P.	Bioterrorism Grant	Community Health Fair
RECEIPTS									
Fees	$ 4,012	$ 1,003	$ 1,003	$ -	$ 150	$ 7,712	$ -	$ -	$ -
Interest	340	-	-	-	-	-	-	-	-
Donations	-	-	-	230	-	-	-	-	4,100
Grants	-	-	-	157,915	-	-	-	7,735	-
Reimbursements	-	-	-	309	-	-	-	-	-
Grant matching funds - County	-	-	-	4,732	-	-	-	-	-
Grant matching funds - City	-	-	-	4,732	-	-	-	-	-
County appropriation	-	-	-	5,000	-	-	-	-	-
City of Atwood appropriation	-	-	-	-	-	-	-	-	-
Lease, hanger rent, etc.	-	-	-	21,744	-	-	-	-	-
Miscellaneous	-	-	-	9,996	-	-	-	-	-
TOTAL RECEIPTS	4,352	1,003	1,003	204,658	150	7,712	-	7,735	4,100
EXPENDITURES									
Contractual services	3,744	957	128	117,542	79	9,377	-	6,889	-
Commodities	-	-	-	1,134	-	-	-	-	-
Capital outlay	-	-	-	9,538	-	-	-	-	-
TOTAL EXPENDITURES	3,744	957	128	128,214	79	9,377	-	6,889	-
RECEIPTS OVER (UNDER) EXPENDITURES	608	46	875	76,444	71	(1,665)	-	846	4,100
UNENCUMBERED CASH, JANUARY 1	55,591	3,156	5,755	3,430	1,098	3,322	3,017	8,163	1,705
UNENCUMBERED CASH, DECEMBER 31	$ 56,199	$ 3,202	$ 6,630	$ 79,874	$ 1,169	$ 1,657	$ 3,017	$ 9,009	$ 5,805

RAWLINS COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2023

	Appraiser Equipment	Recycling Equipment	Communications Capital Improvement	ARPA Grant	Opioid Settlement	County Attorney Diversion	Jail Relief	Sheriff Equipment
RECEIPTS								
Fees	$ -	$ -	$ -	$ -	$ -	$ 1,950	$ -	$ -
Prisoner board	-	-	-	-	-	-	38,400	-
State of Kansas - settlement	-	-	-	-	3,582	-	-	-
Miscellaneous	-	5,089	-	-	-	-	-	-
Transfers	2,000	15,000	-	-	-	-	-	-
TOTAL RECEIPTS	2,000	20,089	-	-	3,582	1,950	38,400	-
EXPENDITURES								
Personal services	-	-	-	-	-	-	-	-
Contractual services	-	-	-	210,821	-	-	83,438	-
Commodities	-	-	-	-	-	-	4,726	-
Capital outlay	1,429	52,265	1,268	-	-	-	25,659	8,920
TOTAL EXPENDITURES	1,429	52,265	1,268	210,821	-	-	113,823	8,920
RECEIPTS OVER (UNDER) EXPENDITURES	571	(32,176)	(1,268)	(210,821)	3,582	1,950	(75,423)	(8,920)
UNENCUMBERED CASH, JANUARY 1	17,441	119,872	13,450	413,510	470	4,940	75,423	11,375
UNENCUMBERED CASH, DECEMBER 31	$ 18,012	$ 87,696	$ 12,182	$ 202,689	$ 4,052	$ 6,890	$ -	$ 2,455

RAWLINS COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2023

	Concealed Weapon Fees	Offender Registration Fees	VIN Inspection Fees	Drug Enforcement Trust	Pending Drug Forfeiture	Federal Drug Forfeiture	EOC Enhancement Grant
RECEIPTS							
Fees	$ 260	$ 200	$ 6,400	$ -	$ -	$ -	$ -
EXPENDITURES							
Contractual services	-	-	-	-	-	-	1,497
Commodities	-	-	600	-	-	-	-
TOTAL EXPENDITURES	-	-	600	-	-	-	1,497
RECEIPTS OVER (UNDER) EXPENDITURES	260	200	5,800	-	-	-	(1,497)
UNENCUMBERED CASH, JANUARY 1	5,915	3,471	18,682	34,224	600	5,153	1,497
UNENCUMBERED CASH, DECEMBER 31	$ 6,175	$ 3,671	$ 24,482	$ 34,224	$ 600	$ 5,153	$ -

RAWLINS COUNTY, KANSAS

BUSINESS FUND

SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-22

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Special assessments	$ 118,614	$ 110,000	$ 8,614
User fees	25,022	5,000	20,022
TOTAL RECEIPTS	143,636	115,000	28,636
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	51,733	52,000	(267)
Contractual services	27,594	46,865	(19,271)
Commodities	7,462	32,016	(24,554)
Capital outlay	14,680	45,000	(30,320)
Household hazardous waste	890	4,775	(3,885)
Transfer to - Capital Improvement Fund	-	35,000	(35,000)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	102,359	215,656	(113,297)
RECEIPTS OVER (UNDER) EXPENDITURES	41,277	(100,656)	141,933
UNENCUMBERED CASH, JANUARY 1	217,603	100,656	116,947
UNENCUMBERED CASH, DECEMBER 31	$ 258,880	$ -	$ 258,880

RAWLINS COUNTY, KANSAS

CAPITAL PROJECT FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2023

Schedule 2-23

	Tennis - Pickleball Project	Other Airport Projects
RECEIPTS		
Grants and donations	$ 113,492	$ -
EXPENDITURES		
Construction	57,299	-
RECEIPTS OVER (UNDER) EXPENDITURES	56,193	-
UNENCUMBERED CASH, JANUARY 1	-	1,000
UNENCUMBERED CASH, DECEMBER 31	$ 56,193	$ 1,000

RAWLINS COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, SUBDIVISION FUNDS, AND OTHER AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2023

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Ad Valorem Property Tax	$ 6,867,416	$ 9,989,665	$ 9,708,222	$ 7,148,859
Delinquent Personal Property Tax	1,014	8,815	9,719	110
Redemptions	8,677	104,561	111,388	1,850
Mineral Production Tax	-	39,679	36,814	2,865
Motor Vehicle Tax	67,425	419,327	432,127	54,625
Recreational Vehicle Tax	2,541	12,725	13,739	1,527
16/20M Truck Tax	54,170	78,212	71,248	61,134
Commercial Vehicle Fees	612	26,435	26,917	130
Tax Foreclosure Sale	-	-	3,705	(3,705)
Watercraft Tax	1,995	3,588	2,633	2,950
Bankruptcy Tax	1,312	-	-	1,312
Intangible Tax	-	63,967	63,967	-
Advance Tax Escrow	16,903	52,648	57,577	11,974
Oil and Gas Depletion Trust Fund	725,726	-	-	725,726
Neighborhood Revitalization	-	392,063	392,063	-
TOTAL DISTRIBUTABLE FUNDS	7,747,791	11,191,685	10,930,119	8,009,357
STATE FUNDS				
Educational Building	-	77,294	77,294	-
Institutional Building	-	38,647	38,647	-
Motor Vehicle Licenses	-	366,791	366,791	-
Sales and Compensating Tax	-	532,166	532,166	-
Game Licenses	-	1,102	1,048	54
Drivers' Licenses	-	6,424	6,424	-
District Court Filing Fee	-	684	684	-
Heritage Trust	-	2,006	1,657	349
TOTAL STATE FUNDS	-	1,025,114	1,024,711	403
SUBDIVISION FUNDS				
Schools	9,397	3,508,213	3,517,610	-
Townships	-	173,788	173,788	-
Cities	-	703,346	703,346	-
Hospital	-	997,966	997,966	-
Cemeteries	-	2,025	2,025	-
Groundwater Management District	-	22,943	22,943	-
TOTAL SUBDIVISION FUNDS	9,397	5,408,281	5,417,678	-
OTHER AGENCY FUNDS				
Stray Animal	19	-	-	19
Employee Payroll Withholding	86,627	270,664	267,075	90,216
Flex Benefit Plan	19,490	35,815	41,352	13,953
Good Samaritan Endowment No. 2	372,959	-	-	372,959
Good Samaritan Maintenance	181,021	-	30,375	150,646
Hospital Revenue Bond	-	335,875	335,875	-
EMT Training	4,823	400	203	5,020
Sheriff Commissary	6,171	12,705	13,015	5,861
Law Library	11,027	1,017	340	11,704
TOTAL OTHER AGENCY FUNDS	682,137	656,476	688,235	650,378
TOTAL	$ 8,439,325	$ 18,281,556	$ 18,060,743	$ 8,660,138