RICE COUNTY, KANSAS

DECEMBER 31, 2024



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, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the 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, 2024, 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, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 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 Auditors' 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.

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 2024 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 2024 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 2024 basic financial statement. The 2024 information has been subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2023, not presented herein, and have issued our report thereon dated June 13, 2024, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2023 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/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024, (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 2023 comparative information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
December 15, 2025

RICE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended December 31, 2024

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	$ 3,449,731	$ 5,099,357	$ 6,384,862	$ 2,164,226	$ 133,296	$ 2,297,522
Special Purpose Funds						
Emergency Medical Service	295,423	834,421	810,555	319,289	23,705	342,994
Employee Benefits	2,231,169	1,137,115	2,087,036	1,281,248	145	1,281,393
Fire District No. 1 - General	61,970	394,219	253,261	202,928	7,931	210,859
Noxious Weed	194,373	11,498	84,642	121,229	10,417	131,646
Road and Bridge	207,490	1,763,463	1,690,284	280,669	25,349	306,018
County Health	82,148	355,116	300,492	136,772	7,036	143,808
Senior Citizens	3,953	359,768	354,743	8,978	-	8,978
Historical Records	4,328	181,476	180,930	4,874	-	4,874
911	120,830	79,384	98,457	101,757	497	102,254
EMS Special Equipment	747	12,290	11,778	1,259	-	1,259
Noxious Weed Capital Outlay	66,054	12,500	7,822	70,732	-	70,732
Risk Management Reserve	396,545	21,348	65,993	351,900	-	351,900
Equipment Reserve	568,920	4,021	138,606	434,335	625	434,960
Capital Improvement	252,272	-	142,221	110,051	-	110,051
Transient Guest Tax	3,841	60,506	56,716	7,631	-	7,631
Special Alcohol Programs	12,741	3,443	3,000	13,184	-	13,184
Solid Waste Recycling	1,037	23,444	35,256	(10,775)	1,112	(9,663)
Asset Forfeiture	10,456	-	10,456	-	-	-
NRP Administration	127,928	30,974	3,000	155,902	-	155,902
Fire District No. 1 - Special Equipment	381,819	15,713	199,021	198,511	-	198,511
Register of Deeds Technology	95,031	14,330	10,144	99,217	-	99,217
Road and Bridge Special Machinery	176,077	22,429	124,853	73,653	-	73,653
Parks and Recreation	28,231	3,443	-	31,674	-	31,674
Treasurer's Motor Vehicle	14,236	119,464	133,020	680	4,397	5,077
Radio Infrastructure	11,660	83,790	123,647	(28,197)	-	(28,197)
Prosecutor Training Assistance	12,754	1,083	553	13,284	-	13,284
Special Prosecutor Trust	4,853	-	-	4,853	-	4,853
County Clerk Technology	25,590	3,591	-	29,181	-	29,181
County Treasurer Technology	20,402	3,573	2,706	21,269	-	21,269
LATC	17,597	-	17,597	-	-	-
ARPA	26,132	-	26,132	-	-	-
KFAA - Opioid Settlement	17,451	17,842	-	35,293	-	35,293
Concealed Carry	14,423	552	5,518	9,457	-	9,457
Offender Registration	22,241	5,105	26,316	1,030	-	1,030
Total Special Purpose Funds	5,510,722	5,575,901	7,004,755	4,081,868	81,214	4,163,082
CAPITAL PROJECT FUND						
Road and Bridge Improvements 2021	45,292	-	1,100	44,192	-	44,192
BOND AND INTEREST FUND						
Bond and Interest	27,258	309,023	304,675	31,606	-	31,606
TOTAL REPORTING ENTITY (excluding Agency Funds)	$ 9,033,003	$ 10,984,281	$ 13,695,392	$ 6,321,892	$ 214,510	$ 6,536,402

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, 2024

COMPOSITION OF CASH	
Cash and cash items	$ 1,365
Checking accounts	15,764,735
Money Market accounts	5,008,174
Certificates of deposit	3,317,375
Other accounts	
Sheriff and Detention Center - inmate trust and commissary - checking accounts	41,144
Law Library - checking account	41,952
TOTAL CASH AND INVESTMENTS	24,174,745
AGENCY FUNDS (SCHEDULE 3)	(17,638,343)
TOTAL FINANCIAL REPORTING ENTITY	$ 6,536,402

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

RICE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2024

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 2024:

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 the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did not hold a revenue neutral rate hearing for the 2024 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. Amended budgets were prepared for the General Fund for the year ended December 31, 2024.

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

K.S.A. 10-113 requires no indebtedness be created for a fund in excess of available monies in that fund. Expenditures in the Solid Waste Recycling Fund and the Radio Infrastructure Fund exceeded available unencumbered cash creating a deficit unencumbered cash balance of $10,775 and $28,197, respectively.

Expenditures of the following funds exceeded their adopted budgets, a violation of K.S.A. 79-2935, the budget law:

Fund	Amount
Noxious Weed Capital Outlay	$ 6,768
Solid Waste Recycling	15,415

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, 2024, the County's carrying amount of deposits was $24,173,380 and the bank balance was $24,398,328. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,584,151 was covered by FDIC insurance and $22,814,177 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 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, 2024, 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, 2024:

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				
2023 John Deere 624P wheel loader	5.24%	03/13/23	224,500	03/13/27
2024 Ford F450 Osage ambulance	4.90%	11/27/23	95,400	04/30/26
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, 2024, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Road Improvements, Series 2021	$ 4,570,000	$ -	$ 205,000	$ 4,365,000	$ 99,675
Finance Leases					
2023 John Deere 624P wheel loader	224,500	-	51,901	172,599	11,764
2024 Ford F450 Osage ambulance	95,400	-	32,041	63,359	1,985
Rural Fire District No. 1					
6 Rosenbauer pumper trucks	459,468	-	129,914	329,554	18,396
	$ 5,349,368	$ -	$ 418,856	$ 4,930,512	$ 131,820

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

General Obligation Bonds	Principal	Interest
2025	$ 210,000	$ 93,525
2026	220,000	87,225
2027	225,000	80,625
2028	230,000	73,875
2029	240,000	66,975
2030-2034	1,265,000	261,450
2035-2039	1,380,000	143,500
2040-2041	595,000	17,900
	$ 4,365,000	$ 825,075

Finance Leases	Principal	Interest
2025	$ 85,543	$ 12,149
2026	156,033	15,813
2027	128,222	9,598
2028	69,379	4,775
2029	71,064	3,091
2030	55,271	1,349
	$ 565,512	$ 46,775

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.kspers.gov 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 9.26% for the year ended December 31, 2024. Contributions to the pension plan from the County for KPERS were $326,542 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $3,222,562. The net pension liability was measured as of June 30, 2024, and the total pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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.kspers.gov 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, 2024, was $195,366.69.

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, 2024.

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, 2024, the County's share of tax rebates totaled $129,472.

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	(5,148,063)
Remaining project authorization	$ 44,192

NOTE 10—INTERFUND TRANSFERS

The following summarizes interfund transfers as of December 31, 2024:

Transfer From:	Transfer To:	Statutory Authority	Amount
General	Road and Bridge	K.S.A. 12-196	$ 300,000
Treasurer's Motor Vehicle	General	K.S.A. 8-145	14,372

RICE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

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	$ 6,563,486	$ 196,598	$ 6,760,084	$ 6,384,862	$ (375,222)
Special Purpose Funds					
Emergency Medical Service	832,825	124,663	957,488	810,555	(146,933)
Employee Benefits	2,371,000	-	2,371,000	2,087,036	(283,964)
Fire District No. 1 - General	408,550	-	408,550	253,261	(155,289)
Noxious Weed	136,800	-	136,800	84,642	(52,158)
Road and Bridge	1,722,400	147,610	1,870,010	1,690,284	(179,726)
County Health	335,332	32,660	367,992	300,492	(67,500)
Senior Citizens	354,743	-	354,743	354,743	-
Historical Records	180,930	-	180,930	180,930	-
911	203,657	-	203,657	98,457	(105,200)
EMS Special Equipment	77,590	-	77,590	11,778	(65,812)
Noxious Weed Capital Outlay	1,054	-	1,054	7,822	6,768
Risk Management Reserve	375,129	-	375,129	65,993	(309,136)
Equipment Reserve	427,699	-	427,699	138,606	(289,093)
Capital Improvement	256,217	-	256,217	142,221	(113,996)
Transient Guest Tax	92,282	-	92,282	56,716	(35,566)
Special Alcohol Programs	10,152	-	10,152	3,000	(7,152)
Solid Waste Recycling	19,841	-	19,841	35,256	15,415
Bond and Interest	329,675	-	329,675	304,675	(25,000)

RICE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenues				
Ad valorem property tax	$ 3,960,396	$ 2,527,325	$ 2,553,613	$ (26,288)
Delinquent tax	45,823	102,730	-	102,730
Interest and charges on delinquent taxes	95,088	145,392	-	145,392
Motor vehicle tax	130,541	227,773	210,219	17,554
Recreational vehicle tax	3,152	5,797	5,548	249
16/20M vehicle tax	5,489	5,075	9,325	(4,250)
Commercial vehicle fees	9,891	15,133	16,066	(933)
Watercraft tax	-	-	2,347	(2,347)
Local retail sales tax	813,123	801,285	730,000	71,285
Mineral tax	17,323	13,395	10,000	3,395
Local alcoholic liquor tax	6,613	6,588	3,000	3,588
Special assessments	327,634	300,195	280,000	20,195
In lieu of tax	2,643	3,243	-	3,243
Neighborhood revitalization	(87,603)	(58,158)	(62,170)	4,012
Total taxes and shared revenues	5,330,113	4,095,773	3,757,948	337,825
Licenses, permits, and fees				
Officers' fees	104,277	109,811	117,800	(7,989)
Other fees	13,515	11,305	-	11,305
Transfer from - Treasurer's Motor Vehicle Fund	19,299	14,372	-	14,372
Diversion fees	15,975	12,420	10,000	2,420
Total licenses, permits, and fees	153,066	147,908	127,800	20,108
Use of money and property				
Interest on idle funds	411,730	400,474	150,000	250,474
Rents	7,029	3,803	5,000	(1,197)
Airport hanger rental	300	600	1,500	(900)
Total use of money and property	419,059	404,877	156,500	248,377
Other				
Prisoner care	82,358	76,355	60,000	16,355
Inmate phone service	3,443	2,510	7,500	(4,990)
Booking and fingerprint fees	4,780	5,961	8,000	(2,039)
Airport grants and reimbursements	49,897	104,073	5,000	99,073
Solid waste fees and reimbursements	46,119	117,525	20,000	97,525
Reimbursement - State of Kansas road project	-	-	-	-
ARPA reimbursement	1,063,397	-	899,980	(899,980)
Other reimbursements	17,159	140	6,150	(6,010)
Grants	1,820	56,250	-	56,250
Miscellaneous	102,716	87,985	-	87,985
Total miscellaneous	1,371,689	450,799	1,006,630	(555,831)
TOTAL RECEIPTS	7,273,927	5,099,357	$ 5,048,878	$ 50,479

RICE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET				
County Commission				
Personal services	$ 48,132	$ 48,263	$ 49,700	$ (1,437)
Contractual services	20,797	4,621	23,650	(19,029)
Commodities	6,573	9,826	6,700	3,126
Total County Commission	75,502	62,710	80,050	(17,340)
County Commission, administration operations				
Personal services	-	-	1,879	(1,879)
Contractual services	580,736	665,848	605,000	60,848
Commodities	8,326	8,389	5,000	3,389
Capital outlay	-	-	5,000	(5,000)
Total County Commission, administration operations	589,062	674,237	616,879	57,358
County Commission, special				
Personal services	1,559	28,115	-	28,115
Contractual services	125,388	414,838	291,100	123,738
Commodities	86,592	31,412	50,000	(18,588)
Capital outlay	23,786	386,422	350,000	36,422
Road and bridge improvements	-	-	150,000	(150,000)
Economic development	-	-	-	-
Airport grant - match	-	-	88,750	(88,750)
District Court - jury fees	-	-	4,790	(4,790)
Total County Commission, special	237,325	860,787	934,640	(73,853)
County Clerk				
Personal services	148,844	113,277	155,264	(41,987)
Contractual services	23,966	68,521	33,390	35,131
Commodities	2,332	6,379	2,900	3,479
Capital outlay	5,210	-	-	-
Transfer to - Equipment Reserve Fund	-	-	4,000	(4,000)
Total County Clerk	180,352	188,177	195,554	(7,377)
County Treasurer				
Personal services	149,867	137,216	155,000	(17,784)
Contractual services	29,752	31,252	44,880	(13,628)
Commodities	-	670	950	(280)
Capital outlay	-	37	400	(363)
Total County Treasurer	179,619	169,175	201,230	(32,055)
Register of Deeds				
Personal services	123,215	116,374	124,020	(7,646)
Contractual services	2,532	1,811	4,625	(2,814)
Commodities	774	1,929	1,500	429
Total Register of Deeds	126,521	120,114	130,145	(10,031)

RICE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Courthouse				
Personal services	$ 317	$ 70	$ -	$ 70
Contractual services	54,852	74,404	48,000	26,404
Commodities	13,605	100	13,000	(12,900)
Capital outlay	6,841	-	5,000	(5,000)
Total courthouse	75,615	74,574	66,000	8,574
County Attorney				
Personal services	202,037	213,795	199,983	13,812
Contractual services	32,400	23,773	21,375	2,398
Commodities	8,751	18,053	6,000	12,053
Capital outlay	-	5,000	5,000	-
Diversion expenditures	10,000	-	10,000	(10,000)
Transfer to - Equipment Reserve Fund	-	-	-	-
Total County Attorney	253,188	260,621	242,358	18,263
Emergency management				
Personal services	7,699	8,004	20,000	(11,996)
Contractual services	5,038	6,967	8,900	(1,933)
Commodities	4,561	1,885	4,400	(2,515)
Capital outlay	2,858	5,024	6,850	(1,826)
Total emergency management	20,156	21,880	40,150	(18,270)
Unified court				
Contractual services	45,067	95,321	56,470	38,851
Commodities	5,599	4,611	5,750	(1,139)
Capital outlay	15,326	1,716	7,200	(5,484)
Indigent attorney expense	-	-	72,250	(72,250)
Transfer to - Equipment Reserve Fund	5,000	-	-	-
Total unified court	70,992	101,648	141,670	(40,022)
Appraiser				
Personal services	154,112	153,970	160,776	(6,806)
Contractual services	39,998	37,587	41,360	(3,773)
Commodities	3,023	3,710	6,900	(3,190)
Capital outlay	5,360	992	1,500	(508)
Transfer to - Equipment Reserve Fund	3,040	-	-	-
Total Appraiser	205,533	196,259	210,536	(14,277)
GIS				
Contractual services	11,760	13,140	12,200	940
Commodities	1,210	276	11,300	(11,024)
Capital outlay	-	9,287	-	9,287
Total GIS	12,970	22,703	23,500	(797)

RICE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Planning and zoning				
Personal services	$ 6,230	$ 2,321	$ 8,190	$ (5,869)
Contractual services	750	2,726	2,500	226
Commodities	306	76	250	(174)
Total planning and zoning	7,286	5,123	10,940	(5,817)
Solid waste				
Personal services	123,168	126,337	124,000	2,337
Contractual services	264,010	335,293	326,050	9,243
Commodities	32,990	43,145	50,400	(7,255)
Capital outlay	64,000	63,665	63,779	(114)
Transfer to - Equipment Reserve Fund	85,000	-	-	-
Total solid waste	569,168	568,440	564,229	4,211
Election				
Personal services	16,722	20,836	25,050	(4,214)
Contractual services	30,020	52,485	50,163	2,322
Commodities	10,047	2,411	2,806	(395)
Capital outlay	-	-	-	-
Transfer to - Equipment Reserve Fund	-	-	-	-
Total election	56,789	75,732	78,019	(2,287)
Airport				
Personal services	-	-	2,165	(2,165)
Contractual services	206,437	401,675	353,275	48,400
Commodities	544	1,037	3,000	(1,963)
Capital outlay	4,000	-	-	-
Total airport	210,981	402,712	358,440	44,272
Sheriff				
Personal services	401,531	426,664	423,996	2,668
Contractual services	80,187	63,511	75,285	(11,774)
Commodities	54,369	50,031	66,300	(16,269)
Capital outlay	18,001	18,182	20,000	(1,818)
Transfer to - Equipment Reserve Fund	26,000	-	-	-
Total Sheriff	580,088	558,388	585,581	(27,193)

RICE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

	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	$ 341,907	$ 355,763	$ 349,917	$ 5,846
Contractual services	39,263	60,707	48,200	12,507
Commodities	8,426	8,280	11,500	(3,220)
Capital outlay	-	4,056	4,000	56
Transfer to - Equipment Reserve Fund	-	-	6,000	(6,000)
Total Sheriff - communications	389,596	428,806	419,617	9,189
Economic development				
Personal services	59,586	59,469	64,067	(4,598)
Contractual services	3,524	3,450	3,850	(400)
Commodities	228	1,080	550	530
Capital outlay	1,289	57,467	400	57,067
Revolving Loan Fund expense	15,000	-	6,000	(6,000)
Total Economic development	79,627	121,466	74,867	46,599
Detention center				
Personal services	539,335	577,981	538,125	39,856
Contractual services	116,909	107,775	138,150	(30,375)
Commodities	174,911	174,377	163,000	11,377
Capital outlay	5,702	5,794	7,500	(1,706)
Transfer to - Equipment Reserve Fund	50,000	-	-	-
Total Detention center	886,857	865,927	846,775	19,152

RICE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

	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	23,836	23,836	23,836	-
Extension council	130,000	135,000	135,000	-
Agricultural building	26,190	27,690	27,690	-
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	33,000	33,000	33,000	-
Contingencies	-	-	145,000	(145,000)
Total other appropriations	290,806	297,306	442,306	(145,000)
Miscellaneous	2,969	8,077	-	8,077
Transfers to other funds				
Road and Bridge - sales tax	300,000	300,000	300,000	-
TOTAL EXPENDITURES	5,401,002	6,384,862	6,563,486	(178,624)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	196,598	(196,598)
TOTAL FOR COMPARISON	5,401,002	6,384,862	$ 6,760,084	$ (375,222)
RECEIPTS OVER (UNDER) EXPENDITURES	1,872,925	(1,285,505)		
UNENCUMBERED CASH, JANUARY 1	1,576,806	3,449,731		
UNENCUMBERED CASH, DECEMBER 31	$ 3,449,731	$ 2,164,226		

RICE COUNTY, KANSAS

EMERGENCY MEDICAL SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

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	$ 255,704	$ 298,619	$ 301,752	$ (3,133)
Delinquent tax	5,063	6,322	-	6,322
Motor vehicle tax	19,714	14,876	13,575	1,301
Recreational vehicle tax	476	379	358	21
16/20M vehicle tax	480	773	602	171
Commercial vehicle fees	1,494	1,115	1,038	77
Watercraft tax	-	-	152	-
In lieu of tax	171	209	-	209
Neighborhood revitalization	(5,656)	(6,845)	(7,339)	494
Collections				
Current year	427,155	424,663	300,000	124,663
Prior year	96,334	72,668	60,000	12,668
Training reimbursements	23,876	16,608	2,200	14,408
Miscellaneous	6,063	5,034	-	5,034
TOTAL RECEIPTS	830,874	834,421	$ 672,338	$ 162,235
EXPENDITURES				
Personal services	584,622	635,200	$ 585,500	$ 49,700
Contractual services	92,207	74,758	82,375	(7,617)
Commodities	99,535	45,752	55,250	(9,498)
Capital outlay	15,763	54,845	69,700	(14,855)
Transfer to - EMS Special Equipment Fund	-	-	40,000	(40,000)
TOTAL EXPENDITURES	792,127	810,555	832,825	(22,270)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	124,663	(124,663)
TOTAL FOR COMPARISON	792,127	810,555	$ 957,488	$ (146,933)
RECEIPTS OVER (UNDER) EXPENDITURES	38,747	23,866		
UNENCUMBERED CASH, JANUARY 1	256,676	295,423		
UNENCUMBERED CASH, DECEMBER 31	$ 295,423	$ 319,289		

RICE COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

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	$ -	$ 1,015,571	$ 1,026,109	$ (10,538)
Delinquent tax	26,779	19,728	-	19,728
Motor vehicle tax	115,791	1,745	-	1,745
Recreational vehicle tax	2,796	48	-	48
16/20M vehicle tax	4,637	4,508	-	4,508
Commercial vehicle fees	8,773	1,412	-	1,412
Watercraft tax	-	-	-	-
Neighborhood revitalization	-	(23,165)	(24,094)	929
Insurance proceeds	-	117,268	-	117,268
Reimbursements	127,824	-	-	-
TOTAL RECEIPTS	286,600	1,137,115	$ 1,002,015	$ 135,100
EXPENDITURES				
Social Security	272,419	282,302	$ 31,000	$ 251,302
KPERS	328,541	361,206	385,000	(23,794)
Health insurance	1,424,794	1,440,257	1,750,000	(309,743)
Workers compensation	-	-	185,000	(185,000)
Unemployment tax	6,606	3,271	20,000	(16,729)
TOTAL EXPENDITURES	2,032,360	2,087,036	2,371,000	(283,964)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	-	-
TOTAL FOR COMPARISON	2,032,360	2,087,036	$ 2,371,000	$ (283,964)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,745,760)	(949,921)		
UNENCUMBERED CASH, JANUARY 1	3,976,929	2,231,169		
UNENCUMBERED CASH, DECEMBER 31	$ 2,231,169	$ 1,281,248		

RICE COUNTY, KANSAS

FIRE DISTRICT NO. 1 GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

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	$ 376,848	$ 355,545	$ 378,947	$ (23,402)
Delinquent tax	3,016	5,130	-	5,130
Motor vehicle tax	8,477	10,773	10,354	419
Recreational vehicle tax	252	367	330	37
16/20M vehicle tax	891	736	75	661
Commercial vehicle fees	573	731	755	(24)
Grants and reimbursements	1,948	-	2,000	(2,000)
Tax from other counties	21,543	20,937	-	20,937
TOTAL RECEIPTS	413,548	394,219	$ 392,461	$ 1,758
EXPENDITURES				
Personal services	72,641	91,341	$ 97,000	$ (5,659)
Employee benefits	5,674	7,110	-	7,110
Contractual services	45,481	76,788	101,850	(25,062)
Commodities	33,987	76,672	81,700	(5,028)
Capital outlay	82,351	1,350	42,500	(41,150)
Insurance	9,234	-	10,500	(10,500)
Transfer to - Fire District No. 1 - Special Equipment Fund	100,000	-	75,000	(75,000)
TOTAL EXPENDITURES	349,368	253,261	$ 408,550	$ (155,289)
RECEIPTS OVER (UNDER) EXPENDITURES	64,180	140,958		
UNENCUMBERED CASH, JANUARY 1	(2,210)	61,970		
UNENCUMBERED CASH, DECEMBER 31	$ 61,970	$ 202,928		

RICE COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

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	$ 120,700	$ -	$ -	$ -
Delinquent tax	1,120	1,692	95	1,597
Motor vehicle tax	2,942	6,926	6,408	518
Recreational vehicle tax	71	176	169	7
16/20M vehicle tax	-	116	284	(168)
Commercial vehicle fees	223	449	490	(41)
Watercraft tax	-	-	72	(72)
In lieu of tax	81	99	-	99
Neighborhood revitalization	(2,670)	(16)	-	(16)
Sale of chemical and reimbursements	6,643	2,053	15,000	(12,947)
Miscellaneous	-	3	-	3
TOTAL RECEIPTS	129,110	11,498	$ 22,518	$ (11,020)
EXPENDITURES				
Personal services	1,756	28,756	$ 78,000	$ (49,244)
Contractual services	1,961	5,442	11,550	(6,108)
Commodities	121	40,177	47,250	(7,073)
Capital outlay	-	10,267	-	10,267
TOTAL EXPENDITURES	3,838	84,642	$ 136,800	$ (52,158)
RECEIPTS OVER (UNDER) EXPENDITURES	125,272	(73,144)		
UNENCUMBERED CASH, JANUARY 1	69,101	194,373		
UNENCUMBERED CASH, DECEMBER 31	$ 194,373	$ 121,229		

RICE COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

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	$ 366,926	$ 828,557	$ 837,222	$ (8,665)
Delinquent tax	12,224	14,509	-	14,509
Motor vehicle tax	43,301	21,573	19,479	2,094
Recreational vehicle tax	1,045	550	514	36
16/20M vehicle tax	3,226	1,662	864	798
Commercial vehicle fees	3,281	1,783	1,489	294
Watercraft tax	-	-	218	-
In lieu of tax	245	300	-	300
Special highway fuel tax	453,430	464,616	445,427	19,189
Neighborhood revitalization	(8,116)	(18,947)	(19,782)	835
Sales tax	-	-	-	-
Fees	6,750	1,250	21,000	(19,750)
Reimbursements	142,763	147,610	-	147,610
Miscellaneous	2	-	-	-
Transfer from - General Fund	300,000	300,000	300,000	-
TOTAL RECEIPTS	1,325,077	1,763,463	$ 1,606,431	$ 157,250
EXPENDITURES				
Personal services	534,301	548,649	$ 630,000	$ (81,351)
Contractual services	192,333	186,468	309,400	(122,932)
Commodities	874,644	953,494	777,000	176,494
Capital outlay	-	1,673	6,000	(4,327)
Transfer to - Road and Bridge Special Machinery Fund	-	-	-	-
TOTAL EXPENDITURES	1,601,278	1,690,284	1,722,400	(32,116)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	147,610	(147,610)
TOTAL FOR COMPARISON	1,601,278	1,690,284	$ 1,870,010	$ (179,726)
RECEIPTS OVER (UNDER) EXPENDITURES	(276,201)	73,179		
UNENCUMBERED CASH, JANUARY 1	483,691	207,490		
UNENCUMBERED CASH, DECEMBER 31	$ 207,490	$ 280,669		

RICE COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

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	$ 231,566	$ 194,178	$ 196,268	$ (2,090)
Delinquent tax	2,349	4,194	-	4,194
Motor vehicle tax	7,805	13,320	12,290	1,030
Recreational vehicle tax	188	339	324	15
16/20M vehicle tax	291	305	545	(240)
Commercial vehicle fees	591	887	939	(52)
Watercraft tax	-	-	137	-
In lieu of tax	155	190	-	190
Neighborhood revitalization	(5,122)	(4,459)	(4,738)	279
Fees and other reimbursements	69,261	61,938	40,000	21,938
WIC	44,475	51,128	52,000	(872)
Other grants	185,521	33,096	21,502	11,594
TOTAL RECEIPTS	537,080	355,116	$ 319,267	$ 35,986
EXPENDITURES				
Personal services	205,868	170,564	$ 210,000	$ (39,436)
Contractual services	48,938	41,228	70,832	(29,604)
Commodities	29,127	81,950	54,500	27,450
ELC Grant	102,124	6,750	-	6,750
TOTAL EXPENDITURES	386,057	300,492	335,332	(34,840)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	32,660	(32,660)
TOTAL FOR COMPARISON	386,057	300,492	$ 367,992	$ (67,500)
RECEIPTS OVER (UNDER) EXPENDITURES	151,023	54,624		
UNENCUMBERED CASH, JANUARY 1	(68,875)	82,148		
UNENCUMBERED CASH, DECEMBER 31	$ 82,148	$ 136,772		

RICE COUNTY, KANSAS

SENIOR CITIZENS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

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	$ 288,071	$ 341,791	$ 345,327	$ (3,536)
Delinquent tax	4,633	6,734	-	6,734
Motor vehicle tax	15,221	16,654	15,290	1,364
Recreational vehicle tax	367	424	403	21
16/20M vehicle tax	688	591	678	(87)
Commercial vehicle fees	1,153	1,171	1,169	2
Watercraft tax	-	-	171	-
In lieu of tax	192	236	-	236
Neighborhood revitalization	(6,372)	(7,833)	(8,295)	462
TOTAL RECEIPTS	303,953	359,768	$ 354,743	$ 5,196
EXPENDITURES				
Appropriation	300,000	354,743	$ 354,743	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	3,953	5,025		
UNENCUMBERED CASH, JANUARY 1	-	3,953		
UNENCUMBERED CASH, DECEMBER 31	$ 3,953	$ 8,978		

RICE COUNTY, KANSAS

HISTORICAL RECORDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

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	$ 154,317	$ 171,555	$ 173,403	$ (1,848)
Delinquent tax	2,549	3,602	-	3,602
Motor vehicle tax	8,666	8,929	8,187	742
Recreational vehicle tax	209	227	216	11
16/20M vehicle tax	377	337	363	(26)
Commercial vehicle fees	657	633	626	7
Watercraft tax	-	-	91	-
In lieu of tax	103	126	-	126
Neighborhood revitalization	(3,413)	(3,933)	(4,166)	233
TOTAL RECEIPTS	163,465	181,476	$ 178,720	$ 2,847
EXPENDITURES				
Appropriation	163,574	180,930	$ 180,930	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(109)	546		
UNENCUMBERED CASH, JANUARY 1	4,437	4,328		
UNENCUMBERED CASH, DECEMBER 31	$ 4,328	$ 4,874		

RICE COUNTY, KANSAS

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
User fees	$ 82,457	$ 77,816	$ 77,000	$ 816
Interest on idle funds	988	1,568	400	1,168
Miscellaneous	-	-	4,173	(4,173)
TOTAL RECEIPTS	83,445	79,384	$ 81,573	$ (2,189)
EXPENDITURES				
Contractual services	70,399	59,107	$ 68,100	$ (8,993)
Capital outlay	-	39,350	36,000	3,350
Reserve for future period	-	-	99,557	(99,557)
TOTAL EXPENDITURES	70,399	98,457	$ 203,657	$ (105,200)
RECEIPTS OVER (UNDER) EXPENDITURES	13,046	(19,073)		
UNENCUMBERED CASH, JANUARY 1	107,784	120,830		
UNENCUMBERED CASH, DECEMBER 31	$ 120,830	$ 101,757		

RICE COUNTY, KANSAS

EMS SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - EMS Fund	$ -	$ -	$ 40,000	$ (40,000)
Lease proceeds	95,000	-	-	-
Miscellaneous	4,015	12,290	-	12,290
TOTAL RECEIPTS	99,015	12,290	$ 40,000	$ (27,710)
EXPENDITURES				
Capital outlay	217,892	11,778	$ 77,590	$ (65,812)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	-	-
TOTAL FOR COMPARISON	217,892	11,778	$ 77,590	$ (65,812)
RECEIPTS OVER (UNDER) EXPENDITURES	(118,877)	512		
UNENCUMBERED CASH, JANUARY 1	119,624	747		
UNENCUMBERED CASH, DECEMBER 31	$ 747	$ 1,259		

RICE COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Miscellaneous	$ -	$ 12,500	$ -	$ 12,500
Transfer from - Noxious Weed Fund	-	-	-	-
TOTAL RECEIPTS	-	12,500	$ -	$ 12,500
EXPENDITURES				
Capital outlay	-	7,822	$ 1,054	$ 6,768
Transfer to - Noxious Weed Fund	-	-	-	-
TOTAL EXPENDITURES	-	7,822	$ 1,054	$ 6,768
RECEIPTS OVER (UNDER) EXPENDITURES	-	4,678		
UNENCUMBERED CASH, JANUARY 1	66,054	66,054		
UNENCUMBERED CASH, DECEMBER 31	$ 66,054	$ 70,732		

RICE COUNTY, KANSAS

RISK MANAGEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Interest	$ -	$ -	$ -	$ -
Other reimbursements and miscellaneous	99,309	21,348	-	21,348
TOTAL RECEIPTS	99,309	21,348	$ -	$ 21,348
EXPENDITURES				
Contractual services				
Insurance	-	-	$ 50,000	$ (50,000)
Claims	67,817	65,993	325,129	(259,136)
TOTAL EXPENDITURES	67,817	65,993	$ 375,129	$ (309,136)
RECEIPTS OVER (UNDER) EXPENDITURES	31,492	(44,645)		
UNENCUMBERED CASH, JANUARY 1	365,053	396,545		
UNENCUMBERED CASH, DECEMBER 31	$ 396,545	$ 351,900		

RICE COUNTY, KANSAS

EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-14

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - General Fund	$ 166,000	$ -	$ 2,200	$ (2,200)
Miscellaneous receipts	329,230	4,021	-	4,021
TOTAL RECEIPTS	495,230	4,021	$ 2,200	$ 1,821
EXPENDITURES				
Capital outlay	422,009	138,606	$ 427,699	$ (289,093)
RECEIPTS OVER (UNDER) EXPENDITURES	73,221	(134,585)		
UNENCUMBERED CASH, JANUARY 1	495,699	568,920		
UNENCUMBERED CASH, DECEMBER 31	$ 568,920	$ 434,335		

RICE COUNTY, KANSAS

CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-15

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from:				
General Fund	$ -	$ -	$ -	$ -
Miscellaneous	21,001	-	-	-
TOTAL RECEIPTS	21,001	-	$ -	$ -
EXPENDITURES				
Contractual services	3,080	-	$	$ -
Capital outlay	21,866	43,407	17,417	25,990
Capital outlay - nonbuilding	-	98,814	200,000	(101,186)
Transfer to - Radio Infrastructure Fund	-	-	38,800	(38,800)
TOTAL EXPENDITURES	24,946	142,221	$ 256,217	$ (113,996)
RECEIPTS OVER (UNDER) EXPENDITURES	(3,945)	(142,221)		
UNENCUMBERED CASH, JANUARY 1	256,217	252,272		
UNENCUMBERED CASH, DECEMBER 31	$ 252,272	$ 110,051		

RICE COUNTY, KANSAS

TRANSIENT GUEST TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-16

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transient Guest Tax	$ 52,912	$ 59,490	$ 75,000	$ (15,510)
Reimbursements	1,800	1,016	-	1,016
TOTAL RECEIPTS	54,712	60,506	$ 75,000	$ (14,494)
EXPENDITURES				
Tourism, promotion, and other contractual services	69,929	56,716	$ 92,282	$ (35,566)
RECEIPTS OVER (UNDER) EXPENDITURES	(15,217)	3,790		
UNENCUMBERED CASH, JANUARY 1	19,058	3,841		
UNENCUMBERED CASH, DECEMBER 31	$ 3,841	$ 7,631		

RICE COUNTY, KANSAS

SPECIAL ALCOHOL PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-17

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 3,457	$ 3,443	$ 3,000	$ 443
EXPENDITURES				
Appropriations to others	3,000	3,000	$ 10,152	$ (7,152)
RECEIPTS OVER (UNDER) EXPENDITURES	457	443		
UNENCUMBERED CASH, JANUARY 1	12,284	12,741		
UNENCUMBERED CASH, DECEMBER 31	$ 12,741	$ 13,184		

RICE COUNTY, KANSAS

SOLID WASTE RECYCLING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-18

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Reimbursements and other miscellaneous	$ 13,802	$ 23,444	$ 12,000	$ 11,444
EXPENDITURES				
Contractual services	30,903	35,256	$ 19,841	$ 15,415
RECEIPTS OVER (UNDER) EXPENDITURES	(17,101)	(11,812)		
UNENCUMBERED CASH, JANUARY 1	18,138	1,037		
UNENCUMBERED CASH, DECEMBER 31	$ 1,037	$ (10,775)		

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-19

	Asset Forfeiture Fund		NRP Administration	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ -	$ -	$ 32,228	$ 30,974
EXPENDITURES				
Contractual services	-	-	1,760	3,000
Commodities	-	10,456	-	-
TOTAL EXPENDITURES	-	10,456	1,760	3,000
RECEIPTS OVER (UNDER) EXPENDITURES	-	(10,456)	30,468	27,974
UNENCUMBERED CASH, JANUARY 1	10,456	10,456	97,460	127,928
UNENCUMBERED CASH, DECEMBER 31	$ 10,456	$ -	$ 127,928	$ 155,902

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-20

	Fire District No. 1 Special Equipment Fund		Register of Deeds Technology Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ -	$ -	$ 13,322	$ 14,030
Interest	-	-	176	300
Donations and reimbursements	8,200	15,713	-	-
Sale of surplus equipment	-	-	-	-
Transfer from - Rural Fire District No. 1 General Fund	100,000	-	-	-
TOTAL RECEIPTS	108,200	15,713	13,498	14,330
EXPENDITURES				
Contractual services	-	-	4,974	5,980
Commodities	-	49,088	-	-
Capital outlay	74,155	149,933	10,631	4,164
TOTAL EXPENDITURES	74,155	199,021	15,605	10,144
RECEIPTS OVER (UNDER) EXPENDITURES	34,045	(183,308)	(2,107)	4,186
UNENCUMBERED CASH, JANUARY 1	347,774	381,819	97,138	95,031
UNENCUMBERED CASH, DECEMBER 31	$ 381,819	$ 198,511	$ 95,031	$ 99,217

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-21

	Road and Bridge Special Machinery Fund		Parks and Recreation Fund	
	2023	2024	2023	2024
RECEIPTS				
Local alcoholic liquor tax	$ -	$ -	$ 3,457	$ 3,443
Reimbursements and miscellaneous	20,578	22,429	-	-
Transfer from - Road and Bridge Fund	-	-	-	-
TOTAL RECEIPTS	20,578	22,429	3,457	3,443
EXPENDITURES				
Contractual services	269,708	56,917	-	-
Capital outlay	-	67,936	-	-
TOTAL EXPENDITURES	269,708	124,853	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(249,130)	(102,424)	3,457	3,443
UNENCUMBERED CASH, JANUARY 1	425,207	176,077	24,774	28,231
UNENCUMBERED CASH, DECEMBER 31	$ 176,077	$ 73,653	$ 28,231	$ 31,674

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-22

	Treasurer's Motor Vehicle Fund		Radio Infrastructure Fund	
	2023	2024	2023	2024
RECEIPTS				
Motor vehicle fees	$ 88,891	$ 89,252	$ -	$ -
Sales and compensating use tax fees	623	555	-	-
Lienholder fees	1,290	1,304	-	-
Drivers' license fees	26,584	23,836	-	-
Dispatch fees	-	-	88,200	83,790
Miscellaneous	4,183	4,517	550	-
TOTAL RECEIPTS	121,571	119,464	88,750	83,790
EXPENDITURES				
Payroll and benefits	65,670	83,708	-	-
Contractual services	6,105	5,998	118,701	123,647
Commodities	7,384	5,212	-	-
Capital outlay	-	-	-	-
Drivers' license to State	27,670	23,730	-	-
Transfer to - General Fund	19,299	14,372	-	-
TOTAL EXPENDITURES	126,128	133,020	118,701	123,647
RECEIPTS OVER (UNDER) EXPENDITURES	(4,557)	(13,556)	(29,951)	(39,857)
UNENCUMBERED CASH, JANUARY 1	18,793	14,236	41,611	11,660
UNENCUMBERED CASH, DECEMBER 31	$ 14,236	$ 680	$ 11,660	$ (28,197)

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-23

	Prosecutor Training Assistance Fund		Special Prosecutor Trust Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 1,487	$ 1,083	$ -	$ -
EXPENDITURES				
Training and professional development	850	553	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	637	530	-	-
UNENCUMBERED CASH, JANUARY 1	12,117	12,754	4,853	4,853
UNENCUMBERED CASH, DECEMBER 31	$ 12,754	$ 13,284	$ 4,853	$ 4,853

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-24

	County Clerk Technology Fund		County Treasurer Technology Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 3,330	$ 3,508	$ 3,330	$ 3,508
Interest	44	83	37	65
TOTAL RECEIPTS	3,374	3,591	3,367	3,573
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	198	-	2,518	2,706
TOTAL EXPENDITURES	198	-	2,518	2,706
RECEIPTS OVER (UNDER) EXPENDITURES	3,176	3,591	849	867
UNENCUMBERED CASH, JANUARY 1	22,414	25,590	19,553	20,402
UNENCUMBERED CASH, DECEMBER 31	$ 25,590	$ 29,181	$ 20,402	$ 21,269

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-25

	LATC Fund		ARPA Fund	
	2023	2024	2023	2024
RECEIPTS				
Grants	$ 50,000	$ -	$ -	$ -
Transfer from - ARPA Fund	50,000	-	-	-
TOTAL RECEIPTS	100,000	-	-	-
EXPENDITURES				
Grants and reimbursements	-	-	1,133,870	-
Administration	-	-	45,016	-
Professional services	82,403	17,597	-	-
Infrastructure	-	-	279,802	26,132
Transfer to - LATC Fund	-	-	50,000	-
TOTAL EXPENDITURES	82,403	17,597	1,508,688	26,132
RECEIPTS OVER (UNDER) EXPENDITURES	17,597	(17,597)	(1,508,688)	(26,132)
UNENCUMBERED CASH, JANUARY 1	-	17,597	1,534,820	26,132
UNENCUMBERED CASH, DECEMBER 31	$ 17,597	$ -	$ 26,132	$ -

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-26

	KFAA - Opioid Settlement	
	2023	2024
RECEIPTS		
State of Kansas - opioid settlement	$ 16,157	$ 17,650
Interest	81	192
TOTAL RECEIPTS	16,238	17,842
EXPENDITURES		
Education and interdiction	540	-
RECEIPTS OVER (UNDER) EXPENDITURES	15,698	17,842
UNENCUMBERED CASH, JANUARY 1	1,753	17,451
UNENCUMBERED CASH, DECEMBER 31	$ 17,451	$ 35,293

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-27

	Concealed Carry Fund		Offender Registration Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 163	$ 552	$ 3,886	$ 5,105
EXPENDITURES				
Grants and reimbursements	-	5,518	-	26,316
RECEIPTS OVER (UNDER) EXPENDITURES	163	(4,966)	3,886	(21,211)
UNENCUMBERED CASH, JANUARY 1	14,260	14,423	18,355	22,241
UNENCUMBERED CASH, DECEMBER 31	$ 14,423	$ 9,457	$ 22,241	$ 1,030

RICE COUNTY, KANSAS

CAPITAL PROJECT FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-28

	Road and Bridge Improvements 2021	
	2023	2024
RECEIPTS	$ -	$ -
EXPENDITURES		
Road improvements	-	1,100
RECEIPTS OVER (UNDER) EXPENDITURES	-	(1,100)
UNENCUMBERED CASH, JANUARY 1	45,292	45,292
UNENCUMBERED CASH, DECEMBER 31	$ 45,292	$ 44,192

RICE COUNTY, KANSAS

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

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	$ 312,031	$ 289,193	$ 292,188	$ (2,995)
Delinquent tax	3,620	5,701	-	5,701
Motor vehicle tax	17,812	18,060	16,558	1,502
Recreational vehicle tax	430	460	437	23
16/20M vehicle tax	-	707	734	(27)
Commercial vehicle fees	1,350	1,284	1,266	18
Watercraft tax	-	-	185	-
In lieu of tax	208	255	-	255
Neighborhood revitalization	(6,902)	(6,637)	(7,055)	418
TOTAL RECEIPTS	328,549	309,023	$ 304,313	$ 4,895
EXPENDITURES				
Principal	200,000	205,000	$ 205,000	$ -
Interest	105,675	99,675	99,675	-
Cash-basis requirement	-	-	25,000	(25,000)
TOTAL EXPENDITURES	305,675	304,675	$ 329,675	$ (25,000)
RECEIPTS OVER (UNDER) EXPENDITURES	22,874	4,348		
UNENCUMBERED CASH, JANUARY 1	4,384	27,258		
UNENCUMBERED CASH, DECEMBER 31	$ 27,258	$ 31,606		

RICE COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2024

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Ad Valorem Taxes				
Current Tax	$ 15,935,416	$ 25,261,397	$ 24,645,612	$ 16,551,201
Delinquent Personal Property Tax	46,581	86,411	85,679	47,313
Redemptions	476,583	550,170	513,600	513,153
Tax Foreclosure	33	-	29	4
Mineral Production Tax	-	26,789	26,789	-
Motor Vehicle Tax	-	925,560	925,560	-
Partial Tax	6,866	-	-	6,866
In Lieu of Tax	22,052	25,066	25,066	22,052
Neighborhood Revitalization	(690)	589,142	589,142	(690)
State Motor Fuel Tax	-	517,904	517,904	-
TOTAL DISTRIBUTABLE FUNDS	16,486,841	27,982,439	27,329,381	17,139,899
STATE FUNDS				
Educational Building	-	204,482	204,482	-
Institutional Building	-	102,241	102,241	-
Motor Vehicle Licenses	205,629	1,535,966	1,532,997	208,598
Occasional Sales Tax	215	598,228	561,082	37,361
Heritage Trust	1,648	7,015	7,310	1,353
Wildlife and Park	1,617	6,136	6,160	1,593
TOTAL STATE FUNDS	209,109	2,454,068	2,414,272	248,905
SUBDIVISION FUNDS				
Cities	-	2,586,355	2,586,355	-
Townships	13,037	2,443,712	2,456,749	-
Schools	2,470	11,529,824	11,532,294	-
Drainage Districts	-	2,782	2,782	-
Cemetery Districts	1,688	9,126	9,131	1,683
Big Bend Ground Water Management District No. 5	-	93,162	93,162	-
Watershed No. 95	5,626	277,155	277,950	4,831
Hospital Districts	-	2,638,797	2,638,797	-
SCKLS	-	169,081	169,081	-
TOTAL SUBDIVISION FUNDS	22,821	19,749,994	19,766,301	6,514
OTHER AGENCY FUNDS				
Road Crossing Fee Trust	(9,225)	500	-	(8,725)
Employee FSA Trust	4,753	19,806	22,488	2,071
EMS Memorial	3,952	1,564	4,513	1,003
Rural Opportunity Zone	(22,700)	-	-	(22,700)
Rice County E-Communities	2,668	2	-	2,670
Sterling - Alden - E-Communities	8,223	2,004	500	9,727
Revolving Loan	182,460	71,808	73,100	181,168
Insufficient Fund Check	(5,285)	1,145	1,145	(5,285)
Law Library	39,638	7,435	5,121	41,952
Inmate Trust and Commissary	37,860	35,320	32,036	41,144
TOTAL OTHER AGENCY FUNDS	242,344	139,584	138,903	243,025
TOTAL	$ 16,961,115	$ 50,326,085	$ 49,648,857	$ 17,638,343