

RAWLINS COUNTY, KANSAS

DECEMBER 31, 2017

# RAWLINS COUNTY, KANSAS

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Roger W. Field, CPA  
Gregory D. Daughhetee, CPA  
Todd V. Pflughoeft, CPA  
Kenneth D. Hamby, CPA  
Michael R. Meisenheimer, CPA  
Nick L. Muetting, CPA  
Billy J. Klug, CPA  
Randall R. Hofmeier, CPA  
Brent L. Knoche, CPA  
Brian W. Mapel, CPA  
Jeffrey D. Reece, CPA  
Brady H. Byrnes, CPA

## INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners  
Rawlins County, Kansas

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash of Rawlins County, Kansas (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statement.

### Management's Responsibility 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 permitted in the Kansas Municipal Audit and Accounting Guide (KMAAG), as described in Note 1, 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 preparing the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and KMAAG. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions permitted in KMAAG, 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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

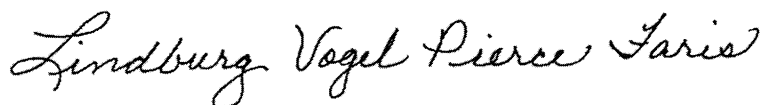
In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2017, or the changes in its financial position and its cash flows, where applicable, for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of the County as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG, as described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash – 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 analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions in KMAAG. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas  
August 17, 2018



## RAWLINS COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -  
REGULATORY BASIS

For Year Ended December 31, 2017

Page 1 of 3

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	\$ 128,977	\$ 1,729,838	\$ 1,684,787	\$ 174,028	\$ 20,005	\$ 194,033
SPECIAL PURPOSE FUNDS						
Road and Bridge	916,026	1,176,465	1,449,854	642,637	9,092	651,729
Special Bridge	340,336	53,276	-	393,612	-	393,612
Noxious Weed	40,958	38,754	47,205	32,507	-	32,507
Employee Benefits	121,405	1,052,638	1,009,269	164,774	-	164,774
Health	30,085	197,160	218,148	9,097	8,331	17,428
Health Capital Outlay	9,269	-	-	9,269	-	9,269
Home for Aged Maintenance	158,447	5,540	20,015	143,972	6,047	150,019
Ambulance	107,258	314,233	345,550	75,941	1,781	77,722
Services for Elderly	(8,054)	26,641	18,790	(203)	3,655	3,452
Transportation	234	48,299	38,143	10,390	634	11,024
Special Alcohol Programs	23,888	4,133	10,000	18,021	-	18,021
Fire District No. 1 General	14,877	16,932	26,606	5,203	5,876	11,079
Fire District No. 2 General	38,777	58,020	76,587	20,210	314	20,524
Fire District No. 3 General	16,793	33,070	46,659	3,204	-	3,204
Ambulance Equipment	24,578	25,279	6,288	43,569	-	43,569
County Building	270,291	58,626	220,813	108,104	400	108,504
Special Parks and Recreation	94	1,998	-	2,092	-	2,092
Rawlins County 911	212,993	50,089	23,231	239,851	-	239,851
Emergency 911	18,974	-	3,567	15,407	-	15,407
Wireless 911	7,324	-	8,720	(1,396)	-	(1,396)
Special Road Improvement	81,783	-	24,550	57,233	-	57,233
Special Machinery	-	251,626	32,113	219,513	-	219,513
Fire District No. 1 Special Equipment	41,570	13,360	18,343	36,587	-	36,587
Fire District No. 2 Special Equipment	(3,966)	43,649	1,282	38,401	-	38,401
Fire District No. 3 Special Equipment	16,954	38,512	7,934	47,532	-	47,532
Motor Vehicle Operating	24,987	34,542	32,756	26,773	-	26,773
Equipment Reserve	104,000	-	5,918	98,082	-	98,082

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, 2017

Page 2 of 3

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	\$ 45,174	\$ 6,698	\$ 6,938	\$ 44,934	\$ -	\$ 44,934
County Clerk Technology	1,517	1,675	-	3,192	-	3,192
County Treasurer Technology	3,035	1,675	-	4,710	-	4,710
Airport Trust	23,708	68,526	27,205	65,029	217	65,246
P.A.T.F.	471	186	80	577	-	577
Prosecutor's Administrative Trust	3,312	10	1,451	1,871	-	1,871
A.S.A.P.	3,017	-	-	3,017	-	3,017
Bioterrorism Grant	4,836	11,422	15,067	1,191	2,501	3,692
Community Health Fair	963	-	485	478	35	513
Concealed Weapon Fees	4,648	227	-	4,875	-	4,875
Sheriff's Offender Registration	1,660	380	-	2,040	-	2,040
Drug Enforcement Trust	31,713	23,483	7,530	47,666	-	47,666
Pending Drug Forfeiture	600	-	-	600	-	600
Federal Drug Forfeiture	1,047	13,160	9,054	5,153	-	5,153
BOND AND INTEREST FUND						
Public Building Commission Debt Service	257,870	60,233	318,103	-	-	-
BUSINESS FUND						
Solid Waste	328,239	74,409	99,074	303,574	-	303,574
CAPITAL PROJECT FUNDS						
Airport Improvement Program	33,429	62,515	95,944	-	-	-
Other Airport Projects	1,000	-	-	1,000	-	1,000
Sheriff Department Grant	-	10,845	4,040	6,805	4,040	10,845
RFD #1 Grant	-	25,785	24,054	1,731	11,502	13,233
RFD #3 - Assistance to Firefighters Grant	37,759	-	37,759	-	-	-
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 3,522,856</u>	<u>\$ 5,633,909</u>	<u>\$ 6,023,912</u>	<u>\$ 3,132,853</u>	<u>\$ 74,430</u>	<u>\$ 3,207,283</u>

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, 2017

Page 3 of 3

## COMPOSITION OF CASH

Checking accounts	\$ 6,065,147
Money Market accounts	2,421,176
Savings accounts	432,044
Certificates of deposit	1,970,000
Cash and cash items	100

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 10,888,467
 

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## Other accounts

Checking accounts	
State of Kansas - Clerk of the District Court	500
Law Library	6,514

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 7,014
 

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TOTAL CASH	10,895,481
AGENCY FUNDS (SCHEDULE 3)	(7,688,198)

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 TOTAL - FINANCIAL REPORTING ENTITY
 

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 \$ 3,207,283
 

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



# RAWLINS COUNTY, KANSAS

## NOTES TO THE FINANCIAL STATEMENT December 31, 2017

### 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 types of funds were utilized in accounting for the financial activities of the County for the year of 2017:

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 tax levies and other 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 and the payment of interest and principal on general 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 a governmental unit as an agent for individuals, private organizations, other governmental units, and/or other funds.

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

The regulatory basis of accounting as prescribed in the Kansas Municipal Audit and Accounting Guide (KMAAG) 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 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 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.

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, 2017.

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, Fiduciary 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 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 (KMIP).

#### 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

Expenditures of the Health Fund exceeded the adopted budget and qualifying budget credits by \$16,270 in violation of K.S.A. 79-2935, the budget law.

Management was not aware of any other material statutory violations.

### NOTE 3—DEPOSITS AND INVESTMENTS

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

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's Funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Deposit Insurance 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 KMIP. 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, except during designated "peak periods" when required coverage is 50%. During 2017, the County had designated peak periods from May 5 through June 19.

At December 31, 2017, the County's carrying amount of deposits was \$10,895,381 and the bank balance was \$11,346,837. Of the bank balance, \$1,064,662 was covered by FDIC insurance; \$10,282,175 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, 2017, 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
Capital leases:				
Fire District No. 2 rescue truck	03/21/16	2.90%	\$ 57,500	2021
2014 John Deere 6125M tractor	05/18/16	4.50%	83,200	2019
Caterpillar 938M wheel loader	11/28/16	2.90%	195,192	2020
2016 John Deere 6125M tractor	04/14/17	5.95%	93,300	2020

Changes in long-term debt of the County for the year ended December 31, 2017, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases					
Fire District No. 2 rescue truck	\$ 57,500	\$ -	\$ 10,852	\$ 46,648	\$ 1,668
2014 John Deere 6125M tractor	69,038	-	11,055	57,983	3,107
Caterpillar 938M wheel loader	153,890	-	36,838	117,052	4,463
2016 John Deere 6125M tractor	-	93,300	14,152	79,148	-
	<u>\$ 280,428</u>	<u>\$ 93,300</u>	<u>\$ 72,897</u>	<u>\$ 300,831</u>	<u>\$ 9,238</u>

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:

Revenue Bonds	Principal	Interest
2018	\$ 70,069	\$ 12,066
2019	106,933	9,561
2020	111,662	5,414
2021	12,167	353
2022	-	-
	<u>\$ 300,831</u>	<u>\$ 27,394</u>

#### 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, 2017, was \$6,717,721.

#### 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. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. 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](http://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, 2017, 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 8.46% for the year ended December 31, 2017. Contributions to the pension plan from the County for KPERS were \$148,073 for the year ended December 31, 2017.

##### Net Pension Liability

At December 31, 2017, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$1,350,076. The net pension liability was measured as of June 30, 2017, and the total pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and non-employer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under KMAAG 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 publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described in the first paragraph above.

## 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, 2017, was \$233,410.

Landfill Closure and Postclosure 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 postclosure 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 postclosure care costs as a liability based on landfill capacity used as of each year end.

Under the basis of accounting discussed in Note 1, the County recognizes expenses, generally when paid; therefore, the closure and postclosure care costs will be recognized in future years as incurred.

Estimated capacity, usage, remaining life, and the estimated liability for closure and postclosure care costs at December 31, 2017, were as follows:

<u>Permit No. 546</u>	<u>Composting</u>	<u>Construction and Demolition</u>	<u>Municipal Solid Waste</u>
Estimated remaining life (years)			4.7
Estimated total capacity (cubic yards)			194,407
Estimated usage to date (cubic yards)			166,174
Percent of capacity used			85.477%
Estimated closure costs	\$ 11,997	\$ 7,021	\$ 225,769
Estimated postclosure costs	<u>-</u>	<u>-</u>	<u>223,968</u>
	<u>\$ 11,997</u>	<u>\$ 7,021</u>	<u>\$ 449,737</u>
Estimated liability at December 31	<u>\$ 11,997</u>	<u>\$ 7,021</u>	<u>\$ 384,420</u>

Estimated total costs of closure and postclosure care are based on what it would cost to perform all closure and postclosure care in 2017. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

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



#### 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. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. 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 2017:

From Fund	To Fund	Amount	Statutory Authority
Motor Vehicle Operating	General	\$ 26,306	K.S.A. 8-145
Road and Bridge	Special Machinery	241,201	K.S.A. 68-141g
Ambulance	Ambulance Equipment	20,000	K.S.A. 12-110d
Rural Fire District No. 1	Rural Fire District No. 1 - Special Equipment	10,000	K.S.A. 19-3612c
Rural Fire District No. 2	Rural Fire District No. 2 - Special Equipment	35,000	K.S.A. 19-3612c
Rural Fire District No. 3	Rural Fire District No. 3 - Special Equipment	35,000	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, 2017, the County's share of tax rebates totaled \$197,155.

## NOTE 11—SUBSEQUENT EVENTS

On January 12, 2018, the County approved a \$93,730 capital lease for a 2016 John Deere 6145M tractor with an interest rate of 6.12% and annual payments of \$14,687 beginning January 12, 2018 through January 12, 2020 and a balloon payment of \$62,326 on January 12, 2021.

## RAWLINS COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
(BUDGETED FUNDS ONLY)  
For Year Ended December 31, 2017

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	\$ 1,898,716	\$ -	\$ 1,898,716	\$ 1,684,787	\$ (213,929)
SPECIAL REVENUE FUNDS					
Road and Bridge	1,519,000	54,459	1,573,459	1,449,854	(123,605)
Special Bridge	392,289	-	392,289	-	(392,289)
Noxious Weed	58,150	-	58,150	47,205	(10,945)
Employee Benefits	1,010,500	-	1,010,500	1,009,269	(1,231)
Health	201,625	253	201,878	218,148	16,270
Health Capital Outlay	9,269	-	9,269	-	(9,269)
Home for Aged Maintenance	169,410	-	169,410	20,015	(149,395)
Ambulance	378,250	-	378,250	345,550	(32,700)
Services for Elderly	27,148	-	27,148	18,790	(8,358)
Transportation	44,850	-	44,850	38,143	(6,707)
Special Alcohol Programs	29,240	-	29,240	10,000	(19,240)
Fire District No. 1 General	28,485	-	28,485	26,606	(1,879)
Fire District No. 2 General	79,506	-	79,506	76,587	(2,919)
Fire District No. 3 General	51,773	-	51,773	46,659	(5,114)
Ambulance Equipment	26,076	-	26,076	6,288	(19,788)
County Building	317,013	-	317,013	220,813	(96,200)
Special Parks and Recreation	181	-	181	-	(181)
Rawlins County 911	258,411	-	258,411	23,231	(235,180)
Emergency 911	20,891	-	20,891	3,567	(17,324)
Wireless 911	9,202	-	9,202	8,720	(482)
BUSINESS FUND					
Solid Waste	398,255	-	398,255	99,074	(299,181)

## RAWLINS COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-1  
 Page 1 of 4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 1,255,557	\$ 1,248,083	\$ 7,474
Delinquent tax	27,219	4,500	22,719
Interest and charges on delinquent taxes	16,397	10,000	6,397
Motor vehicle tax	13,834	3,478	10,356
Recreational vehicle tax	71	35	36
16/20M truck tax	12,190	672	11,518
Commercial vehicle registration fees	-	137	(137)
Intangible tax	13,589	-	13,589
Local retail sales tax	193,859	225,000	(31,141)
Mineral tax	27,173	3,600	23,573
Private club liquor tax	1,998	-	1,998
Neighborhood revitalization	(61,990)	(46,331)	(15,659)
Licenses, permits, and fees			
Mortgage registration tax	15,402	10,000	5,402
Officers' fees	-	10,000	(10,000)
Clerk of District Court	3,115	-	3,115
County Clerk	1,301	-	1,301
Register of Deeds	37,476	-	37,476
Sheriff	5,931	-	5,931
Neighborhood revitalization applications	1,075	-	1,075
Transfer from Motor Vehicle Operating Fund	26,306	7,000	19,306
Cereal malt beverage and club licenses	-	100	(100)
Antique motor vehicle registration fees	1,126	600	526
Diversion fees	1,000	500	500
Uses of money and property			
Interest on idle fund investments	55,446	6,200	49,246
Other			
Dispatcher reimbursement	30,000	30,000	-
Prisoner board	8,715	15,000	(6,285)
Jail phone commissions	-	-	-
Other reimbursements	1,889	2,000	(111)
Emergency management	3,227	2,000	1,227
Sale of surplus equipment	15,450	-	15,450
Miscellaneous	22,482	1,000	21,482
TOTAL RECEIPTS	<u>1,729,838</u>	<u>1,533,574</u>	<u>196,264</u>

## RAWLINS COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-1  
Page 2 of 4

	Actual	Budget	Over (Under) Budget
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>			
County Commission			
Personal services	\$ 39,554	\$ 41,000	\$ (1,446)
Contractual services	3,684	5,000	(1,316)
Commodities	25	500	(475)
Capital outlay	-	-	-
Department total	<u>43,263</u>	<u>46,500</u>	<u>(3,237)</u>
County Clerk			
Personal services	85,170	87,000	(1,830)
Contractual services	3,652	6,200	(2,548)
Commodities	3,060	3,000	60
Capital outlay	995	4,000	(3,005)
Department total	<u>92,877</u>	<u>100,200</u>	<u>(7,323)</u>
County Treasurer			
Personal services	108,334	100,000	8,334
Contractual services	3,841	6,000	(2,159)
Commodities	5,809	6,400	(591)
Capital outlay	3,237	3,500	(263)
Department total	<u>121,221</u>	<u>115,900</u>	<u>5,321</u>
County Attorney			
Personal services	38,720	37,000	1,720
Contractual services	19,372	15,815	3,557
Commodities	557	250	307
Capital outlay	-	1,500	(1,500)
Department total	<u>58,649</u>	<u>54,565</u>	<u>4,084</u>
Register of Deeds			
Personal services	40,167	40,000	167
Contractual services	1,524	2,160	(636)
Commodities	1,071	2,800	(1,729)
Capital outlay	119	200	(81)
Book repair	-	3,750	(3,750)
Joint mortgages	1,311	-	1,311
Department total	<u>44,192</u>	<u>48,910</u>	<u>(4,718)</u>
Sheriff			
Personal services	167,738	157,000	10,738
Contractual services	27,564	35,000	(7,436)
Commodities	26,920	30,000	(3,080)
Capital outlay	620	25,000	(24,380)
Department total	<u>222,842</u>	<u>247,000</u>	<u>(24,158)</u>

## RAWLINS COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-1  
Page 3 of 4

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Communications			
Personal services	\$ 161,322	\$ 146,000	\$ 15,322
Contractual services	5,675	8,000	(2,325)
Commodities	2,246	4,000	(1,754)
Capital outlay	-	42,000	(42,000)
Department total	<u>169,243</u>	<u>200,000</u>	<u>(30,757)</u>
Unified Court			
Contractual services	33,233	19,935	13,298
Commodities	3,746	1,735	2,011
Capital outlay	3,820	12,300	(8,480)
District expenses	-	6,030	(6,030)
Department total	<u>40,799</u>	<u>40,000</u>	<u>799</u>
Courthouse general			
Personal services	28,603	27,220	1,383
Contractual services	120,533	121,500	(967)
Commodities	12,322	10,000	2,322
Capital outlay	3,550	50,000	(46,450)
Department total	<u>165,008</u>	<u>208,720</u>	<u>(43,712)</u>
Appraiser's cost			
Personal services	86,023	79,000	7,023
Contractual services	66,020	8,000	58,020
Commodities	3,733	6,000	(2,267)
Capital outlay	3,591	10,000	(6,409)
GIS	-	5,000	(5,000)
Department total	<u>159,367</u>	<u>108,000</u>	<u>51,367</u>
Election			
Personal services	9,881	12,000	(2,119)
Contractual services	6,503	15,000	(8,497)
Commodities	3,496	3,000	496
Capital outlay	4,839	10,000	(5,161)
Department total	<u>24,719</u>	<u>40,000</u>	<u>(15,281)</u>
Data processing			
Contractual services	36,956	20,000	16,956
Commodities	399	5,000	(4,601)
Capital outlay	297	10,000	(9,703)
Department total	<u>37,652</u>	<u>35,000</u>	<u>2,652</u>

## RAWLINS COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-1  
Page 4 of 4

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Recycling			
Personal services	\$ 6,677	\$ 6,825	\$ (148)
Contractual services	11,945	11,864	81
Commodities	-	1,000	(1,000)
Capital outlay	49,500	1,000	48,500
Department total	<u>68,122</u>	<u>20,689</u>	<u>47,433</u>
Emergency management			
Contractual services	18,761	17,100	1,661
Commodities	40	1,000	(960)
Capital outlay	-	1,500	(1,500)
Department total	<u>18,801</u>	<u>19,600</u>	<u>(799)</u>
Other appropriations			
Airport improvements - grant match	-	24,000	(24,000)
Airport Trust appropriation	5,000	5,000	-
Alcohol and drug abuse	-	3,600	(3,600)
Conservation	22,000	22,000	-
Economic development - local	30,000	30,000	-
Economic development - NWK	-	3,000	(3,000)
Equipment reserve	-	100,000	(100,000)
Extension council	89,300	89,300	-
Fair	35,000	35,000	-
Fair - insurance	-	2,500	(2,500)
Good Samaritan	75,000	15,000	60,000
Historical records	18,100	18,100	-
Juvenile detention	-	10,000	(10,000)
L.E.P.G.	-	2,000	(2,000)
Library	44,000	44,000	-
Mental health	14,182	14,182	-
Mental retardation	57,750	57,750	-
NWK family shelter	-	500	(500)
Public safety vehicles	25,000	25,000	-
RC&D	500	500	-
Silver Haired Legislature	200	200	-
Western Kansas Child Advocacy	2,000	2,000	-
Stabilization	-	110,000	(110,000)
Total other appropriations	<u>418,032</u>	<u>613,632</u>	<u>(195,600)</u>
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>1,684,787</u>	<u>1,898,716</u>	<u>(213,929)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	45,051	(365,142)	410,193
UNENCUMBERED CASH, JANUARY 1	<u>128,977</u>	<u>365,142</u>	<u>(236,165)</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 174,028</u>	<u>\$ -</u>	<u>\$ 174,028</u>



## RAWLINS COUNTY, KANSAS

ROAD AND BRIDGE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 763,314	\$ 759,531	\$ 3,783
Delinquent tax	28,790	-	28,790
Motor vehicle tax	75,833	80,123	(4,290)
Recreational vehicle tax	943	802	141
16/20M truck tax	8,975	15,434	(6,459)
Commercial vehicle registration fees	-	3,137	(3,137)
Intangible tax	141	1,000	(859)
Special highway fuel tax	274,975	267,226	7,749
Neighborhood revitalization	(49,000)	(28,365)	(20,635)
Reimbursements	64,459	10,000	54,459
Miscellaneous	8,035	-	8,035
TOTAL RECEIPTS	<u>1,176,465</u>	<u>1,108,888</u>	<u>67,577</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	555,185	584,000	(28,815)
Contractual services	136,632	100,000	36,632
Commodities	372,770	450,000	(77,230)
Capital outlay	144,066	235,000	(90,934)
Transfer to Special Machinery Fund	241,201	150,000	91,201
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>1,449,854</u>	<u>1,519,000</u>	<u>(69,146)</u>
Adjustment for qualifying budget credit	<u>-</u>	<u>54,459</u>	<u>(54,459)</u>
TOTAL FOR COMPARISON	<u>1,449,854</u>	<u>1,573,459</u>	<u>(123,605)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(273,389)	(410,112)	136,723
UNENCUMBERED CASH, JANUARY 1	<u>916,026</u>	<u>410,112</u>	<u>505,914</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 642,637</u>	<u>\$ -</u>	<u>\$ 642,637</u>

## RAWLINS COUNTY, KANSAS

SPECIAL BRIDGE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 50,615	\$ 50,418	\$ 197
Delinquent tax	1,352	250	1,102
Motor vehicle tax	3,553	3,460	93
Recreational vehicle tax	42	35	7
16/20M truck tax	699	666	33
Commercial vehicle registration fees	-	135	(135)
Neighborhood revitalization	(2,985)	(1,824)	(1,161)
TOTAL RECEIPTS	53,276	53,140	136
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction	-	392,289	(392,289)
RECEIPTS OVER (UNDER) EXPENDITURES	53,276	(339,149)	392,425
UNENCUMBERED CASH, JANUARY 1	340,336	339,149	1,187
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 393,612</u>	<u>\$ -</u>	<u>\$ 393,612</u>

## RAWLINS COUNTY, KANSAS

NOXIOUS WEED FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 29,801	\$ 29,603	\$ 198
Delinquent tax	920	200	720
Motor vehicle tax	1,010	906	104
Recreational vehicle tax	11	9	2
16/20M truck tax	268	174	94
Commercial vehicle registration fees	-	35	(35)
Neighborhood revitalization	(1,591)	(1,091)	(500)
Reimbursements	8,335	-	8,335
TOTAL RECEIPTS	38,754	29,836	8,918
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	17,100	15,150	1,950
Contractual services	1,262	1,000	262
Commodities	28,843	42,000	(13,157)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	47,205	58,150	(10,945)
RECEIPTS OVER (UNDER) EXPENDITURES	(8,451)	(28,314)	19,863
UNENCUMBERED CASH, JANUARY 1	40,958	28,314	12,644
UNENCUMBERED CASH, DECEMBER 31	\$ 32,507	\$ -	\$ 32,507

## RAWLINS COUNTY, KANSAS

EMPLOYEE BENEFITS FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 913,448	\$ 907,961	\$ 5,487
Delinquent tax	25,012	4,050	20,962
Motor vehicle tax	58,860	60,176	(1,316)
Recreational vehicle tax	713	603	110
16/20M truck tax	8,869	11,592	(2,723)
Commercial vehicle registration fees	-	2,356	(2,356)
Neighborhood revitalization	(53,418)	(33,269)	(20,149)
Reimbursements	94,154	-	94,154
Reimbursement from Health Fund	5,000	-	5,000
TOTAL RECEIPTS	1,052,638	953,469	99,169
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	686,358	650,000	36,358
Social Security	129,968	136,000	(6,032)
KPERS	148,662	170,000	(21,338)
Workers' compensation	34,780	40,000	(5,220)
Other insurance	8,056	12,000	(3,944)
Unemployment tax	1,445	2,500	(1,055)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,009,269	1,010,500	(1,231)
RECEIPTS OVER (UNDER) EXPENDITURES	43,369	(57,031)	100,400
UNENCUMBERED CASH, JANUARY 1	121,405	57,031	64,374
UNENCUMBERED CASH, DECEMBER 31	\$ 164,774	\$ -	\$ 164,774

## RAWLINS COUNTY, KANSAS

HEALTH FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For Year Ended December 31, 2017

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 132,062	\$ 131,202	\$ 860
Delinquent tax	2,846	200	2,646
Motor vehicle tax	8,535	8,915	(380)
Recreational vehicle tax	105	89	16
16/20M truck tax	1,108	1,717	(609)
Commercial vehicle registration fees	-	349	(349)
Neighborhood revitalization	(7,749)	(4,893)	(2,856)
Grants and reimbursements	60,253	60,000	253
TOTAL RECEIPTS	197,160	197,579	(419)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	147,121	145,000	2,121
Contractual services	13,940	25,625	(11,685)
Commodities	47,999	21,000	26,999
Capital outlay	4,088	10,000	(5,912)
Reimburse employee benefits	5,000	-	5,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	218,148	201,625	16,523
Adjustment for qualifying budget credit	-	253	(253)
TOTAL FOR COMPARISON	218,148	201,878	16,270
RECEIPTS OVER (UNDER) EXPENDITURES	(20,988)	(4,046)	(16,942)
UNENCUMBERED CASH, JANUARY 1	30,085	4,046	26,039
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 9,097</u>	<u>\$ -</u>	<u>\$ 9,097</u>

RAWLINS COUNTY, KANSAS  
 HEALTH CAPITAL OUTLAY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS	\$ -	\$ -	\$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	-	9,269	(9,269)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(9,269)	9,269
UNENCUMBERED CASH, JANUARY 1	9,269	9,269	-
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 9,269</u>	<u>\$ -</u>	<u>\$ 9,269</u>

## RAWLINS COUNTY, KANSAS

HOME FOR AGED MAINTENANCE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 2,411	\$ 2,577	\$ (166)
Delinquent tax	772	100	672
Motor vehicle tax	467	-	467
Recreational vehicle tax	1	-	1
16/20M truck tax	524	-	524
Commercial vehicle registration fees	-	-	-
Neighborhood revitalization	-	(93)	-
Reimbursements	1,365	-	1,365
TOTAL RECEIPTS	5,540	2,584	2,863
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Contractual services	20,015	169,410	(149,395)
RECEIPTS OVER (UNDER) EXPENDITURES	(14,475)	(166,826)	152,258
UNENCUMBERED CASH, JANUARY 1	158,447	166,826	(8,379)
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 143,972</u>	<u>\$ -</u>	<u>\$ 143,879</u>



## RAWLINS COUNTY, KANSAS

AMBULANCE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 239,608	\$ 237,810	\$ 1,798
Delinquent tax	4,074	200	3,874
Motor vehicle tax	21,356	23,506	(2,150)
Recreational vehicle tax	274	235	39
16/20M truck tax	1,645	4,528	(2,883)
Commercial vehicle registration fees	-	920	(920)
Neighborhood revitalization	(15,102)	(8,949)	(6,153)
Collections for services	61,749	90,000	(28,251)
Miscellaneous	629	-	629
TOTAL RECEIPTS	<u>314,233</u>	<u>348,250</u>	<u>(34,017)</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	283,869	285,000	(1,131)
Contractual services	26,572	40,000	(13,428)
Commodities	10,978	18,250	(7,272)
Capital outlay	3,505	27,000	(23,495)
Training and education	626	8,000	(7,374)
Transfer to Ambulance Equipment Fund	20,000	-	20,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>345,550</u>	<u>378,250</u>	<u>(32,700)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(31,317)	(30,000)	(1,317)
UNENCUMBERED CASH, JANUARY 1	<u>107,258</u>	<u>30,000</u>	<u>77,258</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 75,941</u>	<u>\$ -</u>	<u>\$ 75,941</u>

## RAWLINS COUNTY, KANSAS

SERVICES FOR ELDERLY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 25,307	\$ 25,209	\$ 98
Delinquent tax	679	100	579
Motor vehicle tax	1,777	1,730	47
Recreational vehicle tax	21	17	4
16/20M truck tax	350	333	17
Commercial vehicle registration fees	-	68	(68)
Neighborhood revitalization	(1,493)	(912)	(581)
TOTAL RECEIPTS	<u>26,641</u>	<u>26,545</u>	<u>96</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriation	15,290	22,848	(7,558)
Senior care services	-	800	(800)
Agency for aging	<u>3,500</u>	<u>3,500</u>	<u>-</u>
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>18,790</u>	<u>27,148</u>	<u>(8,358)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	7,851	(603)	8,454
UNENCUMBERED CASH, JANUARY 1	<u>(8,054)</u>	<u>603</u>	<u>(8,657)</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ (203)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (203)</u></u>

## RAWLINS COUNTY, KANSAS

TRANSPORTATION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 17,299	\$ 17,126	\$ 173
Delinquent tax	319	-	319
Motor vehicle tax	43	-	43
Recreational vehicle tax	-	-	-
16/20M truck tax	48	-	48
Commercial vehicle registration fees	-	-	-
Neighborhood revitalization	(843)	(598)	(245)
Grants	29,067	24,000	5,067
Fares and reimbursements	2,366	4,300	(1,934)
TOTAL RECEIPTS	<u>48,299</u>	<u>44,828</u>	<u>3,471</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	27,822	31,500	(3,678)
Contractual services	6,128	5,850	278
Commodities	3,748	5,000	(1,252)
Capital outlay	445	2,500	(2,055)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>38,143</u>	<u>44,850</u>	<u>(6,707)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	10,156	(22)	10,178
UNENCUMBERED CASH, JANUARY 1	<u>234</u>	<u>22</u>	<u>212</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 10,390</u>	<u>\$ -</u>	<u>\$ 10,390</u>

RAWLINS COUNTY, KANSAS  
 SPECIAL ALCOHOL PROGRAMS FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-12

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Private club liquor tax	\$ 4,133	\$ 5,415	\$ (1,282)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Alcohol and drug abuse programs	<u>10,000</u>	<u>29,240</u>	<u>(19,240)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(5,867)	(23,825)	17,958
UNENCUMBERED CASH, JANUARY 1	<u>23,888</u>	<u>23,825</u>	<u>63</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 18,021</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 18,021</u></u>

## RAWLINS COUNTY, KANSAS

FIRE DISTRICT NO. 1 GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 15,208	\$ 15,425	\$ (217)
Delinquent tax	504	-	504
Motor vehicle tax	858	898	(40)
Recreational vehicle tax	9	6	3
16/20M truck tax	353	363	(10)
Reimbursements and other	-	-	-
TOTAL RECEIPTS	<u>16,932</u>	<u>16,692</u>	<u>240</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	2,875	2,000	875
Contractual services	4,325	5,000	(675)
Commodities	4,406	5,000	(594)
Capital outlay	5,000	16,485	(11,485)
Transfer to Fire District No. 1 Special Equipment Fund	10,000	-	10,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>26,606</u>	<u>28,485</u>	<u>(1,879)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(9,674)	(11,793)	2,119
UNENCUMBERED CASH, JANUARY 1	<u>14,877</u>	<u>11,793</u>	<u>3,084</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 5,203</u>	<u>\$ -</u>	<u>\$ 5,203</u>

## RAWLINS COUNTY, KANSAS

FIRE DISTRICT NO. 2 GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 51,775	\$ 53,178	\$ (1,403)
Delinquent tax	1,155	-	1,155
Motor vehicle tax	3,330	3,258	72
Recreational vehicle tax	52	39	13
16/20M truck tax	1,333	1,313	20
Reimbursements and other	375	-	375
TOTAL RECEIPTS	<u>58,020</u>	<u>57,788</u>	<u>232</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	12,275	10,000	2,275
Contractual services	4,229	12,000	(7,771)
Commodities	12,563	11,000	1,563
Capital outlay	-	16,506	(16,506)
Capital lease payment	12,520	-	12,520
Transfer to Fire District No. 2 Special Equipment Fund	35,000	30,000	5,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>76,587</u>	<u>79,506</u>	<u>(2,919)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(18,567)	(21,718)	3,151
UNENCUMBERED CASH, JANUARY 1	<u>38,777</u>	<u>21,718</u>	<u>17,059</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 20,210</u>	<u>\$ -</u>	<u>\$ 20,210</u>

## RAWLINS COUNTY, KANSAS

FIRE DISTRICT NO. 3 GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 27,422	\$ 29,516	\$ (2,094)
Delinquent tax	656	-	656
Motor vehicle tax	1,963	2,171	(208)
Recreational vehicle tax	22	25	(3)
16/20M truck tax	355	377	(22)
Miscellaneous	2,652	-	2,652
TOTAL RECEIPTS	33,070	32,089	981
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	640	1,500	(860)
Contractual services	4,252	4,000	252
Commodities	1,281	1,500	(219)
Capital outlay	5,486	44,773	(39,287)
Transfer to Fire District No. 3 Special Equipment Fund	35,000	-	35,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	46,659	51,773	(5,114)
RECEIPTS OVER (UNDER) EXPENDITURES	(13,589)	(19,684)	6,095
UNENCUMBERED CASH, JANUARY 1	16,793	19,684	(2,891)
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 3,204</u>	<u>\$ -</u>	<u>\$ 3,204</u>



RAWLINS COUNTY, KANSAS  
 AMBULANCE EQUIPMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Donations and grants	\$ 2,080	\$ 200	\$ 1,880
Insurance and other reimbursements	3,199	-	3,199
Transfer from Ambulance Fund	20,000	-	20,000
TOTAL RECEIPTS	25,279	200	25,079
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	6,288	26,076	(19,788)
RECEIPTS OVER (UNDER) EXPENDITURES	18,991	(25,876)	44,867
UNENCUMBERED CASH, JANUARY 1	24,578	25,876	(1,298)
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 43,569</u>	<u>\$ -</u>	<u>\$ 43,569</u>

## RAWLINS COUNTY, KANSAS

COUNTY BUILDING FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 50,615	\$ 50,418	\$ 197
Delinquent tax	1,354	250	1,104
Motor vehicle tax	3,547	3,460	87
Recreational vehicle tax	41	35	6
16/20M truck tax	700	666	34
Commercial vehicle registration fees	-	135	(135)
Neighborhood revitalization	(2,984)	(1,824)	(1,160)
Miscellaneous	5,353	-	5,353
TOTAL RECEIPTS	58,626	53,140	5,486
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Improvements and repair	220,813	317,013	(96,200)
RECEIPTS OVER (UNDER) EXPENDITURES	(162,187)	(263,873)	101,686
UNENCUMBERED CASH, JANUARY 1	270,291	263,873	6,418
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 108,104</u>	<u>\$ -</u>	<u>\$ 108,104</u>

RAWLINS COUNTY, KANSAS  
 SPECIAL PARKS AND RECREATION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	\$ 1,998	\$ -	\$ 1,998
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Parks and recreation	-	181	(181)
RECEIPTS OVER (UNDER) EXPENDITURES	1,998	(181)	2,179
UNENCUMBERED CASH, JANUARY 1	94	181	(87)
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 2,092</u>	<u>\$ -</u>	<u>\$ 2,092</u>

## RAWLINS COUNTY, KANSAS

RAWLINS COUNTY 911 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-19

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	\$ 50,089	\$ 50,000	\$ 89
Interest	-	-	-
TOTAL RECEIPTS	50,089	50,000	89
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Equipment, maintenance, and services	23,231	258,411	(235,180)
RECEIPTS OVER (UNDER) EXPENDITURES	26,858	(208,411)	235,269
UNENCUMBERED CASH, JANUARY 1	212,993	208,411	4,582
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 239,851</u>	<u>\$ -</u>	<u>\$ 239,851</u>

## RAWLINS COUNTY, KANSAS

EMERGENCY 911 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-20

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	\$ -	\$ 20	\$ (20)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Equipment and services	<u>3,567</u>	<u>20,891</u>	<u>(17,324)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(3,567)	(20,871)	17,304
UNENCUMBERED CASH, JANUARY 1	<u>18,974</u>	<u>20,871</u>	<u>(1,897)</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 15,407</u>	<u>\$ -</u>	<u>\$ 15,407</u>

## RAWLINS COUNTY, KANSAS

WIRELESS 911 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-21

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	\$ -	\$ -	\$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Equipment and services	8,720	9,202	(482)
RECEIPTS OVER (UNDER) EXPENDITURES	(8,720)	(9,202)	482
UNENCUMBERED CASH, JANUARY 1	7,324	9,202	(1,878)
UNENCUMBERED CASH, DECEMBER 31	<u>\$ (1,396)</u>	<u>\$ -</u>	<u>\$ (1,396)</u>

RAWLINS COUNTY, KANSAS  
 NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL)  
 For Year Ended December 31, 2017

Schedule 2-22  
 Page 1 of 3

	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
RECEIPTS							
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,542	\$ -
Grants and reimbursements	-	-	-	8,649	3,512	-	-
Sale of surplus equipment	-	10,425	3,360	-	-	-	-
Transfer from other funds	-	241,201	10,000	35,000	35,000	-	-
TOTAL RECEIPTS	-	251,626	13,360	43,649	38,512	34,542	-
EXPENDITURES AND TRANSFERS							
Contractual services	-	-	-	-	-	2,521	-
Commodities	-	-	-	-	-	3,617	-
Capital outlay	-	32,113	18,343	1,282	7,934	312	5,918
Road improvements	24,550	-	-	-	-	-	-
Transfer to other funds	-	-	-	-	-	26,306	-
TOTAL EXPENDITURES AND TRANSFERS	24,550	32,113	18,343	1,282	7,934	32,756	5,918
RECEIPTS OVER (UNDER) EXPENDITURES	(24,550)	219,513	(4,983)	42,367	30,578	1,786	(5,918)
UNENCUMBERED CASH, JANUARY 1	81,783	-	41,570	(3,966)	16,954	24,987	104,000
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 57,233</u>	<u>\$ 219,513</u>	<u>\$ 36,587</u>	<u>\$ 38,401</u>	<u>\$ 47,532</u>	<u>\$ 26,773</u>	<u>\$ 98,082</u>

RAWLINS COUNTY, KANSAS  
 NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL)  
 For Year Ended December 31, 2017

Schedule 2-22  
 Page 2 of 3

	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	\$ 6,698	\$ 1,675	\$ 1,675	\$ -	\$ 186	\$ 10	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	8,690	-
Reimbursements	-	-	-	36,358	-	-	-	-	-
Donations and other	-	-	-	-	-	-	-	2,732	-
County appropriation	-	-	-	5,000	-	-	-	-	-
City of Atwood appropriation	-	-	-	5,000	-	-	-	-	-
Lease, hanger rent, etc.	-	-	-	22,168	-	-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>6,698</b>	<b>1,675</b>	<b>1,675</b>	<b>68,526</b>	<b>186</b>	<b>10</b>	<b>-</b>	<b>11,422</b>	<b>-</b>
EXPENDITURES									
Personal services	-	-	-	-	-	-	-	-	-
Contractual services	6,938	-	-	20,885	80	1,451	-	7,128	485
Commodities	-	-	-	316	-	-	-	7,939	-
Capital outlay	-	-	-	-	-	-	-	-	-
Airport Improvement Grant - matching funds	-	-	-	-	-	-	-	-	-
Real estate tax	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other	-	-	-	6,004	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>6,938</b>	<b>-</b>	<b>-</b>	<b>27,205</b>	<b>80</b>	<b>1,451</b>	<b>-</b>	<b>15,067</b>	<b>485</b>
RECEIPTS OVER (UNDER) EXPENDITURES	(240)	1,675	1,675	41,321	106	(1,441)	-	(3,645)	(485)
UNENCUMBERED CASH, JANUARY 1	45,174	1,517	3,035	23,708	471	3,312	3,017	4,836	963
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 44,934</u>	<u>\$ 3,192</u>	<u>\$ 4,710</u>	<u>\$ 65,029</u>	<u>\$ 577</u>	<u>\$ 1,871</u>	<u>\$ 3,017</u>	<u>\$ 1,191</u>	<u>\$ 478</u>



## RAWLINS COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL)

For Year Ended December 31, 2017

Schedule 2-22  
 Page 3 of 3

	Concealed Weapon Fees	Sheriff's Offender Registration	Drug Enforcement Trust	Pending Drug Forfeiture	Federal Drug Forfeiture
RECEIPTS					
Fees	\$ 227	\$ 380	\$ -	\$ -	\$ -
Forfeitures	-	-	11,483	-	13,160
Miscellaneous	-	-	12,000	-	-
	<u>227</u>	<u>380</u>	<u>23,483</u>	<u>-</u>	<u>13,160</u>
TOTAL RECEIPTS					
	<u>227</u>	<u>380</u>	<u>23,483</u>	<u>-</u>	<u>13,160</u>
EXPENDITURES					
Personal services	-	-	-	-	-
Contractual services	-	-	-	-	-
Commodities	-	-	-	-	-
Capital outlay	-	-	-	-	-
Vehicle expense	-	-	-	-	-
Drug dog expense	-	-	-	-	-
Other	-	-	7,530	-	9,054
	<u>-</u>	<u>-</u>	<u>7,530</u>	<u>-</u>	<u>9,054</u>
TOTAL EXPENDITURES					
	<u>-</u>	<u>-</u>	<u>7,530</u>	<u>-</u>	<u>9,054</u>
RECEIPTS OVER (UNDER) EXPENDITURES	227	380	15,953	-	4,106
UNENCUMBERED CASH, JANUARY 1	<u>4,648</u>	<u>1,660</u>	<u>31,713</u>	<u>600</u>	<u>1,047</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 4,875</u>	<u>\$ 2,040</u>	<u>\$ 47,666</u>	<u>\$ 600</u>	<u>\$ 5,153</u>

## RAWLINS COUNTY, KANSAS

## BOND AND INTEREST FUND

PUBLIC BUILDING COMMISSION DEBT SERVICE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL)

For Year Ended December 31, 2017

Schedule 2-23

	<u>Actual</u>
RECEIPTS	
Sales tax collections	
County	\$ 17,003
Remitted by cities	<u>43,230</u>
TOTAL RECEIPTS	60,233
EXPENDITURES	
Appropriation to City of Atwood -	
Swimming pool improvements and maintenance	<u>318,103</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(257,870)
UNENCUMBERED CASH, JANUARY 1	<u>257,870</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ -</u></u>

## RAWLINS COUNTY, KANSAS

## BUSINESS FUND

## SOLID WASTE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For Year Ended December 31, 2017

Schedule 2-24

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Special assessments	\$ 63,688	\$ 62,750	\$ 938
User fees	-	5,000	(5,000)
Other	10,721	-	10,721
TOTAL RECEIPTS	<u>74,409</u>	<u>67,750</u>	<u>6,659</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	37,467	44,000	(6,533)
Contractual services	13,368	35,000	(21,632)
Commodities	4,759	15,000	(10,241)
Capital outlay	41,302	294,480	(253,178)
Tonnage fees	2,178	5,000	(2,822)
Household hazardous waste	-	4,775	(4,775)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>99,074</u>	<u>398,255</u>	<u>(299,181)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(24,665)	(330,505)	305,840
UNENCUMBERED CASH, JANUARY 1	<u>328,239</u>	<u>330,505</u>	<u>(2,266)</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 303,574</u>	<u>\$ -</u>	<u>\$ 303,574</u>

RAWLINS COUNTY, KANSAS  
 CAPITAL PROJECT FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL)  
 For Year Ended December 31, 2017

Schedule 2-25

	Airport Improvement Program	Other Airport Projects	Sheriff Department Grant	RFD #1 Grant	RFD #3 - Assistance to Firefighters Grant
RECEIPTS					
Grants	\$ 57,079	\$ -	\$ 10,845	\$ 25,785	\$ -
Matching funds	5,436	-	-	-	-
TOTAL RECEIPTS	62,515	-	10,845	25,785	-
EXPENDITURES					
Construction and improvements	-	-	-	24,054	-
Engineering and design	57,151	-	-	-	-
Professional services - legal	5,812	-	-	-	-
Publications	459	-	-	-	-
Equipment	-	-	4,040	-	37,759
Reimburse matching funds overpayments	32,522	-	-	-	-
TOTAL EXPENDITURES	95,944	-	4,040	24,054	37,759
RECEIPTS OVER (UNDER) EXPENDITURES	(33,429)	-	6,805	1,731	(37,759)
UNENCUMBERED CASH, JANUARY 1	33,429	1,000	-	-	37,759
UNENCUMBERED CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 6,805</u>	<u>\$ 1,731</u>	<u>\$ -</u>

## 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, 2017

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>DISTRIBUTABLE FUNDS</b>				
Ad Valorem Property Tax	\$ 4,946,527	\$ 7,825,493	\$ 7,318,528	\$ 5,453,492
Delinquent Personal Property Tax	42,229	26,276	68,362	143
Redemptions	97,291	62,813	139,400	20,704
Added Tax	-	254	-	254
L.A.V.T.R.	1,915	-	-	1,915
Mineral Production Tax	13,257	41,089	54,346	-
Motor Vehicle Tax	95,104	407,689	426,451	76,342
Recreational Vehicle Tax	261	5,425	5,073	613
16/20M Truck Tax	45,035	79,029	68,393	55,671
Commercial Vehicle Fees	10,055	28,725	30,208	8,572
Watercraft Tax	1,166	1,541	1,579	1,128
Bankruptcy Tax	1,312	-	-	1,312
Intangible Tax	300	45,912	44,064	2,148
Advance Tax Escrow	14,112	19,703	23,675	10,140
Tax Foreclosure	23,754	-	-	23,754
Oil and Gas Depletion Trust Fund	1,139,726	-	-	1,139,726
Neighborhood Revitalization	(54,134)	394,211	338,172	1,905
<b>TOTAL DISTRIBUTABLE FUNDS</b>	<b>6,377,910</b>	<b>8,938,160</b>	<b>8,518,251</b>	<b>6,797,819</b>
<b>STATE FUNDS</b>				
Educational Building	32,653	56,267	54,178	34,742
Institutional Building	6,690	28,134	29,707	5,117
State General Fund	-	7	-	7
Motor Vehicle Combined	320	6,313	6,784	(151)
Motor Vehicle Licenses	(7,588)	368,996	371,010	(9,602)
Sales and Compensating Tax	26,947	279,454	288,075	18,326
Game Licenses	-	1,757	1,757	-
Drivers' Licenses	2,560	7,766	7,918	2,408
District Court Filing Fee	169	288	288	169
Heritage Trust	737	3,349	3,533	553
<b>TOTAL STATE FUNDS</b>	<b>62,488</b>	<b>752,331</b>	<b>763,250</b>	<b>51,569</b>
<b>SUBDIVISION FUNDS</b>				
Schools	(7,155)	2,537,416	2,531,290	(1,029)
Townships	10,884	152,545	163,429	-
Cities	4	593,343	593,347	-
Hospital	-	731,239	731,239	-
Cemeteries	17	1,917	1,934	-
Groundwater Management District	-	22,560	22,560	-
<b>TOTAL SUBDIVISION FUNDS</b>	<b>3,750</b>	<b>4,039,020</b>	<b>4,043,799</b>	<b>(1,029)</b>
<b>OTHER AGENCY FUNDS</b>				
Employee Payroll Withholding	65,045	262,137	262,137	65,045
Flex Benefit Plan	6,885	35,566	32,290	10,161
Good Samaritan Endowment No. 1	51,406	-	51,406	-
Good Samaritan Endowment No. 2	945,309	-	470,655	474,654
Good Samaritan Maintenance	276,484	-	-	276,484
Hospital Revenue Bond	380	335,875	335,875	380
Rural Opportunity Zone	-	1,431	1,431	-
EMT Training	1,341	6,997	2,237	6,101
Clerk of District Court	750	56,938	57,188	500
Law Library	5,229	1,303	18	6,514
<b>TOTAL OTHER AGENCY FUNDS</b>	<b>1,352,829</b>	<b>700,247</b>	<b>1,213,237</b>	<b>839,839</b>
<b>TOTAL</b>	<b>\$ 7,796,977</b>	<b>\$ 14,429,758</b>	<b>\$ 14,538,537</b>	<b>\$ 7,688,198</b>