

RICE COUNTY, KANSAS

DECEMBER 31, 2017

# RICE COUNTY, KANSAS

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## INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners  
Rice County, Kansas

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, unencumbered cash of Rice 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 of accounting 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 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 the 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, 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.

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### 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 respective changes in financial position, or where applicable, its cash flows 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 balance 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 2017 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, and the detailed receipts, disbursements, and balance - district court (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2017 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 2017 basic financial statement. The 2017 information has been subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2016 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the 2016 basic financial statement, upon which we rendered an unmodified opinion dated May 8, 2017. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link <http://admin.ks.gov/offices/chief-financial-officer/municipal-service>. Such 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas  
April 24, 2018

RICE COUNTY, KANSAS  
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
REGULATORY BASIS  
For Year Ended December 31, 2017

Page 1 of 2

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>GOVERNMENTAL TYPE FUNDS</b>							
General Fund	\$ 2,784,003	\$ 8,480	\$ 5,983,589	\$ 4,999,136	\$ 3,776,936	\$ 104,800	\$ 3,881,736
Special Purpose Funds							
Emergency Medical Service	169,324	-	629,109	611,359	187,074	21,783	208,857
Employee Benefits	800,228	-	1,511,613	1,877,662	434,179	1,023	435,202
Fire District No. 1 - General	76,543	-	293,834	348,465	21,912	4	21,916
Noxious Weed	189,032	-	182,345	248,279	123,098	4,417	127,515
Road and Bridge	162,819	37,460	1,645,483	1,639,554	206,208	26,616	232,824
County Health	137,217	-	257,108	254,899	139,426	8,122	147,548
Senior Citizens	55,990	-	216,276	268,337	3,929	-	3,929
Historical Records	26,214	-	102,167	126,544	1,837	-	1,837
911	231,000	-	70,025	75,018	226,007	-	226,007
EMS Special Equipment	45,225	-	60,000	22,618	82,607	-	82,607
Noxious Weed Capital Outlay	99,754	-	-	-	99,754	-	99,754
Risk Management Reserve	396,112	-	60,306	16,600	439,818	-	439,818
Equipment Reserve	726,499	-	158,600	188,963	696,136	-	696,136
Capital Improvement	394,904	-	89,000	21,697	462,207	-	462,207
Transient Guest Tax	1,707	-	19,615	5,531	15,791	-	15,791
Special Alcohol Programs	3,098	-	2,708	2,438	3,368	-	3,368
Solid Waste Recycling	42,639	-	20,325	23,272	39,692	1,100	40,792
Asset Forfeiture	10,609	-	-	1,283	9,326	-	9,326
EMS Reserve	19,618	-	19,958	12,990	26,586	495	27,081
Fire District No. 1 - Special Equipment	464,171	-	98,000	17,521	544,650	-	544,650
Register of Deeds Technology	87,844	-	15,562	10,404	93,002	-	93,002
Road and Bridge Special Machinery	203,924	20,011	243,616	113,655	353,896	-	353,896
Parks and Recreation	10,346	-	1,416	-	11,762	-	11,762
Treasurer's Motor Vehicle	30,695	49	138,380	141,027	28,097	1,583	29,680
Radio Infrastructure	-	-	188,200	-	188,200	-	188,200
Prosecutor Training Assistance	13,301	-	1,095	1,961	12,435	-	12,435
Special Prosecutor Trust	8,051	-	-	2,422	5,629	-	5,629
County Clerk Technology	7,654	-	3,875	-	11,529	-	11,529
County Treasurer Technology	7,654	-	3,875	-	11,529	-	11,529
Total Special Purpose Funds	4,422,172	57,520	6,032,491	6,032,499	4,479,684	65,143	4,544,827
<b>TOTAL REPORTING ENTITY</b> (excluding Agency Funds)	<u>\$ 7,206,175</u>	<u>\$ 66,000</u>	<u>\$ 12,016,080</u>	<u>\$ 11,031,635</u>	<u>\$ 8,256,620</u>	<u>\$ 169,943</u>	<u>\$ 8,426,563</u>

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, 2017

Page 2 of 2

## COMPOSITION OF CASH

Cash and cash items	\$ 1,165
Other cash items:	
Interlocal agreement - recreation commission	157,143
Checking accounts	585,902
Money Market accounts	16,395,285
Certificates of deposit	7,297,098
Other accounts	
Sheriff and Detention Center - inmate trust and commissary - checking account	29,661
Clerk of District Court - change fund	100
Clerk of District Court - checking account	47,362
Law Library - checking account	13,619
	<hr/>
TOTAL CASH AND INVESTMENTS	24,527,335
AGENCY FUNDS (SCHEDULE 3)	<hr/> (16,100,772)
TOTAL FINANCIAL REPORTING ENTITY	<hr/> <u>\$ 8,426,563</u>

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

RICE COUNTY, KANSAS  
NOTES TO THE FINANCIAL STATEMENT  
December 31, 2017

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

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for separately.

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

The following types of funds were utilized in recording the financial activities of the County for the year of 2017:

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 tax levies and other specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

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 Generally Accepted Accounting Principles

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 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.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such amended budgets for the year ended December 31, 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.

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, Agency 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

Management was not aware of any material statutory violations.

### NOTE 3—DEPOSITS AND INVESTMENTS

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

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Deposit Insurance 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, 2017, the County's carrying amount of deposits was \$24,368,927 and the bank balance was \$24,679,571. Of the bank balance, \$1,114,608 was covered by FDIC insurance and \$23,564,963 was collateralized with irrevocable letters of credit and with securities held by the pledging financial institutions' agents in the County's name.

### Custodial Credit Risk – Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County's practice is to invest funds in the Kansas Municipal Investment Pool. At December 31, 2017, 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.

### Other Cash Items

The County has entered into an Interlocal agreement with the Lyons Recreation Commission (Recreation Commission) to assist with financing the Recreation Commission's budget, as a result of an error in the tax levied for the 2015 budget. The balance of the amount to be repaid from the Recreation Commission was \$157,143 at December 31, 2017.

### NOTE 4—LONG-TERM DEBT

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

<u>Issue</u>	<u>Date Issued</u>	<u>Interest Rate</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
Capital leases				
Law Enforcement Detention				
Center refunding	05/11/11	2.00% - 3.00%	\$ 2,470,000	12/18/18
2016 AEV Ambulance	08/11/16	2.15%	65,000	08/11/19

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
Law Enforcement Detention					
Center refunding	\$ 775,000	\$ -	\$ 365,000	\$ 410,000	\$ 22,795
2016 AEV Ambulance	65,000	-	21,201	43,799	1,417
	<u>\$ 840,000</u>	<u>\$ -</u>	<u>\$ 386,201</u>	<u>\$ 453,799</u>	<u>\$ 24,212</u>

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

Capital Leases	Principal	Interest
2018	\$ 431,663	\$ 13,255
2019	22,136	483
	<u>\$ 453,799</u>	<u>\$ 13,738</u>

#### 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. 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 statements and required supplementary information. KPERS' financial statements are included in the Comprehensive Annual Financial Report, which can be found on the KPERS website at [www.kpers.org](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, 2015, Kansas law establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.46% for the year ended December 31, 2017. Contributions to the pension plan from the County for KPERS were \$288,978 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 \$2,716,492. 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 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 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 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:

<u>Years of Service</u>	<u>Per Year</u>
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, 2017, was \$287,285.

### 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, 2017, the County's share of tax rebates totaled \$196,782.

## NOTE 10—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2017:

Transfer From:	Transfer To:	Statutory Authority	Interest
Treasurer's Motor Vehicle	General	K.S.A. 8-145	\$ 37,229
General	Equipment Reserve	K.S.A. 19-119	156,000
General	Capital Improvement	K.S.A. 19-120	89,000
General	Road and Bridge	K.S.A. 12-196	358,568
General	Risk Management Reserve	K.S.A. 12-2615	50,000
General	Radio Infrastructure	K.S.A. 19-120	50,000
Road and Bridge	Road and Bridge Special Machinery	K.S.A. 68-141g	200,000
EMS	EMS Special Equipment	K.S.A. 12-110d	60,000
EMS	Radio Infrastructure	K.S.A. 19-120	25,000
Fire District No. 1	Fire District No. 1 - Special Equipment	K.S.A. 19-3612c	80,000
Fire District No. 1	Radio Infrastructure	K.S.A. 19-120	25,000

## NOTE 11—SUBSEQUENT EVENTS

On March 12, 2018, the County Commission approved an agreement with ThyssenKrupp, Inc. for replacement of the mechanical components of the courthouse elevator at a cost of \$79,868.



## RICE COUNTY, KANSAS

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

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>GOVERNMENTAL TYPE FUNDS</b>					
General Fund	\$ 6,951,577	\$ -	\$ 6,951,577	\$ 4,999,136	\$ (1,952,441)
Special Purpose Funds					
Emergency Medical Service	612,850	36,960	649,810	611,359	(38,451)
Employee Benefits	1,860,000	134,119	1,994,119	1,877,662	(116,457)
Fire District No. 1 - General	356,969	-	356,969	348,465	(8,504)
Noxious Weed	297,472	-	297,472	248,279	(49,193)
Road and Bridge	1,398,958	257,316	1,656,274	1,639,554	(16,720)
County Health	344,404	-	344,404	254,899	(89,505)
Senior Citizens	276,036	-	276,036	268,337	(7,699)
Historical Records	129,900	-	129,900	126,544	(3,356)
911	226,903	-	226,903	75,018	(151,885)
EMS Special Equipment	60,000	-	60,000	22,618	(37,382)
Noxious Weed Capital Outlay	64,754	-	64,754	-	(64,754)
Risk Management Reserve	391,992	4,341	396,333	16,600	(379,733)
Equipment Reserve	644,108	-	644,108	188,963	(455,145)
Capital Improvement	1,541,413	-	1,541,413	21,697	(1,519,716)
Transient Guest Tax	12,000	-	12,000	5,531	(6,469)
Special Alcohol Programs	3,245	-	3,245	2,438	(807)
Solid Waste Recycling	50,263	-	50,263	23,272	(26,991)

RICE COUNTY, KANSAS  
GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2017  
(With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-1  
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes and shared revenues				
Ad valorem property tax	\$ 3,400,145	\$ 4,022,099	\$ 4,049,517	\$ (27,418)
Delinquent tax	77,200	78,565	-	78,565
Interest and charges on delinquent taxes	75,067	75,670	-	75,670
Motor vehicle tax	262,492	256,094	271,475	(15,381)
Recreational vehicle tax	5,704	5,605	5,689	(84)
16/20M vehicle tax	11,830	12,453	13,828	(1,375)
Commercial vehicle fees	23,447	21,301	25,621	(4,320)
Watercraft tax	-	-	9,850	(9,850)
Local retail sales tax	568,125	645,080	430,000	215,080
Mineral tax	11,698	11,713	15,000	(3,287)
In lieu of tax	1,370	2,036	-	2,036
Local alcoholic liquor tax	1,622	1,416	1,200	216
Special assessments	295,180	300,447	275,000	25,447
Neighborhood revitalization	(86,593)	(121,388)	(101,907)	(19,481)
Total taxes and shared revenues	4,647,287	5,311,091	4,995,273	315,818
Licenses, permits, and fees				
Mortgage registration tax	109,263	55,710	180,000	(124,290)
Officers' fees	106,214	130,373	75,000	55,373
Transfer from:				
Equipment Reserve Fund	2,500	-	50,000	(50,000)
Treasurer's Motor Vehicle Fund	47,667	37,229	-	37,229
Diversion fees	11,625	10,300	10,000	300
Total licenses, permits, and fees	277,269	233,612	315,000	(81,388)
Use of money and property				
Interest on idle funds	76,572	132,002	20,000	112,002
Rents	6,852	5,853	7,500	(1,647)
Airport hanger rental	1,550	4,025	4,000	25
Total use of money and property	84,974	141,880	31,500	110,380
Miscellaneous				
Prisoner care	76,465	187,565	-	187,565
Inmate phone service	3,511	6,093	-	6,093
Dispatch reimbursement	88,865	-	88,200	(88,200)
Airport - city reimbursement	-	6,050	5,500	550
Kansas Department of Commerce				
Special Assessments	166,959	26,324	-	26,324
Other reimbursements	26,282	37,458	25,000	12,458
Grants	1,125	-	-	-
Miscellaneous	47,069	33,516	25,000	8,516
Transfer from - Dormant Fund	866	-	-	-
Total miscellaneous	411,142	297,006	143,700	153,306
<b>TOTAL RECEIPTS</b>	<b>5,420,672</b>	<b>5,983,589</b>	<b>\$ 5,485,473</b>	<b>\$ 498,116</b>

RICE COUNTY, KANSAS  
GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2017  
(With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-1  
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>				
County Commission				
Personal services	\$ 50,206	\$ 48,000	\$ 48,200	\$ (200)
Contractual services	12,396	21,247	21,000	247
Commodities	4,966	7,215	7,550	(335)
Total County Commission	67,568	76,462	76,750	(288)
County Commission, administration operations				
Personal services	19,653	14,985	20,500	(5,515)
Contractual services	363,181	426,332	493,000	(66,668)
Commodities	6,421	4,516	6,000	(1,484)
Capital outlay	-	-	5,000	(5,000)
Total County Commission, administration operations	389,255	445,833	524,500	(78,667)
County Commission, special				
Personal services	19,744	15,713	102,456	(86,743)
Contractual services	63,232	83,908	109,100	(25,192)
Commodities	888	958	300,000	(299,042)
Capital outlay	4,750	4,750	130,000	(125,250)
Building rental - detention	-	-	175,000	(175,000)
Economic development	190,949	37,847	70,000	(32,153)
District Court - jury fees	-	3,001	4,790	(1,789)
Transfer to:				
Equipment Reserve Fund	100,000	100,000	100,000	-
Capital Improvement Fund	50,000	50,000	1,050,000	(1,000,000)
Risk Management Reserve Fund	50,000	50,000	50,000	-
Total County Commission, special	479,563	346,177	2,091,346	(1,745,169)
County Clerk				
Personal services	130,732	122,747	126,460	(3,713)
Contractual services	9,692	14,216	15,450	(1,234)
Commodities	5,169	3,105	3,500	(395)
Capital outlay	342	450	1,500	(1,050)
Transfer to - Equipment Reserve Fund	1,000	9,000	2,000	7,000
Total County Clerk	146,935	149,518	148,910	608
County Treasurer				
Personal services	110,503	109,423	116,089	(6,666)
Contractual services	26,338	27,163	28,150	(987)
Commodities	558	914	1,700	(786)
Capital outlay	-	-	400	(400)
Total County Treasurer	137,399	137,500	146,339	(8,839)
Register of Deeds				
Personal services	80,215	81,615	79,575	2,040
Contractual services	10,184	10,888	12,390	(1,502)
Commodities	730	1,274	1,670	(396)
Total Register of Deeds	91,129	93,777	93,635	142

RICE COUNTY, KANSAS  
GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2017  
(With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-1  
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)</b>				
Courthouse				
Personal services	\$ 34,564	\$ 34,954	\$ 31,000	\$ 3,954
Contractual services	17,434	18,173	22,250	(4,077)
Commodities	10,422	8,280	13,100	(4,820)
Capital outlay	219	270	1,750	(1,480)
Transfer to - Equipment Reserve Fund	-	-	1,000	(1,000)
Total courthouse	62,639	61,677	69,100	(7,423)
County Attorney				
Personal services	156,179	155,621	153,942	1,679
Contractual services	21,110	13,385	20,000	(6,615)
Commodities	3,845	3,333	3,500	(167)
Capital outlay	-	371	200	171
Diversion expenditures	6,742	22,948	-	22,948
Total County Attorney	187,876	195,658	177,642	18,016
Emergency management				
Personal services	12,511	14,008	19,800	(5,792)
Contractual services	5,052	4,518	8,500	(3,982)
Commodities	2,543	1,584	4,700	(3,116)
Capital outlay	11,733	918	8,950	(8,032)
Total emergency management	31,839	21,028	41,950	(20,922)
Unified court				
Contractual services	71,665	37,871	109,720	(71,849)
Commodities	6,638	7,565	5,750	1,815
Capital outlay	3,786	477	6,600	(6,123)
Transfer to - Equipment Reserve Fund	20,000	17,000	-	17,000
Total unified court	102,089	62,913	122,070	(59,157)
Appraiser				
Personal services	140,220	144,860	145,910	(1,050)
Contractual services	30,359	30,557	39,900	(9,343)
Commodities	3,545	4,289	7,600	(3,311)
Capital outlay	645	-	5,000	(5,000)
Transfer to - Equipment Reserve Fund	-	12,000	-	12,000
Total Appraiser	174,769	191,706	198,410	(6,704)
GIS				
Contractual services	7,600	7,600	11,400	(3,800)
Commodities	2,123	1,000	2,000	(1,000)
Capital outlay	-	-	1,400	(1,400)
Transfer to - Equipment Reserve Fund	1,000	3,000	-	3,000
Total GIS	10,723	11,600	14,800	(3,200)

## RICE COUNTY, KANSAS

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

For Year Ended December 31, 2017

(With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-1

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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)</b>				
Planning and zoning				
Personal services	\$ 20,842	\$ 21,816	\$ 21,631	\$ 185
Contractual services	1,649	2,217	3,345	(1,128)
Commodities	42	-	200	(200)
Total planning and zoning	22,533	24,033	25,176	(1,143)
Solid waste				
Personal services	140,999	123,019	102,067	20,952
Contractual services	247,813	227,989	257,750	(29,761)
Commodities	30,725	34,773	61,350	(26,577)
Capital outlay	-	-	3,000	(3,000)
Transfer to - Equipment Reserve Fund	25,000	-	20,000	(20,000)
Total solid waste	444,537	385,781	444,167	(58,386)
Election				
Personal services	13,855	20,129	24,000	(3,871)
Contractual services	25,292	14,826	25,000	(10,174)
Commodities	1,757	563	1,000	(437)
Capital outlay	-	-	2,000	(2,000)
Board worker expense	6,999	2,508	-	2,508
Transfer to - Equipment Reserve Fund	4,000	15,000	5,000	10,000
Total election	51,903	53,026	57,000	(3,974)
Airport				
Personal services	1,071	1,067	1,067	-
Contractual services	22,571	16,617	30,400	(13,783)
Commodities	130	214	7,000	(6,786)
Transfer to - Capital Improvement Fund	30,000	39,000	20,000	19,000
Total airport	53,772	56,898	58,467	(1,569)
Sheriff				
Personal services	358,617	359,372	343,361	16,011
Contractual services	46,251	52,648	60,085	(7,437)
Commodities	36,779	46,114	50,800	(4,686)
Capital outlay	6,424	56,182	61,000	(4,818)
Transfer to - Radio Infrastructure Fund	30,000	25,000	-	25,000
Total Sheriff	478,071	539,316	515,246	24,070

## RICE COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

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	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	(Under)
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)</b>				
Sheriff - communications				
Personal services	\$ 253,674	\$ 253,330	\$ 251,705	\$ 1,625
Contractual services	40,701	35,616	47,000	(11,384)
Commodities	6,347	6,050	7,500	(1,450)
Capital outlay	1,266	849	25,000	(24,151)
Transfer to - Radio Infrastructure Fund	-	25,000	-	25,000
Total Sheriff - communications	301,988	320,845	331,205	(10,360)
Economic development				
Personal services	44,658	42,432	30,160	12,272
Contractual services	3,051	4,505	4,100	405
Commodities	872	288	1,100	(812)
Capital outlay	-	-	500	(500)
Revolving Loan Fund expense	6,750	6,750	12,000	(5,250)
ROZ program	-	-	7,500	(7,500)
Total Economic development	55,331	53,975	55,360	(1,385)
Law enforcement equipment				
Capital outlay	-	8,334	-	8,334
Detention center				
Personal services	468,472	484,599	481,799	2,800
Contractual services	103,362	119,207	122,800	(3,593)
Commodities	163,965	145,242	191,500	(46,258)
Capital outlay	10,420	4,033	18,000	(13,967)
Debt service	393,599	387,795	386,425	1,370
Transfer to - Equipment Reserve Fund	9,405	-	-	-
Total Detention center	1,149,223	1,140,876	1,200,524	(59,648)



## RICE COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-1  
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Other appropriations				
Mental health	\$ 37,080	\$ 37,080	\$ 37,080	\$ -
Mental retardation	56,000	56,000	56,000	-
Extension council	109,200	109,200	109,200	-
Agricultural building	23,500	23,500	23,500	-
Fair	3,200	3,200	3,200	-
Soil conservation	30,000	30,000	30,000	-
Total other appropriations	258,980	258,980	258,980	-
Miscellaneous	5,622	4,655	-	4,655
Transfers to other funds				
Road and Bridge - sales tax	349,337	358,568	300,000	58,568
TOTAL EXPENDITURES	5,053,081	4,999,136	<u>\$ 6,951,577</u>	<u>\$ (1,952,441)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	367,591	984,453		
PRIOR YEAR ENCUMBRANCES CANCELED	40,176	8,480		
UNENCUMBERED CASH, JANUARY 1	<u>2,376,236</u>	<u>2,784,003</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 2,784,003</u>	<u>\$ 3,776,936</u>		

RICE COUNTY, KANSAS  
 EMERGENCY MEDICAL SERVICE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad valorem property tax	\$ 213,074	\$ 282,970	\$ 284,791	\$ (1,821)
Delinquent tax	4,438	4,963	-	4,963
Motor vehicle tax	11,358	16,051	17,012	(961)
Recreational vehicle tax	247	351	356	(5)
16/20M vehicle tax	1,004	539	866	(327)
Commercial vehicle fees	1,015	1,335	1,605	(270)
Watercraft tax	-	-	617	(617)
In lieu of tax	86	143	-	143
Neighborhood revitalization	(5,427)	(8,540)	(6,386)	(2,154)
Collections:				
Current year	288,337	276,960	240,000	36,960
Prior year	53,650	52,220	2,500	49,720
Miscellaneous	208	2,117	-	2,117
<b>TOTAL RECEIPTS</b>	<u>567,990</u>	<u>629,109</u>	<u>\$ 541,361</u>	<u>\$ 87,748</u>
<b>EXPENDITURES</b>				
Personal services	425,457	409,591	\$ 398,000	\$ 11,591
Contractual services	61,313	58,592	84,400	(25,808)
Commodities	29,293	29,186	47,450	(18,264)
Capital outlay	17,057	28,990	53,000	(24,010)
Transfer to:				
Radio Infrastructure Fund	-	25,000	-	25,000
EMS Special Equipment Fund	24,000	60,000	30,000	30,000
<b>TOTAL EXPENDITURES</b>	<u>557,120</u>	<u>611,359</u>	<u>612,850</u>	<u>(1,491)</u>
<b>ADJUSTMENT FOR QUALIFYING BUDGET CREDIT</b>	<u>-</u>	<u>-</u>	<u>36,960</u>	<u>(36,960)</u>
<b>TOTAL FOR COMPARISON</b>	<u>557,120</u>	<u>611,359</u>	<u>\$ 649,810</u>	<u>\$ (38,451)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<u>10,870</u>	<u>17,750</u>		
<b>PRIOR YEAR ENCUMBRANCES CANCELED</b>	<u>992</u>	<u>-</u>		
<b>UNENCUMBERED CASH, JANUARY 1</b>	<u>157,462</u>	<u>169,324</u>		
<b>UNENCUMBERED CASH, DECEMBER 31</b>	<u>\$ 169,324</u>	<u>\$ 187,074</u>		

RICE COUNTY, KANSAS  
 EMPLOYEE BENEFITS FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	\$ 1,500,353	\$ 1,253,235	\$ 1,261,789	\$ (8,554)
Delinquent tax	32,227	31,654	-	31,654
Motor vehicle tax	103,555	113,009	119,795	(6,786)
Recreational vehicle tax	2,250	2,473	2,510	(37)
16/20M vehicle tax	4,558	4,913	6,101	(1,188)
Commercial vehicle fees	9,250	9,400	11,305	(1,905)
Watercraft tax	-	-	4,347	(4,347)
In lieu of tax	605	635	-	635
Neighborhood revitalization	(38,212)	(37,825)	(44,969)	7,144
Insurance proceeds	141,955	134,119	-	134,119
Reimbursements	1,065	-	-	-
TOTAL RECEIPTS	1,757,606	1,511,613	\$ 1,360,878	\$ 150,735
EXPENDITURES				
Social Security	251,647	248,226	\$ 290,000	\$ (41,774)
KPERS	314,887	287,974	350,000	(62,026)
Health insurance	932,364	1,338,481	1,200,000	138,481
Unemployment tax	8,901	2,981	20,000	(17,019)
TOTAL EXPENDITURES	1,507,799	1,877,662	1,860,000	17,662
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	134,119	(134,119)
TOTAL FOR COMPARISON	1,507,799	1,877,662	\$ 1,994,119	\$ (116,457)
RECEIPTS OVER (UNDER) EXPENDITURES	249,807	(366,049)		
UNENCUMBERED CASH, JANUARY 1	550,421	800,228		
UNENCUMBERED CASH, DECEMBER 31	\$ 800,228	\$ 434,179		

## RICE COUNTY, KANSAS

FIRE DISTRICT NO. 1 GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad valorem property tax	\$ 250,073	\$ 261,869	\$ 277,174	\$ (15,305)
Delinquent tax	2,629	2,982	-	2,982
Motor vehicle tax	7,807	9,408	9,991	(583)
Recreational vehicle tax	197	232	246	(14)
16/20M vehicle tax	1,240	840	1,038	(198)
Commercial vehicle fees	783	727	953	(226)
Watercraft tax	-	-	505	(505)
Tax from other counties	17,675	17,253	-	17,253
Miscellaneous	149	523	-	523
TOTAL RECEIPTS	280,553	293,834	\$ 289,907	\$ 3,927
<b>EXPENDITURES</b>				
Personal services	93,793	109,665	\$ 76,000	\$ 33,665
Employee benefits	7,878	8,964	-	8,964
Contractual services	24,686	65,524	78,469	(12,945)
Commodities	53,632	51,220	84,500	(33,280)
Capital outlay	-	-	41,000	(41,000)
Insurance	8,186	8,092	17,000	(8,908)
Transfer to:				
Radio Infrastructure Fund	-	25,000	-	25,000
Fire District No. 1 - Special Equipment Fund	125,000	80,000	60,000	20,000
TOTAL EXPENDITURES	313,175	348,465	\$ 356,969	\$ (8,504)
RECEIPTS OVER (UNDER) EXPENDITURES	(32,622)	(54,631)		
PRIOR YEAR ENCUMBRANCES CANCELED	89	-		
UNENCUMBERED CASH, JANUARY 1	109,076	76,543		
UNENCUMBERED CASH, DECEMBER 31	\$ 76,543	\$ 21,912		

## RICE COUNTY, KANSAS

NOXIOUS WEED FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad valorem property tax	\$ 191,526	\$ 66,221	\$ 66,637	\$ (416)
Delinquent tax	3,801	3,462	-	3,462
Motor vehicle tax	12,532	14,426	15,294	(868)
Recreational vehicle tax	272	316	321	(5)
16/20M vehicle tax	319	595	779	(184)
Commercial vehicle fees	1,119	1,200	1,443	(243)
Watercraft tax	-	-	555	(555)
In lieu of tax	77	34	-	34
Neighborhood revitalization	(4,878)	(1,999)	(5,741)	3,742
Sale of chemical and reimbursements	96,457	97,259	90,000	7,259
Fees	650	-	6,000	(6,000)
Miscellaneous	556	831	1,000	(169)
<b>TOTAL RECEIPTS</b>	<u>302,431</u>	<u>182,345</u>	<u>\$ 176,288</u>	<u>\$ 6,057</u>
<b>EXPENDITURES</b>				
Personal services	88,624	82,675	\$ 99,997	\$ (17,322)
Contractual services	11,517	12,055	13,925	(1,870)
Commodities	128,146	124,187	183,550	(59,363)
Capital outlay	850	29,362	-	29,362
<b>TOTAL EXPENDITURES</b>	<u>229,137</u>	<u>248,279</u>	<u>\$ 297,472</u>	<u>\$ (49,193)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	73,294	(65,934)		
PRIOR YEAR ENCUMBRANCES CANCELED	273	-		
UNENCUMBERED CASH, JANUARY 1	<u>115,465</u>	<u>189,032</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 189,032</u>	<u>\$ 123,098</u>		

RICE COUNTY, KANSAS  
ROAD AND BRIDGE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2017  
(With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad valorem property tax	\$ 555,215	\$ 515,138	\$ 518,568	\$ (3,430)
Delinquent tax	9,565	11,092	-	11,092
Motor vehicle tax	12,924	41,831	44,339	(2,508)
Recreational vehicle tax	281	915	929	(14)
16/20M vehicle tax	2,278	613	2,258	(1,645)
Commercial vehicle fees	1,154	3,479	4,184	(705)
Watercraft tax	-	-	1,609	(1,609)
Special highway fuel tax	453,789	448,812	449,884	(1,072)
In lieu of tax	651	746	-	746
Neighborhood revitalization	(14,144)	(15,547)	(16,644)	1,097
Fees	18,663	21,689	20,000	1,689
Reimbursements	300,017	257,316	-	257,316
Miscellaneous	563	831	1,000	(169)
Transfer from - General Fund	349,337	358,568	300,000	58,568
<b>TOTAL RECEIPTS</b>	<u>1,690,293</u>	<u>1,645,483</u>	<u>\$ 1,326,127</u>	<u>\$ 319,356</u>
<b>EXPENDITURES</b>				
Personal services	601,130	632,716	\$ 671,810	\$ (39,094)
Contractual services	140,585	114,158	228,350	(114,192)
Commodities	636,955	669,002	466,198	202,804
Capital outlay	5,056	23,678	7,600	16,078
Transfer to - Road and Bridge Special Machinery Fund	200,000	200,000	25,000	175,000
<b>TOTAL EXPENDITURES</b>	<u>1,583,726</u>	<u>1,639,554</u>	<u>1,398,958</u>	<u>240,596</u>
<b>ADJUSTMENT FOR QUALIFYING BUDGET CREDIT</b>	<u>-</u>	<u>-</u>	<u>257,316</u>	<u>(257,316)</u>
<b>TOTAL FOR COMPARISON</b>	<u>1,583,726</u>	<u>1,639,554</u>	<u>\$ 1,656,274</u>	<u>\$ (16,720)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<u>106,567</u>	<u>5,929</u>		
<b>PRIOR YEAR ENCUMBRANCES CANCELED</b>	<u>-</u>	<u>37,460</u>		
<b>UNENCUMBERED CASH, JANUARY 1</b>	<u>56,252</u>	<u>162,819</u>		
<b>UNENCUMBERED CASH, DECEMBER 31</b>	<u>\$ 162,819</u>	<u>\$ 206,208</u>		



RICE COUNTY, KANSAS  
COUNTY HEALTH FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2017  
(With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad valorem property tax	\$ 156,683	\$ 92,703	\$ 93,246	\$ (543)
Delinquent tax	2,736	2,947	-	2,947
Motor vehicle tax	9,170	11,802	12,509	(707)
Recreational vehicle tax	199	258	262	(4)
16/20M vehicle tax	394	435	637	(202)
Commercial vehicle fees	819	982	1,181	(199)
Watercraft tax	-	-	454	(454)
In lieu of tax	63	47	-	47
Neighborhood revitalization	(3,991)	(2,798)	(4,696)	1,898
Fees and other reimbursements	64,990	61,617	55,300	6,317
WIC	51,211	45,349	54,058	(8,709)
Other grants	43,995	43,766	36,498	7,268
<b>TOTAL RECEIPTS</b>	<u>326,269</u>	<u>257,108</u>	<u>\$ 249,449</u>	<u>\$ 7,659</u>
<b>EXPENDITURES</b>				
Personal services	213,420	184,210	\$ 196,772	\$ (12,562)
Contractual services	48,371	46,588	109,332	(62,744)
Commodities	26,241	22,753	34,300	(11,547)
Capital outlay	-	1,348	4,000	(2,652)
Transfer to - Equipment Reserve Fund	25,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>313,032</u>	<u>254,899</u>	<u>\$ 344,404</u>	<u>\$ (89,505)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	13,237	2,209		
UNENCUMBERED CASH, JANUARY 1	<u>123,980</u>	<u>137,217</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 137,217</u>	<u>\$ 139,426</u>		

RICE COUNTY, KANSAS  
 SENIOR CITIZENS FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	\$ 246,071	\$ 195,424	\$ 196,727	\$ (1,303)
Delinquent tax	5,735	5,352	-	5,352
Motor vehicle tax	17,233	18,534	19,652	(1,118)
Recreational vehicle tax	374	405	412	(7)
16/20M vehicle tax	939	818	1,001	(183)
Commercial vehicle fees	1,539	1,542	1,855	(313)
Watercraft tax	-	-	713	(713)
In lieu of tax	99	99	-	99
Neighborhood revitalization	(6,267)	(5,898)	(7,377)	1,479
TOTAL RECEIPTS	265,723	216,276	<u>\$ 212,983</u>	<u>\$ 3,293</u>
EXPENDITURES				
Appropriation	<u>275,911</u>	<u>268,337</u>	<u>\$ 276,036</u>	<u>\$ (7,699)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(10,188)	(52,061)		
UNENCUMBERED CASH, JANUARY 1	<u>66,178</u>	<u>55,990</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 55,990</u>	<u>\$ 3,929</u>		

RICE COUNTY, KANSAS  
HISTORICAL RECORDS FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2017  
(With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	\$ 115,045	\$ 92,329	\$ 92,929	\$ (600)
Delinquent tax	2,859	2,576	-	2,576
Motor vehicle tax	8,979	8,665	9,187	(522)
Recreational vehicle tax	195	190	193	(3)
16/20M vehicle tax	460	426	468	(42)
Commercial vehicle fees	802	721	867	(146)
Watercraft tax	-	-	333	(333)
In lieu of tax	46	47	-	47
Neighborhood revitalization	(2,930)	(2,787)	(3,449)	662
TOTAL RECEIPTS	125,456	102,167	<u>\$ 100,528</u>	<u>\$ 1,639</u>
EXPENDITURES				
Appropriation	<u>130,368</u>	<u>126,544</u>	<u>\$ 129,900</u>	<u>\$ (3,356)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(4,912)	(24,377)		
UNENCUMBERED CASH, JANUARY 1	<u>31,126</u>	<u>26,214</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 26,214</u>	<u>\$ 1,837</u>		

## RICE COUNTY, KANSAS

## 911 FUND

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

For Year Ended December 31, 2017

(With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
User fees	\$ 69,393	\$ 69,587	\$ 60,000	\$ 9,587
Interest on idle funds	673	438	400	38
TOTAL RECEIPTS	<u>70,066</u>	<u>70,025</u>	<u>\$ 60,400</u>	<u>\$ 9,625</u>
EXPENDITURES				
Contractual services	30,987	56,327	\$ 69,100	\$ (12,773)
Commodities	841	-	157,803	(157,803)
Capital outlay	<u>23,742</u>	<u>18,691</u>	<u>-</u>	<u>18,691</u>
TOTAL EXPENDITURES	<u>55,570</u>	<u>75,018</u>	<u>\$ 226,903</u>	<u>\$ (151,885)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	14,496	(4,993)		
UNENCUMBERED CASH, JANUARY 1	<u>216,504</u>	<u>231,000</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 231,000</u>	<u>\$ 226,007</u>		

## RICE COUNTY, KANSAS

EMS SPECIAL EQUIPMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-11

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - EMS Fund	\$ 24,000	\$ 60,000	<u>\$ 30,000</u>	<u>\$ 30,000</u>
EXPENDITURES				
Capital outlay	<u>44,691</u>	<u>22,618</u>	<u>\$ 60,000</u>	<u>\$ (37,382)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(20,691)	37,382		
UNENCUMBERED CASH, JANUARY 1	<u>65,916</u>	<u>45,225</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 45,225</u>	<u>\$ 82,607</u>		

## RICE COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-12

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Sale of surplus equipment and other	\$ -	\$ -	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Capital outlay	<u>-</u>	<u>-</u>	<u>\$ 64,754</u>	<u>\$ (64,754)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, JANUARY 1	<u>99,754</u>	<u>99,754</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 99,754</u>	<u>\$ 99,754</u>		



## RICE COUNTY, KANSAS

RISK MANAGEMENT RESERVE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-13

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Insurance reimbursements	\$ -	\$ 5,965	\$ 25,000	\$ (19,035)
Other reimbursements and miscellaneous	6,481	4,341	-	4,341
Transfer from General Fund	50,000	50,000	50,000	-
TOTAL RECEIPTS	56,481	60,306	<u>\$ 75,000</u>	<u>\$ (14,694)</u>
EXPENDITURES				
Contractual services				
Insurance	186	186	\$ 100,000	\$ (99,814)
Claims	17,065	16,414	200,000	(183,586)
Capital outlay	35,110	-	91,992	(91,992)
TOTAL EXPENDITURES	52,361	16,600	391,992	(375,392)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	4,341	(4,341)
TOTAL FOR COMPARISON	52,361	16,600	<u>\$ 396,333</u>	<u>\$ (379,733)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	4,120	43,706		
UNENCUMBERED CASH, JANUARY 1	391,992	396,112		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 396,112</u>	<u>\$ 439,818</u>		

RICE COUNTY, KANSAS  
EQUIPMENT RESERVE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2017  
(With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-14

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from:				
General Fund	\$ 190,405	\$ 156,000	\$ 128,000	\$ 28,000
Health Fund	25,000	-	-	-
Treasurer's Motor Vehicle Fund	2,000	-	-	-
Miscellaneous	-	2,600	-	2,600
TOTAL RECEIPTS	<u>217,405</u>	<u>158,600</u>	<u>\$ 128,000</u>	<u>\$ 30,600</u>
EXPENDITURES				
Capital outlay	119,764	188,963	\$ 594,108	\$ (405,145)
Transfer to General Fund	-	-	50,000	(50,000)
TOTAL EXPENDITURES	<u>119,764</u>	<u>188,963</u>	<u>\$ 644,108</u>	<u>\$ (455,145)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	97,641	(30,363)		
UNENCUMBERED CASH, JANUARY 1	<u>628,858</u>	<u>726,499</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 726,499</u>	<u>\$ 696,136</u>		

## RICE COUNTY, KANSAS

CAPITAL IMPROVEMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-15

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - General Fund	\$ 80,000	\$ 89,000	\$ 1,070,000	\$ (981,000)
Reimbursement	17,983	-	-	-
TOTAL RECEIPTS	97,983	89,000	\$ 1,070,000	\$ (981,000)
EXPENDITURES				
Contractual services	1,930	-	\$ 51,413	\$ (51,413)
Building	93,238	4,746	50,000	(45,254)
Capital outlay				
Improvements/nonbuilding	99,559	16,951	100,000	(83,049)
Other	73,597	-	100,000	(100,000)
Bridge repairs	-	-	1,140,000	(1,140,000)
Equipment	29,350	-	100,000	(100,000)
TOTAL EXPENDITURES	297,674	21,697	\$ 1,541,413	\$ (1,519,716)
RECEIPTS OVER (UNDER) EXPENDITURES	(199,691)	67,303		
PRIOR YEAR ENCUMBRANCES CANCELED	14,750	-		
UNENCUMBERED CASH, JANUARY 1	579,845	394,904		
UNENCUMBERED CASH, DECEMBER 31	\$ 394,904	\$ 462,207		

## RICE COUNTY, KANSAS

TRANSIENT GUEST TAX FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-16

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transient Guest Tax	\$ 12,308	\$ 19,615	<u>\$ 12,000</u>	<u>\$ 7,615</u>
EXPENDITURES				
Tourism promotion and other contractual	<u>11,178</u>	<u>5,531</u>	<u>\$ 12,000</u>	<u>\$ (6,469)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	1,130	14,084		
UNENCUMBERED CASH, JANUARY 1	<u>577</u>	<u>1,707</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 1,707</u>	<u>\$ 15,791</u>		

RICE COUNTY, KANSAS  
 SPECIAL ALCOHOL PROGRAMS FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-17

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Private club liquor tax	\$ 3,102	\$ 2,708	<u>\$ 2,500</u>	<u>\$ 208</u>
EXPENDITURES				
Appropriations to others	<u>2,300</u>	<u>2,438</u>	<u>\$ 3,245</u>	<u>\$ (807)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	802	270		
UNENCUMBERED CASH, JANUARY 1	<u>2,296</u>	<u>3,098</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 3,098</u>	<u>\$ 3,368</u>		

## RICE COUNTY, KANSAS

SOLID WASTE RECYCLING FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-18

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Reimbursements and other miscellaneous	\$ 11,768	\$ 20,325	<u>\$ 10,000</u>	<u>\$ 10,325</u>
EXPENDITURES				
Contractual services	<u>24,392</u>	<u>23,272</u>	<u>\$ 50,263</u>	<u>\$ (26,991)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(12,624)	(2,947)		
UNENCUMBERED CASH, JANUARY 1	<u>55,263</u>	<u>42,639</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 42,639</u>	<u>\$ 39,692</u>		

## RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-19

	Asset Forfeiture Fund		EMS Reserve Fund	
	2016	2017	2016	2017
RECEIPTS				
Reimbursements and other miscellaneous	\$ 5,363	\$ -	\$ 35,036	\$ 19,958
EXPENDITURES				
Contractual services	-	-	25,575	6,754
Commodities	-	-	4,546	5,360
Capital outlay	-	1,283	18,950	876
TOTAL EXPENDITURES	-	1,283	49,071	12,990
RECEIPTS OVER (UNDER) EXPENDITURES	5,363	(1,283)	(14,035)	6,968
UNENCUMBERED CASH, BEGINNING	5,246	10,609	33,653	19,618
UNENCUMBERED CASH, ENDING	<u>\$ 10,609</u>	<u>\$ 9,326</u>	<u>\$ 19,618</u>	<u>\$ 26,586</u>

## RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-20

	Fire District No. 1 Special Equipment Fund		Register of Deeds Technology Fund	
	2016	2017	2016	2017
RECEIPTS				
Fees	\$ -	\$ -	\$ 15,248	\$ 15,500
Interest	-	-	62	62
Donations and reimbursements	-	18,000	-	-
Transfer from - Rural Fire District No. 1 General Fund	125,000	80,000	-	-
TOTAL RECEIPTS	125,000	98,000	15,310	15,562
EXPENDITURES				
Contractual services	-	-	2,864	6,022
Capital outlay	-	17,521	1,364	4,382
TOTAL EXPENDITURES	-	17,521	4,228	10,404
RECEIPTS OVER (UNDER) EXPENDITURES	125,000	80,479	11,082	5,158
UNENCUMBERED CASH, BEGINNING	339,171	464,171	76,762	87,844
UNENCUMBERED CASH, ENDING	<u>\$ 464,171</u>	<u>\$ 544,650</u>	<u>\$ 87,844</u>	<u>\$ 93,002</u>



## RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-21

	Road and Bridge Special Machinery Fund		Parks and Recreation Fund	
	2016	2017	2016	2017
RECEIPTS				
Local alcoholic liquor tax	\$ -	\$ -	\$ 1,621	\$ 1,416
Transfer from - Road and Bridge Fund	200,000	200,000	-	-
Insurance reimbursement	54,000	-	-	-
Reimbursements	120,000	28,116	-	-
Sale of surplus equipment	8,900	15,500	-	-
TOTAL RECEIPTS	382,900	243,616	1,621	1,416
EXPENDITURES				
Contractual services	11,350	19,500	-	-
Commodities	6,000	63,855	-	-
Capital outlay	167,147	30,300	-	-
TOTAL EXPENDITURES	184,497	113,655	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	198,403	129,961	1,621	1,416
PRIOR YEAR ENCUMBRANCES CANCELED	275	20,011	-	-
UNENCUMBERED CASH, BEGINNING	5,246	203,924	8,725	10,346
UNENCUMBERED CASH, ENDING	<u>\$ 203,924</u>	<u>\$ 353,896</u>	<u>\$ 10,346</u>	<u>\$ 11,762</u>

## RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-22

	Treasurer's Motor Vehicle Fund		Radio Infrastructure Fund	
	2016	2017	2016	2017
RECEIPTS				
Motor vehicle fees	\$ 98,800	\$ 97,682	\$ -	\$ -
Sales and compensating use tax fees	594	576	-	-
Lienholder fees	1,527	1,580	-	-
Drivers' license fees	31,821	31,382	-	-
Antique fees and other reimbursements	4,802	7,160	-	-
Dispatch fees	-	-	-	88,200
Transfer from:				
Fire District No. 1	-	-	-	25,000
Other funds	-	-	-	75,000
TOTAL RECEIPTS	137,544	138,380	-	188,200
EXPENDITURES				
Payroll and benefits	55,404	55,523	-	-
Contractual services	5,363	7,380	-	-
Commodities	3,755	3,999	-	-
Capital outlay	1,843	385	-	-
Drivers' license to State	32,532	33,346	-	-
Refunds	568	3,165	-	-
Transfer to:				
Equipment Reserve Fund	2,000	-	-	-
General Fund	47,667	37,229	-	-
TOTAL EXPENDITURES	149,132	141,027	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(11,588)	(2,647)	-	188,200
PRIOR YEAR ENCUMBRANCES CANCELED	-	49	-	-
UNENCUMBERED CASH, BEGINNING	42,283	30,695	-	-
UNENCUMBERED CASH, ENDING	<u>\$ 30,695</u>	<u>\$ 28,097</u>	<u>\$ -</u>	<u>\$ 188,200</u>

## RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-23

	Prosecutor Training Assistance Fund		Special Prosecutor Trust Fund	
	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>
RECEIPTS				
Fees	\$ 1,475	\$ 1,095	\$ 946	\$ -
EXPENDITURES				
Training and professional development	<u>746</u>	<u>1,961</u>	<u>1,015</u>	<u>2,422</u>
RECEIPTS OVER (UNDER) EXPENDITURES	729	(866)	(69)	(2,422)
UNENCUMBERED CASH, BEGINNING	<u>12,572</u>	<u>13,301</u>	<u>8,120</u>	<u>8,051</u>
UNENCUMBERED CASH, ENDING	<u>\$ 13,301</u>	<u>\$ 12,435</u>	<u>\$ 8,051</u>	<u>\$ 5,629</u>

## RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-24

	County Clerk Technology Fund		County Treasurer Technology Fund	
	2016	2017	2016	2017
RECEIPTS				
Fees	\$ 3,812	\$ 3,875	\$ 3,812	\$ 3,875
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	3,812	3,875	3,812	3,875
UNENCUMBERED CASH, BEGINNING	3,842	7,654	3,842	7,654
UNENCUMBERED CASH, ENDING	<u>\$ 7,654</u>	<u>\$ 11,529</u>	<u>\$ 7,654</u>	<u>\$ 11,529</u>

## RICE COUNTY, KANSAS

AGENCY FUNDS  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS  
For Year Ended December 31, 2017

				Schedule 3
Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>DISTRIBUTABLE FUNDS</b>				
Ad Valorem Taxes				
Current Tax	\$ 12,376,461	\$ 20,651,630	\$ 19,577,948	\$ 13,450,143
Delinquent Personal Property Tax	2,218	66,400	53,818	14,800
Redemptions	153,726	389,729	412,333	131,122
Tax Foreclosure	1,050	18,649	5,955	13,744
Mineral Production Tax	-	23,425	23,425	-
Local Retailer's Sales Tax	-	645,080	645,080	-
Motor Vehicle Tax	-	906,532	906,542	(10)
Partial Tax	20,998	12,412	1,593	31,817
In Lieu of Tax	-	11,962	11,962	-
Neighborhood Revitalization	114,127	599,205	565,257	148,075
State Motor Fuel Tax	-	500,287	500,287	-
Oil and Gas Depletion Trust Fund	709,498	-	-	709,498
<b>TOTAL DISTRIBUTABLE FUNDS</b>	<b>13,378,078</b>	<b>23,825,311</b>	<b>22,704,200</b>	<b>14,499,189</b>
<b>STATE FUNDS</b>				
Educational Building	2,015	140,335	140,371	1,979
Institutional Building	1,008	70,168	70,186	990
Motor Vehicle Licenses	52,513	1,608,554	1,590,540	70,527
Occasional Sales Tax	17,917	359,117	357,404	19,630
Heritage Trust	1,997	7,782	8,420	1,359
Wildlife and Park	675	11,737	12,393	19
<b>TOTAL STATE FUNDS</b>	<b>76,125</b>	<b>2,197,693</b>	<b>2,179,314</b>	<b>94,504</b>
<b>SUBDIVISION FUNDS</b>				
Cities	-	2,036,736	2,036,736	-
Townships	-	1,970,296	1,970,296	-
Schools	-	7,737,672	7,737,672	-
Drainage Districts	-	2,625	2,625	-
Cemetery Districts	129	16,649	16,778	-
Big Bend Ground Water Management District No. 5	-	32,986	32,986	-
Watershed No. 95	263	222,641	222,904	-
Hospital Districts	-	1,681,569	1,681,569	-
SCKLS	-	120,697	120,697	-
<b>TOTAL SUBDIVISION FUNDS</b>	<b>392</b>	<b>13,821,871</b>	<b>13,822,263</b>	<b>-</b>
<b>OTHER AGENCY FUNDS</b>				
Road Crossing Fee Trust	-	1,500	750	750
PSF Employee Benefits Trust	790,517	598,188	186,727	1,201,978
Employee FSA Trust	5,558	11,074	2,314	14,318
EMS Memorial	3,446	1,150	1,180	3,416
Rural Opportunity Zone	(16,700)	-	3,000	(19,700)
Micro Loan CDBG SCKEDD	51,538	2,587	172	53,953
Rice County E-Communities	13,493	48,709	49,877	12,325
Sterling - Alden - E-Communities	27,170	61,264	67,753	20,681
Revolving Loan	75,600	75,719	19,999	131,320
Treasurer's Clearing Long/Short	148	884	1,032	-
Insufficient Fund Check	(649)	7,189	9,244	(2,704)
Clerk of District Court	20,071	834,471	807,080	47,462
Law Library	11,293	9,798	7,472	13,619
Inmate Trust and Commissary	22,528	42,786	35,653	29,661
<b>TOTAL OTHER AGENCY FUNDS</b>	<b>1,004,013</b>	<b>1,695,319</b>	<b>1,192,253</b>	<b>1,507,079</b>
<b>TOTAL</b>	<b>\$ 14,458,608</b>	<b>\$ 41,540,194</b>	<b>\$ 39,898,030</b>	<b>\$ 16,100,772</b>

## RICE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS, AND BALANCE - DISTRICT COURT  
For Year Ended December 31, 2017

Schedule 4

CASH BALANCE, JANUARY 1		\$	20,071
RECEIPTS			
Clerk fees	\$	67,142	
LETC		8,106	
IDS		10	
Drivers license reinstatement fee		1,416	
Indigent defense fee		2,853	
Interest on checking account		62	
Fines and forfeitures		64,037	
Marriage license fee		3,186	
P.A.T.F.		1,099	
Attorney fees reimbursed		23,549	
Fingerprint fee		4,282	
Law Library fee		6,090	
KBI lab fees		3,204	
Appearance bonds		41,141	
Judgment and restitution		546,313	
Judicial branch surcharge		26,024	
Other miscellaneous fees		35,957	834,471
CASH DISBURSEMENTS			
Payments to:			
State Treasurer		180,143	
County		16,705	
Others		610,232	807,080
CASH BALANCE, DECEMBER 31		\$	<u>47,462</u>
CASH IN BANK		\$	47,362
CHANGE FUND			<u>100</u>
		\$	<u>47,462</u>