RAWLINS COUNTY, KANSAS

DECEMBER 31, 2022



RAWLINS COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Rawlins County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Rawlins County, Kansas (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of *the Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

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Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the regulatory basis reporting provisions in the *Kansas Municipal Audit and Accounting Guide*, as described in Note 1—Summary of Significant Accounting Policies, to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance, and therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards (GAAS) will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

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



Certified Public Accountants

Hutchinson, Kansas
August 15, 2023

RAWLINS COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 412,832	$ 2,117,288	$ 1,950,444	$ 579,676	$ 18,757	$ 598,433
SPECIAL PURPOSE FUNDS						
Road and Bridge	732,586	1,012,581	1,499,833	245,334	13,475	258,809
Special Bridge	572,665	75,899	37,619	610,945	-	610,945
Noxious Weed	54,532	51,822	46,169	60,185	-	60,185
Employee Benefits	285,350	1,098,637	1,196,864	187,123	6,298	193,421
Health	(3,049)	241,000	272,609	(34,658)	6,172	(28,486)
Health Capital Outlay	35,269	-	-	35,269	-	35,269
Home for Aged Maintenance	55,098	2,718	22,131	35,685	-	35,685
Ambulance	73,339	377,920	419,999	31,260	3,961	35,221
Services for Elderly	932	36,540	36,441	1,031	-	1,031
Transportation	46,747	38,497	47,588	37,656	372	38,028
Special Alcohol Programs	5,116	4,781	3,000	6,897	-	6,897
Fire District No. 1 General	3,521	58,013	57,053	4,481	417	4,898
Fire District No. 2 General	28,845	103,009	108,250	23,604	444	24,048
Fire District No. 3 General	48,690	39,575	55,895	32,370	304	32,674
Ambulance Equipment	32,302	46,554	780	78,076	-	78,076
County Building	80,699	79,746	104,123	56,322	-	56,322
Special Parks and Recreation	3,715	1,344	2,000	3,059	-	3,059
Rawlins County 911	282,109	61,559	90,606	253,062	-	253,062
Emergency 911	5,757	32	-	5,789	-	5,789
Special Road Improvement	51,006	-	-	51,006	-	51,006
Special Machinery	658,688	236,800	183,888	711,600	-	711,600
Fire District No. 1 Special Equipment	13,421	26,830	4,963	35,288	-	35,288
Fire District No. 2 Special Equipment	54,812	24,148	51,999	26,961	-	26,961
Fire District No. 3 Special Equipment	93,725	46,500	7,169	133,056	-	133,056
Motor Vehicle Operating	7,664	33,505	15,485	25,684	-	25,684
Equipment Reserve	409,349	105,847	16,528	498,668	-	498,668
Election Equipment	35,000	17,500	-	52,500	-	52,500

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, 2022

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	$ 61,907	$ 5,643	$ 11,959	$ 55,591	$ 3,720	$ 59,311
County Clerk Technology	8,530	1,328	6,702	3,156	-	3,156
County Treasurer Technology	1,892	3,992	129	5,755	-	5,755
Airport Trust	71,728	34,917	103,215	3,430	67,516	70,946
P.A.T.F.	1,032	140	74	1,098	-	1,098
Prosecutor's Administrative Trust	3,322	829	829	3,322	-	3,322
A.S.A.P.	3,017	-	-	3,017	-	3,017
Bioterrorism Grant	530	18,491	10,858	8,163	165	8,328
Community Health Fair	1,705	-	-	1,705	-	1,705
Appraiser Equipment	4,000	13,441	-	17,441	-	17,441
Recycling Equipment	88,505	31,367	-	119,872	-	119,872
Communications Capital Improvements	-	13,450	-	13,450	-	13,450
ARPA Grant	176,069	245,712	8,271	413,510	-	413,510
Opioid Settlement	-	470	-	470	-	470
County Attorney Diversion	2,025	2,915	-	4,940	-	4,940
Jail Relief	24,488	53,935	3,000	75,423	-	75,423
Sheriff Equipment	9,375	2,000	-	11,375	-	11,375
Concealed Weapon Fees	5,753	162	-	5,915	-	5,915
Offender Registration Fees	3,131	340	-	3,471	-	3,471
VIN Inspection Fees	13,802	5,500	620	18,682	-	18,682
Drug Enforcement Trust	34,224	-	-	34,224	-	34,224
Pending Drug Forfeiture	600	-	-	600	-	600
Federal Drug Forfeiture	5,153	-	-	5,153	-	5,153
CDBG Grant	-	5,195	5,195	-	-	-
EOC Enhancement Grant	4,105	-	2,608	1,497	-	1,497
BUSINESS FUND						
Solid Waste	175,166	128,412	85,975	217,603	7,797	225,400
CAPITAL PROJECT FUNDS						
Other Airport Projects	1,000	-	-	1,000	-	1,000
TOTAL FINANCIAL REPORTING ENTITY	$ 4,781,779	$ 6,506,884	$ 6,470,871	$ 4,817,792	$ 129,398	$ 4,947,190

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, 2022

COMPOSITION OF CASH		
Checking accounts	$	8,516,149
Money Market accounts		2,248,580
Savings accounts		640,559
Certificates of deposit		1,970,000
Cash and cash items		200
		13,375,488
Other accounts		
Checking accounts		
Law Library		11,027
TOTAL CASH		13,386,515
AGENCY FUNDS (SCHEDULE 3)		(8,439,325)
TOTAL - FINANCIAL REPORTING ENTITY	$	4,947,190

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

RAWLINS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2022

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

Rawlins County Hospital

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

Rawlins County Extension Council

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

Fund Accounting

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

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

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

General Fund

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

Special Purpose Funds

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

Bond and Interest Funds

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

Capital Project Funds

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

Business Funds

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

Agency Funds

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

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

The regulatory basis of accounting provisions in the *Kansas Municipal Audit and Accounting Guide* involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and reporting the changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that complies with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles, and allowing the municipality to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the municipality is holding a revenue neutral rate hearing, the timeline for adoption of the final budget is adjusted to on or before September 20th. The County did not hold a revenue neutral rate hearing as a part of adoption of the 2022 budget. However, a revenue neutral rate hearing was held as a part of adoption of the budget for Rawlins County Rural Fire District No. 1.

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, 2022.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Tax Cycle

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

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

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

Estimates

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

Deposits and Investments

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

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

Reimbursed Expenses

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

Related Party Transactions

The County's Noxious Weed Director is the owner of a company that performs aerial spraying. During the year ended December 31, 2022, the County made payments totaling $40,341 for aerial spraying services to his company.

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

At year end, deposits with Peoples State Bank in the amount of $23,228 were not covered by Federal Deposit Insurance Corporation (FDIC) or pledged collateral, a violation of K.S.A. 9-1402. In addition, deposits at Peoples State Bank were also uncollateralized during the period September 9, 2022 through December 18, 2022, including $85,176 uncollateralized at December 18, 2022.

Expenditures of the Health Fund exceeded available unencumbered cash by $34,658, that is, there was a deficit unencumbered cash balance at year end, a violation of K.S.A. 10-1113, the cash basis law, which requires that no indebtedness be created for a fund in excess of available monies in that fund.

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 the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Interest Rate Risk

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by FDIC insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2022, the County's carrying amount of deposits was $13,386,315 and the bank balance was $13,895,579. The bank balance was held by four banks with over 74% of the bank balance held by one bank, resulting in a concentration of credit risk. Of the bank balance, $1,288,577 was covered by FDIC insurance, $12,583,773 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and $23,228 was uncollateralized and was at risk at December 31, 2022.

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, 2022, the County had no such investments.

Concentration of Credit Risk

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

NOTE 4—LONG-TERM DEBT

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

Issue	Date Issued	Interest Rate	Amount of Issue	Year of Final Maturity
Finance leases				
2013 Caterpillar D6T4 dozer	04/30/20	3.00%	$ 209,947	2025
2022 Caterpillar 140-13 motor grader	03/22/22	3.99%	258,221	2027
2022 Caterpillar 140-13 motor grader	04/26/22	3.99%	265,865	2027

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance leases					
2013 Caterpillar D6T4 dozer	$ 170,403	$ -	$ 40,731	$ 129,672	$ 5,112
2022 Caterpillar 140-13 motor grader	-	258,221	55,762	202,459	-
2022 Caterpillar 140-13 motor grader	-	265,865	57,413	208,452	-
	$ 170,403	$ 524,086	$ 153,906	$ 540,583	$ 5,112

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

Finance Leases	Principal	Interest
2023	$ 138,732	$ 20,286
2024	143,852	15,165
2025	149,165	9,854
2026	108,832	4,342
2027	2	-
	$ 540,583	$ 49,647

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, 2022, was $6,177,427.

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statement and supplementary information. KPERS' financial statements are included in the Comprehensive Annual Financial Report, which can be found on KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009; KPERS 2 members were first employed in a covered position on or after July 1, 2009; and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.90% for the year ended December 31, 2022. Contributions to the pension plan from the County for KPERS were $180,441 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $1,882,877. The net pension liability was measured as of June 30, 2022, and the total pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 7—OTHER LONG-TERM LIABILITIES

Compensated Absences

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

The County's estimated liability for compensated absences at December 31, 2022, was $256,667.

Landfill Closure and Post-Closure Care Costs

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

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

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

Estimated capacity, usage, remaining life, and the estimated liability for closure and post-closure care costs at December 31, 2022, were as follows:

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

Estimated total costs of closure and post-closure care are based on what it would cost to perform all closure and post-closure care in 2022. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

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

Other Post-Employment Benefits – Death and Disability Benefits

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

NOTE 8—RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk pools operating as common risk management and insurance programs for participating members.

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

The County continues to carry commercial insurance for all other risks of loss, including various property and liability coverage. There were no significant reductions in coverage during the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

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

NOTE 9—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2022:

From Fund	To Fund	Amount	Statutory Authority
Motor Vehicle Operating	General	$ 7,665	K.S.A. 8-145
General	Equipment Reserve	100,000	K.S.A. 19-119
General - Election	Election Equipment	17,500	K.S.A. 19-119
General - Appraiser's cost	Appraiser Equipment	13,441	K.S.A. 19-119
General - Recycling	Recycling Equipment	18,200	K.S.A. 19-119
General - Communications	Communications Capital Improvement	13,450	K.S.A. 19-119
Road and Bridge	Special Machinery	200,000	K.S.A. 68-141g
Ambulance	Ambulance Equipment	45,000	K.S.A. 12-110d
Fire District No. 1 General	Fire District No. 1 Special Equipment	9,000	K.S.A. 19-3612c
Fire District No. 2 General	Fire District No. 2 Special Equipment	14,000	K.S.A. 19-3612c
Fire District No. 3 General	Fire District No. 3 Special Equipment	40,000	K.S.A. 19-3612c

NOTE 10—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

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

Litigation

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

Neighborhood Revitalization Program

The County participates in a neighborhood revitalization program as allowed by K.S.A. 12-17,114 et seq. Under the program, participants are provided a rebate of ad valorem taxes paid based on the increase in assessed valuation attributable to improvements made by the taxpayer, after being approved for participation in the neighborhood revitalization program. For the year ended December 31, 2022, the County's share of tax rebates totaled $153,139.

NOTE 11—SUBSEQUENT EVENTS

On May 2, 2023, the County Commission approved the finance lease of a 2018 John Deere 772 motor grader at an interest rate of 6.35% with six annual payments of $28,271 beginning in May 2023 and ending in May 2028.

On June 30, 2023, the County Commission approved repairs to the County Courthouse's cooling system in the amount of $65,229.

On June 30, 2023, the County Commission approved brick and masonry repairs to the County Courthouse in the amount of $246,657.

RAWLINS COUNTY, KANSAS

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

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	$ 2,138,504	$ -	$ 2,138,504	$ 1,950,444	$ (188,060)
SPECIAL PURPOSE FUNDS					
Road and Bridge	1,530,016	55,426	1,585,442	1,499,833	(85,609)
Special Bridge	413,732	-	413,732	37,619	(376,113)
Noxious Weed	67,720	-	67,720	46,169	(21,551)
Employee Benefits	1,269,500	-	1,269,500	1,196,864	(72,636)
Health	268,040	27,555	295,595	272,609	(22,986)
Health Capital Outlay	49,471	-	49,471	-	(49,471)
Home for Aged Maintenance	55,324	-	55,324	22,131	(33,193)
Ambulance	447,038	-	447,038	419,999	(27,039)
Services for Elderly	36,441	-	36,441	36,441	-
Transportation	51,900	11,636	63,536	47,588	(15,948)
Special Alcohol Programs	9,587	-	9,587	3,000	(6,587)
Fire District No. 1 General	59,500	500	60,000	57,053	(2,947)
Fire District No. 2 General	109,506	-	109,506	108,250	(1,256)
Fire District No. 3 General	59,395	-	59,395	55,895	(3,500)
Ambulance Equipment	65,507	-	65,507	780	(64,727)
County Building	189,359	-	189,359	104,123	(85,236)
Special Parks and Recreation	4,870	-	4,870	2,000	(2,870)
Rawlins County 911	327,552	-	327,552	90,606	(236,946)
Emergency 911	5,762	-	5,762	-	(5,762)
BUSINESS FUND					
Solid Waste	256,002	-	256,002	85,975	(170,027)

RAWLINS COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,523,020	$ 1,507,113	$ 15,907
Delinquent tax	8,860	4,500	4,360
Interest and charges on delinquent taxes	16,844	10,000	6,844
Motor vehicle tax	53,218	47,730	5,488
Recreational vehicle tax	1,418	1,060	358
16/20M truck tax	10,233	9,188	1,045
Commercial vehicle registration fees	-	2,192	(2,192)
Watercraft Tax	-	177	(177)
Intangible tax	12,833	-	12,833
Local retail sales tax	310,843	205,000	105,843
Mineral tax	25,033	3,600	21,433
Neighborhood revitalization	(60,292)	(45,830)	(14,462)
Licenses, permits, and fees			
Officers' fees	-	30,000	(30,000)
County Clerk	4,570	-	4,570
Register of Deeds	41,312	-	41,312
Sheriff	931	-	931
Other	126	-	126
Neighborhood revitalization applications	950	500	450
Transfer from - Motor Vehicle Operating Fund	7,665	7,000	665
Cereal malt beverage and club licenses	100	100	-
Antique motor vehicle registration fees	-	600	(600)
Diversion fees	(490)	500	(990)
District court fees and reimbursements	2,758	2,000	758
Uses of money and property			
Interest on idle fund investments	59,415	50,000	9,415
Other			
Dispatcher reimbursement	33,000	33,000	-
Prisoner board	-	15,000	(15,000)
JAG Grant	31,716	-	31,716
Oil and Gas Depletion Reserve Trust	-	25,000	(25,000)
Recycling reimbursement	14,566	14,000	566
Other reimbursements	7,910	2,000	5,910
Emergency management	6,884	3,600	3,284
Miscellaneous	3,865	1,000	2,865
TOTAL RECEIPTS	2,117,288	1,929,030	188,258

RAWLINS COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	$ 39,077	$ 41,989	$ (2,912)
Contractual services	3,436	5,000	(1,564)
Commodities	665	500	165
Department total	43,178	47,489	(4,311)
County Clerk			
Personal services	95,255	98,000	(2,745)
Contractual services	3,339	5,000	(1,661)
Commodities	3,079	3,000	79
Capital outlay	-	3,000	(3,000)
Department total	101,673	109,000	(7,327)
County Treasurer			
Personal services	121,096	124,000	(2,904)
Contractual services	5,564	8,000	(2,436)
Commodities	8,878	13,000	(4,122)
Capital outlay	-	5,000	(5,000)
Department total	135,538	150,000	(14,462)
County Attorney			
Personal services	39,176	47,000	(7,824)
Contractual services	17,738	15,800	1,938
Commodities	95	300	(205)
Capital outlay	-	1,500	(1,500)
Department total	57,009	64,600	(7,591)
Register of Deeds			
Personal services	49,456	52,000	(2,544)
Contractual services	3,092	3,000	92
Commodities	2,621	2,700	(79)
Capital outlay	-	200	(200)
Department total	55,169	57,900	(2,731)
Sheriff			
Personal services	190,436	188,400	2,036
Contractual services	55,982	40,000	15,982
Commodities	30,931	35,000	(4,069)
Capital outlay	10,227	30,000	(19,773)
Department total	287,576	293,400	(5,824)

RAWLINS COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Communications			
Personal services	$ 192,834	$ 197,840	$ (5,006)
Contractual services	6,954	15,000	(8,046)
Commodities	4,626	5,000	(374)
Capital outlay	340	10,000	(9,660)
Transfer to - Communications Capital Improvement Fund	13,450	-	13,450
Department total	218,204	227,840	(9,636)
Unified Court			
Contractual services	24,370	21,900	2,470
Commodities	2,530	2,900	(370)
Capital outlay	600	6,000	(5,400)
District expenses	14,586	9,200	5,386
Department total	42,086	40,000	2,086
Courthouse general			
Personal services	33,036	33,000	36
Contractual services	151,231	165,000	(13,769)
Commodities	10,580	10,000	580
Capital outlay	301	5,000	(4,699)
Department total	195,148	213,000	(17,852)
Appraiser's cost			
Personal services	110,986	114,000	(3,014)
Contractual services	7,375	16,200	(8,825)
Commodities	4,645	4,825	(180)
Capital outlay	4,578	6,000	(1,422)
Transfer to - Appraiser Equipment Fund	13,441	-	13,441
Department total	141,025	141,025	-
Election			
Personal services	13,573	14,000	(427)
Contractual services	18,200	15,000	3,200
Commodities	9,534	5,000	4,534
Capital outlay	-	25,000	(25,000)
Transfer to - Election Equipment Fund	17,500	-	17,500
Department total	58,807	59,000	(193)
Data processing			
Contractual services	30,679	52,800	(22,121)
Commodities	253	1,200	(947)
Capital outlay	-	6,000	(6,000)
Department total	30,932	60,000	(29,068)

RAWLINS COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Recycling			
Personal services	$ 43,359	$ 45,000	$ (1,641)
Contractual services	11,437	30,650	(19,213)
Commodities	5,199	2,550	2,649
Capital outlay	-	1,000	(1,000)
Transfer to - Recycling Equipment Fund	18,200	-	18,200
Department total	78,195	79,200	(1,005)
Emergency management			
Personal services	4,800	4,800	-
Contractual services	23,057	19,800	3,257
Commodities	2,307	5,000	(2,693)
Department total	30,164	29,600	564
Other appropriations			
Airport improvements	-	34,300	(34,300)
Airport Trust appropriation	10,000	5,000	5,000
Conservation	25,000	25,000	-
Equipment reserve	-	50,000	(50,000)
Extension council	119,330	119,300	30
Fair	35,000	35,000	-
Herdon Museum	2,000	2,000	-
Historical records	18,100	18,100	-
Juvenile detention	-	10,000	(10,000)
L.E.P.G.	-	2,000	(2,000)
Library	47,200	48,000	(800)
Mental health	17,000	17,000	-
Mental retardation/DSNWK	57,750	57,750	-
Options	500	500	-
Public safety vehicles	9,644	40,000	(30,356)
RC&D	500	500	-
Western Kansas Child Advocacy	2,000	2,000	-
JAG Grant expense	31,716	-	31,716
Stabilization	-	100,000	(100,000)
Transfers to Equipment Reserve Fund	100,000	-	100,000
Total other appropriations	475,740	566,450	(90,710)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,950,444	2,138,504	(188,060)
RECEIPTS OVER (UNDER) EXPENDITURES	166,844	(209,474)	376,318
UNENCUMBERED CASH, JANUARY 1	412,832	209,474	203,358
UNENCUMBERED CASH, DECEMBER 31	$ 579,676	$ -	$ 579,676

RAWLINS COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 624,692	$ 618,253	$ 6,439
Delinquent tax	6,827	50	6,777
Motor vehicle tax	51,037	47,106	3,931
Recreational vehicle tax	1,359	1,047	312
16/20M truck tax	8,556	9,068	(512)
Watercraft tax	-	175	(175)
Commercial vehicle registration fees	-	2,162	(2,162)
Intangible tax	98	1,000	(902)
Special highway fuel tax	277,556	261,030	16,526
Neighborhood revitalization	(24,732)	(19,594)	(5,138)
Reimbursements	65,426	10,000	55,426
Sale of used material	1,382	-	1,382
Miscellaneous	380	-	380
TOTAL RECEIPTS	1,012,581	930,297	82,284
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	598,996	675,016	(76,020)
Contractual services	204,231	100,000	104,231
Commodities	409,114	400,000	9,114
Capital outlay	7,607	25,000	(17,393)
Resurfacing project	79,885	130,000	(50,115)
Transfer to - Special Machinery Fund	200,000	200,000	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,499,833	1,530,016	(30,183)
Adjustment for qualifying budget credit	-	55,426	(55,426)
TOTAL FOR COMPARISON	1,499,833	1,585,442	(85,609)
RECEIPTS OVER (UNDER) EXPENDITURES	(487,252)	(599,719)	112,467
UNENCUMBERED CASH, JANUARY 1	732,586	599,719	132,867
UNENCUMBERED CASH, DECEMBER 31	$ 245,334	$ -	$ 245,334

RAWLINS COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 74,039	$ 70,424	$ 3,615
Delinquent tax	501	250	251
Motor vehicle tax	3,460	3,145	315
Recreational vehicle tax	92	70	22
16/20M truck tax	626	605	21
Commercial vehicle registration fees	-	144	(144)
Watercraft tax	-	12	(12)
Neighborhood revitalization	(2,819)	(1,771)	(1,048)
TOTAL RECEIPTS	75,899	72,879	3,020
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction	37,619	413,732	(376,113)
RECEIPTS OVER (UNDER) EXPENDITURES	38,280	(340,853)	379,133
UNENCUMBERED CASH, JANUARY 1	572,665	340,853	231,812
UNENCUMBERED CASH, DECEMBER 31	$ 610,945	$ -	$ 610,945

RAWLINS COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 37,605	$ 37,168	$ 437
Delinquent tax	300	200	100
Motor vehicle tax	2,185	2,055	130
Recreational vehicle tax	58	46	12
16/20M truck tax	329	396	(67)
Commercial vehicle registration fees	-	94	(94)
Watercraft tax	-	8	(8)
Neighborhood revitalization	(1,489)	(944)	(545)
Reimbursements	12,834	-	12,834
TOTAL RECEIPTS	51,822	39,023	12,799
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	18,562	18,720	(158)
Contractual services	1,922	5,000	(3,078)
Commodities	25,685	44,000	(18,315)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	46,169	67,720	(21,551)
RECEIPTS OVER (UNDER) EXPENDITURES	5,653	(28,697)	34,350
UNENCUMBERED CASH, JANUARY 1	54,532	28,697	25,835
UNENCUMBERED CASH, DECEMBER 31	$ 60,185	$ -	$ 60,185

RAWLINS COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,042,591	$ 1,031,737	$ 10,854
Delinquent tax	8,613	4,050	4,563
Motor vehicle tax	48,611	44,815	3,796
Recreational vehicle tax	1,294	996	298
16/20M truck tax	8,200	8,627	(427)
Commercial vehicle registration fees	-	2,057	(2,057)
Watercraft tax	-	166	(166)
Neighborhood revitalization	(41,275)	(26,443)	(14,832)
Reimbursements	30,603	-	30,603
TOTAL RECEIPTS	1,098,637	1,066,005	32,632
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	796,094	825,000	(28,906)
Social Security	161,406	165,000	(3,594)
KPERS	187,850	210,000	(22,150)
Workers' compensation	42,138	55,000	(12,862)
Other insurance	7,606	12,000	(4,394)
Unemployment tax	1,770	2,500	(730)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,196,864	1,269,500	(72,636)
RECEIPTS OVER (UNDER) EXPENDITURES	(98,227)	(203,495)	105,268
UNENCUMBERED CASH, JANUARY 1	285,350	203,495	81,855
UNENCUMBERED CASH, DECEMBER 31	$ 187,123	$ -	$ 187,123

RAWLINS COUNTY, KANSAS

HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 159,818	$ 158,092	$ 1,726
Delinquent tax	1,120	-	1,120
Motor vehicle tax	7,330	6,679	651
Recreational vehicle tax	195	148	47
16/20M truck tax	1,309	1,286	23
Commercial vehicle registration fees	-	307	(307)
Watercraft tax	-	25	(25)
Neighborhood revitalization	(6,327)	(5,523)	(804)
Grants and reimbursements	77,555	50,000	27,555
Health Equity - Healthy Communities Initiative Grant	-	33,200	(33,200)
TOTAL RECEIPTS	241,000	244,214	(3,214)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	206,965	202,040	4,925
Contractual services	12,262	33,000	(20,738)
Commodities	53,382	23,000	30,382
Capital outlay	-	10,000	(10,000)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	272,609	268,040	4,569
Adjustment for qualifying budget credit	-	27,555	(27,555)
TOTAL FOR COMPARISON	272,609	295,595	(22,986)
RECEIPTS OVER (UNDER) EXPENDITURES	(31,609)	(23,826)	(7,783)
UNENCUMBERED CASH, JANUARY 1	(3,049)	23,826	(26,875)
UNENCUMBERED CASH, DECEMBER 31	$ (34,658)	$ -	$ (34,658)

RAWLINS COUNTY, KANSAS

HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS	$ -	$ -	$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	-	49,471	(49,471)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(49,471)	49,471
UNENCUMBERED CASH, JANUARY 1	35,269	49,471	(14,202)
UNENCUMBERED CASH, DECEMBER 31	$ 35,269	$ -	$ 35,269

RAWLINS COUNTY, KANSAS

HOME FOR AGED MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 2,635	$ 2,606	$ 29
Delinquent tax	27	100	(73)
Motor vehicle tax	133	120	13
Recreational vehicle tax	4	3	1
16/20M truck tax	23	23	-
Commercial vehicle registration fees	-	6	(6)
Neighborhood revitalization	(104)	(66)	(38)
TOTAL RECEIPTS	2,718	2,792	(74)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Contractual services	22,131	55,324	(33,193)
RECEIPTS OVER (UNDER) EXPENDITURES	(19,413)	(52,532)	33,119
UNENCUMBERED CASH, JANUARY 1	55,098	52,532	2,566
UNENCUMBERED CASH, DECEMBER 31	$ 35,685	$ -	$ 35,685

RAWLINS COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 299,837	$ 296,681	$ 3,156
Delinquent tax	2,031	200	1,831
Motor vehicle tax	13,807	12,941	866
Recreational vehicle tax	367	288	79
16/20M truck tax	2,127	2,491	(364)
Commercial vehicle registration fees	-	594	(594)
Watercraft tax	-	48	(48)
Neighborhood revitalization	(11,870)	(7,483)	(4,387)
Collections for services	70,898	90,000	(19,102)
Other reimbursements	723	-	723
TOTAL RECEIPTS	377,920	395,760	(17,840)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	328,770	323,538	5,232
Contractual services	27,631	40,000	(12,369)
Commodities	14,532	18,500	(3,968)
Capital outlay	4,066	30,000	(25,934)
Transfer to - Ambulance Equipment Fund	45,000	35,000	10,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	419,999	447,038	(27,039)
RECEIPTS OVER (UNDER) EXPENDITURES	(42,079)	(51,278)	9,199
UNENCUMBERED CASH, JANUARY 1	73,339	51,278	22,061
UNENCUMBERED CASH, DECEMBER 31	$ 31,260	$ -	$ 31,260

RAWLINS COUNTY, KANSAS

SERVICES FOR ELDERLY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 35,610	$ 35,212	$ 398
Delinquent tax	251	100	151
Motor vehicle tax	1,730	1,572	158
Recreational vehicle tax	46	35	11
16/20M truck tax	313	303	10
Commercial vehicle registration fees	-	72	(72)
Watercraft tax	-	6	(6)
Neighborhood revitalization	(1,410)	(886)	(524)
TOTAL RECEIPTS	36,540	36,414	126
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriations	32,441	32,441	-
Agency for aging	4,000	4,000	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	36,441	36,441	-
RECEIPTS OVER (UNDER) EXPENDITURES	99	(27)	126
UNENCUMBERED CASH, JANUARY 1	932	27	905
UNENCUMBERED CASH, DECEMBER 31	$ 1,031	$ -	$ 1,031

RAWLINS COUNTY, KANSAS

TRANSPORTATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ -	$ -	$ -
Delinquent tax	79	-	79
Motor vehicle tax	663	622	41
Recreational vehicle tax	18	14	4
16/20M truck tax	101	120	(19)
Commercial vehicle registration fees	-	29	(29)
Watercraft tax	-	2	(2)
Grants	33,449	24,000	9,449
Fares and reimbursements	4,187	2,000	2,187
TOTAL RECEIPTS	38,497	26,787	11,710
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	33,852	37,400	(3,548)
Contractual services	7,285	7,000	285
Commodities	5,979	5,000	979
Capital outlay	472	2,500	(2,028)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	47,588	51,900	(4,312)
Adjustment for qualifying budget credit	-	11,636	(11,636)
TOTAL FOR COMPARISON	47,588	63,536	(15,948)
RECEIPTS OVER (UNDER) EXPENDITURES	(9,091)	(25,113)	16,022
UNENCUMBERED CASH, JANUARY 1	46,747	27,310	19,437
UNENCUMBERED CASH, DECEMBER 31	$ 37,656	$ 2,197	$ 35,459

RAWLINS COUNTY, KANSAS

SPECIAL ALCOHOL PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 4,781	$ 3,000	$ 1,781
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Alcohol and drug abuse programs	3,000	9,587	(6,587)
RECEIPTS OVER (UNDER) EXPENDITURES	1,781	(6,587)	8,368
UNENCUMBERED CASH, JANUARY 1	5,116	6,587	(1,471)
UNENCUMBERED CASH, DECEMBER 31	$ 6,897	$ -	$ 6,897

RAWLINS COUNTY, KANSAS

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

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 56,291	$ 56,964	$ (673)
Delinquent tax	211	-	211
Motor vehicle tax	791	871	(80)
Recreational vehicle tax	24	19	5
16/20M truck tax	196	187	9
Watercraft tax	-	3	(3)
Donations	500	-	500
TOTAL RECEIPTS	58,013	58,044	(31)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	19,550	6,000	13,550
Contractual services	15,657	7,000	8,657
Commodities	8,217	7,000	1,217
Capital outlay	4,629	15,000	(10,371)
Transfer to - Special Equipment Fund	9,000	24,500	(15,500)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	57,053	59,500	(2,447)
Adjustment for qualifying budget credit	-	500	(500)
TOTAL FOR COMPARISON	57,053	60,000	(2,947)
RECEIPTS OVER (UNDER) EXPENDITURES	960	(1,456)	2,416
UNENCUMBERED CASH, JANUARY 1	3,521	1,456	2,065
UNENCUMBERED CASH, DECEMBER 31	$ 4,481	$ -	$ 4,481

RAWLINS COUNTY, KANSAS

FIRE DISTRICT NO. 2 GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 97,712	$ 97,806	$ (94)
Delinquent tax	126	-	126
Motor vehicle tax	4,161	3,367	794
Recreational vehicle tax	101	81	20
16/20M truck tax	634	635	(1)
Commercial vehicle registration fees	-	273	(273)
Watercraft tax	-	12	(12)
Miscellaneous	275	-	275
TOTAL RECEIPTS	103,009	102,174	835
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	27,375	10,000	17,375
Contractual services	14,117	12,000	2,117
Commodities	10,840	11,000	(160)
Capital outlay	41,918	46,506	(4,588)
Lease payment	-	12,520	(12,520)
Transfer to - Fire District No. 2 Special Equipment Fund	14,000	17,480	(3,480)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	108,250	109,506	(1,256)
RECEIPTS OVER (UNDER) EXPENDITURES	(5,241)	(7,332)	2,091
UNENCUMBERED CASH, JANUARY 1	28,845	7,332	21,513
UNENCUMBERED CASH, DECEMBER 31	$ 23,604	$ -	$ 23,604

RAWLINS COUNTY, KANSAS

FIRE DISTRICT NO. 3 GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 36,681	$ 37,803	$ (1,122)
Delinquent tax	276	-	276
Motor vehicle tax	1,113	1,158	(45)
Recreational vehicle tax	30	25	5
16/20M truck tax	160	172	(12)
Watercraft tax	-	5	(5)
Miscellaneous	1,315	-	1,315
TOTAL RECEIPTS	39,575	39,163	412
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	640	1,500	(860)
Contractual services	7,343	4,000	3,343
Commodities	6,505	1,500	5,005
Capital outlay	1,407	23,895	(22,488)
Transfer to - Fire District No. 3 Special Equipment Fund	40,000	28,500	11,500
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	55,895	59,395	(3,500)
RECEIPTS OVER (UNDER) EXPENDITURES	(16,320)	(20,232)	3,912
UNENCUMBERED CASH, JANUARY 1	48,690	20,232	28,458
UNENCUMBERED CASH, DECEMBER 31	$ 32,370	$ -	$ 32,370

RAWLINS COUNTY, KANSAS

AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Donations and grants	$ 1,554	$ 200	$ 1,354
Transfer from - Ambulance Fund	45,000	35,000	10,000
TOTAL RECEIPTS	46,554	35,200	11,354
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	780	65,507	(64,727)
RECEIPTS OVER (UNDER) EXPENDITURES	45,774	(30,307)	76,081
UNENCUMBERED CASH, JANUARY 1	32,302	30,307	1,995
UNENCUMBERED CASH, DECEMBER 31	$ 78,076	$ -	$ 78,076

RAWLINS COUNTY, KANSAS

COUNTY BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 71,221	$ 70,424	$ 797
Delinquent tax	502	250	252
Motor vehicle tax	3,460	3,145	315
Recreational vehicle tax	92	70	22
16/20M truck tax	626	605	21
Commercial vehicle registration fees	-	144	(144)
Watercraft tax	-	12	(12)
Neighborhood revitalization	(2,820)	(1,771)	(1,049)
Miscellaneous	6,665	-	6,665
TOTAL RECEIPTS	79,746	72,879	6,867
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Improvements and repair	104,123	189,359	(85,236)
RECEIPTS OVER (UNDER) EXPENDITURES	(24,377)	(116,480)	92,103
UNENCUMBERED CASH, JANUARY 1	80,699	116,480	(35,781)
UNENCUMBERED CASH, DECEMBER 31	$ 56,322	$ -	$ 56,322

RAWLINS COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 1,344	$ 1,500	$ (156)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Parks and recreation	2,000	4,870	(2,870)
RECEIPTS OVER (UNDER) EXPENDITURES	(656)	(3,370)	2,714
UNENCUMBERED CASH, JANUARY 1	3,715	3,370	345
UNENCUMBERED CASH, DECEMBER 31	$ 3,059	$ -	$ 3,059

RAWLINS COUNTY, KANSAS

RAWLINS COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-19

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	$ 60,093	$ 60,000	$ 93
Interest	1,466	100	1,366
TOTAL RECEIPTS	61,559	60,100	1,459
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Equipment, maintenance, and services	90,606	327,552	(236,946)
RECEIPTS OVER (UNDER) EXPENDITURES	(29,047)	(267,452)	238,405
UNENCUMBERED CASH, JANUARY 1	282,109	267,452	14,657
UNENCUMBERED CASH, DECEMBER 31	$ 253,062	$ -	$ 253,062

RAWLINS COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-20

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	$ 32	$ 10	$ 22
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Equipment and services	-	5,762	(5,762)
RECEIPTS OVER (UNDER) EXPENDITURES	32	(5,752)	5,784
UNENCUMBERED CASH, JANUARY 1	5,757	5,752	5
UNENCUMBERED CASH, DECEMBER 31	$ 5,789	$ -	$ 5,789

RAWLINS COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2022

Schedule 2-21
Page 1 of 4

	Special Road Improvement	Special Machinery	Fire District No. 1 Special Equipment	Fire District No. 2 Special Equipment	Fire District No. 3 Special Equipment	Motor Vehicle Operating	Equipment Reserve	Election Equipment
RECEIPTS								
Fees	$ -	$ -	$ -	$ -	$ -	$ 33,505	$ -	$ -
Reimbursements	-	-	-	9,648	-	-	5,847	-
Grants	-	-	1,538	-	-	-	-	-
Donations	-	-	16,292	500	6,500	-	-	-
Sale of used equipment	-	36,800	-	-	-	-	-	-
Transfer from:								
General Fund	-	-	-	-	-	-	100,000	17,500
Road and Bridge Fund	-	200,000	-	-	-	-	-	-
Fire District General Fund	-	-	9,000	14,000	40,000	-	-	-
TOTAL RECEIPTS	-	236,800	26,830	24,148	46,500	33,505	105,847	17,500
EXPENDITURES AND TRANSFERS								
Personal services - reimbursement	-	-	-	-	-	5,659	-	-
Contractual services	-	-	-	-	-	902	-	-
Commodities	-	-	-	-	-	416	-	-
Capital outlay	-	183,888	4,963	51,999	7,169	843	16,528	-
Transfer to - other funds	-	-	-	-	-	7,665	-	-
TOTAL EXPENDITURES AND TRANSFERS	-	183,888	4,963	51,999	7,169	15,485	16,528	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	52,912	21,867	(27,851)	39,331	18,020	89,319	17,500
UNENCUMBERED CASH, JANUARY 1	51,006	658,688	13,421	54,812	93,725	7,664	409,349	35,000
UNENCUMBERED CASH, DECEMBER 31	$ 51,006	$ 711,600	$ 35,288	$ 26,961	$ 133,056	$ 25,684	$ 498,668	$ 52,500

RAWLINS COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2022

	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	$ 5,314	$ 1,328	$ 1,328	$ -	$ 140	$ 829	$ -	$ -	$ -
Interest	329	-	-	-	-	-	-	-	-
Grants	-	-	-	1,035	-	-	-	8,179	-
Reimbursements	-	-	2,664	-	-	-	-	10,312	-
Grant matching funds	-	-	-	2,810	-	-	-	-	-
County appropriation	-	-	-	10,000	-	-	-	-	-
City of Atwood appropriation	-	-	-	5,000	-	-	-	-	-
Lease, hanger rent, etc.	-	-	-	10,942	-	-	-	-	-
Miscellaneous	-	-	-	5,130	-	-	-	-	-
TOTAL RECEIPTS	5,643	1,328	3,992	34,917	140	829	-	18,491	-
EXPENDITURES									
Contractual services	-	-	-	100,033	74	829	-	9,989	-
Commodities	-	-	-	750	-	-	-	869	-
Capital outlay	11,959	6,702	129	-	-	-	-	-	-
Real estate tax	-	-	-	2,432	-	-	-	-	-
TOTAL EXPENDITURES	11,959	6,702	129	103,215	74	829	-	10,858	-
RECEIPTS OVER (UNDER) EXPENDITURES	(6,316)	(5,374)	3,863	(68,298)	66	-	-	7,633	-
UNENCUMBERED CASH, JANUARY 1	61,907	8,530	1,892	71,728	1,032	3,322	3,017	530	1,705
UNENCUMBERED CASH, DECEMBER 31	$ 55,591	$ 3,156	$ 5,755	$ 3,430	$ 1,098	$ 3,322	$ 3,017	$ 8,163	$ 1,705

RAWLINS COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2022

	Appraiser Equipment	Recycling Equipment	Communications Capital Improvement	ARPA Grant	Opioid Settlement	County Attorney Diversion	Jail Relief	Sheriff Equipment
RECEIPTS								
Grants	$ -	$ 13,167	$ -	$ 245,712	$ -	$ -	$ -	$ 2,000
Fees	-	-	-	-	-	2,915	-	-
Prisoner board	-	-	-	-	-	-	53,935	-
State of Kansas - settlement	-	-	-	-	470	-	-	-
Transfers	13,441	18,200	13,450	-	-	-	-	-
TOTAL RECEIPTS	13,441	31,367	13,450	245,712	470	2,915	53,935	2,000
EXPENDITURES								
Personal services	-	-	-	6,400	-	-	-	-
Contractual services	-	-	-	1,387	-	-	3,000	-
Commodities	-	-	-	484	-	-	-	-
TOTAL EXPENDITURES	-	-	-	8,271	-	-	3,000	-
RECEIPTS OVER (UNDER) EXPENDITURES	13,441	31,367	13,450	237,441	470	2,915	50,935	2,000
UNENCUMBERED CASH, JANUARY 1	4,000	88,505	-	176,069	-	2,025	24,488	9,375
UNENCUMBERED CASH, DECEMBER 31	$ 17,441	$ 119,872	$ 13,450	$ 413,510	$ 470	$ 4,940	$ 75,423	$ 11,375

RAWLINS COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2022

	Concealed Weapon Fees	Offender Registration Fees	VIN Inspection Fees	Drug Enforcement Trust	Pending Drug Forfeiture	Federal Drug Forfeiture	CDBG Grant	EOC Enhancement Grant
RECEIPTS								
Fees	$ 162	$ 340	$ 5,500	$ -	$ -	$ -	$ -	$ -
Grants	-	-	-	-	-	-	5,195	-
TOTAL RECEIPTS	162	340	5,500	-	-	-	5,195	-
EXPENDITURES								
Contractual services	-	-	20	-	-	-	5,195	2,608
Commodities	-	-	600	-	-	-	-	-
TOTAL EXPENDITURES	-	-	620	-	-	-	5,195	2,608
RECEIPTS OVER (UNDER) EXPENDITURES	162	340	4,880	-	-	-	-	(2,608)
UNENCUMBERED CASH, JANUARY 1	5,753	3,131	13,802	34,224	600	5,153	-	4,105
UNENCUMBERED CASH, DECEMBER 31	$ 5,915	$ 3,471	$ 18,682	$ 34,224	$ 600	$ 5,153	$ -	$ 1,497

RAWLINS COUNTY, KANSAS

BUSINESS FUND

SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-22

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Special assessments	$ 117,324	$ 110,000	$ 7,324
User fees	11,088	5,000	6,088
TOTAL RECEIPTS	128,412	115,000	13,412
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	39,849	52,000	(12,151)
Contractual services	30,793	45,500	(14,707)
Commodities	7,429	27,200	(19,771)
Capital outlay	4,109	80,000	(75,891)
Tonnage fees	3,795	-	3,795
New cell	-	46,527	(46,527)
Household hazardous waste	-	4,775	(4,775)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	85,975	256,002	(170,027)
RECEIPTS OVER (UNDER) EXPENDITURES	42,437	(141,002)	183,439
UNENCUMBERED CASH, JANUARY 1	175,166	141,002	34,164
UNENCUMBERED CASH, DECEMBER 31	$ 217,603	$ -	$ 217,603

RAWLINS COUNTY, KANSAS

CAPITAL PROJECT FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2022

Schedule 2-23

	Other Airport Projects
RECEIPTS	$ -
EXPENDITURES	-
RECEIPTS OVER (UNDER) EXPENDITURES	-
UNENCUMBERED CASH, JANUARY 1	1,000
UNENCUMBERED CASH, DECEMBER 31	$ 1,000

RAWLINS COUNTY, KANSAS

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

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Ad Valorem Property Tax	$ 6,410,232	$ 9,621,380	$ 9,164,196	$ 6,867,416
Delinquent Personal Property Tax	1,923	12,824	13,733	1,014
Redemptions	15,544	54,487	61,354	8,677
Mineral Production Tax	-	50,067	50,067	-
Motor Vehicle Tax	71,354	414,661	418,590	67,425
Recreational Vehicle Tax	1,939	12,313	11,711	2,541
16/20M Truck Tax	48,741	69,900	64,471	54,170
Commercial Vehicle Fees	18	28,257	27,663	612
Watercraft Tax	1,554	2,750	2,309	1,995
Bankruptcy Tax	1,312	-	-	1,312
Intangible Tax	-	49,322	49,322	-
Advance Tax Escrow	19,553	33,644	36,294	16,903
Oil and Gas Depletion Trust Fund	725,726	-	-	725,726
Neighborhood Revitalization	-	363,287	363,287	-
TOTAL DISTRIBUTABLE FUNDS	7,297,896	10,712,892	10,262,997	7,747,791
STATE FUNDS				
Educational Building	-	75,900	75,900	-
Institutional Building	-	37,950	37,950	-
Motor Vehicle Licenses	-	357,874	357,874	-
Sales and Compensating Tax	-	466,239	466,239	-
Game Licenses	1	790	791	-
Drivers' Licenses	-	6,699	6,699	-
District Court Filing Fee	-	792	792	-
Heritage Trust	-	2,657	2,657	-
TOTAL STATE FUNDS	1	948,901	948,902	-
SUBDIVISION FUNDS				
Schools	4,558	3,359,274	3,354,435	9,397
Townships	-	174,042	174,042	-
Cities	-	708,204	708,204	-
Hospital	-	986,693	986,693	-
Cemeteries	-	2,306	2,306	-
Groundwater Management District	-	21,488	21,488	-
TOTAL SUBDIVISION FUNDS	4,558	5,252,007	5,247,168	9,397
OTHER AGENCY FUNDS				
Stray Animal	19	-	-	19
Employee Payroll Withholding	81,229	250,002	244,604	86,627
Flex Benefit Plan	14,765	35,614	30,889	19,490
Good Samaritan Endowment No. 2	472,959	-	100,000	372,959
Good Samaritan Maintenance	271,989	-	90,968	181,021
Hospital Revenue Bond	-	335,875	335,875	-
Sheriff - Cash Bonds	-	45,596	45,596	-
EMT Training	5,295	980	1,452	4,823
Sheriff Commissary	5,709	14,217	13,755	6,171
Clerk of District Court	176	20,933	21,109	-
Law Library	10,012	1,145	130	11,027
TOTAL OTHER AGENCY FUNDS	862,153	704,362	884,378	682,137
TOTAL	$ 8,164,608	$ 17,618,162	$ 17,343,445	$ 8,439,325