RAWLINS COUNTY, KANSAS

DECEMBER 31, 2024

LINDBURG
VOGEL PIERCE FARIS
Chartered

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the regulatory basis reporting provisions in the *Kansas Municipal Audit and Accounting Guide*, as described in Note 1, 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) and *Government Auditing Standards* 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 and *Government 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 of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also not a required part of the basic financial statement of the County. 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Certified Public Accountants

Hutchinson, Kansas
September 26, 2025

RAWLINS COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 471,157	$ 2,568,858	$ 2,741,933	$ 298,082	$ 173,795	$ 471,877
SPECIAL PURPOSE FUNDS						
Road and Bridge	283,322	1,416,195	1,454,465	245,052	15,737	260,789
Special Bridge	557,829	39,564	64,085	533,308	-	533,308
Noxious Weed	66,920	36,666	48,123	55,463	-	55,463
Employee Benefits	131,016	1,248,364	1,121,189	258,191	-	258,191
Health	59,951	365,282	336,149	89,084	375	89,459
Health Capital Outlay	36,000	20,000	-	56,000	-	56,000
Home for Aged Maintenance	41,345	18,483	15,900	43,928	-	43,928
Ambulance	16,264	443,097	454,726	4,635	3,696	8,331
Services for Elderly	1,759	37,564	37,528	1,795	-	1,795
Transportation	24,135	53,698	47,259	30,574	236	30,810
Special Alcohol Programs	5,476	6,378	8,521	3,333	-	3,333
Fire District No. 1 General	11,337	58,758	60,415	9,680	507	10,187
Fire District No. 2 General	19,253	121,990	122,009	19,234	493	19,727
Fire District No. 3 General	17,850	54,815	62,839	9,826	-	9,826
Ambulance Equipment	178,291	42,119	75,000	145,410	-	145,410
County Building	96,572	75,820	50,111	122,281	27	122,308
Special Parks and Recreation	3,523	911	-	4,434	-	4,434
Rawlins County 911	269,493	64,991	105,304	229,180	529	229,709
Emergency 911	5,857	-	-	5,857	-	5,857
Opioid Settlement	4,052	5,485	-	9,537	-	9,537
Special Road Improvement	51,006	-	6,010	44,996	-	44,996
Special Machinery	653,183	288,278	427,220	514,241	-	514,241
Fire District No. 1 Special Equipment	51,609	53,063	1,078	103,594	-	103,594
Fire District No. 2 Special Equipment	104,327	48,875	34,666	118,536	28,330	146,866
Fire District No. 3 Special Equipment	167,916	50,000	2,218	215,698	-	215,698
Motor Vehicle Operating	28,591	33,989	33,161	29,419	250	29,669
Equipment Reserve	470,641	-	150,323	320,318	91,804	412,122
Election Equipment	61,925	13,527	54,114	21,338	-	21,338

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, 2024

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	$ 56,199	$ 7,033	$ 10,125	$ 53,107	$ -	$ 53,107
County Clerk Technology	3,202	1,131	2,633	1,700	-	1,700
County Treasurer Technology	6,630	1,131	2,564	5,197	-	5,197
Airport Trust	79,874	1,254,001	1,467,220	(133,345)	58,094	(75,251)
P.A.T.F.	1,169	151	89	1,231	-	1,231
Prosecutor's Administrative Trust	1,657	3,331	1,964	3,024	-	3,024
A.S.A.P.	3,017	-	-	3,017	-	3,017
Bioterrorism Grant	9,009	13,726	6,688	16,047	-	16,047
Community Health Fair	5,805	-	4,350	1,455	-	1,455
Appraiser Equipment	18,012	-	3,358	14,654	-	14,654
Recycling Equipment	87,696	4,099	10,000	81,795	-	81,795
Communications Capital Improvements	12,182	-	-	12,182	-	12,182
ARPA Grant	202,689	75,000	277,689	-	-	-
CDBG Grant	-	66,795	66,795	-	-	-
County Attorney Diversion	6,890	400	-	7,290	-	7,290
Sheriff Equipment	2,455	15,932	18,387	-	-	-
Concealed Weapon Fees	6,175	325	-	6,500	-	6,500
Offender Registration Fees	3,671	220	-	3,891	-	3,891
VIN Inspection Fees	24,482	5,860	2,230	28,112	-	28,112
Drug Enforcement Trust	34,224	-	4,500	29,724	-	29,724
Pending Drug Forfeiture	600	-	-	600	-	600
Federal Drug Forfeiture	5,153	-	-	5,153	-	5,153
BUSINESS FUND						
Solid Waste	258,880	176,762	211,441	224,201	40,629	264,830
CAPITAL PROJECT FUNDS						
Tennis - Pickleball Project	56,193	450	56,643	-	-	-
Other Airport Projects	1,000	-	-	1,000	-	1,000
TOTAL FINANCIAL REPORTING ENTITY	$ 4,777,464	$ 8,793,117	$ 9,661,022	$ 3,909,559	$ 414,502	$ 4,324,061

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, 2024

COMPOSITION OF CASH		
Checking accounts	$	8,521,581
Money Market accounts		2,479,457
Savings accounts		614,042
Certificates of deposit		1,820,000
Cash and cash items		200
		13,435,280
Other accounts		
Checking accounts		
Law Library		12,247
TOTAL CASH		13,447,527
AGENCY FUNDS (SCHEDULE 3)		(9,123,466)
TOTAL - FINANCIAL REPORTING ENTITY	$	4,324,061

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

RAWLINS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2024

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 2024:

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 budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County held a revenue neutral rate hearing as a part of adoption of the 2024 budget.

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such amended budgets for the year ended December 31, 2024.

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

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

A legal operating budget is not required for capital project funds, trust funds, and certain special purpose funds, 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, 2024, the County made payments totaling $48,276 for aerial spraying services to his company.

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

K.S.A. 10-113 requires no indebtedness be created for a fund in excess of available monies in that fund. The County encumbered project costs for various airport projects in 2024 creating a deficit unencumbered cash balance of $133,345 in the Airport Trust Fund. The fund will be reimbursed for the costs from the Federal Aviation Administration AIP Grant Funds in 2025.

Expenditures of the General Fund exceeded the adopted budget by $56,579, a violation of K.S.A. 79-2935, the budget law.

Management was not aware of any other material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

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

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's Funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Deposit Insurance coverage (FDIC).

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements, and 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, 2024, the County's carrying amount of deposits was $13,447,327 and the bank balance was $13,949,467. The bank balance was held by four banks with over 72% of the bank balance held by one bank, resulting in a concentration of credit risk. Of the bank balance, $2,069,430 was covered by FDIC insurance and $11,880,037 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. At December 31, 2024, the County had no such investments.

Concentration of Credit Risk

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

NOTE 4—LONG-TERM DEBT

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

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

Changes in long-term debt of the County for the year ended December 31, 2024, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance leases					
2013 Caterpillar D6T4 dozer	$ 87,719	$ -	$ 43,211	$ 44,508	$ 2,633
2022 Caterpillar 140-13 motor grader	154,775	-	49,587	105,188	6,176
2022 Caterpillar 140-13 motor grader	159,357	-	51,054	108,303	6,538
2018 John Deere 772 motor grader	117,962	-	20,780	97,182	7,491
	$ 519,813	$ -	$ 164,632	$ 355,181	$ 22,838

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

Finance Leases	Principal	Interest
2025	$ 171,265	$ 16,025
2026	132,335	9,110
2027	24,998	3,275
2028	26,583	1,688
	$ 355,181	$ 30,098

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, 2024, was $5,933,909.

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 9.26% for the year ended December 31, 2024. Contributions to the pension plan from the County for KPERS were $177,893 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $1,916,968. The net pension liability was measured as of June 30, 2024, and the total pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial 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, 2024, was $278,745.

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, 2024, 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)			189,682
Percent of capacity used			97.570%
Estimated closure costs	$ 13,104	$ 8,183	$ 311,538
Estimated post-closure costs	-	-	267,231
Estimated liability at December 31	$ 13,104	$ 8,183	$ 578,769

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 2024. 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, 2024.

NOTE 8—RISK MANAGEMENT

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

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

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 2024:

From Fund	To Fund	Amount	Statutory Authority
Motor Vehicle Operating	General	$ 28,590	K.S.A. 8-145
Road and Bridge	Special Machinery	270,000	K.S.A. 68-141g
Health	Health Capital Outlay	20,000	K.S.A. 65-204
Ambulance	Ambulance Equipment	40,000	K.S.A. 12-110d
Fire District No. 1 General	Fire District No. 1 Special Equipment	47,500	K.S.A. 19-3612c
Fire District No. 2 General	Fire District No. 2 Special Equipment	45,000	K.S.A. 19-3612c
Fire District No. 3 General	Fire District No. 3 Special Equipment	50,000	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, 2024, the County's share of tax rebates totaled $145,876.

RAWLINS COUNTY, KANSAS

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

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	$ 2,685,354	$ -	$ 2,685,354	$ 2,741,933	$ 56,579
SPECIAL PURPOSE FUNDS					
Road and Bridge	1,539,842	-	1,539,842	1,454,465	(85,377)
Special Bridge	418,569	-	418,569	64,085	(354,484)
Noxious Weed	69,310	-	69,310	48,123	(21,187)
Employee Benefits	1,313,500	-	1,313,500	1,121,189	(192,311)
Health	281,822	82,807	364,629	336,149	(28,480)
Health Capital Outlay	611	-	611	-	(611)
Home for Aged Maintenance	41,756	-	41,756	15,900	(25,856)
Ambulance	465,401	-	465,401	454,726	(10,675)
Services for Elderly	37,528	-	37,528	37,528	-
Transportation	56,107	5,938	62,045	47,259	(14,786)
Special Alcohol Programs	6,781	-	6,781	8,521	1,740
Fire District No. 1 General	60,500	-	60,500	60,415	(85)
Fire District No. 2 General	123,006	-	123,006	122,009	(997)
Fire District No. 3 General	63,395	-	63,395	62,839	(556)
Ambulance Equipment	137,878	-	137,878	75,000	(62,878)
County Building	153,954	-	153,954	50,111	(103,843)
Special Parks and Recreation	4,659	-	4,659	-	(4,659)
Rawlins County 911	273,262	-	273,262	105,304	(167,958)
Emergency 911	5,232	-	5,232	-	(5,232)
Opioid Settlement	-	-	-	-	-
BUSINESS FUND					
Solid Waste	232,910	-	232,910	211,441	(21,469)

RAWLINS COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,203,585	$ 1,208,696	$ (5,111)
Delinquent tax	10,928	4,500	6,428
Interest and charges on delinquent taxes	26,337	10,000	16,337
Motor vehicle tax	60,516	44,697	15,819
Recreational vehicle tax	1,550	1,319	231
16/20M truck tax	15,552	10,713	4,839
Commercial vehicle registration fees	-	2,394	(2,394)
Watercraft tax	-	288	(288)
Intangible tax	16,794	10,912	5,882
Local retail sales tax	303,892	240,000	63,892
Mineral tax	20,160	3,600	16,560
Neighborhood revitalization	(41,263)	(41,691)	428
Licenses, permits, and fees			
Officers' fees	-	30,000	(30,000)
County Clerk	3,901	-	3,901
Register of Deeds	32,927	-	32,927
Sheriff	4,507	-	4,507
Neighborhood revitalization applications	-	500	(500)
Transfer from - Motor Vehicle Operating Fund	28,590	7,000	21,590
Cereal malt beverage and club licenses	50	100	(50)
Antique motor vehicle registration fees	-	600	(600)
Diversion fees	200	500	(300)
District court fees and reimbursements	688	2,000	(1,312)
Uses of money and property			
Interest on idle fund investments	257,324	20,000	237,324
Other			
Dispatcher reimbursement	33,000	33,000	-
Prisoner board	11	38,400	(38,389)
Emergency management	7,297	3,600	3,697
Other grants	1,625	-	1,625
Oil and Gas Depletion Reserve Trust	550,000	550,000	-
Recycling reimbursement	7,494	14,000	(6,506)
Other reimbursements	7,305	2,000	5,305
Miscellaneous	15,888	-	15,888
TOTAL RECEIPTS	2,568,858	2,197,128	371,730

RAWLINS COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	$ 40,249	$ 41,382	$ (1,133)
Contractual services	6,712	5,000	1,712
Commodities	82	550	(468)
Department total	47,043	46,932	111
County Clerk			
Personal services	117,596	106,895	10,701
Contractual services	2,945	5,000	(2,055)
Commodities	2,229	3,000	(771)
Department total	122,770	114,895	7,875
County Treasurer			
Personal services	134,566	134,930	(364)
Contractual services	4,248	8,700	(4,452)
Commodities	8,035	14,000	(5,965)
Department total	146,849	157,630	(10,781)
County Attorney			
Personal services	39,175	47,000	(7,825)
Contractual services	16,290	15,800	490
Commodities	687	300	387
Department total	56,152	63,100	(6,948)
Register of Deeds			
Personal services	50,076	55,620	(5,544)
Contractual services	3,361	4,000	(639)
Commodities	2,590	2,800	(210)
Department total	56,027	62,420	(6,393)
Sheriff			
Personal services	195,297	217,855	(22,558)
Contractual services	113,383	47,000	66,383
Commodities	47,858	35,000	12,858
Department total	356,538	299,855	56,683

RAWLINS COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Communications			
Personal services	$ 216,954	$ 219,513	$ (2,559)
Contractual services	13,369	10,000	3,369
Commodities	6,037	10,000	(3,963)
Department total	236,360	239,513	(3,153)
Unified Court			
Contractual services	37,089	39,000	(1,911)
Commodities	2,032	3,000	(968)
District expenses	15,598	11,500	4,098
Department total	54,719	53,500	1,219
Courthouse general			
Personal services	21,426	35,995	(14,569)
Contractual services	153,203	170,000	(16,797)
Commodities	11,203	14,000	(2,797)
Capital outlay	-	-	-
Department total	185,832	219,995	(34,163)
Appraiser's cost			
Personal services	117,409	122,427	(5,018)
Contractual services	18,709	20,650	(1,941)
Commodities	3,496	4,825	(1,329)
Capital outlay	-	-	-
Transfer to - Appraiser Equipment Fund	-	-	-
Department total	139,614	147,902	(8,288)
Election			
Personal services	20,051	15,271	4,780
Contractual services	14,819	20,000	(5,181)
Commodities	24,080	10,000	14,080
Capital outlay	-	30,000	(30,000)
Transfer to - Election Equipment Fund	-	-	-
Department total	58,950	75,271	(16,321)
Data processing			
Contractual services	65,445	57,405	8,040
Commodities	-	1,500	(1,500)
Capital outlay	45,720	18,000	27,720
Department total	111,165	76,905	34,260

RAWLINS COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Recycling			
Personal services	$ 52,348	$ 52,160	$ 188
Contractual services	14,756	25,836	(11,080)
Commodities	21,009	5,000	16,009
Transfer to - Recycling Equipment Fund	-	-	-
Department total	88,113	82,996	5,117
Emergency management			
Personal services	4,800	4,800	-
Contractual services	23,756	23,640	116
Commodities	2,726	5,000	(2,274)
Department total	31,282	33,440	(2,158)
Other appropriations			
Airport improvements	57,768	45,000	12,768
Airport Trust appropriation	5,000	5,000	-
Conservation	25,000	25,000	-
Economic Development	30,000	30,000	-
Extension council	92,150	92,150	-
Fair	40,570	37,500	3,070
Herndon Museum	3,000	3,000	-
Historical records	20,000	20,000	-
Juvenile detention	10,000	10,000	-
L.E.P.G.	2,790	2,000	790
Library	51,000	51,000	-
Mental health	18,250	18,250	-
Mental retardation/DSNWK	59,500	59,500	-
Options	500	500	-
Public safety vehicles	83,999	40,000	43,999
RC&D	500	500	-
Silver-Haired Legislature	100	100	-
Western Kansas Child Advocacy	4,000	4,000	-
Dental clinic	10,000	10,000	-
Main Street Foundation	7,500	7,500	-
Solid Waste - new cell	528,892	550,000	(21,108)
Transfer to - Equipment Reserve Fund	-	-	-
Total other appropriations	1,050,519	1,011,000	39,519
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	2,741,933	2,685,354	56,579
RECEIPTS OVER (UNDER) EXPENDITURES	(173,075)	(488,226)	315,151
UNENCUMBERED CASH, JANUARY 1	471,157	488,226	(17,069)
UNENCUMBERED CASH, DECEMBER 31	$ 298,082	$ -	$ 298,082

RAWLINS COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,029,544	$ 1,034,319	$ (4,775)
Delinquent tax	8,655	50	8,605
Motor vehicle tax	49,164	39,665	9,499
Recreational vehicle tax	1,254	1,168	86
16/20M truck tax	6,380	9,506	(3,126)
Commercial vehicle registration fees	-	2,124	(2,124)
Watercraft tax	-	256	(256)
Intangible tax	38	120	(82)
Special highway fuel tax	264,348	266,473	(2,125)
Neighborhood revitalization	(35,823)	(35,325)	(498)
Reimbursements	38,302	10,000	28,302
ARPA reimbursement	-	25,000	(25,000)
Sale of surplus property	-	-	-
Miscellaneous	54,333	-	54,333
TOTAL RECEIPTS	1,416,195	1,353,356	62,839
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	617,554	714,842	(97,288)
Contractual services	130,734	100,000	30,734
Commodities	426,984	400,000	26,984
Capital outlay	3,644	25,000	(21,356)
Resurfacing project	-	100,000	(100,000)
ARPA expenditures	5,549	-	5,549
Transfer to - Special Machinery Fund	270,000	200,000	70,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,454,465	1,539,842	(85,377)
RECEIPTS OVER (UNDER) EXPENDITURES	(38,270)	(186,486)	148,216
UNENCUMBERED CASH, JANUARY 1	283,322	186,486	96,836
UNENCUMBERED CASH, DECEMBER 31	$ 245,052	$ -	$ 245,052

RAWLINS COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 35,989	$ 36,454	$ (465)
Delinquent tax	540	250	290
Motor vehicle tax	3,484	2,663	821
Recreational vehicle tax	89	78	11
16/20M truck tax	727	638	89
Commercial vehicle registration fees	-	143	(143)
Watercraft tax	-	17	(17)
Neighborhood revitalization	(1,265)	(1,240)	(25)
Reimbursements	-	-	-
TOTAL RECEIPTS	39,564	39,003	561
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction	64,085	418,569	(354,484)
RECEIPTS OVER (UNDER) EXPENDITURES	(24,521)	(379,566)	355,045
UNENCUMBERED CASH, JANUARY 1	557,829	379,566	178,263
UNENCUMBERED CASH, DECEMBER 31	$ 533,308	$ -	$ 533,308

RAWLINS COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 22,702	$ 22,963	$ (261)
Delinquent tax	310	200	110
Motor vehicle tax	2,034	1,576	458
Recreational vehicle tax	52	46	6
16/20M truck tax	384	378	6
Commercial vehicle registration fees	-	84	(84)
Watercraft tax	-	10	(10)
Neighborhood revitalization	(797)	(804)	7
Reimbursements	11,981	-	11,981
TOTAL RECEIPTS	36,666	24,453	12,213
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	20,246	18,840	1,406
Contractual services	2,636	5,150	(2,514)
Commodities	25,241	45,320	(20,079)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	48,123	69,310	(21,187)
RECEIPTS OVER (UNDER) EXPENDITURES	(11,457)	(44,857)	33,400
UNENCUMBERED CASH, JANUARY 1	66,920	44,857	22,063
UNENCUMBERED CASH, DECEMBER 31	$ 55,463	$ -	$ 55,463

RAWLINS COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,182,260	$ 1,186,238	$ (3,978)
Delinquent tax	9,718	4,000	5,718
Motor vehicle tax	52,210	40,047	12,163
Recreational vehicle tax	1,335	1,180	155
16/20M truck tax	10,647	9,598	1,049
Commercial vehicle registration fees	-	2,144	(2,144)
Watercraft tax	-	258	(258)
Neighborhood revitalization	(41,084)	(40,441)	(643)
Reimbursements	33,278	-	33,278
TOTAL RECEIPTS	1,248,364	1,203,024	45,340
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	649,521	850,000	(200,479)
Social Security	206,196	176,000	30,196
KPERS	196,802	218,000	(21,198)
Workers' compensation	52,038	55,000	(2,962)
Other insurance	14,890	12,000	2,890
Unemployment tax	1,742	2,500	(758)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,121,189	1,313,500	(192,311)
RECEIPTS OVER (UNDER) EXPENDITURES	127,175	(110,476)	237,651
UNENCUMBERED CASH, JANUARY 1	131,016	110,476	20,540
UNENCUMBERED CASH, DECEMBER 31	$ 258,191	$ -	$ 258,191

RAWLINS COUNTY, KANSAS

HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 196,370	$ 197,235	$ (865)
Delinquent tax	1,602	250	1,352
Motor vehicle tax	9,460	7,415	2,045
Recreational vehicle tax	242	218	24
16/20M truck tax	1,632	1,777	(145)
Commercial vehicle registration fees	-	397	(397)
Watercraft tax	-	48	(48)
Neighborhood revitalization	(6,831)	(6,753)	(78)
Grants and reimbursements	162,807	80,000	82,807
Transfer from - Health Capital Outlay Fund	-	-	-
TOTAL RECEIPTS	365,282	280,587	84,695
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	167,308	203,540	(36,232)
Contractual services	95,537	35,019	60,518
Commodities	50,717	33,263	17,454
Capital outlay	2,587	10,000	(7,413)
Transfer to - Health Capital Outlay Fund	20,000	-	20,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	336,149	281,822	54,327
Adjustment for qualifying budget credit	-	82,807	(82,807)
TOTAL FOR COMPARISON	336,149	364,629	(28,480)
RECEIPTS OVER (UNDER) EXPENDITURES	29,133	(1,235)	30,368
UNENCUMBERED CASH, JANUARY 1	59,951	1,235	58,716
UNENCUMBERED CASH, DECEMBER 31	$ 89,084	$ -	$ 89,084

RAWLINS COUNTY, KANSAS

HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Health Fund	$ 20,000	$ -	$ 20,000
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	-	611	(611)
Transfer to - Health Fund	-	-	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	-	611	(611)
RECEIPTS OVER (UNDER) EXPENDITURES	20,000	(611)	20,611
UNENCUMBERED CASH, JANUARY 1	36,000	611	35,389
UNENCUMBERED CASH, DECEMBER 31	$ 56,000	$ -	$ 56,000

RAWLINS COUNTY, KANSAS

HOME FOR AGED MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 18,181	$ 18,227	$ (46)
Delinquent tax	111	50	61
Motor vehicle tax	776	666	110
Recreational vehicle tax	20	20	-
16/20M truck tax	27	160	(133)
Commercial vehicle registration fees	-	36	(36)
Watercraft tax	-	4	(4)
Neighborhood revitalization	(632)	(620)	(12)
TOTAL RECEIPTS	18,483	18,543	(60)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Contractual services	15,900	41,756	(25,856)
RECEIPTS OVER (UNDER) EXPENDITURES	2,583	(23,213)	25,796
UNENCUMBERED CASH, JANUARY 1	41,345	23,213	18,132
UNENCUMBERED CASH, DECEMBER 31	$ 43,928	$ -	$ 43,928

RAWLINS COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 357,140	$ 358,550	$ (1,410)
Delinquent tax	2,891	200	2,691
Motor vehicle tax	16,565	12,874	3,691
Recreational vehicle tax	423	379	44
16/20M truck tax	3,062	3,085	(23)
Commercial vehicle registration fees	-	689	(689)
Watercraft tax	-	83	(83)
Neighborhood revitalization	(12,418)	(12,193)	(225)
Collections for services	75,394	90,000	(14,606)
Other reimbursements	40	-	40
TOTAL RECEIPTS	443,097	453,667	(10,570)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	355,078	335,401	19,677
Contractual services	37,964	43,000	(5,036)
Commodities	13,173	22,000	(8,827)
Capital outlay	8,511	30,000	(21,489)
Transfer to - Ambulance Equipment Fund	40,000	35,000	5,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	454,726	465,401	(10,675)
RECEIPTS OVER (UNDER) EXPENDITURES	(11,629)	(11,734)	105
UNENCUMBERED CASH, JANUARY 1	16,264	11,734	4,530
UNENCUMBERED CASH, DECEMBER 31	$ 4,635	$ -	$ 4,635

RAWLINS COUNTY, KANSAS

SERVICES FOR ELDERLY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 36,363	$ 36,454	$ (91)
Delinquent tax	315	100	215
Motor vehicle tax	1,742	1,331	411
Recreational vehicle tax	45	39	6
16/20M truck tax	364	319	45
Commercial vehicle registration fees	-	71	(71)
Watercraft tax	-	9	(9)
Neighborhood revitalization	(1,265)	(1,240)	(25)
TOTAL RECEIPTS	37,564	37,083	481
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriations	33,528	33,528	-
Agency for aging	4,000	4,000	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	37,528	37,528	-
RECEIPTS OVER (UNDER) EXPENDITURES	36	(445)	481
UNENCUMBERED CASH, JANUARY 1	1,759	445	1,314
UNENCUMBERED CASH, DECEMBER 31	$ 1,795	$ -	$ 1,795

RAWLINS COUNTY, KANSAS

TRANSPORTATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 22,396	$ 22,269	$ 127
Delinquent tax	86	-	86
Motor vehicle tax	48	40	8
Recreational vehicle tax	1	1	-
16/20M truck tax	-	10	(10)
Commercial vehicle registration fees	-	2	(2)
Watercraft tax	-	-	-
Neighborhood revitalization	(771)	(737)	(34)
Grants	29,388	24,000	5,388
Fares and reimbursements	2,550	2,000	550
TOTAL RECEIPTS	53,698	47,585	6,113
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	34,739	39,607	(4,868)
Contractual services	6,144	7,500	(1,356)
Commodities	3,430	6,000	(2,570)
Capital outlay	2,946	3,000	(54)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	47,259	56,107	(8,848)
Adjustment for qualifying budget credit	-	5,938	(5,938)
TOTAL FOR COMPARISON	47,259	62,045	(14,786)
RECEIPTS OVER (UNDER) EXPENDITURES	6,439	(8,522)	14,961
UNENCUMBERED CASH, JANUARY 1	24,135	8,522	15,613
UNENCUMBERED CASH, DECEMBER 31	$ 30,574	$ -	$ 30,574

RAWLINS COUNTY, KANSAS

SPECIAL ALCOHOL PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 6,378	$ 3,000	$ 3,378
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Alcohol and drug abuse programs	8,521	6,781	1,740
RECEIPTS OVER (UNDER) EXPENDITURES	(2,143)	(3,781)	1,638
UNENCUMBERED CASH, JANUARY 1	5,476	3,781	1,695
UNENCUMBERED CASH, DECEMBER 31	$ 3,333	$ -	$ 3,333

RAWLINS COUNTY, KANSAS

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

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 55,358	$ 54,861	$ 497
Delinquent tax	684	-	684
Motor vehicle tax	1,687	1,406	281
Recreational vehicle tax	46	54	(8)
16/20M truck tax	983	898	85
Watercraft tax	-	1	(1)
Miscellaneous	-	7	(7)
TOTAL RECEIPTS	58,758	57,227	1,531
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	2,548	7,000	(4,452)
Contractual services	8,783	7,000	1,783
Commodities	1,240	7,000	(5,760)
Capital outlay	344	15,000	(14,656)
Transfer to - Fire District No. 1 Special Equipment Fund	47,500	24,500	23,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	60,415	60,500	(85)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,657)	(3,273)	1,616
UNENCUMBERED CASH, JANUARY 1	11,337	3,273	8,064
UNENCUMBERED CASH, DECEMBER 31	$ 9,680	$ -	$ 9,680

RAWLINS COUNTY, KANSAS

FIRE DISTRICT NO. 2 GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 116,193	$ 115,060	$ 1,133
Delinquent tax	489	-	489
Motor vehicle tax	4,073	3,022	1,051
Recreational vehicle tax	102	86	16
16/20M truck tax	953	891	62
Commercial vehicle registration fees	-	353	(353)
Watercraft tax	-	27	(27)
Miscellaneous	180	-	180
TOTAL RECEIPTS	121,990	119,439	2,551
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	17,636	23,500	(5,864)
Contractual services	12,558	12,000	558
Commodities	2,837	11,000	(8,163)
Capital outlay	43,978	46,506	(2,528)
Lease payment	-	12,520	(12,520)
Transfer to - Fire District No. 2 Special Equipment Fund	45,000	17,480	27,520
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	122,009	123,006	(997)
RECEIPTS OVER (UNDER) EXPENDITURES	(19)	(3,567)	3,548
UNENCUMBERED CASH, JANUARY 1	19,253	3,567	15,686
UNENCUMBERED CASH, DECEMBER 31	$ 19,234	$ -	$ 19,234

RAWLINS COUNTY, KANSAS

FIRE DISTRICT NO. 3 GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 49,695	$ 54,331	$ (4,636)
Delinquent tax	204	-	204
Motor vehicle tax	879	691	188
Recreational vehicle tax	14	15	(1)
16/20M truck tax	227	230	(3)
Commercial vehicle registration fees	-	10	(10)
Watercraft tax	-	4	(4)
Miscellaneous	3,796	-	3,796
TOTAL RECEIPTS	54,815	55,281	(466)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	640	1,500	(860)
Contractual services	9,327	6,000	3,327
Commodities	2,872	3,500	(628)
Capital outlay	-	23,895	(23,895)
Transfer to - Fire District No. 3 Special Equipment Fund	50,000	28,500	21,500
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	62,839	63,395	(556)
RECEIPTS OVER (UNDER) EXPENDITURES	(8,024)	(8,114)	90
UNENCUMBERED CASH, JANUARY 1	17,850	8,114	9,736
UNENCUMBERED CASH, DECEMBER 31	$ 9,826	$ -	$ 9,826

RAWLINS COUNTY, KANSAS

AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Donations and grants	$ 2,119	$ 200	$ 1,919
Transfer from - Ambulance Fund	40,000	35,000	5,000
TOTAL RECEIPTS	42,119	35,200	6,919
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	75,000	137,878	(62,878)
RECEIPTS OVER (UNDER) EXPENDITURES	(32,881)	(102,678)	69,797
UNENCUMBERED CASH, JANUARY 1	178,291	102,678	75,613
UNENCUMBERED CASH, DECEMBER 31	$ 145,410	$ -	$ 145,410

RAWLINS COUNTY, KANSAS

COUNTY BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 72,653	$ 72,908	$ (255)
Delinquent tax	630	250	380
Motor vehicle tax	3,484	2,663	821
Recreational vehicle tax	90	78	12
16/20M truck tax	727	638	89
Commercial vehicle registration fees	-	143	(143)
Watercraft tax	-	17	(17)
Neighborhood revitalization	(2,527)	(2,481)	(46)
Miscellaneous	763	-	763
TOTAL RECEIPTS	75,820	74,216	1,604
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Improvements and repair	50,111	153,954	(103,843)
RECEIPTS OVER (UNDER) EXPENDITURES	25,709	(79,738)	105,447
UNENCUMBERED CASH, JANUARY 1	96,572	79,738	16,834
UNENCUMBERED CASH, DECEMBER 31	$ 122,281	$ -	$ 122,281

RAWLINS COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 911	$ 1,800	$ (889)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Parks and recreation	-	4,659	(4,659)
RECEIPTS OVER (UNDER) EXPENDITURES	911	(2,859)	3,770
UNENCUMBERED CASH, JANUARY 1	3,523	2,859	664
UNENCUMBERED CASH, DECEMBER 31	$ 4,434	$ -	$ 4,434

RAWLINS COUNTY, KANSAS

RAWLINS COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-19

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	$ 64,991	$ 60,000	$ 4,991
Interest	-	100	(100)
TOTAL RECEIPTS	64,991	60,100	4,891
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Equipment, maintenance, and services	105,304	273,262	(167,958)
RECEIPTS OVER (UNDER) EXPENDITURES	(40,313)	(213,162)	172,849
UNENCUMBERED CASH, JANUARY 1	269,493	213,162	56,331
UNENCUMBERED CASH, DECEMBER 31	$ 229,180	$ -	$ 229,180

RAWLINS COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-20

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	$ -	$ 10	$ (10)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Equipment and services	-	5,232	(5,232)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(5,222)	5,222
UNENCUMBERED CASH, JANUARY 1	5,857	5,222	635
UNENCUMBERED CASH, DECEMBER 31	$ 5,857	$ -	$ 5,857

RAWLINS COUNTY, KANSAS

OPIOID SETTLEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-21

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Opioid settlement	$ 5,485	$ -	$ 5,485
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Education and interdiction	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	5,485	-	5,485
UNENCUMBERED CASH, JANUARY 1	4,052	-	4,052
UNENCUMBERED CASH, DECEMBER 31	$ 9,537	$ -	$ 9,537

RAWLINS COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2024

Schedule 2-22
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	$ -	$ -	$ -	$ -	$ -	$ 33,989	$ -	$ -
Grants	-	-	-	2,500	-	-	-	13,527
Donations	-	-	5,563	1,375	-	-	-	-
Miscellaneous	-	18,278	-	-	-	-	-	-
Transfer from:								
General Fund	-	-	-	-	-	-	-	-
Road and Bridge Fund	-	270,000	-	-	-	-	-	-
Fire District General Fund	-	-	47,500	45,000	50,000	-	-	-
TOTAL RECEIPTS	-	288,278	53,063	48,875	50,000	33,989	-	13,527
EXPENDITURES AND TRANSFERS								
Contractual services	-	-	-	-	-	2,044	-	-
Commodities	-	-	-	-	-	1,733	-	-
Capital outlay	6,010	427,220	1,078	34,666	2,218	794	150,323	54,114
Transfer to - other funds	-	-	-	-	-	28,590	-	-
TOTAL EXPENDITURES AND TRANSFERS	6,010	427,220	1,078	34,666	2,218	33,161	150,323	54,114
RECEIPTS OVER (UNDER) EXPENDITURES	(6,010)	(138,942)	51,985	14,209	47,782	828	(150,323)	(40,587)
UNENCUMBERED CASH, JANUARY 1	51,006	653,183	51,609	104,327	167,916	28,591	470,641	61,925
UNENCUMBERED CASH, DECEMBER 31	$ 44,996	$ 514,241	$ 103,594	$ 118,536	$ 215,698	$ 29,419	$ 320,318	$ 21,338

RAWLINS COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2024

	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology	Airport Trust	P.A.T.F.	Prosecutor's Administrative Trust	A.S.A.P.	Bioterrorism Grant	Community Health Fair
RECEIPTS									
Fees	$ 6,391	$ 1,131	$ 1,131	$ -	$ 151	$ 3,331	$ -	$ -	$ -
Interest	642	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Grants	-	-	-	1,100,744	-	-	-	13,726	-
Reimbursements	-	-	-	-	-	-	-	-	-
Grant matching funds - County	-	-	-	57,768	-	-	-	-	-
Grant matching funds - City	-	-	-	60,166	-	-	-	-	-
County appropriation	-	-	-	5,000	-	-	-	-	-
City of Atwood appropriation	-	-	-	5,000	-	-	-	-	-
Lease, hanger rent, etc.	-	-	-	24,305	-	-	-	-	-
Miscellaneous	-	-	-	1,018	-	-	-	-	-
TOTAL RECEIPTS	7,033	1,131	1,131	1,254,001	151	3,331	-	13,726	-
EXPENDITURES									
Contractual services	10,125	2,633	2,564	65,934	89	1,964	-	6,152	-
Commodities	-	-	-	3,575	-	-	-	536	4,350
Capital outlay	-	-	-	1,397,711	-	-	-	-	-
TOTAL EXPENDITURES	10,125	2,633	2,564	1,467,220	89	1,964	-	6,688	4,350
RECEIPTS OVER (UNDER) EXPENDITURES	(3,092)	(1,502)	(1,433)	(213,219)	62	1,367	-	7,038	(4,350)
UNENCUMBERED CASH, JANUARY 1	56,199	3,202	6,630	79,874	1,169	1,657	3,017	9,009	5,805
UNENCUMBERED CASH, DECEMBER 31	$ 53,107	$ 1,700	$ 5,197	$ (133,345)	$ 1,231	$ 3,024	$ 3,017	$ 16,047	$ 1,455

RAWLINS COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2024

	Appraiser Equipment	Recycling Equipment	Communications Capital Improvement	ARPA Grant	CDBG Grant	County Attorney Diversion	Sheriff Equipment
RECEIPTS							
Fees	$ -	$ -	$ -	$ -	$ -	$ 400	$ -
Grants	-	-	-	75,000	66,795	-	-
Miscellaneous	-	4,099	-	-	-	-	15,932
Transfers	-	-	-	-	-	-	-
TOTAL RECEIPTS	-	4,099	-	75,000	66,795	400	15,932
EXPENDITURES							
Personal services	-	-	-	-	-	-	-
Contractual services	-	-	-	9,836	66,795	-	16,787
Commodities	-	-	-	-	-	-	1,600
Capital outlay	3,358	10,000	-	267,853	-	-	-
TOTAL EXPENDITURES	3,358	10,000	-	277,689	66,795	-	18,387
RECEIPTS OVER (UNDER) EXPENDITURES	(3,358)	(5,901)	-	(202,689)	-	400	(2,455)
UNENCUMBERED CASH, JANUARY 1	18,012	87,696	12,182	202,689	-	6,890	2,455
UNENCUMBERED CASH, DECEMBER 31	$ 14,654	$ 81,795	$ 12,182	$ -	$ -	$ 7,290	$ -

RAWLINS COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2024

Schedule 2-22
Page 4 of 4

	Concealed Weapon Fees	Offender Registration Fees	VIN Inspection Fees	Drug Enforcement Trust	Pending Drug Forfeiture	Federal Drug Forfeiture
RECEIPTS						
Fees	$ 325	$ 220	$ 5,860	$ -	$ -	$ -
EXPENDITURES						
Contractual services	-	-	-	4,500	-	-
Commodities	-	-	2,230	-	-	-
TOTAL EXPENDITURES	-	-	2,230	4,500	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	325	220	3,630	(4,500)	-	-
UNENCUMBERED CASH, JANUARY 1	6,175	3,671	24,482	34,224	600	5,153
UNENCUMBERED CASH, DECEMBER 31	$ 6,500	$ 3,891	$ 28,112	$ 29,724	$ 600	$ 5,153

RAWLINS COUNTY, KANSAS

BUSINESS FUND

SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-23

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Special assessments	$ 117,423	$ 110,000	$ 7,423
User fees	38,143	5,000	33,143
ARPA reimbursement	21,196	-	21,196
TOTAL RECEIPTS	176,762	115,000	61,762
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	44,454	52,000	(7,546)
Contractual services	113,670	46,865	66,805
Commodities	5,020	32,016	(26,996)
Capital outlay	22,654	45,000	(22,346)
Household hazardous waste	4,447	4,775	(328)
ARPA expenditure	21,196	-	21,196
Miscellaneous	-	17,254	(17,254)
Transfer to - Capital Improvement Fund	-	35,000	(35,000)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	211,441	232,910	(21,469)
RECEIPTS OVER (UNDER) EXPENDITURES	(34,679)	(117,910)	83,231
UNENCUMBERED CASH, JANUARY 1	258,880	117,910	140,970
UNENCUMBERED CASH, DECEMBER 31	$ 224,201	$ -	$ 224,201

RAWLINS COUNTY, KANSAS

CAPITAL PROJECT FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2024

Schedule 2-24

	Tennis - Pickleball Project	Other Airport Projects
RECEIPTS		
Grants and donations	$ 450	$ -
EXPENDITURES		
Construction	56,643	-
RECEIPTS OVER (UNDER) EXPENDITURES	(56,193)	-
UNENCUMBERED CASH, JANUARY 1	56,193	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, 2024

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Ad Valorem Property Tax	$ 7,148,859	$ 10,964,366	$ 9,984,804	$ 8,128,421
Delinquent Personal Property Tax	110	25,302	25,098	314
Redemptions	1,850	75,661	64,905	12,606
Mineral Production Tax	2,865	32,418	35,283	-
Motor Vehicle Tax	54,625	453,123	436,365	71,383
Recreational Vehicle Tax	1,527	12,887	12,035	2,379
16/20M Truck Tax	61,134	80,842	78,525	63,451
Commercial Vehicle Fees	130	25,258	25,328	60
Tax Foreclosure Sale	(3,705)	-	-	(3,705)
Watercraft Tax	2,950	3,980	4,113	2,817
Bankruptcy Tax	1,312	-	-	1,312
Intangible Tax	-	52,665	52,665	-
Advance Tax Escrow	11,974	33,960	32,858	13,076
Oil and Gas Depletion Trust Fund	725,726	-	550,000	175,726
Neighborhood Revitalization	-	351,673	351,623	50
TOTAL DISTRIBUTABLE FUNDS	8,009,357	12,112,135	11,653,602	8,467,890
STATE FUNDS				
Educational Building	-	77,657	77,657	-
Institutional Building	-	38,828	38,828	-
Motor Vehicle Licenses	-	377,427	377,428	(1)
Sales and Compensating Tax	-	555,792	555,792	-
Game Licenses	54	832	886	-
Drivers' Licenses	-	5,668	5,668	-
District Court Filing Fee	-	392	392	-
Heritage Trust	349	2,262	1,940	671
TOTAL STATE FUNDS	403	1,058,858	1,058,591	670
SUBDIVISION FUNDS				
Schools	-	3,627,272	3,621,399	5,873
Townships	-	160,046	160,046	-
Cities	-	824,516	824,516	-
Hospital	-	1,008,429	1,008,429	-
Cemeteries	-	2,143	2,143	-
Groundwater Management District	-	22,287	22,287	-
TOTAL SUBDIVISION FUNDS	-	5,644,693	5,638,820	5,873
OTHER AGENCY FUNDS				
Stray Animal	19	-	-	19
Employee Payroll Withholding	90,216	271,482	271,348	90,350
Flex Benefit Plan	13,953	33,823	35,358	12,418
Good Samaritan Endowment No. 2	372,959	-	-	372,959
Good Samaritan Maintenance	150,646	-	-	150,646
Hospital Revenue Bond	-	335,875	335,875	-
EMT Training	5,020	1,155	1,642	4,533
Sheriff Commissary	5,861	-	-	5,861
Law Library	11,704	1,197	654	12,247
TOTAL OTHER AGENCY FUNDS	650,378	643,532	644,877	649,033
TOTAL	$ 8,660,138	$ 19,459,218	$ 18,995,890	$ 9,123,466

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Board of County Commissioners
Rawlins County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the 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, 2024, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated September 26, 2025, which was modified because the financial statement is prepared on the regulatory basis of accounting.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) as a basis for designing our audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be a material weakness. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Other Reports

We noted certain items that we reported to management of the County in a separate letter dated September 26, 2025.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants

Hutchinson, Kansas
September 26, 2025

RAWLINS COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2024

Programs	Federal CFDA Number	Grant I.D. Number	Passed- through to Subrecipients	Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
State of Kansas pass-through programs				
Kansas Department of Commerce				
Community Development Block Grants	14.228	23-CVR-010	$ 66,795	$ 66,795
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				66,795
U.S. DEPARTMENT OF TRANSPORTATION				
Airport Improvement Program	20.106	3-20-0005-019-2023		983,945
Airport Improvement Program	20.106	3-20-0005-020-2023		209,398
Airport Improvement Program	20.106	3-20-0005-017-2022		43,169
State of Kansas pass-through programs				
Kansas Department of Transportation				
Highway Planning and Construction	20.205	77 C-5260-01		32,868
Other pass-through programs:				
North West Kansas Area Transportation				
Formula Grants for Rural Areas and Tribal Transit Program	20.509			11,596
Formula Grants for Rural Areas and Tribal Transit Program	20.509			12,181
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				1,293,157
U.S. DEPARTMENT OF TREASURY				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027			287,675
State of Kansas pass-through programs				
Kansas Office of Judicial Administration				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027			7,263
TOTAL U.S. DEPARTMENT OF TREASURY				294,938
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
State of Kansas pass-through programs				
Kansas Department of Health and Environment				
Public Health Emergency Preparedness	93.069	NU90TP922049-05		6,542
Public Health Emergency Preparedness	93.069	NU90TP922049-06		4,619
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	NU50CK000549-02		75,910
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				87,071
U.S. DEPARTMENT OF HOMELAND SECURITY				
State of Kansas pass-through programs				
Kansas Division of Emergency Management				
Emergency Management Performance Grant	97.042			10,000
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				10,000
TOTAL			$ 66,795	$ 1,751,961

See accompanying notes to the schedule of expenditures of federal awards.

RAWLINS COUNTY, KANSAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2024

NOTE A—BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2024, and is presented on the regulatory basis of accounting in accordance with the *Kansas Municipal Audit and Accounting Guide*. Expenditures include disbursements, accounts payable, and encumbrances. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the cash and unencumbered cash balances and its cash receipts, expenditures, and budgetary results for the year then ended on the regulatory basis of accounting.

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the basis of accounting as described in Note A. Such expenditures are recognized following the cost principles contained in OMB Uniform Guidance (2 CFR Part 200, Subpart E), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C—INDIRECT COSTS

The County did not elect to use the 10% de minimis cost rate.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Board of County Commissioners
Rawlins County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Rawlins County, Kansas (the County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibility of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and the provisions of contracts or grant agreements applicable to the County's federal programs.

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Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Certified Public Accountants

Hutchinson, Kansas
September 26, 2025

RAWLINS COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For Year Ended December 31, 2024

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statement of the County prepared on the regulatory basis of accounting in accordance with the cash basis and budget laws of the State of Kansas prescribed by the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies to the financial statement.

2. No significant deficiencies relating to the audit of the financial statement of the County are reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

3. No instances of noncompliance material to the financial statement of the County, which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.

4. No significant deficiencies relating to the audit of major federal award programs are reported in the Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance.

5. The auditors' report on compliance for the major federal award programs for the County expressed an unmodified opinion.

6. There were no audit findings relative to the major federal award programs that are required to be reported in accordance with 2 CFR Section 200.516(a).

7. The programs tested as major programs include:

	Assistance Listing No.
Airport Improvement Program	20.106

8. The threshold for distinguishing between Type A and Type B programs was $750,000.

9. The County was not determined to be a low-risk auditee.

FINDINGS – FINANCIAL STATEMENT AUDIT

There were no findings.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

There were no findings.

RAWLINS COUNTY, KANSAS

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For Year Ended December 31, 2024

There were no prior year findings required to be reported.