RICE COUNTY, KANSAS

DECEMBER 31, 2021

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VOGEL PIERCE FARIS
Chartered

RICE COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Rice County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Rice County, Kansas (the County), as of and for the year ended December 31, 2021, 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, 2021, 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, 2021, 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* (KMAAG) 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* (KMAAG), 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 2021 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, the agency funds schedule of receipts and disbursements – regulatory basis, and the detailed receipts, disbursements, and balance – district court (Schedules 1 through 4 as listed in the table of contents) are presented for additional analysis and are not a required part of the 2021 basic financial statement; however, they are required to be presented under the provisions in KMAAG. 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 2021 basic financial statement. The 2021 information has been subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 basic financial statement as a whole, on the basis of accounting described in Note 1—Summary of Significant Accounting Policies.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County, as of and for the year ended December 31, 2020, not presented herein, and have issued our report thereon dated July 1, 2021, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link http://admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021, (Schedule 2 as listed in the table of contents), are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
April 29, 2022

RICE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS						
General Fund	$ 3,261,748	$ 4,234,421	$ 4,858,439	$ 2,637,730	$ 119,027	$ 2,756,757
Special Purpose Funds						
Emergency Medical Service	207,961	588,946	572,519	224,388	9,812	234,200
Employee Benefits	472,485	4,569,970	1,588,039	3,454,416	-	3,454,416
Fire District No. 1 - General	65,102	356,584	380,265	41,421	51,218	92,639
Noxious Weed	73,402	157,018	156,781	73,639	2,852	76,491
Road and Bridge	89,321	2,404,764	2,037,531	456,554	33,875	490,429
County Health	43,442	243,980	303,209	(15,787)	4,583	(11,204)
Senior Citizens	18,077	291,678	301,583	8,172	-	8,172
Historical Records	8,482	159,564	157,225	10,821	-	10,821
911	82,507	80,392	66,085	96,814	-	96,814
EMS Special Equipment	119,624	-	-	119,624	-	119,624
Noxious Weed Capital Outlay	166,054	-	100,000	66,054	-	66,054
Risk Management Reserve	406,682	55,257	36,955	424,984	7,445	432,429
Equipment Reserve	383,642	177,815	85,792	475,665	-	475,665
Capital Improvement	156,217	100,000	-	256,217	-	256,217
Transient Guest Tax	22,851	52,302	55,526	19,627	-	19,627
Special Alcohol Programs	10,228	3,563	2,468	11,323	-	11,323
Solid Waste Recycling	17,394	21,365	24,539	14,220	1,415	15,635
Asset Forfeiture	9,326	-	-	9,326	-	9,326
NRP Administration	140,264	34,150	109,900	64,514	-	64,514
Fire District No. 1 - Special Equipment	800,070	912,786	1,427,313	285,543	-	285,543
Register of Deeds Technology	92,538	17,240	18,019	91,759	-	91,759
Road and Bridge Special Machinery	346,548	500,232	200,847	645,933	19,444	665,377
Parks and Recreation	18,936	2,877	-	21,813	-	21,813
Treasurer's Motor Vehicle	43,016	124,213	133,737	33,492	729	34,221
Radio Infrastructure	100,504	88,200	116,071	72,633	-	72,633
Prosecutor Training Assistance	11,035	1,203	849	11,389	-	11,389
Special Prosecutor Trust	4,654	-	-	4,654	-	4,654
County Clerk Technology	17,537	4,308	-	21,845	-	21,845
County Treasurer Technology	14,538	4,306	1,514	17,330	-	17,330
SPARK Program	10,000	-	10,000	-	-	-
ARPA Fund	-	927,247	107,359	819,888	-	819,888
CDBG-CV Grant	-	132,000	132,000	-	-	-
Total Special Purpose Funds	3,952,437	12,011,960	8,126,126	7,838,271	131,373	7,969,644
Capital Project Fund						
Road and Bridge Improvements 2021	-	5,192,255	74,599	5,117,656	-	5,117,656
TOTAL REPORTING ENTITY (excluding Agency Funds)	$ 7,214,185	$ 21,438,636	$ 13,059,164	$ 15,593,657	$ 250,400	$ 15,844,057

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

RICE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2021

COMPOSITION OF CASH		
Cash and cash items	$	1,365
Other cash items:		
Interlocal agreement - recreation commission		31,429
Checking accounts		20,138,401
Money Market accounts		10,225,531
Certificates of deposit		500,000
Other accounts		
Sheriff and Detention Center - inmate trust and commissary - checking account		41,341
Clerk of District Court		
Change fund		100
Checking account		18,956
Law Library - checking account		28,765
TOTAL CASH AND INVESTMENTS		30,985,888
AGENCY FUNDS (SCHEDULE 3)		(15,141,831)
TOTAL FINANCIAL REPORTING ENTITY	$	15,844,057

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

RICE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2021

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Rice County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement represents the County and does not include related municipal entities. Related municipal entities of the County are as follows:

Extension Council

Rice County Extension Council (the Council) provides services in such areas as agricultural, home economics, and 4-H club to all persons in the County. The Council is an elected nine-member executive board. The County annually provides significant operating subsidies to the Council. The Council's audited financial statements are available at their offices.

Public Building Commission

Rice County Building Commission was created by County resolution to finance the acquisition, construction, and improvement of certain public buildings to be used for County related offices. The Public Building Commission has a three-member board that is appointed by the Rice County Commission.

Fund Accounting

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

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

The following types of funds comprise the financial activities of the County for the year of 2021:

General Fund – used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Capital Project Funds – used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Agency Funds – to account for assets held by the government as an agent or in a custodial capacity.

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

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

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

Budgetary Information

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

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

If a municipality holds 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 did not hold a revenue neutral rate hearing as part of the process for adoption of the 2022 budget.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such amended budgets for the year ended December 31, 2021.

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

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

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

Tax Cycle

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

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

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

Estimates

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

Cash and Investments

Cash includes amounts in demand, time deposits, and certificates of deposit at financial institutions.

Investments consist of types authorized by Kansas Statute K.S.A. 12-1675, which includes U.S. government securities, repurchase agreements, the municipal investment pool, and others.

Reimbursed Expenses

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

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Expenditures of the County Health Fund exceeded available unencumbered cash by $15,787, 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.

Expenditures of the Senior Citizens Fund and Transient Guest Tax Fund exceeded their adopted budgets by $14,626 and $30,526, respectively, 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 Corporation (FDIC) insurance coverage.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Interest Rate Risk

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

Custodial Credit Risk – Deposits

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

At December 31, 2021, the County's carrying amount of deposits was $30,952,994 and the bank balance was $31,100,200. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,354,537 was covered by FDIC insurance and $29,745,663 was collateralized with irrevocable letters of credit and with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County's practice is to invest funds in the Kansas Municipal Investment Pool. At December 31, 2021, the County had no investments.

Concentration of Credit Risk

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

Other Cash Items

The County has entered into an Interlocal agreement with the Lyons Recreation Commission (Recreation Commission) to assist with financing the Recreation Commission's budget, as a result of an error in the tax levied for the 2015 budget. The balance of the amount to be repaid from the Recreation Commission was $31,429 at December 31, 2021.

NOTE 4—LONG-TERM DEBT

The County had the following long-term debt outstanding at December 31, 2021:

Issue	Interest Rate	Date of Issue	Amount	Final Maturity
General Obligation Bonds				
Road Improvements, Series 2021	1.50-3.00%	12/30/21	$ 5,000,000	08/01/41
Capital Leases				
Rural Fire District No. 1				
6 Rosenbauer pumper trucks	2.44%	01/11/21	1,427,913	01/20/31

Changes in long-term liabilities for the year ended December 31, 2021, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Road Improvements, Series 2021	$ -	$ 5,000,000	$ -	$ 5,000,000	$ -
Series 2021A	-	40,000	40,000	-	13
	-	5,040,000	40,000	5,000,000	13
Capital Leases					
Tasers	38,884	-	38,884	-	-
Rural Fire District No. 1					
6 Rosenbauer pumper trucks	-	1,427,913	777,313	650,600	-
	38,884	1,427,913	816,197	650,600	-
	$ 38,884	$ 6,467,913	$ 856,197	$ 5,650,600	$ 13

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

General Obilgation Bonds	Principal	Interest
2022	$ 230,000	$ 65,981
2023	200,000	105,675
2024	205,000	99,675
2025	210,000	93,525
2026	220,000	87,225
2027-2031	1,190,000	337,350
2032-2036	1,305,000	219,275
2037-2041	1,440,000	87,700
	$ 5,000,000	$ 1,096,406

Capital Leases	Principal	Interest
2022	$ 57,889	$ 16,266
2023	59,692	14,462
2024	61,149	13,006
2025	62,609	11,545
2026	64,169	9,986
2027-2031	345,092	25,681
	$ 650,600	$ 90,946

NOTE 5—DEFINED BENEFIT PENSION PLAN

Plan Description

Rice County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in the Comprehensive Annual Financial Report, which can be found on the KPERS website at www.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 8.87% for the year ended December 31, 2021. Contributions to the pension plan from the County for KPERS were $290,726 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $2,122,495. The net pension liability was measured as of June 30, 2021, and the total pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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 KMAAG does not recognize long-term debt, this liability is not reported in the financial statements.

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

NOTE 6—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees who qualify under the plan terms and permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

NOTE 7—OTHER LONG-TERM LIABILITIES

Compensated Absences

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

Vacation

Vacation leave shall be accrued from the employee's date of employment. No vacation leave shall be taken until a new employee has completed one year of service.

Each full-time employee will accrue vacation leave as follows:

Years of Service	Per Year
After 1 year	40 hours
After 2 to 9 years	80 hours
After 10 years	120 hours

Part-time employees earn vacation leave pro-rated to hours worked the previous twelve months.

Vacation time may be accrued up to a maximum of 40 hours. Exceptions to carry over more than 40 hours of vacation time must be requested from the department head and approved by the County Commissioners. An employee shall be paid for all accumulated unused vacation leave upon termination after one year of employment.

Earned Leave

Earned leave is to be used during times of illness or other emergencies requiring an employee to be off work and provides employees with 156 hours of earned leave (or a prorated amount for part-time employees) annually. Earned leave is awarded at the rate of six hours per pay period and prorated to hours worked for part-time employees. Employees are allowed to continue to accrue earned leave to a maximum of 936 hours. At the end of the calendar year, an employee will have any leave in excess of 780 hours bought back at the rate of 50% of the employee's current hourly wage.

Upon termination of employment, employees with 156 hours or more of accrued earned leave will be reimbursed for the accrued earned leave at a rate of 50% of their hourly rate.

The County's estimated liability for compensated absences at December 31, 2021, was $182,472.

Other Post-Employment Benefits – Group Health Insurance

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2021.

NOTE 8—RISK MANAGEMENT

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

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

There were no significant reductions in coverage during the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

NOTE 9—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

The County participates in federal, state, and county programs that are fully or partially funded by grants received from other governmental units. These grants are subject to grantor audit or review, the purpose of which is to ensure compliance with specific conditions of the grant. Any liability for reimbursement that may arise as a result of audit or review cannot be reasonably determined at this time; however, it is believed that the amount, if any, would not be material.

Litigation

During the ordinary course of its operations, the County is a party to various claims, legal actions, and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material impact on the County.

Neighborhood Revitalization Program

The County participates in a neighborhood revitalization program as allowed by K.S.A. 12-17,114 et seq. Under the program participants are provided a rebate of ad valorem taxes paid, based on the increase in assessed valuation attributable to improvements made by the taxpayer after being approved for participation in the neighborhood revitalization program. For the year ended December 31, 2021, the County's share of tax rebates totaled $167,137.

Capital Projects

On December 30, 2021, the County issued Road Improvement General Obligation Bonds, Series 2021 in the principal amount of $5,000,000.

At year end, capital project authorization compared with expenditures from inception are as follows:

Project authorization	$ 5,192,255
Less: Expenditures to-date	(74,599)
Remaining project authorization	$ 5,117,656

NOTE 10—INTERFUND TRANSFERS

The following summarizes interfund t ransfers for 2021:

Transfer From:	Transfer To:	Statutory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	$ 128,000
911 Fund	Equipment Reserve	K.S.A. 19-119	7,601
NRP Administration	Capital Improvement	K.S.A. 19-120	100,000
General	Road and Bridge	K.S.A. 12-196	300,000
Road and Bridge	Road and Bridge Special Machinery	K.S.A. 68-141g	500,000
Noxious Weed Capital Outlay	Noxious Weed	K.S.A. 2-1318	100,000
Fire District No. 1	Fire District No. 1 - Special Equipment	K.S.A. 19-3612c	100,000
Treasurer's Motor Vehicle	General	K.S.A. 8-145	43,694
Employee Benefit PSF Trust	Employee Benefit	Resolution	2,464,878

RICE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GOVERNMENTAL TYPE FUNDS					
General Fund	$ 5,223,173	$ -	$ 5,223,173	$ 4,858,439	$ (364,734)
Special Purpose Funds					
Emergency Medical Service	661,194	23,191	684,385	572,519	(111,866)
Employee Benefits	2,230,000	119,136	2,349,136	1,588,039	(761,097)
Fire District No. 1 - General	423,600	-	423,600	380,265	(43,335)
Noxious Weed	118,795	35,673	154,468	156,781	2,313
Road and Bridge	2,038,630	284,456	2,323,086	2,037,531	(285,555)
County Health	320,000	-	320,000	303,209	(16,791)
Senior Citizens	286,957	-	286,957	301,583	14,626
Historical Records	157,225	-	157,225	157,225	-
911	107,364	-	107,364	66,085	(41,279)
EMS Special Equipment	102,034	-	102,034	-	(102,034)
Noxious Weed Capital Outlay	118,553	-	118,553	100,000	(18,553)
Risk Management Reserve	386,801	55,011	441,812	36,955	(404,857)
Equipment Reserve	369,594	-	369,594	85,792	(283,802)
Capital Improvement	104,790	-	104,790	-	(104,790)
Transient Guest Tax	25,000	-	25,000	55,526	30,526
Special Alcohol Programs	6,537	-	6,537	2,468	(4,069)
Solid Waste Recycling	25,471	-	25,471	24,539	(932)

RICE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-1
Page 1 of 6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenues				
Ad valorem property tax	$ 2,554,811	$ 2,186,841	$ 2,205,658	$ (18,817)
Delinquent tax	54,153	64,355	-	64,355
Interest and charges on delinquent taxes	107,002	182,427	-	182,427
Motor vehicle tax	136,948	159,852	153,731	6,121
Recreational vehicle tax	3,374	4,348	3,542	806
16/20M vehicle tax	11,749	5,922	6,846	(924)
Commercial vehicle fees	4,695	11,751	11,348	403
Local retail sales tax	856,908	819,791	430,000	389,791
Mineral tax	6,636	7,221	10,000	(2,779)
In lieu of tax	1,965	-	-	-
Local alcoholic liquor tax	2,436	4,818	1,200	3,618
Special assessments	338,504	343,565	280,000	63,565
Neighborhood revitalization	(79,500)	(60,399)	(76,388)	15,989
Total taxes and shared revenues	3,999,681	3,730,492	3,025,937	704,555
Licenses, permits, and fees				
Officers' fees	135,313	141,747	85,000	56,747
Other fees	4,575	5,820	-	5,820
Transfer from - Treasurer's Motor Vehicle Fund	-	43,694	-	43,694
Diversion fees	17,283	16,276	10,000	6,276
Total licenses, permits, and fees	157,171	207,537	95,000	112,537
Use of money and property				
Interest on idle funds	184,255	25,729	20,000	5,729
Rents	6,401	6,303	5,000	1,303
Airport hanger rental	3,019	300	1,500	(1,200)
Total use of money and property	193,675	32,332	26,500	5,832
Other				
Prisoner care	61,712	120,714	32,000	88,714
Inmate phone service	7,781	8,590	3,000	5,590
Booking and fingerprint fees	5,535	6,833	-	6,833
Airport - city reimbursement	5,792	37,766	5,000	32,766
Solid waste fees and reimbursements	108,923	38,649	-	38,649
Reimbursement - SPARK	89,023	-	-	-
Other reimbursements	8,339	21,093	20,000	1,093
Grants	8,975	2,000	-	2,000
Miscellaneous	98,323	28,415	20,000	8,415
Transfer from - Oil and Gas Depletion Trust Fund	709,498	-	-	-
Total miscellaneous	1,103,901	264,060	80,000	184,060
TOTAL RECEIPTS	5,454,428	4,234,421	$ 3,227,437	$ 1,006,984

RICE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET				
County Commission				
Personal services	$ 50,147	$ 50,613	$ 49,700	$ 913
Contractual services	25,102	31,329	23,650	7,679
Commodities	3,378	6,488	6,700	(212)
Total County Commission	78,627	88,430	80,050	8,380
County Commission, administration operations				
Personal services	1,014	-	1,879	(1,879)
Contractual services	477,336	521,798	493,820	27,978
Commodities	9,004	6,683	5,000	1,683
Capital outlay	-	-	5,000	(5,000)
Total County Commission, administration operations	487,354	528,481	505,699	22,782
County Commission, special				
Personal services	21,801	39,226	-	39,226
Contractual services	72,099	109,426	162,100	(52,674)
Commodities	8,100	8,558	50,000	(41,442)
Capital outlay	4,750	1,000	130,000	(129,000)
Economic development	-	-	40,000	(40,000)
District Court - jury fees	-	-	4,790	(4,790)
Total County Commission, special	106,750	158,210	386,890	(228,680)
County Clerk				
Personal services	135,598	148,837	141,500	7,337
Contractual services	6,103	7,750	16,650	(8,900)
Commodities	1,909	1,910	4,000	(2,090)
Capital outlay	162	3,251	5,400	(2,149)
Transfer to - Equipment Reserve Fund	-	-	4,000	(4,000)
Total County Clerk	143,772	161,748	171,550	(9,802)
County Treasurer				
Personal services	128,394	144,633	132,952	11,681
Contractual services	27,980	31,981	35,565	(3,584)
Commodities	338	375	950	(575)
Capital outlay	-	-	400	(400)
Total County Treasurer	156,712	176,989	169,867	7,122
Register of Deeds				
Personal services	91,799	96,259	94,885	1,374
Contractual services	3,617	1,513	4,840	(3,327)
Commodities	1,679	1,379	1,475	(96)
Total Register of Deeds	97,095	99,151	101,200	(2,049)

RICE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Courthouse				
Personal services	$ 1,349	$ 1,529	$ -	$ 1,529
Contractual services	82,766	46,355	48,000	(1,645)
Commodities	7,401	14,249	13,000	1,249
Capital outlay	12,008	6,405	5,000	1,405
Total courthouse	103,524	68,538	66,000	2,538
County Attorney				
Personal services	163,167	155,659	164,000	(8,341)
Contractual services	12,921	19,940	15,825	4,115
Commodities	2,375	6,623	7,500	(877)
Capital outlay	289	884	600	284
Diversion expenditures	14,798	8,298	10,000	(1,702)
Total County Attorney	193,550	191,404	197,925	(6,521)
Emergency management				
Personal services	12,966	19,590	20,000	(410)
Contractual services	3,160	5,120	8,900	(3,780)
Commodities	864	2,229	4,200	(1,971)
Capital outlay	2,503	10,365	7,050	3,315
Total emergency management	19,493	37,304	40,150	(2,846)
Unified court				
Contractual services	47,622	38,692	56,470	(17,778)
Commodities	6,059	6,533	5,750	783
Capital outlay	974	5,531	7,200	(1,669)
Transfer to - Equipment Reserve Fund	8,000	15,000	-	15,000
Total unified court	62,655	65,756	69,420	(3,664)
Appraiser				
Personal services	161,157	146,610	159,092	(12,482)
Contractual services	39,228	36,053	44,670	(8,617)
Commodities	4,917	5,657	6,800	(1,143)
Capital outlay	206	83	-	83
Total Appraiser	205,508	188,403	210,562	(22,159)
GIS				
Contractual services	11,760	12,048	11,760	288
Commodities	-	1,782	2,000	(218)
Capital outlay	1,931	-	400	(400)
Transfer to - Equipment Reserve Fund	450	-	-	-
Total GIS	14,141	13,830	14,160	(330)

RICE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Planning and zoning				
Personal services	$ -	$ 7,802	$ 4,175	$ 3,627
Contractual services	180	560	20,261	(19,701)
Commodities	14	-	200	(200)
Total planning and zoning	194	8,362	24,636	(16,274)
Solid waste				
Personal services	118,166	112,310	122,565	(10,255)
Contractual services	364,916	270,240	294,350	(24,110)
Commodities	30,580	30,881	47,800	(16,919)
Capital outlay	-	8,543	70,000	(61,457)
Transfer to - Equipment Reserve Fund	-	-	15,000	(15,000)
Total solid waste	513,662	421,974	549,715	(127,741)
Election				
Personal services	33,232	7,603	28,000	(20,397)
Contractual services	44,645	20,695	33,590	(12,895)
Commodities	1,682	463	1,700	(1,237)
Capital outlay	-	-	500	(500)
Transfer to - Equipment Reserve Fund	-	12,000	12,000	-
Total election	79,559	40,761	75,790	(35,029)
Airport				
Personal services	-	-	2,085	(2,085)
Contractual services	30,659	161,184	39,150	122,034
Commodities	-	450	3,000	(2,550)
Capital outlay	5,910	154	-	154
Transfer to - Capital Improvement Fund	-	-	40,000	(40,000)
Total airport	36,569	161,788	84,235	77,553
Sheriff				
Personal services	337,590	366,911	375,035	(8,124)
Contractual services	49,985	73,052	78,935	(5,883)
Commodities	34,570	48,354	57,800	(9,446)
Capital outlay	49,786	76,026	87,100	(11,074)
Transfer to - Equipment Reserve Fund	30,000	35,000	-	35,000
Total Sheriff	501,931	599,343	598,870	473

RICE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Sheriff - communications				
Personal services	$ 296,903	$ 309,569	$ 289,609	$ 19,960
Contractual services	45,419	30,242	43,400	(13,158)
Commodities	9,655	4,305	9,000	(4,695)
Capital outlay	3,918	15,800	16,000	(200)
Transfer to - Equipment Reserve Fund	6,000	6,000	6,000	-
Total Sheriff - communications	361,895	365,916	364,009	1,907
Economic development				
Personal services	46,824	46,083	46,010	73
Contractual services	4,378	2,919	5,250	(2,331)
Commodities	529	391	800	(409)
Capital outlay	-	-	500	(500)
Revolving Loan Fund expense	12,000	16,000	12,000	4,000
Total Economic development	63,731	65,393	64,560	833
Law enforcement equipment				
Capital outlay	-	-	-	-
Detention center				
Personal services	527,920	484,349	544,017	(59,668)
Contractual services	128,762	111,005	112,665	(1,660)
Commodities	128,679	141,984	158,500	(16,516)
Capital outlay	8,784	33,350	42,500	(9,150)
Transfer to - Equipment Reserve Fund	30,000	60,000	-	60,000
Total Detention center	824,145	830,688	857,682	(26,994)

RICE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Other appropriations				
Mental health	$ 37,080	$ 37,080	$ 37,080	$ -
Mental retardation	26,836	28,978	26,836	2,142
Extension council	118,587	118,587	118,587	-
Agricultural building	24,500	30,625	24,500	6,125
Fair	3,200	3,200	3,200	-
Soil conservation	30,000	30,000	30,000	-
BrightHouse	7,500	7,500	7,500	-
Early Education - Sunflower	30,000	30,000	30,000	-
Total other appropriations	277,703	285,970	277,703	8,267
Miscellaneous	4,293	-	-	-
Transfers to other funds				
Capital Improvement Fund	709,498	-	-	-
Equipment Reserve Fund	-	-	12,500	(12,500)
Road and Bridge - sales tax	300,000	300,000	300,000	-
Total transfers to other funds	1,009,498	300,000	312,500	(12,500)
TOTAL EXPENDITURES	5,342,361	4,858,439	$ 5,223,173	$ (364,734)
RECEIPTS OVER (UNDER) EXPENDITURES	112,067	(624,018)		
UNENCUMBERED CASH, JANUARY 1	3,149,681	3,261,748		
UNENCUMBERED CASH, DECEMBER 31	$ 3,261,748	$ 2,637,730		

RICE COUNTY, KANSAS

EMERGENCY MEDICAL SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 306,319	$ 190,901	$ 192,826	$ (1,925)
Delinquent tax	5,642	6,010	-	6,010
Motor vehicle tax	19,609	19,223	18,425	798
Recreational vehicle tax	487	522	425	97
16/20M vehicle tax	810	873	821	52
Commercial vehicle fees	685	1,409	1,360	49
In lieu of tax	236	-	-	-
Neighborhood revitalization	(9,532)	(5,281)	(5,590)	309
Collections:				
Current year	269,673	293,191	270,000	23,191
Prior year	55,515	69,258	20,000	49,258
Training reimbursements	4,148	3,895	-	3,895
Reimbursement - SPARK	3,712	-	-	-
Miscellaneous	2,839	8,945	-	8,945
TOTAL RECEIPTS	660,143	588,946	$ 498,267	$ 90,679
EXPENDITURES				
Personal services	398,891	454,206	$ 459,719	$ (5,513)
Contractual services	48,020	66,957	84,225	(17,268)
Commodities	33,123	41,200	47,450	(6,250)
Capital outlay	31,406	10,156	49,800	(39,644)
Transfer to:				
Equipment Reserve Fund	90,000	-	-	-
EMS Special Equipment Fund	70,000	-	20,000	(20,000)
TOTAL EXPENDITURES	671,440	572,519	661,194	(88,675)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	23,191	(23,191)
TOTAL FOR COMPARISON	671,440	572,519	$ 684,385	$ (111,866)
RECEIPTS OVER (UNDER) EXPENDITURES	(11,297)	16,427		
UNENCUMBERED CASH, JANUARY 1	219,258	207,961		
UNENCUMBERED CASH, DECEMBER 31	$ 207,961	$ 224,388		

RICE COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 2,018,395	$ 1,848,132	$ 1,863,460	$ (15,328)
Delinquent tax	37,097	38,849	-	38,849
Motor vehicle tax	141,088	126,862	121,445	5,417
Recreational vehicle tax	3,512	3,438	2,799	639
16/20M vehicle tax	4,391	6,324	5,409	915
Commercial vehicle fees	4,950	9,283	8,964	319
In lieu of tax	1,552	-	-	-
Neighborhood revitalization	(62,808)	(51,031)	(53,303)	2,272
Insurance proceeds	129,564	119,136	-	119,136
Reimbursements	10,863	4,099	-	4,099
Transfer from - Employee Benefit PSF Trust	-	2,464,878	-	2,464,878
TOTAL RECEIPTS	2,288,604	4,569,970	$ 1,948,774	$ 2,621,196
EXPENDITURES				
Social Security	257,366	256,826	$ 310,000	$ (53,174)
KPERS	325,442	305,373	360,000	(54,627)
Health insurance	1,609,642	1,011,087	1,540,000	(528,913)
Unemployment tax	4,762	14,753	20,000	(5,247)
TOTAL EXPENDITURES	2,197,212	1,588,039	2,230,000	(641,961)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	119,136	(119,136)
TOTAL FOR COMPARISON	2,197,212	1,588,039	$ 2,349,136	$ (761,097)
RECEIPTS OVER (UNDER) EXPENDITURES	91,392	2,981,931		
UNENCUMBERED CASH, JANUARY 1	381,093	472,485		
UNENCUMBERED CASH, DECEMBER 31	$ 472,485	$ 3,454,416		

RICE COUNTY, KANSAS

FIRE DISTRICT NO. 1 GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 245,604	$ 324,510	$ 342,860	$ (18,350)
Delinquent tax	3,255	3,066	-	3,066
Motor vehicle tax	10,623	7,575	7,227	348
Recreational vehicle tax	294	259	194	65
16/20M vehicle tax	1,095	1,087	463	624
Commercial vehicle fees	320	546	1,043	(497)
Tax from other counties	16,410	19,541	-	19,541
Miscellaneous	781	-	50,000	(50,000)
TOTAL RECEIPTS	278,382	356,584	$ 401,787	$ (45,203)
EXPENDITURES				
Personal services	51,401	101,458	$ 93,000	$ 8,458
Employee benefits	5,991	8,377	9,500	(1,123)
Contractual services	36,158	48,309	84,600	(36,291)
Commodities	46,894	94,067	73,500	20,567
Capital outlay	45,262	28,054	43,000	(14,946)
Insurance	7,934	-	10,000	(10,000)
Grant expenditures		-	50,000	(50,000)
Transfer to - Fire District No. 1 - Special Equipment Fund	145,000	100,000	60,000	40,000
TOTAL EXPENDITURES	338,640	380,265	$ 423,600	$ (43,335)
RECEIPTS OVER (UNDER) EXPENDITURES	(60,258)	(23,681)		
UNENCUMBERED CASH, JANUARY 1	125,360	65,102		
UNENCUMBERED CASH, DECEMBER 31	$ 65,102	$ 41,421		

RICE COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 60,272	$ -	$ -	$ -
Delinquent tax	2,320	1,702	-	1,702
Motor vehicle tax	8,142	3,851	3,619	232
Recreational vehicle tax	202	103	83	20
16/20M vehicle tax	352	362	161	201
Commercial vehicle fees	284	277	267	10
In lieu of tax	46	-	-	-
Neighborhood revitalization	(1,875)	-	-	-
Sale of chemical and reimbursements	18,366	50,673	15,000	35,673
Reimbursement - SPARK	1,243	-	-	-
Miscellaneous	3,806	50	-	50
Transfer from - Noxious Weed Capital Outlay	-	100,000	-	100,000
TOTAL RECEIPTS	93,158	157,018	$ 19,130	$ 137,888
EXPENDITURES				
Personal services	39,868	80,150	$ 50,000	$ 30,150
Contractual services	5,419	11,282	25,000	(13,718)
Commodities	16,806	63,225	43,795	19,430
Capital outlay	2,219	2,124	-	2,124
TOTAL EXPENDITURES	64,312	156,781	118,795	37,986
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	35,673	(35,673)
TOTAL FOR COMPARISON	64,312	156,781	$ 154,468	$ 2,313
RECEIPTS OVER (UNDER) EXPENDITURES	28,846	237		
UNENCUMBERED CASH, JANUARY 1	44,556	73,402		
UNENCUMBERED CASH, DECEMBER 31	$ 73,402	$ 73,639		

RICE COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 626,166	$ 1,288,610	$ 1,296,310	$ (7,700)
Delinquent tax	10,487	13,794	-	13,794
Motor vehicle tax	34,645	39,205	37,676	1,529
Recreational vehicle tax	860	1,066	868	198
16/20M vehicle tax	1,606	1,538	1,678	(140)
Commercial vehicle fees	1,208	2,880	2,781	99
Special highway fuel tax	430,064	501,249	414,503	86,746
In lieu of tax	481	-	-	-
Neighborhood revitalization	(19,485)	(35,499)	(36,186)	687
Fees	22,133	5,950	21,000	(15,050)
Reimbursements	181,887	284,456	-	284,456
Reimbursement - SPARK	2,145	-	-	-
Miscellaneous	103	1,515	-	1,515
Transfer from - General Fund	300,000	300,000	300,000	-
TOTAL RECEIPTS	1,592,300	2,404,764	$ 2,038,630	$ 366,134
EXPENDITURES				
Personal services	567,702	537,916	$ 683,630	$ (145,714)
Contractual services	163,778	129,379	150,000	(20,621)
Commodities	781,115	870,236	800,000	70,236
Capital outlay	6,813	-	355,000	(355,000)
Transfer to - Road and Bridge Special Machinery Fund	187,982	500,000	50,000	450,000
TOTAL EXPENDITURES	1,707,390	2,037,531	2,038,630	(1,099)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	284,456	(284,456)
TOTAL FOR COMPARISON	1,707,390	2,037,531	$ 2,323,086	$ (285,555)
RECEIPTS OVER (UNDER) EXPENDITURES	(115,090)	367,233		
UNENCUMBERED CASH, JANUARY 1	204,411	89,321		
UNENCUMBERED CASH, DECEMBER 31	$ 89,321	$ 456,554		

RICE COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 11	$ 116,463	$ 116,856	$ (393)
Delinquent tax	2,038	1,836	-	1,836
Motor vehicle tax	6,204	99	-	99
Recreational vehicle tax	153	1	-	1
16/20M vehicle tax	464	270	-	270
Commercial vehicle fees	214	-	-	-
Neighborhood revitalization	-	(3,202)	(3,315)	113
Fees and other reimbursements	64,007	54,967	72,300	(17,333)
Reimbursement - SPARK	8,463	-	-	-
WIC	39,799	29,420	52,000	(22,580)
Other grants	68,009	44,126	31,076	13,050
TOTAL RECEIPTS	189,362	243,980	$ 268,917	$ (24,937)
EXPENDITURES				
Personal services	228,528	200,958	$ 200,000	$ 958
Contractual services	37,575	56,754	50,000	6,754
Commodities	50,127	37,016	70,000	(32,984)
Capital outlay	1,590	8,481	-	8,481
TOTAL EXPENDITURES	317,820	303,209	$ 320,000	$ (16,791)
RECEIPTS OVER (UNDER) EXPENDITURES	(128,458)	(59,229)		
UNENCUMBERED CASH, JANUARY 1	171,900	43,442		
UNENCUMBERED CASH, DECEMBER 31	$ 43,442	$ (15,787)		

RICE COUNTY, KANSAS

SENIOR CITIZENS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 264,426	$ 274,524	$ 276,651	$ (2,127)
Delinquent tax	5,211	5,681	-	5,681
Motor vehicle tax	17,582	16,604	15,912	692
Recreational vehicle tax	436	450	367	83
16/20M vehicle tax	872	779	709	70
Commercial vehicle fees	612	1,216	1,174	42
In lieu of tax	203	-	-	-
Neighborhood revitalization	(8,228)	(7,576)	(7,856)	280
TOTAL RECEIPTS	281,114	291,678	$ 286,957	$ 4,721
EXPENDITURES				
Appropriation	266,872	301,583	$ 286,957	$ 14,626
RECEIPTS OVER (UNDER) EXPENDITURES	14,242	(9,905)		
UNENCUMBERED CASH, JANUARY 1	3,835	18,077		
UNENCUMBERED CASH, DECEMBER 31	$ 18,077	$ 8,172		

RICE COUNTY, KANSAS

HISTORICAL RECORDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 146,633	$ 150,342	$ 151,448	$ (1,106)
Delinquent tax	2,525	2,883	-	2,883
Motor vehicle tax	8,509	9,187	8,816	371
Recreational vehicle tax	211	250	203	47
16/20M vehicle tax	409	377	393	(16)
Commercial vehicle fees	296	674	651	23
In lieu of tax	113	-	-	-
Neighborhood revitalization	(4,563)	(4,149)	(4,286)	137
TOTAL RECEIPTS	154,133	159,564	$ 157,225	$ 2,339
EXPENDITURES				
Appropriation	147,450	157,225	$ 157,225	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	6,683	2,339		
UNENCUMBERED CASH, JANUARY 1	1,799	8,482		
UNENCUMBERED CASH, DECEMBER 31	$ 8,482	$ 10,821		

RICE COUNTY, KANSAS

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
User fees	$ 82,662	$ 80,354	$ 74,000	$ 6,354
Interest on idle funds	-	38	400	(362)
TOTAL RECEIPTS	82,662	80,392	$ 74,400	$ 5,992
EXPENDITURES				
Contractual services	85,638	58,484	$ 69,700	$ (11,216)
Transfer to - Equipment Reserve Fund	7,600	7,601	-	7,601
Reserve for future period	-	-	37,664	(37,664)
TOTAL EXPENDITURES	93,238	66,085	$ 107,364	$ (41,279)
RECEIPTS OVER (UNDER) EXPENDITURES	(10,576)	14,307		
UNENCUMBERED CASH, JANUARY 1	93,083	82,507		
UNENCUMBERED CASH, DECEMBER 31	$ 82,507	$ 96,814		

RICE COUNTY, KANSAS

EMS SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - EMS Fund	$ 70,000	$ -	$ 20,000	$ (20,000)
Miscellaneous	6,146	-	-	-
TOTAL RECEIPTS	76,146	-	$ 20,000	$ (20,000)
EXPENDITURES				
Capital outlay	29,143	-	$ 12,034	$ (12,034)
Transfer to - Equipment Reserve Fund	52,000	-	90,000	(90,000)
TOTAL EXPENDITURES	81,143	-	$ 102,034	$ (102,034)
RECEIPTS OVER (UNDER) EXPENDITURES	(4,997)	-		
UNENCUMBERED CASH, JANUARY 1	124,621	119,624		
UNENCUMBERED CASH, DECEMBER 31	$ 119,624	$ 119,624		

RICE COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Noxious Weed Fund	$ -	$ -	$ -	$ -
EXPENDITURES				
Contractual services	-	-	$ 118,553	$ (118,553)
Transfer to - Noxious Weed Fund	-	100,000	-	100,000
TOTAL EXPENDITURES	-	100,000	$ 118,553	$ (18,553)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(100,000)		
UNENCUMBERED CASH, JANUARY 1	166,054	166,054		
UNENCUMBERED CASH, DECEMBER 31	$ 166,054	$ 66,054		

RICE COUNTY, KANSAS

RISK MANAGEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Interest	$ 6,513	$ 246	$ -	$ 246
Other reimbursements and miscellaneous	48,234	55,011	-	55,011
TOTAL RECEIPTS	54,747	55,257	$ -	$ 55,257
EXPENDITURES				
Contractual services				
Improvements	53,194	4,620	$ 50,000	$ (45,380)
Claims	82,958	32,335	336,801	(304,466)
TOTAL EXPENDITURES	136,152	36,955	386,801	(349,846)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	55,011	(55,011)
TOTAL FOR COMPARISON	136,152	36,955	$ 441,812	$ (404,857)
RECEIPTS OVER (UNDER) EXPENDITURES	(81,405)	18,302		
UNENCUMBERED CASH, JANUARY 1	488,087	406,682		
UNENCUMBERED CASH, DECEMBER 31	$ 406,682	$ 424,984		

RICE COUNTY, KANSAS

EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-14

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - General Fund	$ 74,450	$ 128,000	$ 49,500	$ 78,500
Transfers from other funds	149,600	7,601	-	7,601
Reimbursement - SPARK	13,002	-	-	-
Reimbursement from EMS special equipment		-	90,000	(90,000)
Insurance proceeds	-	30,814	-	30,814
Sale of used equipment	-	11,400	-	11,400
TOTAL RECEIPTS	237,052	177,815	$ 139,500	$ 38,315
EXPENDITURES				
Capital outlay	193,504	85,792	$ 369,594	$ (283,802)
RECEIPTS OVER (UNDER) EXPENDITURES	43,548	92,023		
UNENCUMBERED CASH, JANUARY 1	340,094	383,642		
UNENCUMBERED CASH, DECEMBER 31	$ 383,642	$ 475,665		

RICE COUNTY, KANSAS

CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-15

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from:				
General Fund	$ 709,498	$ -	$ 40,000	$ (40,000)
NRP Administration Fund	-	100,000	-	100,000
TOTAL RECEIPTS	709,498	100,000	$ 40,000	$ 60,000
EXPENDITURES				
Road improvements	578,071	-	$ -	$ -
Capital outlay				
Airport		-	80,000	(80,000)
Equipment	5,445	-	24,790	(24,790)
Transfer to - Radio Infrastructure Fund	140,000	-	-	-
TOTAL EXPENDITURES	723,516	-	$ 104,790	$ (104,790)
RECEIPTS OVER (UNDER) EXPENDITURES	(14,018)	100,000		
UNENCUMBERED CASH, JANUARY 1	170,235	156,217		
UNENCUMBERED CASH, DECEMBER 31	$ 156,217	$ 256,217		

RICE COUNTY, KANSAS

TRANSIENT GUEST TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-16

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transient Guest Tax	$ 33,110	$ 52,302	$ 25,000	$ 27,302
EXPENDITURES				
Tourism, promotion, and other contractual services	24,605	55,526	$ 25,000	$ 30,526
RECEIPTS OVER (UNDER) EXPENDITURES	8,505	(3,224)		
UNENCUMBERED CASH, JANUARY 1	14,346	22,851		
UNENCUMBERED CASH, DECEMBER 31	$ 22,851	$ 19,627		

RICE COUNTY, KANSAS

SPECIAL ALCOHOL PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-17

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 4,660	$ 3,563	$ 2,500	$ 1,063
EXPENDITURES				
Appropriations to others	2,000	2,468	$ 6,537	$ (4,069)
RECEIPTS OVER (UNDER) EXPENDITURES	2,660	1,095		
UNENCUMBERED CASH, JANUARY 1	7,568	10,228		
UNENCUMBERED CASH, DECEMBER 31	$ 10,228	$ 11,323		

RICE COUNTY, KANSAS

SOLID WASTE RECYCLING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-18

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Reimbursements and other miscellaneous	$ 12,405	$ 21,365	$ 12,000	$ 9,365
EXPENDITURES				
Contractual services	18,576	24,539	$ 25,471	$ (932)
RECEIPTS OVER (UNDER) EXPENDITURES	(6,171)	(3,174)		
UNENCUMBERED CASH, JANUARY 1	23,565	17,394		
UNENCUMBERED CASH, DECEMBER 31	$ 17,394	$ 14,220		

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-19

	Asset Forfeiture Fund		NRP Administration	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ -	$ -	$ 36,538	$ 34,150
EXPENDITURES				
Contractual services	-	-	5,600	9,900
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Transfer to - Capital Improvement Fund	-	-	-	100,000
TOTAL EXPENDITURES	-	-	5,600	109,900
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	30,938	(75,750)
UNENCUMBERED CASH, JANUARY 1	9,326	9,326	109,326	140,264
UNENCUMBERED CASH, DECEMBER 31	$ 9,326	$ 9,326	$ 140,264	$ 64,514

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-20

	Fire District No. 1 Special Equipment Fund		Register of Deeds Technology Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ -	$ -	$ 16,300	$ 17,188
Interest	-	-	50	52
Capital lease proceeds	-	650,000	-	-
Donations and reimbursements	55,445	26,886	-	-
Sale of surplus equipment	-	135,900	-	-
Transfer from - Rural Fire District No. 1 General Fund	145,000	100,000	-	-
TOTAL RECEIPTS	200,445	912,786	16,350	17,240
EXPENDITURES				
Contractual services	-	-	2,534	9,461
Capital outlay	-	1,427,313	10,720	8,558
TOTAL EXPENDITURES	-	1,427,313	13,254	18,019
RECEIPTS OVER (UNDER) EXPENDITURES	200,445	(514,527)	3,096	(779)
UNENCUMBERED CASH, JANUARY 1	599,625	800,070	89,442	92,538
UNENCUMBERED CASH, DECEMBER 31	$ 800,070	$ 285,543	$ 92,538	$ 91,759

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-21

	Road and Bridge Special Machinery Fund		Parks and Recreation Fund	
	2020	2021	2020	2021
RECEIPTS				
Local alcoholic liquor tax	$ -	$ -	$ 2,437	$ 2,877
Transfer from - Road and Bridge Fund	187,982	500,000	-	-
Reimbursements and miscellaneous	112,689	232	-	-
TOTAL RECEIPTS	300,671	500,232	2,437	2,877
EXPENDITURES				
Contractual services	22,285	181,403	-	-
Capital outlay	148,261	19,444	-	-
TOTAL EXPENDITURES	170,546	200,847	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	130,125	299,385	2,437	2,877
UNENCUMBERED CASH, JANUARY 1	216,423	346,548	16,499	18,936
UNENCUMBERED CASH, DECEMBER 31	$ 346,548	$ 645,933	$ 18,936	$ 21,813

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-22

	Treasurer's Motor Vehicle Fund		Radio Infrastructure Fund	
	2020	2021	2020	2021
RECEIPTS				
Motor vehicle fees	$ 89,436	$ 90,262	$ -	$ -
Sales and compensating use tax fees	665	694	-	-
Lienholder fees	1,346	1,512	-	-
Drivers' license fees	29,510	25,376	-	-
Dispatch fees	-	-	104,874	88,200
Reimbursement - SPARK	524	-	-	-
Miscellaneous	8,655	6,369	2,898	-
Transfer from other funds	-	-	140,000	-
TOTAL RECEIPTS	130,136	124,213	247,772	88,200
EXPENDITURES				
Payroll and benefits	59,753	53,318	-	-
Contractual services	4,578	3,956	83,740	116,071
Commodities	8,000	4,472	-	-
Capital outlay	319	2,339	148,737	-
Drivers' license to State	31,221	25,486	-	-
Refunds	2,760	472	-	-
Transfer to - General Fund	-	43,694	-	-
TOTAL EXPENDITURES	106,631	133,737	232,477	116,071
RECEIPTS OVER (UNDER) EXPENDITURES	23,505	(9,524)	15,295	(27,871)
UNENCUMBERED CASH, JANUARY 1	19,511	43,016	85,209	100,504
UNENCUMBERED CASH, DECEMBER 31	$ 43,016	$ 33,492	$ 100,504	$ 72,633

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-23

	Prosecutor Training Assistance Fund		Special Prosecutor Trust Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ 1,513	$ 1,203	$ -	$ -
EXPENDITURES				
Training and professional development	1,612	849	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(99)	354	-	-
UNENCUMBERED CASH, JANUARY 1	11,134	11,035	4,654	4,654
UNENCUMBERED CASH, DECEMBER 31	$ 11,035	$ 11,389	$ 4,654	$ 4,654

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-24

	County Clerk Technology Fund		County Treasurer Technology Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ 4,075	$ 4,297	$ 4,075	$ 4,297
Interest	6	11	5	9
TOTAL RECEIPTS	4,081	4,308	4,080	4,306
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	410	-	-	1,514
TOTAL EXPENDITURES	410	-	-	1,514
RECEIPTS OVER (UNDER) EXPENDITURES	3,671	4,308	4,080	2,792
UNENCUMBERED CASH, JANUARY 1	13,866	17,537	10,458	14,538
UNENCUMBERED CASH, DECEMBER 31	$ 17,537	$ 21,845	$ 14,538	$ 17,330

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-25

	SPARK Program		ARPA Fund	
	2020	2021	2020	2021
RECEIPTS				
Grants	$ 1,946,218	$ -	$ -	$ 927,247
Interest	383	-	-	-
TOTAL RECEIPTS	1,946,601	-	-	927,247
EXPENDITURES				
Grants and reimbursements	1,905,223	-	-	1,022
Administration	31,378	10,000	-	9,262
Infrastructure	-	-	-	97,075
TOTAL EXPENDITURES	1,936,601	10,000	-	107,359
RECEIPTS OVER (UNDER) EXPENDITURES	10,000	(10,000)	-	819,888
UNENCUMBERED CASH, JANUARY 1	-	10,000	-	-
UNENCUMBERED CASH, DECEMBER 31	$ 10,000	$ -	$ -	$ 819,888

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-26

	CBDG-CV	
	2020	2021
RECEIPTS		
Grants	$ -	$ 132,000
EXPENDITURES		
Grants and reimbursements	-	120,000
Administration	-	12,000
TOTAL EXPENDITURES	-	132,000
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, JANUARY 1	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ -

RICE COUNTY, KANSAS

CAPITAL PROJECT FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-27

	Road and Bridge Improvements 2021	
	2020	2021
RECEIPTS		
Bond proceeds	$ -	$ 5,192,255
EXPENDITURES		
Cost of issuance	-	34,586
Principal and interest	-	40,013
TOTAL EXPENDITURES	-	74,599
RECEIPTS OVER (UNDER) EXPENDITURES	-	5,117,656
UNENCUMBERED CASH, JANUARY 1	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ 5,117,656

RICE COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2021

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Ad Valorem Taxes				
Current Tax	$ 14,077,064	$ 22,963,480	$ 22,872,915	$ 14,167,629
Delinquent Personal Property Tax	48,797	49,869	41,194	57,472
Redemptions	411,801	517,076	472,126	456,751
Tax Foreclosure	60	-	-	60
Mineral Production Tax	-	14,444	14,444	-
Local Retailer's Sales Tax	-	244,510	244,510	-
Motor Vehicle Tax	(1,093)	1,015,579	1,015,565	(1,079)
Partial Tax	6,865	-	-	6,865
In Lieu of Tax	1,578	-	-	1,578
Neighborhood Revitalization	30	671,970	672,690	(690)
State Motor Fuel Tax	-	558,739	558,739	-
TOTAL DISTRIBUTABLE FUNDS	14,545,102	26,035,667	25,892,183	14,688,586
STATE FUNDS				
Educational Building	-	175,023	175,023	-
Institutional Building	-	87,511	87,511	-
Motor Vehicle Licenses	190,574	1,560,490	1,543,712	207,352
Occasional Sales Tax	51,400	601,443	610,115	42,728
Heritage Trust	1,969	8,594	8,511	2,052
Wildlife and Park	1,470	9,498	9,494	1,474
TOTAL STATE FUNDS	245,413	2,442,559	2,434,366	253,606
SUBDIVISION FUNDS				
Cities	-	2,143,009	2,143,009	-
Townships	-	2,385,284	2,376,631	8,653
Schools	-	9,859,988	9,857,168	2,820
Drainage Districts	-	2,963	2,963	-
Cemetery Districts	1,731	11,172	11,189	1,714
Big Bend Ground Water Management District No. 5	-	82,094	82,094	-
Watershed No. 95	2,842	279,898	277,566	5,174
Hospital Districts	-	2,529,427	2,529,427	-
SCKLS	-	155,396	155,396	-
TOTAL SUBDIVISION FUNDS	4,573	17,449,231	17,435,443	18,361
OTHER AGENCY FUNDS				
Road Crossing Fee Trust	500	2,750	18,175	(14,925)
PSF Employee Benefits Trust	2,599,147	3,498	2,602,645	-
Employee FSA Trust	50,805	15,888	60,399	6,294
EMS Memorial	1,392	385	-	1,777
Rural Opportunity Zone	(22,700)	-	-	(22,700)
Micro Loan CDBG SCKEDD	778	2,320	2,531	567
Rice County E-Communities	18,872	-	16,207	2,665
Sterling - Alden - E-Communities	22,254	34,358	45,383	11,229
Revolving Loan	121,247	74,581	83,329	112,499
Insufficient Fund Check	(6,168)	7,251	6,372	(5,289)
Clerk of District Court	45,760	289,663	316,367	19,056
Law Library	24,721	7,467	3,424	28,764
Inmate Trust and Commissary	34,445	55,473	48,577	41,341
TOTAL OTHER AGENCY FUNDS	2,891,053	493,634	3,203,409	181,278
TOTAL	$ 17,686,141	$ 46,421,091	$ 48,965,401	$ 15,141,831

RICE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS, AND BALANCE - DISTRICT COURT
For Year Ended December 31, 2021

Schedule 4

CASH BALANCE, JANUARY 1		$ 45,760
RECEIPTS		
Clerk fees	$ 66,038	
LETC	8,909	
IDS	10	
Criminal probation fees	4,157	
Drivers license reinstatement fee	2,617	
Indigent defense fee	2,072	
Interest on checking account	18	
Fines and forfeitures	82,471	
P.A.T.F.	1,205	
Attorney fees reimbursed	22,284	
Fingerprint fee	3,973	
Law Library fee	6,486	
KBI lab fees	8,699	
Appearance bonds	22,924	
Judgment and restitution	25,696	
Judicial branch surcharge	25,434	
Other miscellaneous fees	14,989	297,982
CASH DISBURSEMENTS		
Payments to:		
State Treasurer	198,551	
County	21,544	
Others	104,591	324,686
CASH BALANCE, DECEMBER 31		$ 19,056
CASH IN BANK		$ 18,956
CHANGE FUND		100
		$ 19,056