RAWLINS COUNTY, KANSAS

DECEMBER 31, 2021

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, 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* described in Note 1—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

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

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

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

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Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

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



Certified Public Accountants

Hutchinson, Kansas
October 10, 2022

RAWLINS 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
GENERAL FUND	$ 531,169	$ 1,628,975	$ 1,747,312	$ 412,832	$ 22,788	$ 435,620
SPECIAL PURPOSE FUNDS						
Road and Bridge	581,121	1,500,025	1,348,560	732,586	27,881	760,467
Special Bridge	297,781	274,884	-	572,665	-	572,665
Noxious Weed	47,570	55,825	48,863	54,532	-	54,532
Employee Benefits	246,849	1,091,382	1,052,881	285,350	-	285,350
Health	94	284,272	287,415	(3,049)	248	(2,801)
Health Capital Outlay	49,471	-	14,202	35,269	-	35,269
Home for Aged Maintenance	66,645	3,369	14,916	55,098	-	55,098
Ambulance	55,749	400,290	382,700	73,339	3,742	77,081
Services for Elderly	1,863	37,442	38,373	932	-	932
Transportation	32,839	63,244	49,336	46,747	2,111	48,858
Special Alcohol Programs	6,587	3,529	5,000	5,116	-	5,116
Fire District No. 1 General	3,721	31,838	32,038	3,521	483	4,004
Fire District No. 2 General	7,286	109,800	88,241	28,845	722	29,567
Fire District No. 3 General	24,970	57,150	33,430	48,690	174	48,864
Ambulance Equipment	47,607	5,843	21,148	32,302	-	32,302
County Building	83,408	74,886	77,595	80,699	4,925	85,624
Special Parks and Recreation	2,370	1,845	500	3,715	-	3,715
Rawlins County 911	267,352	59,784	45,027	282,109	264	282,373
Emergency 911	5,752	5	-	5,757	-	5,757
Special Road Improvement	53,652	-	2,646	51,006	-	51,006
Special Machinery	465,036	283,000	89,348	658,688	8,000	666,688
Fire District No. 1 Special Equipment	31,254	44,598	62,431	13,421	1,482	14,903
Fire District No. 2 Special Equipment	34,364	39,878	19,430	54,812	949	55,761
Fire District No. 3 Special Equipment	97,532	24,000	27,807	93,725	-	93,725
Motor Vehicle Operating	31,735	34,126	58,197	7,664	-	7,664
Equipment Reserve	422,598	2,937	16,186	409,349	-	409,349
Election Equipment	-	35,000	-	35,000	-	35,000

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, 2021

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	$ 57,625	$ 6,330	$ 2,048	$ 61,907	$ -	$ 61,907
County Clerk Technology	6,959	1,571	-	8,530	-	8,530
County Treasurer Technology	5,778	1,571	5,457	1,892	-	1,892
Airport Trust	38,152	81,525	47,949	71,728	506	72,234
P.A.T.F.	930	204	102	1,032	-	1,032
Prosecutor's Administrative Trust	3,322	885	885	3,322	-	3,322
A.S.A.P.	3,017	-	-	3,017	-	3,017
Bioterrorism Grant	(232)	16,020	15,258	530	57	587
Community Health Fair	2,955	-	1,250	1,705	-	1,705
Appraiser Equipment	-	4,000	-	4,000	-	4,000
Recycling Equipment	-	88,505	-	88,505	-	88,505
ARPA Grant	-	245,711	69,642	176,069	-	176,069
CDBG Grant	-	145,600	145,600	-	-	-
County Attorney Diversion	225	1,800	-	2,025	-	2,025
Jail Relief	-	26,025	1,537	24,488	-	24,488
Sheriff Equipment	-	10,300	925	9,375	-	9,375
Concealed Weapon Fees	5,460	293	-	5,753	-	5,753
Offender Registration Fees	2,871	260	-	3,131	-	3,131
VIN Inspection Fees	8,642	7,660	2,500	13,802	-	13,802
Drug Enforcement Trust	33,824	400	-	34,224	-	34,224
Pending Drug Forfeiture	600	-	-	600	-	600
Federal Drug Forfeiture	5,153	-	-	5,153	-	5,153
SPARK Grant	53,121	-	53,121	-	-	-
EOC Enhancement Grant	7,194	-	3,089	4,105	-	4,105
BUSINESS FUND						
Solid Waste	139,908	120,432	85,174	175,166	71	175,237
CAPITAL PROJECT FUNDS						
Other Airport Projects	1,000	-	-	1,000	-	1,000
TOTAL FINANCIAL REPORTING ENTITY	$ 3,872,879	$ 6,907,019	$ 5,998,119	$ 4,781,779	$ 74,403	$ 4,856,182

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, 2021

COMPOSITION OF CASH		
Checking accounts	$	8,001,423
Money Market accounts		672,356
Savings accounts		2,366,624
Certificates of deposit		1,970,000
Cash and cash items		200
		13,010,603
Other accounts		
Checking accounts		
State of Kansas - Clerk of the District Court		175
Law Library		10,012
		10,187
TOTAL CASH		13,020,790
AGENCY FUNDS (SCHEDULE 3)		(8,164,608)
TOTAL - FINANCIAL REPORTING ENTITY	$	4,856,182

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

RAWLINS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2021

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 2021:

General Fund

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

Special Purpose Funds

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

Bond and Interest Funds

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

Capital Project Funds

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

Business Funds

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

Agency Funds

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

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

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

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

Budgetary Information

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

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

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

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such amended budgets for the year ended December 31, 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, 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, 2021, the County made payments totaling $33,023 for aerial spraying services to his company.

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

At year end, deposits with Farmers Bank & Trust in the amount of $34,968 were not covered by Federal Deposit Insurance Corporation (FDIC) or pledged collateral, a violation of K.S.A. 9-1402.

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, 2021, the County's carrying amount of deposits was $13,020,590 and the bank balance was $13,434,373. The bank balance was held by four banks with over 75% of the bank balance held by one bank, resulting in a concentration of credit risk. Of the bank balance, $1,286,149 was covered by FDIC insurance, $12,112,566 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and $35,658 was uncollateralized and was at risk at December 31, 2021.

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, 2021, the County had no such investments.

Concentration of Credit Risk

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

NOTE 4—LONG-TERM DEBT

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

Issue	Date Issued	Interest Rate	Amount of Issue	Year of Final Maturity
Capital leases				
2013 Caterpillar D6T4 dozer	04/30/20	3.00%	$ 209,947	2025

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital leases					
Fire District No. 2 rescue truck	$ 12,167	$ -	$ 12,167	$ -	$ 353
2013 Caterpillar D6T4 dozer	209,947	-	39,544	170,403	6,298
	$ 222,114	$ -	$ 51,711	$ 170,403	$ 6,651

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

Capital Leases	Principal	Interest
2022	$ 40,731	$ 5,112
2023	41,953	3,890
2024	43,211	2,632
2025	44,508	1,335
2026	-	-
	$ 170,403	$ 12,969

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, 2021, was $6,293,045.

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

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

Contributions

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

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.87% for the year ended December 31, 2021. Contributions to the pension plan from the County for KPERS were $168,384 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 $1,158,042. 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 statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org 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, 2021, was $269,434.

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, 2021, were as follows:

Permit No. 546	Composting	Construction and Demolition	Municipal Solid Waste
Estimated remaining life (years)			0.8
Estimated total capacity (cubic yards)			194,407
Estimated usage to date (cubic yards)			188,849
Percent of capacity used			97.141%
Estimated closure costs	$ 13,104	$ 7,384	$ 283,007
Estimated post-closure costs	-	-	249,140
Estimated liability at December 31	$ 13,104	$ 7,384	$ 532,147

Estimated total costs of closure and post-closure care are based on what it would cost to perform all closure and post-closure care in 2021. 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, 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.

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 2021:

From Fund	To Fund	Amount	Statutory Authority
Motor Vehicle Operating	General	$ 32,699	K.S.A. 8-145
General - Election	Election Equipment	35,000	K.S.A. 19-119
General - Appraiser's cost	Appraiser Equipment	4,000	K.S.A. 19-119
Road and Bridge	Special Machinery	283,000	K.S.A. 68-141g
Ambulance	Ambulance Equipment	215	K.S.A. 12-110d
Fire District No. 2 General	Fire District No. 2 Special Equipment	29,000	K.S.A. 19-3612c
Fire District No. 3 General	Fire District No. 3 Special Equipment	24,000	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, 2021, the County's share of tax rebates totaled $113,906.

NOTE 11—SUBSEQUENT EVENTS

On March 22, 2022, the County Commission approved the capital lease of a 2022 Caterpillar 140-13 motor grader at an interest rate of 3.99% with five annual payments of $55,762 beginning in April 2022 and ending in April 2026.

On April 26, 2022, the County Commission approved the capital lease of a 2022 Caterpillar 140-13 motor grader at an interest rate of 3.99% with five annual payments of $57,413 beginning in May 2022 and ending in May 2026.

RAWLINS COUNTY, KANSAS

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

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	$ 2,044,828	$ -	$ 2,044,828	$ 1,747,312	$ (297,516)
SPECIAL PURPOSE FUNDS					
Road and Bridge	1,480,400	65,518	1,545,918	1,348,560	(197,358)
Special Bridge	575,594	-	575,594	-	(575,594)
Noxious Weed	66,150	-	66,150	48,863	(17,287)
Employee Benefits	1,234,500	-	1,234,500	1,052,881	(181,619)
Health	264,303	74,832	339,135	287,415	(51,720)
Health Capital Outlay	62,471	-	62,471	14,202	(48,269)
Home for Aged Maintenance	61,066	-	61,066	14,916	(46,150)
Ambulance	391,500	2,977	394,477	382,700	(11,777)
Services for Elderly	38,373	-	38,373	38,373	-
Transportation	45,785	22,600	68,385	49,336	(19,049)
Special Alcohol Programs	3,000	-	3,000	5,000	2,000
Fire District No. 1 General	28,485	5,558	34,043	32,038	(2,005)
Fire District No. 2 General	109,506	-	109,506	88,241	(21,265)
Fire District No. 3 General	59,395	-	59,395	33,430	(25,965)
Ambulance Equipment	27,934	-	27,934	21,148	(6,786)
County Building	233,687	-	233,687	77,595	(156,092)
Special Parks and Recreation	5,063	-	5,063	500	(4,563)
Rawlins County 911	265,672	-	265,672	45,027	(220,645)
Emergency 911	5,839	-	5,839	-	(5,839)
BUSINESS FUND					
Solid Waste	182,943	-	182,943	85,174	(97,769)

RAWLINS COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,086,375	$ 1,075,094	$ 11,281
Delinquent tax	20,480	4,500	15,980
Interest and charges on delinquent taxes	26,706	10,000	16,706
Motor vehicle tax	56,719	50,320	6,399
Recreational vehicle tax	1,268	807	461
16/20M truck tax	10,628	12,387	(1,759)
Commercial vehicle registration fees	-	2,088	(2,088)
Intangible tax	16,981	-	16,981
Local retail sales tax	285,943	205,000	80,943
Mineral tax	11,558	3,600	7,958
Private club liquor tax	1,845	-	1,845
Neighborhood revitalization	(31,992)	(35,887)	3,895
Licenses, permits, and fees			
Officers' fees	-	30,000	(30,000)
County Clerk	1,437	-	1,437
Register of Deeds	47,355	-	47,355
Sheriff	1,390	-	1,390
Other	1,697	-	1,697
Neighborhood revitalization applications	850	500	350
Transfer from - Motor Vehicle Operating Fund	32,699	7,000	25,699
Cereal malt beverage and club licenses	50	100	(50)
Antique motor vehicle registration fees	-	600	(600)
Diversion fees	350	500	(150)
District court fees and reimbursements	2,234	2,000	234
Uses of money and property			
Interest on idle fund investments	9,057	50,000	(40,943)
Other			
Dispatcher reimbursement	33,000	33,000	-
Prisoner board	1,094	15,000	(13,906)
Recycling reimbursement	6,353	-	6,353
Other reimbursements	1,050	2,000	(950)
Emergency management	3,351	3,600	(249)
Sale of surplus equipment	-	25,000	(25,000)
Miscellaneous	497	1,000	(503)
TOTAL RECEIPTS	1,628,975	1,498,209	130,766

RAWLINS COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	$ 38,955	$ 41,989	$ (3,034)
Contractual services	4,403	5,000	(597)
Commodities	164	500	(336)
Department total	43,522	47,489	(3,967)
County Clerk			
Personal services	91,565	91,803	(238)
Contractual services	3,048	5,000	(1,952)
Commodities	2,347	3,000	(653)
Capital outlay	894	3,000	(2,106)
Department total	97,854	102,803	(4,949)
County Treasurer			
Personal services	105,491	105,500	(9)
Contractual services	3,683	7,500	(3,817)
Commodities	5,900	8,000	(2,100)
Capital outlay	-	5,000	(5,000)
Department total	115,074	126,000	(10,926)
County Attorney			
Personal services	39,175	47,000	(7,825)
Contractual services	13,845	20,800	(6,955)
Commodities	120	300	(180)
Capital outlay	-	1,500	(1,500)
Department total	53,140	69,600	(16,460)
Register of Deeds			
Personal services	48,684	45,190	3,494
Contractual services	1,148	3,000	(1,852)
Commodities	403	2,700	(2,297)
Capital outlay	-	200	(200)
Department total	50,235	51,090	(855)
Sheriff			
Personal services	167,570	168,085	(515)
Contractual services	27,444	35,000	(7,556)
Commodities	31,371	30,000	1,371
Capital outlay	23,308	25,000	(1,692)
Department total	249,693	258,085	(8,392)

RAWLINS COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Communications			
Personal services	$ 168,926	$ 160,000	$ 8,926
Contractual services	9,130	8,000	1,130
Commodities	2,858	4,000	(1,142)
Capital outlay	7,499	10,000	(2,501)
Department total	188,413	182,000	6,413
Unified Court			
Contractual services	24,590	23,300	1,290
Commodities	1,779	2,900	(1,121)
Capital outlay	6,388	6,000	388
District expenses	9,604	7,800	1,804
Department total	42,361	40,000	2,361
Courthouse general			
Personal services	28,385	27,935	450
Contractual services	144,664	120,000	24,664
Commodities	13,884	10,000	3,884
Capital outlay	3,773	50,000	(46,227)
Department total	190,706	207,935	(17,229)
Appraiser's cost			
Personal services	109,773	109,773	-
Contractual services	13,620	13,900	(280)
Commodities	3,185	4,774	(1,589)
Capital outlay	4,458	6,000	(1,542)
Transfer to - Appraiser Equipment Fund	4,000	-	4,000
Department total	135,036	134,447	589
Election			
Personal services	11,896	12,247	(351)
Contractual services	5,837	15,000	(9,163)
Commodities	571	3,000	(2,429)
Capital outlay	4,397	30,000	(25,603)
Transfer to - Election Equipment Fund	35,000	-	35,000
Department total	57,701	60,247	(2,546)
Data processing			
Contractual services	51,462	48,500	2,962
Commodities	1,105	1,000	105
Capital outlay	26,063	30,000	(3,937)
Department total	78,630	79,500	(870)

RAWLINS COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Recycling			
Personal services	$ 36,865	$ 35,000	$ 1,865
Contractual services	7,560	27,650	(20,090)
Commodities	3,459	1,550	1,909
Capital outlay	5,170	1,000	4,170
Department total	53,054	65,200	(12,146)
Emergency management			
Personal services	4,800	4,800	-
Contractual services	19,800	18,000	1,800
Commodities	2,306	5,000	(2,694)
Capital outlay	-	-	-
Department total	26,906	27,800	(894)
Other appropriations			
Airport improvements	-	42,300	(42,300)
Airport Trust appropriation	-	5,000	(5,000)
Conservation	25,000	25,000	-
Economic development - NWK	40,000	40,000	-
Equipment reserve	-	50,000	(50,000)
Extension council	89,300	89,300	-
Fair	35,000	35,000	-
Good Samaritan	-	15,000	(15,000)
Herdon Museum	2,000	2,000	-
Historical records	18,100	18,100	-
Juvenile detention	-	10,000	(10,000)
L.E.P.G.	-	2,000	(2,000)
Library	44,006	44,000	6
Mental health	14,182	14,182	-
Mental retardation	57,750	57,750	-
Options	-	500	(500)
Public safety vehicles	39,149	40,000	(851)
RC&D	500	500	-
Western Kansas Child Advocacy	-	2,000	(2,000)
Stabilization	-	100,000	(100,000)
Total other appropriations	364,987	592,632	(227,645)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,747,312	2,044,828	(297,516)
RECEIPTS OVER (UNDER) EXPENDITURES	(118,337)	(546,619)	428,282
UNENCUMBERED CASH, JANUARY 1	531,169	546,619	(15,450)
UNENCUMBERED CASH, DECEMBER 31	$ 412,832	$ -	$ 412,832

RAWLINS COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,072,163	$ 1,061,031	$ 11,132
Delinquent tax	17,901	50	17,851
Motor vehicle tax	48,600	42,080	6,520
Recreational vehicle tax	1,089	674	415
16/20M truck tax	10,206	10,358	(152)
Commercial vehicle registration fees	-	1,747	(1,747)
Intangible tax	118	1,000	(882)
Special highway fuel tax	298,556	226,690	71,866
Neighborhood revitalization	(31,575)	(30,319)	(1,256)
Reimbursements	75,518	10,000	65,518
Miscellaneous	7,449	-	7,449
TOTAL RECEIPTS	1,500,025	1,323,311	176,714
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	579,008	615,400	(36,392)
Contractual services	114,693	100,000	14,693
Commodities	367,845	400,000	(32,155)
Capital outlay	4,014	150,000	(145,986)
Resurfacing project	-	65,000	(65,000)
Transfer to - Special Machinery Fund	283,000	150,000	133,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,348,560	1,480,400	(131,840)
Adjustment for qualifying budget credit	-	65,518	(65,518)
TOTAL FOR COMPARISON	1,348,560	1,545,918	(197,358)
RECEIPTS OVER (UNDER) EXPENDITURES	151,465	(157,089)	308,554
UNENCUMBERED CASH, JANUARY 1	581,121	157,089	424,032
UNENCUMBERED CASH, DECEMBER 31	$ 732,586	$ -	$ 732,586

RAWLINS COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 71,584	$ 70,830	$ 754
Delinquent tax	1,239	250	989
Motor vehicle tax	3,456	3,083	373
Recreational vehicle tax	77	49	28
16/20M truck tax	636	759	(123)
Commercial vehicle registration fees	-	128	(128)
Neighborhood revitalization	(2,108)	(2,027)	(81)
Reimbursements	200,000	-	200,000
TOTAL RECEIPTS	274,884	73,072	201,812
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction	-	575,594	(575,594)
RECEIPTS OVER (UNDER) EXPENDITURES	274,884	(502,522)	777,406
UNENCUMBERED CASH, JANUARY 1	297,781	502,522	(204,741)
UNENCUMBERED CASH, DECEMBER 31	$ 572,665	$ -	$ 572,665

RAWLINS COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 46,814	$ 46,292	$ 522
Delinquent tax	651	200	451
Motor vehicle tax	1,646	1,613	33
Recreational vehicle tax	36	26	10
16/20M truck tax	144	397	(253)
Commercial vehicle registration fees	-	67	(67)
Neighborhood revitalization	(1,379)	(1,318)	(61)
Reimbursements	7,913	-	7,913
TOTAL RECEIPTS	55,825	47,277	8,548
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	17,527	15,150	2,377
Contractual services	1,082	1,000	82
Commodities	30,254	50,000	(19,746)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	48,863	66,150	(17,287)
RECEIPTS OVER (UNDER) EXPENDITURES	6,962	(18,873)	25,835
UNENCUMBERED CASH, JANUARY 1	47,570	18,873	28,697
UNENCUMBERED CASH, DECEMBER 31	$ 54,532	$ -	$ 54,532

RAWLINS COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,019,981	$ 1,009,421	$ 10,560
Delinquent tax	18,134	4,050	14,084
Motor vehicle tax	47,119	40,327	6,792
Recreational vehicle tax	1,057	646	411
16/20M truck tax	10,394	9,927	467
Commercial vehicle registration fees	-	1,674	(1,674)
Neighborhood revitalization	(30,038)	(31,429)	1,391
Reimbursements	24,735	-	24,735
TOTAL RECEIPTS	1,091,382	1,034,616	56,766
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	708,705	825,000	(116,295)
Social Security	154,360	150,000	4,360
KPERS	177,509	195,000	(17,491)
Workers' compensation	2,998	50,000	(47,002)
Other insurance	6,705	12,000	(5,295)
Unemployment tax	2,604	2,500	104
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,052,881	1,234,500	(181,619)
RECEIPTS OVER (UNDER) EXPENDITURES	38,501	(199,884)	238,385
UNENCUMBERED CASH, JANUARY 1	246,849	199,884	46,965
UNENCUMBERED CASH, DECEMBER 31	$ 285,350	$ -	$ 285,350

RAWLINS COUNTY, KANSAS

HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 152,044	$ 150,439	$ 1,605
Delinquent tax	2,734	-	2,734
Motor vehicle tax	7,425	6,437	988
Recreational vehicle tax	166	103	63
16/20M truck tax	1,549	1,585	(36)
Commercial vehicle registration fees	-	267	(267)
Neighborhood revitalization	(4,478)	(3,996)	(482)
Grants and reimbursements	124,832	50,000	74,832
Transfer from - Health Capital Outlay Fund	-	33,200	(33,200)
TOTAL RECEIPTS	284,272	238,035	46,237
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	198,608	202,040	(3,432)
Contractual services	14,037	31,263	(17,226)
Commodities	23,422	21,000	2,422
Capital outlay	33,168	10,000	23,168
COVID-19/SPARKS - program expenditures	18,180	-	18,180
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	287,415	264,303	23,112
Adjustment for qualifying budget credit	-	74,832	(74,832)
TOTAL FOR COMPARISON	287,415	339,135	(51,720)
RECEIPTS OVER (UNDER) EXPENDITURES	(3,143)	(26,268)	23,125
UNENCUMBERED CASH, JANUARY 1	94	26,268	(26,174)
UNENCUMBERED CASH, DECEMBER 31	$ (3,049)	$ -	$ (3,049)

RAWLINS COUNTY, KANSAS

HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Health Fund	$ -	$ -	$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	14,202	62,471	(48,269)
RECEIPTS OVER (UNDER) EXPENDITURES	(14,202)	(62,471)	48,269
UNENCUMBERED CASH, JANUARY 1	49,471	62,471	(13,000)
UNENCUMBERED CASH, DECEMBER 31	$ 35,269	$ -	$ 35,269

RAWLINS COUNTY, KANSAS

HOME FOR AGED MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 2,792	$ 2,708	$ 84
Delinquent tax	53	100	(47)
Motor vehicle tax	104	110	(6)
Recreational vehicle tax	2	2	-
16/20M truck tax	-	27	(27)
Commercial vehicle registration fees	-	5	(5)
Neighborhood revitalization	(82)	(65)	(17)
Miscellaneous	500	-	500
TOTAL RECEIPTS	3,369	2,887	482
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Contractual services	14,916	61,066	(46,150)
RECEIPTS OVER (UNDER) EXPENDITURES	(11,547)	(58,179)	46,632
UNENCUMBERED CASH, JANUARY 1	66,645	58,179	8,466
UNENCUMBERED CASH, DECEMBER 31	$ 55,098	$ -	$ 55,098

RAWLINS COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 294,557	$ 291,499	$ 3,058
Delinquent tax	4,757	200	4,557
Motor vehicle tax	12,362	10,462	1,900
Recreational vehicle tax	277	168	109
16/20M truck tax	2,850	2,575	275
Commercial vehicle registration fees	-	434	(434)
Neighborhood revitalization	(8,675)	(8,309)	(366)
Collections for services	92,977	90,000	2,977
Other reimbursements	1,185	-	1,185
TOTAL RECEIPTS	400,290	387,029	13,261
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	306,966	305,000	1,966
Contractual services	29,642	40,000	(10,358)
Commodities	16,620	18,500	(1,880)
Capital outlay	29,257	27,000	2,257
Training and education	-	1,000	(1,000)
Transfer to - Ambulance Equipment Fund	215	-	215
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	382,700	391,500	(8,800)
Adjustment for qualifying budget credit	-	2,977	(2,977)
TOTAL FOR COMPARISON	382,700	394,477	(11,777)
RECEIPTS OVER (UNDER) EXPENDITURES	17,590	(4,471)	22,061
UNENCUMBERED CASH, JANUARY 1	55,749	4,471	51,278
UNENCUMBERED CASH, DECEMBER 31	$ 73,339	$ -	$ 73,339

RAWLINS COUNTY, KANSAS

SERVICES FOR ELDERLY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 35,792	$ 35,415	$ 377
Delinquent tax	619	100	519
Motor vehicle tax	1,728	1,541	187
Recreational vehicle tax	39	25	14
16/20M truck tax	318	379	(61)
Commercial vehicle registration fees	-	64	(64)
Neighborhood revitalization	(1,054)	(1,013)	(41)
TOTAL RECEIPTS	37,442	36,511	931
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriations	34,373	34,373	-
Agency for aging	4,000	4,000	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	38,373	38,373	-
RECEIPTS OVER (UNDER) EXPENDITURES	(931)	(1,862)	931
UNENCUMBERED CASH, JANUARY 1	1,863	1,862	1
UNENCUMBERED CASH, DECEMBER 31	$ 932	$ -	$ 932

RAWLINS COUNTY, KANSAS

TRANSPORTATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 14,172	$ 14,007	$ 165
Delinquent tax	216	-	216
Motor vehicle tax	559	497	62
Recreational vehicle tax	12	8	4
16/20M truck tax	102	122	(20)
Commercial vehicle registration fees	-	21	(21)
Neighborhood revitalization	(417)	(399)	(18)
Grants	45,062	24,000	21,062
Fares and reimbursements	3,538	2,000	1,538
TOTAL RECEIPTS	63,244	40,256	22,988
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	31,860	32,285	(425)
Contractual services	6,087	6,000	87
Commodities	6,109	5,000	1,109
Capital outlay	5,280	2,500	2,780
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	49,336	45,785	3,551
Adjustment for qualifying budget credit	-	22,600	(22,600)
TOTAL FOR COMPARISON	49,336	68,385	(19,049)
RECEIPTS OVER (UNDER) EXPENDITURES	13,908	(5,529)	19,437
UNENCUMBERED CASH, JANUARY 1	32,839	5,529	27,310
UNENCUMBERED CASH, DECEMBER 31	$ 46,747	$ -	$ 46,747

RAWLINS COUNTY, KANSAS

SPECIAL ALCOHOL PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 3,529	$ 3,000	$ 529
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Alcohol and drug abuse programs	5,000	3,000	2,000
RECEIPTS OVER (UNDER) EXPENDITURES	(1,471)	-	(1,471)
UNENCUMBERED CASH, JANUARY 1	6,587	-	6,587
UNENCUMBERED CASH, DECEMBER 31	$ 5,116	$ -	$ 5,116

RAWLINS COUNTY, KANSAS

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

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 25,131	$ 25,400	$ (269)
Delinquent tax	208	-	208
Motor vehicle tax	565	418	147
Recreational vehicle tax	13	7	6
16/20M truck tax	363	395	(32)
Donations	5,558	-	5,558
TOTAL RECEIPTS	31,838	26,220	5,618
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	6,227	2,000	4,227
Contractual services	10,670	5,000	5,670
Commodities	5,458	5,000	458
Capital outlay	9,683	16,485	(6,802)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	32,038	28,485	3,553
Adjustment for qualifying budget credit	-	5,558	(5,558)
TOTAL FOR COMPARISON	32,038	34,043	(2,005)
RECEIPTS OVER (UNDER) EXPENDITURES	(200)	(2,265)	2,065
UNENCUMBERED CASH, JANUARY 1	3,721	2,265	1,456
UNENCUMBERED CASH, DECEMBER 31	$ 3,521	$ -	$ 3,521

RAWLINS COUNTY, KANSAS

FIRE DISTRICT NO. 2 GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 105,976	$ 106,206	$ (230)
Delinquent tax	282	-	282
Motor vehicle tax	2,692	2,311	381
Recreational vehicle tax	56	39	17
16/20M truck tax	794	822	(28)
Commercial vehicle registration fees	-	174	(174)
TOTAL RECEIPTS	109,800	109,552	248
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	30,720	10,000	20,720
Contractual services	22,360	12,000	10,360
Commodities	5,423	11,000	(5,577)
Capital outlay	738	46,506	(45,768)
Capital lease payment	-	12,520	(12,520)
Transfer to - Fire District No. 2 Special Equipment Fund	29,000	17,480	11,520
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	88,241	109,506	(21,265)
RECEIPTS OVER (UNDER) EXPENDITURES	21,559	46	21,513
UNENCUMBERED CASH, JANUARY 1	7,286	(46)	7,332
UNENCUMBERED CASH, DECEMBER 31	$ 28,845	$ -	$ 28,845

RAWLINS COUNTY, KANSAS

FIRE DISTRICT NO. 3 GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 51,750	$ 53,776	$ (2,026)
Delinquent tax	990	-	990
Motor vehicle tax	792	679	113
Recreational vehicle tax	16	13	3
16/20M truck tax	202	189	13
Miscellaneous	3,400	-	3,400
TOTAL RECEIPTS	57,150	54,657	2,493
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	640	1,500	(860)
Contractual services	6,509	4,000	2,509
Commodities	2,281	1,500	781
Capital outlay	-	23,895	(23,895)
Transfer to - Fire District No. 3 Special Equipment Fund	24,000	28,500	(4,500)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	33,430	59,395	(25,965)
RECEIPTS OVER (UNDER) EXPENDITURES	23,720	(4,738)	28,458
UNENCUMBERED CASH, JANUARY 1	24,970	4,738	20,232
UNENCUMBERED CASH, DECEMBER 31	$ 48,690	$ -	$ 48,690

RAWLINS COUNTY, KANSAS

AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Donations and grants	$ 5,628	$ 200	$ 5,428
Transfer from - Ambulance Fund	215	-	215
TOTAL RECEIPTS	5,843	200	5,643
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	21,148	27,934	(6,786)
RECEIPTS OVER (UNDER) EXPENDITURES	(15,305)	(27,734)	12,429
UNENCUMBERED CASH, JANUARY 1	47,607	27,734	19,873
UNENCUMBERED CASH, DECEMBER 31	$ 32,302	$ -	$ 32,302

RAWLINS COUNTY, KANSAS

COUNTY BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 71,585	$ 70,830	$ 755
Delinquent tax	1,240	250	990
Motor vehicle tax	3,456	3,083	373
Recreational vehicle tax	77	49	28
16/20M truck tax	636	759	(123)
Commercial vehicle registration fees	-	128	(128)
Neighborhood revitalization	(2,108)	(2,027)	(81)
TOTAL RECEIPTS	74,886	73,072	1,814
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Improvements and repair	77,595	233,687	(156,092)
RECEIPTS OVER (UNDER) EXPENDITURES	(2,709)	(160,615)	157,906
UNENCUMBERED CASH, JANUARY 1	83,408	160,615	(77,207)
UNENCUMBERED CASH, DECEMBER 31	$ 80,699	$ -	$ 80,699

RAWLINS COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 1,845	$ 1,500	$ 345
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Parks and recreation	500	5,063	(4,563)
RECEIPTS OVER (UNDER) EXPENDITURES	1,345	(3,563)	4,908
UNENCUMBERED CASH, JANUARY 1	2,370	3,563	(1,193)
UNENCUMBERED CASH, DECEMBER 31	$ 3,715	$ -	$ 3,715

RAWLINS COUNTY, KANSAS

RAWLINS COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-19

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	$ 59,569	$ 60,000	$ (431)
Interest	215	100	115
TOTAL RECEIPTS	59,784	60,100	(316)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Equipment, maintenance, and services	45,027	265,672	(220,645)
RECEIPTS OVER (UNDER) EXPENDITURES	14,757	(205,572)	220,329
UNENCUMBERED CASH, JANUARY 1	267,352	205,572	61,780
UNENCUMBERED CASH, DECEMBER 31	$ 282,109	$ -	$ 282,109

RAWLINS COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-20

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	$ 5	$ 300	$ (295)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Equipment and services	-	5,839	(5,839)
RECEIPTS OVER (UNDER) EXPENDITURES	5	(5,539)	5,544
UNENCUMBERED CASH, JANUARY 1	5,752	5,539	213
UNENCUMBERED CASH, DECEMBER 31	$ 5,757	$ -	$ 5,757

RAWLINS COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2021

Schedule 2-21
Page 1 of 4

	Special Road Improvement	Special Machinery	Fire District No. 1 Special Equipment	Fire District No. 2 Special Equipment	Fire District No. 3 Special Equipment	Motor Vehicle Operating	Equipment Reserve	Election Equipment
RECEIPTS								
Fees	$ -	$ -	$ -	$ -	$ -	$ 34,126	$ -	$ -
Reimbursements	-	-	-	4,625	-	-	-	-
Grants	-	-	20,000	-	-	-	2,937	-
Donations	-	-	22,348	-	-	-	-	-
Sale of used equipment	-	-	2,250	6,253	-	-	-	-
Transfer from:								
General Fund	-	-	-	-	-	-	-	35,000
Road and Bridge Fund	-	283,000	-	-	-	-	-	-
Fire District General Fund	-	-	-	29,000	24,000	-	-	-
TOTAL RECEIPTS	-	283,000	44,598	39,878	24,000	34,126	2,937	35,000
EXPENDITURES AND TRANSFERS								
Personal services	-	-	-	-	-	22,032	-	-
Contractual services	-	-	-	-	-	1,194	-	-
Commodities	-	-	-	-	-	2,272	-	-
Capital outlay	-	89,348	62,431	19,430	27,807	-	16,186	-
Road improvements	2,646	-	-	-	-	-	-	-
Transfer to - other funds	-	-	-	-	-	32,699	-	-
TOTAL EXPENDITURES AND TRANSFERS	2,646	89,348	62,431	19,430	27,807	58,197	16,186	-
RECEIPTS OVER (UNDER) EXPENDITURES	(2,646)	193,652	(17,833)	20,448	(3,807)	(24,071)	(13,249)	35,000
UNENCUMBERED CASH, JANUARY 1	53,652	465,036	31,254	34,364	97,532	31,735	422,598	-
UNENCUMBERED CASH, DECEMBER 31	$ 51,006	$ 658,688	$ 13,421	$ 54,812	$ 93,725	$ 7,664	$ 409,349	$ 35,000

RAWLINS COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2021

	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	$ 6,284	$ 1,571	$ 1,571	$ -	$ 204	$ 885	$ -	$ -	$ -
Interest	46	-	-	-	-	-	-	-	-
Airport Improvement Program grants	-	-	-	44,330	-	-	-	-	-
Grants	-	-	-	2,545	-	-	-	9,378	-
Reimbursements	-	-	-	2,000	-	-	-	5,193	-
Grant matching funds	-	-	-	3,153	-	-	-	-	-
County appropriation	-	-	-	-	-	-	-	-	-
City of Atwood appropriation	-	-	-	5,000	-	-	-	-	-
Lease, hanger rent, etc.	-	-	-	24,497	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	1,449	-
TOTAL RECEIPTS	6,330	1,571	1,571	81,525	204	885	-	16,020	-
EXPENDITURES									
Contractual services	2,048	-	128	45,072	102	885	-	10,012	1,250
Commodities	-	-	-	2,877	-	-	-	5,246	-
Capital outlay	-	-	5,329	-	-	-	-	-	-
Real estate tax	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,048	-	5,457	47,949	102	885	-	15,258	1,250
RECEIPTS OVER (UNDER) EXPENDITURES	4,282	1,571	(3,886)	33,576	102	-	-	762	(1,250)
UNENCUMBERED CASH, JANUARY 1	57,625	6,959	5,778	38,152	930	3,322	3,017	(232)	2,955
UNENCUMBERED CASH, DECEMBER 31	$ 61,907	$ 8,530	$ 1,892	$ 71,728	$ 1,032	$ 3,322	$ 3,017	$ 530	$ 1,705

RAWLINS COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2021

	Appraiser Equipment	Recycling Equipment	ARPA Grant	CBDG Grant	County Attorney Diversion	Jail Relief	Sheriff Equipment
RECEIPTS							
Grants	$ -	$ -	$ 245,711	$ 145,600	$ -	$ -	$ -
Fees	-	-	-	-	1,800	-	-
Recycled material sales	-	88,505	-	-	-	-	-
Prisoner board	-	-	-	-	-	26,025	-
Sale of used equipment	-	-	-	-	-	-	10,300
Transfers	4,000	-	-	-	-	-	-
TOTAL RECEIPTS	4,000	88,505	245,711	145,600	1,800	26,025	10,300
EXPENDITURES							
Personal services	-	-	20,176	-	-	-	-
Contractual services	-	-	-	-	-	-	-
Commodities	-	-	442	-	-	-	-
Capital outlay	-	-	34,024	-	-	-	925
Reimbursements	-	-	-	-	-	1,537	-
Recovery assistance	-	-	15,000	145,600	-	-	-
TOTAL EXPENDITURES	-	-	69,642	145,600	-	1,537	925
RECEIPTS OVER (UNDER) EXPENDITURES	4,000	88,505	176,069	-	1,800	24,488	9,375
UNENCUMBERED CASH, JANUARY 1	-	-	-	-	225	-	-
UNENCUMBERED CASH, DECEMBER 31	$ 4,000	$ 88,505	$ 176,069	$ -	$ 2,025	$ 24,488	$ 9,375

RAWLINS COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2021

	Concealed Weapon Fees	Offender Registration Fees	VIN Inspection Fees	Drug Enforcement Trust	Pending Drug Forfeiture	Federal Drug Forfeiture	SPARK Grant	EOC Enhancement Grant
RECEIPTS								
Fees	$ 293	$ 260	$ 7,660	$ -	$ -	$ -	$ -	$ -
Forfeitures	-	-	-	400	-	-	-	-
TOTAL RECEIPTS	293	260	7,660	400	-	-	-	-
EXPENDITURES								
Contractual services	-	-	2,000	-	-	-	10,000	2,167
Commodities	-	-	500	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	922
Recovery assistance	-	-	-	-	-	-	43,121	-
TOTAL EXPENDITURES	-	-	2,500	-	-	-	53,121	3,089
RECEIPTS OVER (UNDER) EXPENDITURES	293	260	5,160	400	-	-	(53,121)	(3,089)
UNENCUMBERED CASH, JANUARY 1	5,460	2,871	8,642	33,824	600	5,153	53,121	7,194
UNENCUMBERED CASH, DECEMBER 31	$ 5,753	$ 3,131	$ 13,802	$ 34,224	$ 600	$ 5,153	$ -	$ 4,105

RAWLINS COUNTY, KANSAS

BUSINESS FUND

SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-22

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Special assessments	$ 116,748	$ 62,750	$ 53,998
User fees	3,684	5,000	(1,316)
TOTAL RECEIPTS	120,432	67,750	52,682
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	36,778	44,000	(7,222)
Contractual services	37,775	35,000	2,775
Commodities	5,445	15,000	(9,555)
Capital outlay	2,065	79,168	(77,103)
Tonnage fees	3,111	5,000	(1,889)
Household hazardous waste	-	4,775	(4,775)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	85,174	182,943	(97,769)
RECEIPTS OVER (UNDER) EXPENDITURES	35,258	(115,193)	150,451
UNENCUMBERED CASH, JANUARY 1	139,908	115,193	24,715
UNENCUMBERED CASH, DECEMBER 31	$ 175,166	$ -	$ 175,166

RAWLINS COUNTY, KANSAS

CAPITAL PROJECT FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2021

Schedule 2-23

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

RAWLINS COUNTY, KANSAS

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

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Ad Valorem Property Tax	$ 5,598,997	$ 9,945,779	$ 9,134,544	$ 6,410,232
Delinquent Personal Property Tax	196	14,444	12,717	1,923
Redemptions	20,834	142,679	147,969	15,544
Mineral Production Tax	-	23,117	23,117	-
Motor Vehicle Tax	70,788	412,330	411,764	71,354
Recreational Vehicle Tax	1,890	10,255	10,206	1,939
16/20M Truck Tax	50,794	66,857	68,910	48,741
Commercial Vehicle Fees	614	32,822	33,418	18
Watercraft Tax	1,625	2,310	2,381	1,554
Bankruptcy Tax	1,312	-	-	1,312
Intangible Tax	-	63,514	63,514	-
Advance Tax Escrow	7,716	81,779	69,942	19,553
Oil and Gas Depletion Trust Fund	725,726	-	-	725,726
Neighborhood Revitalization	-	267,874	267,874	-
TOTAL DISTRIBUTABLE FUNDS	6,480,492	11,063,760	10,246,356	7,297,896
STATE FUNDS				
Educational Building	-	76,992	76,992	-
Institutional Building	-	38,496	38,496	-
Motor Vehicle Licenses	-	367,050	367,050	-
Sales and Compensating Tax	40,322	440,064	480,386	-
Game Licenses	53	1,233	1,285	1
Drivers' Licenses	-	5,216	5,216	-
District Court Filing Fee	-	1,188	1,188	-
Heritage Trust	389	3,142	3,531	-
TOTAL STATE FUNDS	40,764	933,381	974,144	1
SUBDIVISION FUNDS				
Schools	1,498	3,378,878	3,375,818	4,558
Townships	-	180,359	180,359	-
Cities	-	647,390	647,390	-
Hospital	-	1,000,745	1,000,745	-
Cemeteries	-	2,258	2,258	-
Groundwater Management District	-	21,183	21,183	-
TOTAL SUBDIVISION FUNDS	1,498	5,230,813	5,227,753	4,558
OTHER AGENCY FUNDS				
Stray Animal	-	675	656	19
Employee Payroll Withholding	79,532	212,892	211,195	81,229
Flex Benefit Plan	10,830	25,163	21,228	14,765
Good Samaritan Endowment No. 2	472,959	-	-	472,959
Good Samaritan Maintenance	273,289	-	1,300	271,989
Hospital Revenue Bond	-	335,875	335,875	-
Sheriff - Cash Bonds	-	883	883	-
EMT Training	5,619	4,109	4,433	5,295
Sheriff Commissary	5,536	11,743	11,570	5,709
Clerk of District Court	51	54,202	54,077	176
Law Library	8,882	1,450	320	10,012
TOTAL OTHER AGENCY FUNDS	856,698	646,992	641,537	862,153
TOTAL	$ 7,379,452	$ 17,874,946	$ 17,089,790	$ 8,164,608