

RICE COUNTY, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2011

RICE COUNTY, KANSAS
For the Year Ended December 31, 2011

BOARD OF COUNTY COMMISSIONERS

Jack Bray
Chairman

Bill Oswalt

Derek McCloud

LIST OF PRINCIPAL OFFICIALS

Alicia Showalter
County Clerk

Shawna Bieherle
County Treasurer

Rhonda Hunt
Register of Deeds

Dennis Wray
Public Works

Gayla Godfrey
Appraiser

Terry David
Emergency Medical
Services

Scott McPherson
County Attorney

Levi Beaver
Noxious Weed/Planning
And Zoning

Marci Detmer
Health Department

Dale Higgins
County Sheriff

RICE COUNTY, KANSAS

For the Year Ended December 31, 2011

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For the Year Ended December 31, 2011

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Rice County
Lyons, Kansas 67554-2799

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Rice County, as of and for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statement does not include financial data for the County's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for its component units to be reported with the financial data of the County's primary government unless the County also issues a financial statement for the financial reporting entity that includes the financial statement. The County has not issued such reporting entity financial statements. The effect on the financial statement of the omission of the component units, although not reasonably determinable, is presumed to be material.

As described more fully in Note 1, the Rice County has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, as presumed to be material.

In our opinion, because of the omission of the financial data of the component units of the County and because of the County's policy to prepare its financial statement on the statutory basis of accounting, as discussed in the preceding paragraph, the 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 Rice County as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Rice County as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the 2011 financial statement as a whole. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, schedule of cash receipts and disbursements-agency funds, and the reconciliation of tax roll (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2011 financial statement. Such information is the responsibility of management and the 2011 supplementary information was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statement. The 2011 information has been subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statement or to the 2011 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 2011 financial statement as a whole.

The 2010 Actual column presented in the individual fund schedules of cash receipts and expenditures-actual and budget, schedules of cash receipts (Schedules 2 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2010 financial statement upon which we rendered an unqualified opinion dated June 27, 2011. The 2010 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2010 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 2010 financial statement. The 2010 comparative information was subjected to the auditing procedures applied in the audit of the 2010 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2010 financial statement or to the 2010 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2010 comparative information is fairly stated in all material respects in relation to the 2010 financial statement as a whole.

Swindoll, Janzen, Hawk & Loyd, LLC

Certified Public Accountants

August 31, 2012

RICE COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
For the Year Ended December 31, 2011

Fund	Beginning Unencumbered Cash Balance 1-01-11	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance 12-31-11	Add Encumbrances and Accounts Payable	Ending Cash Balance 12-31-11
GENERAL FUND	\$ 1,685	\$ -	\$ 4,622,926	\$ 3,946,698	\$ 677,913	\$ 108,309	\$ 786,222
SPECIAL REVENUE FUNDS:							
Emergency Medical Service Fund	107,607	-	471,999	435,443	144,163	8,276	152,439
Employee Benefits Fund	203,966	-	1,268,839	1,306,831	165,974	661	166,635
Fire District No. 1 General Fund	6,643	-	260,749	230,003	37,389	25	37,414
Noxious Weed Fund	58,893	-	211,230	261,319	8,804	1,790	10,594
Road and Bridge Fund	962,824	-	1,595,146	1,722,206	835,764	51,859	887,623
County Health Fund	67,631	-	227,800	207,030	88,401	3,527	91,928
Senior Citizens Fund	3,255	-	246,669	246,252	3,672	-	3,672
Historical Records Fund	1,674	-	102,138	101,959	1,853	-	1,853
911 Fund	83,038	-	80,259	28,320	134,977	92	135,069
911 Wireless Fund	43,046	-	20,171	63,217	-	-	-
EMS Special Equipment Fund	38,577	-	-	30,711	7,866	425	8,291
Noxious Weed Capital Outlay Fund	120,828	-	25,000	-	145,828	-	145,828
Risk Management Reserve Fund	490,732	-	75,171	88,448	477,455	3,538	480,993
Equipment Reserve Fund	571,413	-	95,995	76,468	590,940	1,608	592,548
Transient Guest Tax Fund	15,372	-	13,619	12,865	16,126	-	16,126
Special Alcohol Programs Fund	4,779	-	1,942	5,390	1,331	-	1,331
Solid Waste Recycling Fund	70,084	-	26,964	20,311	76,737	-	76,737
Asset Forfeiture Fund	6,843	-	-	-	6,843	-	6,843
EMS Reserve Fund	10,371	-	20,682	22,569	8,484	670	9,154
Fire District No. 1 Special Equipment Fund	148,015	-	9,943	53,536	104,422	53,536	157,958
Register of Deeds Technology Fund	37,733	-	20,722	7,246	51,209	-	51,209
Road and Bridge Special Machinery Fund	602,602	-	288,070	224,823	665,849	-	665,849
Parks and Recreation Fund	2,796	-	1,015	-	3,811	-	3,811
Treasurer's Motor Vehicle Fund	36,784	-	121,798	130,728	27,854	667	28,521
Energy Manager Grant Fund	53,170	-	17,804	74,912	(3,938)	1,157	(2,781)
TOTAL SPECIAL REVENUE FUNDS	3,748,676	-	5,203,725	5,350,587	3,601,814	127,831	3,729,645
DEBT SERVICE FUND:							
Bond and Interest Fund	81,542	-	1,121	-	82,663	-	82,663
CAPITAL PROJECT FUND:							
Capital Improvement Fund	776,081	-	-	70,527	705,554	9,119	714,673

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

RICE COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
For Year Ended December 31, 2011

Fund	Beginning Unencumbered Cash Balance 1-01-11	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance 12-31-11	Add Encumbrances and Accounts Payable	Ending Cash Balance 12-31-11
ENTERPRISE FUND:							
Rice County Detention Center Fund	\$ (42,907)	\$ -	\$ 1,111,638	\$ 1,043,140	\$ 25,591	\$ 26,848	\$ 52,439
PRIVATE PURPOSE TRUST FUNDS:							
Prosecutor Training Assistance Fund	8,080	-	1,584	618	9,046	-	9,046
Special Prosecutor Trust Fund	2,390	-	-	-	2,390	-	2,390
TOTAL PRIVATE PURPOSE TRUST FUNDS	10,470	-	1,584	618	11,436	-	11,436
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 4,575,547	\$ -	\$ 10,940,994	\$ 10,411,570	\$ 5,104,971	\$ 272,107	\$ 5,377,078
Composition of Cash:							
Cash and cash items							\$ 965
Checking Accounts							6,095,445
Money Market Accounts							9,669,211
Certificates of Deposit							550,000
Held by Security Bank of Kansas City Corporate Trust Services: Federated - Government Obligations Fund #395							612
Other Accounts:							
Sheriff and Detention Center - Inmate Trust and Commissary - Checking Account							25,824
Clerk of District Court - Checking Account							48,157
Law Library - Checking Account							5,124
Total Cash and Investments							16,395,338
Less Agency Funds per Schedule 3							(11,018,260)
Total Reporting Entity (Excluding Agency Funds)							\$ 5,377,078

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

RICE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Reporting Entity

The County of Rice, Lyons, Kansas is a municipal corporation governed by an elected three-member commission. The financial statement present the County of Rice, Lyons, Kansas (the primary government) and do not include component units. Component units of Rice County are as follows:

Extension Council. Rice County Extension Council provides services in such areas as agriculture, 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 Rice County Extension 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.

(b) Basis of Presentation - Fund Accounting

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for separately. Funds are classified into three categories: governmental, fiduciary and proprietary. Within each of these three categories there are one or more fund types. The County uses the following fund types:

Governmental Fund Types

These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

General Fund - This fund is established to account for resources devoted to financing the general services that the County performs for its citizens. General tax revenues and other sources of revenue used to finance the fundamental operations of the County are included in this fund. This fund is charged with all costs of operating the government for which a separate fund has not been established.

Special Revenue Funds - These funds are established to account for the proceeds of specific revenue sources other than special assessments, private purpose trusts or major capital projects that are legally restricted to expenditures for specified purposes.

Debt Service Funds - These funds are established for the purpose of accumulating resources for the payment of interest and principal on long-term general obligation debt other than those payable from Enterprise Funds and Special Assessment Funds.

Proprietary Fund Type

These funds account for operations that are self-supporting through user charges. The funds included in this category are Enterprise Funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(b) Basis of Presentation - Fund Accounting (cont.)

Proprietary Fund Type (cont.)

Enterprise Funds – These funds are established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Fiduciary Fund Types

These funds account for assets held by the County as a trustee or agent for individuals, private organizations and other units of governments. These funds are as follows:

Private Purpose Trust Funds - These funds are used to account for funds that are to be used for expenditures incurred by County employees and for funds held in escrow for other parties.

Agency Funds - These funds are used to account for assets received for, held for, and disbursed to individuals, other State and Local Government unit funds or other governmental or private sector organizations.

(c) Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of this statutory basis financial statement, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

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 statutory basis of accounting.

(d) Departure from Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation, which shows cash receipts, expenditures, cash and unencumbered cash balances and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statement.

These financial statements present the primary government of Rice County and do not include component units, which is a departure from generally accepted accounting principles.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(e) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Revenue Funds (unless specifically exempted by statute) and Debt Service 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 local newspaper on or before August 5 of the proposed budget and notice of public hearing of the budget.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 budget amendments for the year 2011.

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 statements 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 statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's disbursements accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment such as a purchase order or contract. Any unused budget expenditure authority lapse at year end.

A legal operating budget is not required for the following Special Revenue Funds: Asset Forfeiture Fund, EMS Reserve Fund, Fire District No. 1 Special Equipment Fund, Prosecutor Training Assistance Fund, Register of Deeds Technology Fund, Road and Bridge Special Machinery Fund, Special Prosecutor Trust Fund, Parks and Recreation Fund, Treasurer's Motor Vehicle Fund and Energy Manager Grant Fund.

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.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

According to K.S.A. 79-2935, expenditures are to be controlled so that no indebtedness is created in excess of budgeted limits. At December 31, 2011, the Emergency Medical Service Fund exceeded budget by \$6,322. The 911 Wireless Fund exceeded budget by \$7,150, however, this was due to the fund being closed out to the 911 Fund.

K.S.A. requires the Board to approve an inventory list by February 28 of each year. Board of County Commissioners approved the list; however it was not dated and was not listed as approved in the minutes.

3. DEPOSITS AND INVESTMENTS

As of December 31, 2011, the County had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)		Rating
		Less than 1	1-2	
Federated - Govt. Obligations Fund #395	\$ 612	\$ 612	\$ -	S&P AAA

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, or in an adjoining county if such institution has been designated as an official depository, 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 FDIC coverage. The County has no other policies that would further limit interest rate risk.

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. The rating of the County's investment is noted above.

Concentration of credit risk. 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's allocation of investments as of December 31, 2011, is as follows:

Investment	Percentage of Investment
Federated - Govt. Obligations Fund #395	100%

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 federal depository 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. All deposits were legally secured at December 31, 2011.

At December 31, 2011, the County's carrying amount of deposits was \$16,314,656 and the bank balance was \$16,608,055. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,250,000 was covered by federal depository insurance and \$15,358,055 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Restricted investments – Investments in the Federated – Government Obligations Fund is held by Security Bank of Kansas City Corporation Trust Services in escrow according to an agreement for revenue bonds issued by the Rice County Public Building Commission. The use of these investments is restricted by that agreement.

4. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2011, were as follows:

Issue	Interest Rates	Date of Issues	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/Payments	Net Change	Balance End of Year	Interest Paid
Capital Leases:										
Law Enforcement Detention Center	3 to 4%	05-15-08	\$3,460,000	12-01-18	\$ 2,755,000	\$ -	\$ 2,755,000	\$(2,755,000)	\$ -	\$ 104,488
2007 Ford E450 Amulance	4.73%	05-07-07	116,934	05-07-11	24,364	-	24,364	(24,364)	-	1,072
2007 Caterpillar 12H Motor Grader	3.85%	07-25-08	132,500	02-25-13	82,482	-	26,462	(26,462)	56,020	3,176
Law Enforcement Detention Center Refunding	2 to 3%	05-11-11	2,470,000	12-18-18	-	2,470,000	-	2,470,000	2,470,000	-
Total Contractual Indebtedness					2,861,846	2,470,000	2,805,826	(335,826)	2,526,020	108,736
Compensated Absences	N/A	N/A	N/A	N/A	367,790	6,914	-	6,914	374,704	-
Incurred But Not Reported Claims	N/A	N/A	N/A	N/A	86,704	-	61,323	(61,323)	25,381	-
Total Long-Term Debt					\$ 3,316,340	\$ 2,476,914	\$ 2,867,149	\$ (390,235)	\$ 2,926,105	\$ 108,736

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

	Year						Total
	2012	2013	2014	2015	2016	2017 to 2018	
PRINCIPAL:							
Capital Leases:							
2007 Caterpillar 12H Motor Grader	\$ 27,481	\$ 28,539	\$ -	\$ -	\$ -	\$ -	\$ 56,020
Law Enforcement Detention Center Refunding	310,000	335,000	340,000	350,000	360,000	775,000	2,470,000
Total Capital Leases	337,481	363,539	340,000	350,000	360,000	775,000	2,526,020
INTEREST:							
Capital Leases:							
2007 Caterpillar 12H Motor Grader	2,157	1,101	-	-	-	-	3,258
Law Enforcement Detention Center Refunding	77,858	58,225	49,525	42,725	32,225	33,725	292,283
Total Capital Leases	80,015	57,326	49,525	42,725	32,225	33,725	295,541
TOTAL PRINCIPAL AND INTEREST	\$ 417,496	\$ 420,865	\$ 389,525	\$ 392,725	\$ 392,225	\$ 808,725	\$ 2,821,561

5. PENSION COSTS AND EMPLOYEE BENEFITS

(a) Defined Benefit Pension Plan

Plan Description. The County contributes to the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERs employers. The employer rate established for calendar year 2011 was 7.74%. (Included in this rate is the contribution for Group Death and Disability Insurance of 1.0% from April 1, 2011 through June 30, 2011). The County employer contributions to KPERs for the year ending December 31, 2011, 2010 and 2009 was \$214,419, \$200,995, and \$180,919, respectively, equal to the required contributions for each year as set forth by the legislature.

5. PENSION COSTS AND EMPLOYEE BENEFITS (CONT.)

(b) *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.

(c) *Other Employee Benefits*

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

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

<u>Years of Service</u>	<u>Per Year</u>
After 1 Year	40 hours
After 2 to 9 years	80 hours
After 10 Years	120 hours

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

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

Earned leave – Earned leave is to be used during times of illness or other emergencies requiring an employee to be off work and provides employees with 156 hours of earned leave (or a pro-rated amount for part-time employees) annually. Earned leave is awarded at the rate of six hours per pay period and pro-rated 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.

(d) *Other Post Employment Benefits*

As provided by K.S.A. 12-5040, the local government 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 of premium regardless of age. However, the cost of this subsidy has not been quantified in the 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.

6. CLAIMS AND JUDGMENTS

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of August 31, 2012, grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

The County is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2010 to 2011 and there were no settlements that exceeded insurance coverage in the past three years.

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.

7. RISK MANAGEMENT

Medical benefits are provided to employees and eligible dependents through a self-insured plan. The plan is funded with contributions from participants and from the County, as the employer. Medical claims are processed and paid by a third-party administrator. An excess insurance contract, executed with an insurance carrier, covers claims in excess of \$5,000. The basis for estimating unpaid claims at December 31, 2011 is from Incurred But Not Reported claims information provided from the third-party administrator.

8. INTERFUND TRANSFERS

A summary of operating transfers by fund are as follows:

From	To	Statutory Authority	Amount
General Fund	Road and Bridge Fund	K.S.A. 19-196	\$ 645,393
General Fund	Equipment Reserve Fund	K.S.A. 19-119	77,733
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	25,000
Road and Bridge Fund	Road and Bridge Special Machinery Fund	K.S.A. 68-141g	250,000
911 Fund	Equipment Reserve Fund	K.S.A. 19-119	7,169
911 Wireless Fund	911 Fund	Repealed K.S.A. 12-5338	49,291
Equipment Reserve Fund	General Fund	K.S.A. 19-119	10,000
Register of Deeds Technology Fund	Equipment Reserve Fund	K.S.A. 19-119	6,046
Treasurer's Motor Vehicle Fund	General Fund	K.S.A. 8-145	37,730
Treasurer's Motor Vehicle Fund	Equipment Reserve Fund	K.S.A. 19-119	3,000
Detention Center Fund	Equipment Reserve Fund	K.S.A. 19-119	2,047
			<u>\$ 1,113,409</u>

9. SUBSEQUENT EVENTS

Management has evaluated the effects of the financial statement of subsequent events occurring through August 31, 2012 which is the date at which the financial statement was available to be issued.

RICE COUNTY, KANSAS
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2011

RICE COUNTY, KANSAS

SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Favorable (Unfavorable)</u>
GENERAL FUND	\$ 4,551,775	\$ -	\$ 4,551,775	\$ 3,946,698	\$ 605,077
SPECIAL REVENUE FUNDS:					
Emergency Medical Service Fund	429,121	-	429,121	435,443	(6,322)
Employee Benefits Fund	1,400,000	-	1,400,000	1,306,831	93,169
Fire District No. 1 General Fund	265,375	-	265,375	230,003	35,372
Noxious Weed Fund	286,507	-	286,507	261,319	25,188
Road and Bridge Fund	1,796,700	-	1,796,700	1,722,206	74,494
County Health Fund	238,202	-	238,202	207,030	31,172
Senior Citizens Fund	249,959	-	249,959	246,252	3,707
Historical Records Fund	115,000	-	115,000	101,959	13,041
911 Fund	108,582	-	108,582	28,320	80,262
911 Wireless Fund	56,067	-	56,067	63,217	(7,150)
EMS Special Equipment Fund	133,507	-	133,507	30,711	102,796
Noxious Weed Capital Outlay Fund	70,828	-	70,828	-	70,828
Risk Management Reserve Fund	583,871	-	583,871	88,448	495,423
Equipment Reserve Fund	648,517	-	648,517	76,468	572,049
Transient Guest Tax Fund	20,457	-	20,457	12,865	7,592
Special Alcohol Programs Fund	9,724	-	9,724	5,390	4,334
Solid Waste Recycling Fund	60,817	-	60,817	20,311	40,506
Total Special Revenue Funds	6,473,234	-	6,473,234	4,836,773	1,636,461
DEBT SERVICE FUND:					
Bond and Interest Fund	75,855	-	75,855	-	75,855
CAPITAL PROJECT FUND:					
Capital Improvement Fund	1,037,581	-	1,037,581	70,527	967,054
ENTERPRISE FUND:					
Rice County Dentention Center Fund	1,223,472	-	1,223,472	1,043,140	180,332

RICE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2011			Variance- Favorable (Unfavorable)
	2010 Actual	Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues -				
Ad valorem property tax	\$ 2,548,782	\$ 2,602,927	\$ 2,666,279	\$ (63,352)
Delinquent tax	52,302	61,252	25,000	36,252
Interest and charges on delinquent taxes	89,964	98,101	70,000	28,101
Motor vehicle tax	154,797	207,939	220,585	(12,646)
Recreational vehicle tax	3,204	4,202	4,296	(94)
16/20M vehicle tax	9,987	8,586	12,563	(3,977)
Local retail sales tax	562,092	645,393	200,000	445,393
Mineral tax	24,691	42,505	30,000	12,505
In lieu of tax	3,166	2,996	1,500	1,496
Local alcoholic liquor tax	1,165	1,015	500	515
Gross earnings (intangible) tax	-	-	3,834	(3,834)
Special assessments	296,505	302,010	275,000	27,010
Neighborhood revitalization	(23,985)	(48,785)	(20,000)	(28,785)
Total Taxes	3,722,670	3,928,141	3,489,557	438,584
Licenses, Permits, and Fees -				
Mortgage registration tax	91,728	122,031	60,000	62,031
Officers' fees	54,802	64,507	45,000	19,507
Transfer from Equipment Reserve Fund	-	10,000	-	10,000
Transfer from Treasurer's Motor Vehicle Fund	28,343	37,730	10,000	27,730
Diversion fees	19,150	21,750	15,000	6,750
Total Licenses, Permits, and Fees	194,023	256,018	130,000	126,018
Use of Money and Property -				
Interest on idle funds	87,182	82,010	90,000	(7,990)
Rents	6,018	6,369	-	6,369
Airport hangar rental	6,260	4,100	5,000	(900)
Total Use of Money and Property	99,460	92,479	95,000	(2,521)
Miscellaneous -				
Dispatch reimbursement	75,173	84,000	84,000	-
Airport - City reimbursement	6,148	10,665	8,000	2,665
Election reimbursement	3,187	679	-	679
Other reimbursements	269,038	155,129	10,000	145,129
Grants	28,770	61,473	-	61,473
State Environmental Planning Grant	4,587	3,507	5,000	(1,493)
Solid Waste E Waste Grant	146,649	28,851	40,000	(11,149)
Miscellaneous	2,729	1,984	44,000	(42,016)
Total Miscellaneous	536,281	346,288	191,000	155,288
Total Cash Receipts	4,552,434	4,622,926	\$ 3,905,557	\$ 717,369

RICE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2011			Variance- Favorable (Unfavorable)
	2010 Actual	Actual	Budget	
Expenditures				
County Commission -				
Personal services	\$ 48,185	\$ 48,351	\$ 48,200	\$ (151)
Contractual services	11,114	18,798	14,350	(4,448)
Commodities	2,272	3,519	2,500	(1,019)
Capital outlay	-	-	10,000	10,000
Total County Commission	<u>61,571</u>	<u>70,668</u>	<u>75,050</u>	<u>4,382</u>
County Commission, Administration Operations -				
Personal services	1,521	18,928	18,360	(568)
Contractual services	31,086	27,265	60,300	33,035
Commodities	7,712	4,012	-	(4,012)
Total County Commission, Administration Operations	<u>40,319</u>	<u>50,205</u>	<u>78,660</u>	<u>28,455</u>
County Commission, Special -				
Personal services	40,443	28,834	-	(28,834)
Personal services - other	-	-	92,672	92,672
Contractual services	52,234	60,535	106,290	45,755
Commodities	272,918	8,204	110,100	101,896
Capital outlay	9,766	4,500	404,500	400,000
Building rental - Detention	266,864	-	350,000	350,000
Economic development	135,212	100,751	-	(100,751)
Juvenile Detention	7,660	16,687	-	(16,687)
District Court- jury fees	646	20	-	(20)
Total County Commission, Special	<u>785,743</u>	<u>219,531</u>	<u>1,063,562</u>	<u>844,031</u>
County Clerk -				
Personal services	112,561	114,911	113,169	(1,742)
Contractual services	17,205	14,991	18,450	3,459
Commodities	1,817	2,144	3,825	1,681
Capital outlay	-	135	2,000	1,865
Transfer to Equipment Reserve Fund	10,000	-	1,000	1,000
Total County Clerk	<u>141,583</u>	<u>132,181</u>	<u>138,444</u>	<u>6,263</u>
County Treasurer -				
Personal services	90,640	89,722	94,534	4,812
Contractual services	27,743	32,978	28,560	(4,418)
Commodities	2,107	937	1,400	463
Capital outlay	-	-	1,050	1,050
Transfer to Equipment Reserve Fund	6,000	-	-	-
Total County Treasurer	<u>126,490</u>	<u>123,637</u>	<u>125,544</u>	<u>1,907</u>
Register of Deeds -				
Personal services	74,335	67,870	74,174	6,304
Contractual services	11,512	11,984	12,265	281
Commodities	1,423	1,855	2,070	215
Transfer to Equipment Reserve Fund	10,000	6,000	-	(6,000)
Total Register of Deeds	<u>97,270</u>	<u>87,709</u>	<u>88,509</u>	<u>800</u>

RICE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2011			Variance- Favorable (Unfavorable)
	2010 Actual	Actual	Budget	
Expenditures				
Courthouse -				
Personal services	\$ 26,093	\$ 13,636	\$ 23,000	\$ 9,364
Contractual services	27,588	37,863	35,850	(2,013)
Commodities	9,392	8,334	9,600	1,266
Capital outlay	2,373	1,453	8,000	6,547
Transfer to Equipment Reserve Fund	-	5,000	-	(5,000)
Total Courthouse	<u>65,446</u>	<u>66,286</u>	<u>76,450</u>	<u>10,164</u>
Attorney -				
Personal services	142,226	132,864	128,585	(4,279)
Contractual services	31,166	19,061	27,753	8,692
Commodities	7,825	6,918	3,900	(3,018)
Capital outlay	1,076	1,009	4,550	3,541
Total Attorney	<u>182,293</u>	<u>159,852</u>	<u>164,788</u>	<u>4,936</u>
Emergency Management -				
Personal services	15,948	17,016	20,200	3,184
Contractual services	15,668	6,274	9,600	3,326
Commodities	4,635	5,783	3,200	(2,583)
Capital outlay	646	2,626	7,000	4,374
Total Emergency Management	<u>36,897</u>	<u>31,699</u>	<u>40,000</u>	<u>8,301</u>
Unified Court -				
Contractual services	96,800	95,144	101,010	5,866
Commodities	6,231	4,650	5,000	350
Capital outlay	2,172	4,601	2,950	(1,651)
Transfer to Equipment Reserve Fund	10,000	5,954	6,500	546
Total Unified Court	<u>115,203</u>	<u>110,349</u>	<u>115,460</u>	<u>5,111</u>
Appraiser -				
Personal services	126,054	127,102	127,202	100
Contractual services	39,168	36,077	40,445	4,368
Commodities	4,381	4,076	6,800	2,724
Capital outlay	-	1,345	1,959	614
Transfer to Equipment Reserve Fund	10,000	5,000	-	(5,000)
Total Appraiser	<u>179,603</u>	<u>173,600</u>	<u>176,406</u>	<u>2,806</u>
GIS -				
Contractual services	11,400	11,400	11,400	-
Commodities	894	1,409	2,000	591
Capital outlay	-	400	1,000	600
Transfer to Equipment Reserve Fund	3,000	-	-	-
Total GIS	<u>15,294</u>	<u>13,209</u>	<u>14,400</u>	<u>1,191</u>

RICE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Expenditures				
Planning and Zoning -				
Personal services	\$ 20,037	\$ 20,299	\$ 19,825	\$ (474)
Contractual services	1,507	2,056	2,825	769
Commodities	116	206	50	(156)
Capital outlay	787	-	-	-
Total Planning and Zoning	<u>22,447</u>	<u>22,561</u>	<u>22,700</u>	<u>139</u>
Solid Waste -				
Personal services	112,133	103,363	78,795	(24,568)
Contractual services	439,150	264,748	385,950	121,202
Commodities	37,720	40,179	54,350	14,171
Capital outlay	-	-	6,000	6,000
Transfer to Equipment Reserve Fund	-	50,000	25,000	(25,000)
Total Solid Waste	<u>589,003</u>	<u>458,290</u>	<u>550,095</u>	<u>91,805</u>
Election -				
Personal services	16,343	12,826	17,000	4,174
Contractual services	11,755	12,894	11,850	(1,044)
Commodities	1,545	2,859	3,000	141
Capital outlay	1,375	-	-	-
Transfer to Equipment Reserve Fund	15,000	-	-	-
Board worker expense	7,217	3,061	-	(3,061)
Total Election	<u>53,235</u>	<u>31,640</u>	<u>31,850</u>	<u>210</u>
Airport -				
Personal services	1,004	922	1,300	378
Contractual services	30,006	32,326	40,900	8,574
Commodities	720	829	7,000	6,171
Capital outlay	4,452	-	-	-
Total Airport	<u>36,182</u>	<u>34,077</u>	<u>49,200</u>	<u>15,123</u>
Sheriff -				
Personal services	266,708	259,830	296,421	36,591
Contractual services	65,948	47,490	66,250	18,760
Commodities	36,007	39,069	198,150	159,081
Capital outlay	21,798	44,601	196,500	151,899
Detention expense	334,035	311,038	-	(311,038)
Building rental - Detention	150,000	150,000	-	(150,000)
Total Sheriff	<u>874,496</u>	<u>852,028</u>	<u>757,321</u>	<u>(94,707)</u>

RICE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Expenditures				
Sheriff - Communications -				
Personal services	\$ 169,638	\$ 174,439	\$ 164,236	\$ (10,203)
Contractual services	28,687	28,755	31,750	2,995
Commodities	3,512	5,169	5,100	(69)
Capital outlay	841	-	50,000	50,000
Building rental - Detention	50,000	50,000	-	(50,000)
Transfer to Equipment Reserve Fund	11,957	5,779	5,779	-
Total Sheriff - Communications	<u>264,635</u>	<u>264,142</u>	<u>256,865</u>	<u>(7,277)</u>
Economic Development -				
Personal services	48,191	37,894	48,000	10,106
Contractual services	10,302	5,426	10,241	4,815
Commodities	2,022	1,441	3,500	2,059
Capital outlay	1,929	-	2,000	2,000
Transfer to Equipment Reserve Fund	-	-	9,000	9,000
Revolving loan fund expense	9,000	9,000	-	(9,000)
Dues and membership	2,704	275	-	(275)
Director travel/mileage expense	301	143	-	(143)
Total Economic Development	<u>74,449</u>	<u>54,179</u>	<u>72,741</u>	<u>18,562</u>
Law Enforcement Equipment -				
Capital outlay	-	823	-	(823)
Total Law Enforcement Equipment	<u>-</u>	<u>823</u>	<u>-</u>	<u>(823)</u>
Other Appropriations -				
Mental health	37,080	37,080	37,080	-
Mental retardation	56,000	56,000	56,000	-
Extension council	110,648	105,000	105,000	-
Agricultural building	16,450	22,450	22,450	-
Fair	3,200	3,200	3,200	-
Soil conservation	30,000	30,000	30,000	-
Grant program expenditures	2,000	52,736	-	(52,736)
Total Other Appropriations	<u>255,378</u>	<u>306,466</u>	<u>253,730</u>	<u>(52,736)</u>

RICE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Expenditures				
Miscellaneous	\$ 16,397	\$ 38,173	\$ -	\$ (38,173)
Transfers to other funds -				
Road and Bridge Fund - sales tax	562,092	645,393	-	(645,393)
Equipment Reserve Fund	80,000	-	100,000	100,000
Capital Improvement Fund	50,000	-	200,000	200,000
Risk Management Reserve Fund	50,000	-	100,000	100,000
Total Transfers to Other Funds	742,092	645,393	400,000	(245,393)
Total Expenditures	4,776,026	3,946,698	\$ 4,551,775	\$ 605,077
Receipts Over (Under) Expenditures	(223,592)	676,228		
Unencumbered Cash, Beginning	225,277	1,685		
Unencumbered Cash, Ending	\$ 1,685	\$ 677,913		

RICE COUNTY, KANSAS

SPECIAL REVENUE FUND

EMERGENCY MEDICAL SERVICE FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues -				
Ad valorem property tax	\$ 171,761	\$ 160,655	\$ 164,500	\$ (3,845)
Delinquent tax	3,753	4,112	-	4,112
Motor vehicle tax	9,812	13,970	14,863	(893)
Recreational vehicle tax	203	282	290	(8)
16/20M vehicle tax	670	542	847	(305)
In lieu of tax	213	185	-	185
Neighborhood revitalization	(1,616)	(3,011)	-	(3,011)
Collections - current year	199,499	239,039	180,000	59,039
Collections - prior year	43,840	56,225	-	56,225
Miscellaneous	272	-	-	-
Total Cash Receipts	<u>428,407</u>	<u>471,999</u>	<u>\$ 360,500</u>	<u>\$ 111,499</u>
Expenditures				
Personal services	333,224	325,121	\$ 305,671	\$ (19,450)
Contractual services	53,833	69,117	67,200	(1,917)
Commodities	32,336	31,847	33,250	1,403
Capital outlay	19,488	9,358	23,000	13,642
Transfer to EMS Special Equipment Fund	30,000	-	-	-
Total Expenditures	<u>468,881</u>	<u>435,443</u>	<u>\$ 429,121</u>	<u>\$ (6,322)</u>
Receipts Over (Under) Expenditures	(40,474)	36,556		
Unencumbered Cash, Beginning	<u>148,081</u>	<u>107,607</u>		
Unencumbered Cash, Ending	<u>\$ 107,607</u>	<u>\$ 144,163</u>		

RICE COUNTY, KANSAS

SPECIAL REVENUE FUNDEMPLOYEE BENEFITS FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues -				
Ad valorem property tax	\$ 907,630	\$ 1,031,398	\$ 1,056,606	\$ (25,208)
Delinquent tax	17,753	22,387	-	22,387
Motor vehicle tax	61,145	74,408	78,541	(4,133)
Recreational vehicle tax	1,261	1,505	1,530	(25)
16/20M vehicle tax	4,442	3,364	4,474	(1,110)
In lieu of tax	1,128	1,187	-	1,187
Neighborhood revitalization	(8,542)	(19,334)	-	(19,334)
Insurance proceeds	136,133	152,488	100,000	52,488
Reimbursements	2,025	1,436	-	1,436
Total Cash Receipts	1,122,975	1,268,839	\$ 1,241,151	\$ 27,688
Expenditures				
Social Security	206,108	201,224	\$ 225,000	\$ 23,776
KPERS	193,554	202,998	225,000	22,002
Workers' compensation	74,535	49,997	90,000	40,003
Health insurance	823,494	850,294	850,000	(294)
Unemployment tax	3,909	2,318	10,000	7,682
Total Expenditures	1,301,600	1,306,831	\$ 1,400,000	\$ 93,169
Receipts Over (Under) Expenditures	(178,625)	(37,992)		
Unencumbered Cash, Beginning	382,591	203,966		
Unencumbered Cash, Ending	<u>\$ 203,966</u>	<u>\$ 165,974</u>		

RICE COUNTY, KANSAS

SPECIAL REVENUE FUNDFIRE DISTRICT NO. 1 GENERAL FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues -				
Ad valorem property tax	\$ 215,800	\$ 247,257	\$ 260,027	\$ (12,770)
Delinquent tax	2,547	3,199	-	3,199
Motor vehicle tax	9,001	8,446	8,706	(260)
Recreational vehicle tax	226	198	200	(2)
16/20M vehicle tax	1,052	1,206	1,345	(139)
Miscellaneous	3,232	443	-	443
Total Cash Receipts	<u>231,858</u>	<u>260,749</u>	<u>\$ 270,278</u>	<u>\$ (9,529)</u>
Expenditures				
Personal services	52,073	89,755	\$ 65,000	\$ (24,755)
Employee benefits	4,159	7,239	-	(7,239)
Contractual services	31,903	65,130	72,875	7,745
Commodities	44,723	42,663	67,000	24,337
Capital outlay	95,368	25,216	50,500	25,284
Transfer to Fire District No. 1 Sp. Equip. Fund	-	-	10,000	10,000
Total Expenditures	<u>228,226</u>	<u>230,003</u>	<u>\$ 265,375</u>	<u>\$ 35,372</u>
Receipts Over (Under) Expenditures	3,632	30,746		
Unencumbered Cash, Beginning	<u>3,011</u>	<u>6,643</u>		
Unencumbered Cash, Ending	<u>\$ 6,643</u>	<u>\$ 37,389</u>		

RICE COUNTY, KANSAS

SPECIAL REVENUE FUNDNOXIOUS WEED FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues -				
Ad valorem property tax	\$ 181,100	\$ 122,064	\$ 124,887	\$ (2,823)
Delinquent tax	3,636	3,974	-	3,974
Motor vehicle tax	14,621	15,015	15,678	(663)
Recreational vehicle tax	303	304	305	(1)
16/20M vehicle tax	878	815	893	(78)
In lieu of tax	225	140	-	140
Neighborhood revitalization	(1,705)	(2,285)	-	(2,285)
Sale of chemical and reimbursements	82,530	70,217	92,000	(21,783)
Miscellaneous	124	986	-	986
Total Cash Receipts	<u>281,712</u>	<u>211,230</u>	<u>\$ 233,763</u>	<u>\$ (22,533)</u>
Expenditures				
Personal services	90,396	88,879	\$ 93,952	\$ 5,073
Contractual services	16,404	19,913	19,055	(858)
Commodities	96,448	127,527	163,500	35,973
Capital outlay	1,665	-	-	-
Transfer to Noxious Weed Capital Outlay Fund	60,000	25,000	10,000	(15,000)
Total Expenditures	<u>264,913</u>	<u>261,319</u>	<u>\$ 286,507</u>	<u>\$ 25,188</u>
Receipts Over (Under) Expenditures	16,799	(50,089)		
Unencumbered Cash, Beginning	<u>42,094</u>	<u>58,893</u>		
Unencumbered Cash, Ending	<u>\$ 58,893</u>	<u>\$ 8,804</u>		

RICE COUNTY, KANSAS

SPECIAL REVENUE FUNDROAD AND BRIDGE FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues -				
Ad valorem property tax	\$ 505,378	\$ 443,620	\$ 453,708	\$ (10,088)
Delinquent tax	20,248	16,497	-	16,497
Motor vehicle tax	98,598	45,827	43,775	2,052
Recreational vehicle tax	2,065	942	853	89
16/20M vehicle tax	3,583	5,621	2,493	3,128
Special highway fuel tax	460,237	322,857	375,421	(52,564)
In lieu of tax	905	787	-	787
Neighborhood revitalization	(4,761)	(8,302)	-	(8,302)
Fees	99,226	120,450	90,000	30,450
Miscellaneous	2,709	1,454	-	1,454
Transfer from General Fund	562,092	645,393	200,000	445,393
Total Cash Receipts	<u>1,750,280</u>	<u>1,595,146</u>	<u>\$ 1,166,250</u>	<u>\$ 428,896</u>
Expenditures				
Personal services	543,805	505,622	\$ 577,300	\$ 71,678
Contractual services	137,306	143,082	264,850	121,768
Commodities	497,036	762,389	668,950	(93,439)
Capital outlay	27,534	31,475	55,962	24,487
Lease purchase payment-2007 Caterpillar Grader	29,638	29,638	29,638	-
Transfer to Road and Bridge Special Machinery Fund	260,000	250,000	200,000	(50,000)
Total Expenditures	<u>1,495,319</u>	<u>1,722,206</u>	<u>\$ 1,796,700</u>	<u>\$ 74,494</u>
Receipts Over (Under) Expenditures	254,961	(127,060)		
Unencumbered Cash, Beginning	<u>707,863</u>	<u>962,824</u>		
Unencumbered Cash, Ending	<u>\$ 962,824</u>	<u>\$ 835,764</u>		

RICE COUNTY, KANSAS

SPECIAL REVENUE FUNDCOUNTY HEALTH FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues -				
Ad valorem property tax	\$ 76,774	\$ 84,814	\$ 86,880	\$ (2,066)
Delinquent tax	936	1,467	-	1,467
Motor vehicle tax	5,834	6,364	6,650	(286)
Recreational vehicle tax	124	129	130	(1)
16/20M vehicle tax	-	344	379	(35)
In lieu of tax	95	98	-	98
Neighborhood revitalization	(723)	(1,590)	-	(1,590)
WIC	43,280	27,798	22,000	5,798
Fees	64,715	51,227	60,000	(8,773)
Family panning	-	4,149	-	4,149
Child care licensing	-	3,314	-	3,314
Maternal child health	-	6,234	-	6,234
Senior care	-	2,156	-	2,156
Healthcare foundation	-	2,900	-	2,900
Miscellaneous grants	83,680	38,396	55,000	(16,604)
Total Cash Receipts	<u>274,715</u>	<u>227,800</u>	<u>\$ 231,039</u>	<u>\$ (3,239)</u>
Expenditures				
Personal services	161,608	154,589	\$ 168,282	\$ 13,693
Contractual services	35,928	48,000	41,970	(6,030)
Commodities	19,879	4,441	19,250	14,809
Capital outlay	-	-	5,700	5,700
Transfer to Equipment Reserve Fund	-	-	3,000	3,000
Total Expenditures	<u>217,415</u>	<u>207,030</u>	<u>\$ 238,202</u>	<u>\$ 31,172</u>
Receipts Over (Under) Expenditures	57,300	20,770		
Unencumbered Cash, Beginning	<u>10,331</u>	<u>67,631</u>		
Unencumbered Cash, Ending	<u>\$ 67,631</u>	<u>\$ 88,401</u>		

RICE COUNTY, KANSAS

SPECIAL REVENUE FUND

SENIOR CITIZENS FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011</u>		<u>Variance- Favorable (Unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Taxes and Shared Revenues -				
Ad valorem property tax	\$ 213,948	\$ 227,481	\$ 233,033	\$ (5,552)
Delinquent tax	2,664	4,065	-	4,065
Motor vehicle tax	16,800	17,773	18,514	(741)
Recreational vehicle tax	357	360	361	(1)
16/20M vehicle tax	-	991	1,055	(64)
In lieu of tax	266	262	-	262
Neighborhood revitalization	(2,014)	(4,263)	-	(4,263)
Total Cash Receipts	<u>232,021</u>	<u>246,669</u>	<u>\$ 252,963</u>	<u>\$ (6,294)</u>
Expenditures				
Appropriation	<u>228,766</u>	<u>246,252</u>	<u>\$ 249,959</u>	<u>\$ 3,707</u>
Receipts Over (Under) Expenditures	3,255	417		
Unencumbered Cash, Beginning	<u>-</u>	<u>3,255</u>		
Unencumbered Cash, Ending	<u>\$ 3,255</u>	<u>\$ 3,672</u>		

RICE COUNTY, KANSAS

SPECIAL REVENUE FUNDHISTORICAL RECORDS FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011</u>		<u>Variance- Favorable (Unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Taxes and Shared Revenues -				
Ad valorem property tax	\$ 108,045	\$ 92,151	\$ 94,381	\$ (2,230)
Delinquent tax	1,361	1,929	-	1,929
Motor vehicle tax	8,645	8,986	9,353	(367)
Recreational vehicle tax	184	182	182	-
In lieu of tax	134	106	-	106
16/20M vehicle tax	-	510	533	(23)
Neighborhood revitalization	(1,017)	(1,726)	-	(1,726)
Total Cash Receipts	<u>117,352</u>	<u>102,138</u>	<u>\$ 104,449</u>	<u>\$ (2,311)</u>
Expenditures				
Appropriation	<u>115,678</u>	<u>101,959</u>	<u>\$ 115,000</u>	<u>\$ 13,041</u>
Receipts Over (Under) Expenditures	1,674	179		
Unencumbered Cash, Beginning	<u>-</u>	<u>1,674</u>		
Unencumbered Cash, Ending	<u>\$ 1,674</u>	<u>\$ 1,853</u>		

RICE COUNTY, KANSAS

SPECIAL REVENUE FUND

911 FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
User fees - Landlines	\$ 44,942	\$ 30,580	\$ 40,000	\$ (9,420)
Interest on idle funds	538	388	500	(112)
Transfer from 911 Wireless Fund	-	49,291	-	49,291
Total Cash Receipts	<u>45,480</u>	<u>80,259</u>	<u>\$ 40,500</u>	<u>\$ 39,759</u>
Expenditures				
Contractual services	8,963	13,855	\$ 27,250	\$ 13,395
Commodities	6,398	7,296	3,000	(4,296)
Capital outlay	7,982	-	71,163	71,163
Transfer to Equipment Reserve Fund	7,169	7,169	7,169	-
Total Expenditures	<u>30,512</u>	<u>28,320</u>	<u>\$ 108,582</u>	<u>\$ 80,262</u>
Receipts Over (Under) Expenditures	14,968	51,939		
Unencumbered Cash, Beginning	<u>68,070</u>	<u>83,038</u>		
Unencumbered Cash, Ending	<u>\$ 83,038</u>	<u>\$ 134,977</u>		

RICE COUNTY, KANSAS

SPECIAL REVENUE FUND

911 WIRELESS FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
User fees - Wireless	\$ 19,041	\$ 19,949	\$ 18,000	\$ 1,949
State grant	1,646	-	-	-
Interest on idle funds	292	222	-	222
Total Cash Receipts	<u>20,979</u>	<u>20,171</u>	<u>\$ 18,000</u>	<u>\$ 2,171</u>
Expenditures				
Contractual services	16,000	13,926	\$ 8,000	\$ (5,926)
Commodities	-	-	5,000	5,000
Capital outlay	-	-	43,067	43,067
Transfer to 911 Fund	-	49,291	-	(49,291)
Total Expenditures	<u>16,000</u>	<u>63,217</u>	<u>\$ 56,067</u>	<u>\$ (7,150)</u>
Receipts Over (Under) Expenditures	4,979	(43,046)		
Unencumbered Cash, Beginning	<u>38,067</u>	<u>43,046</u>		
Unencumbered Cash, Ending	<u>\$ 43,046</u>	<u>\$ -</u>		

RICE COUNTY, KANSAS

SPECIAL REVENUE FUNDEMS SPECIAL EQUIPMENT FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Transfer from Emergency Medical Service Fund	\$ 30,000	\$ -	\$ -	\$ -
Expenditures				
Lease purchase payment - ambulance	25,429	25,436	\$ 25,429	\$ (7)
Capital outlay	149,501	5,275	108,078	102,803
Total Expenditures	174,930	30,711	\$ 133,507	\$ 102,796
Receipts Over (Under) Expenditures	(144,930)	(30,711)		
Unencumbered Cash, Beginning	183,507	38,577		
Unencumbered Cash, Ending	\$ 38,577	\$ 7,866		

RICE COUNTY, KANSAS

SPECIAL REVENUE FUND

NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011</u>		<u>Variance- Favorable (Unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfer from Noxious Weed Fund	\$ 60,000	\$ 25,000	\$ 10,000	\$ 15,000
Expenditures				
Capital outlay	-	-	\$ 70,828	\$ 70,828
Receipts Over (Under) Expenditures	60,000	25,000		
Unencumbered Cash, Beginning	<u>60,828</u>	<u>120,828</u>		
Unencumbered Cash, Ending	<u>\$ 120,828</u>	<u>\$ 145,828</u>		

RICE COUNTY, KANSAS

SPECIAL REVENUE FUND

RISK MANAGEMENT RESERVE FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Transfer from General Fund	\$ 50,000	\$ -	\$ 100,000	\$ (100,000)
Interest	4,278	2,856	-	2,856
Reimbursements and other miscellaneous	<u>151,040</u>	<u>72,315</u>	<u>-</u>	<u>72,315</u>
Total Cash Receipts	<u>205,318</u>	<u>75,171</u>	<u>\$ 100,000</u>	<u>\$ (24,829)</u>
Expenditures				
Contractual services - insurance	20,837	15,224	\$ 583,871	\$ 568,647
Contractual services - claims	188,711	72,051	-	(72,051)
Capital outlay	<u>-</u>	<u>1,173</u>	<u>-</u>	<u>(1,173)</u>
Total Expenditures	<u>209,548</u>	<u>88,448</u>	<u>\$ 583,871</u>	<u>\$ 495,423</u>
Receipts Over (Under) Expenditures	(4,230)	(13,277)		
Unencumbered Cash, Beginning	<u>494,962</u>	<u>490,732</u>		
Unencumbered Cash, Ending	<u>\$ 490,732</u>	<u>\$ 477,455</u>		

RICE COUNTY, KANSAS

SPECIAL REVENUE FUNDEQUIPMENT RESERVE FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Transfer from General Fund	\$ 155,957	\$ 77,733	\$ 147,279	\$ (69,546)
Transfer from 911 Fund	7,169	7,169	7,169	-
Transfer from Register of Deeds Technology Fund	10,000	6,046	-	6,046
Transfer from Treasurer's Motor Vehicle Fund	-	3,000	-	3,000
Transfer from Health Fund	-	-	3,000	(3,000)
Transfer from Rice County Detention Center Fund	2,047	2,047	4,000	(1,953)
Total Cash Receipts	<u>175,173</u>	<u>95,995</u>	<u>\$ 161,448</u>	<u>\$ (65,453)</u>
Expenditures				
Contractual services	208	17,797	\$ 311,803	\$ 294,006
Capital outlay	38,514	48,671	336,714	288,043
Transfer to General Fund	-	10,000	-	(10,000)
Total Expenditures	<u>38,722</u>	<u>76,468</u>	<u>\$ 648,517</u>	<u>\$ 572,049</u>
Receipts Over (Under) Expenditures	136,451	19,527		
Unencumbered Cash, Beginning	<u>434,962</u>	<u>571,413</u>		
Unencumbered Cash, Ending	<u>\$ 571,413</u>	<u>\$ 590,940</u>		

RICE COUNTY, KANSAS

SPECIAL REVENUE FUND

TRANSIENT GUEST TAX FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011</u>		<u>Variance- Favorable (Unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transient guest tax	\$ 13,207	\$ 13,619	\$ 15,000	\$ (1,381)
Expenditures				
Tourism promotion and other contractual	8,934	12,865	\$ 10,000	\$ (2,865)
Commodities	40	-	10,457	10,457
Miscellaneous	30	-	-	-
Total Expenditures	<u>9,004</u>	<u>12,865</u>	<u>\$ 20,457</u>	<u>\$ 7,592</u>
Receipts Over (Under) Expenditures	4,203	754		
Unencumbered Cash, Beginning	<u>11,169</u>	<u>15,372</u>		
Unencumbered Cash, Ending	<u>\$ 15,372</u>	<u>\$ 16,126</u>		

RICE COUNTY, KANSAS

SPECIAL REVENUE FUND

SPECIAL ALCOHOL PROGRAMS FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Private club liquor tax	\$ 2,227	\$ 1,942	\$ 4,458	\$ (2,516)
Expenditures				
Appropriations to others	<u>2,414</u>	<u>5,390</u>	<u>\$ 9,724</u>	<u>\$ 4,334</u>
Receipts Over (Under) Expenditures	(187)	(3,448)		
Unencumbered Cash, Beginning	<u>4,966</u>	<u>4,779</u>		
Unencumbered Cash, Ending	<u>\$ 4,779</u>	<u>\$ 1,331</u>		

RICE COUNTY, KANSAS

SPECIAL REVENUE FUND

SOLID WASTE RECYCLING FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Reimbursements and other miscellaneous	\$ 17,267	\$ 26,964	\$ 4,000	\$ 22,964
Expenditures				
Contractual services	-	20,311	\$ 60,817	\$ 40,506
Receipts Over (Under) Expenditures	17,267	6,653		
Unencumbered Cash, Beginning	52,817	70,084		
Unencumbered Cash, Ending	\$ 70,084	\$ 76,737		

RICE COUNTY, KANSAS

SPECIAL REVENUE FUND

NONBUDGETED SPECIAL REVENUE FUNDS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Asset Forfeiture Fund</u>		<u>EMS Reserve Fund</u>	
	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>
Cash Receipts				
Reimbursements and other miscellaneous	\$ -	\$ -	\$ 15,301	\$ 20,682
Expenditures				
Contractual services	-	-	5,007	7,199
Commodities	-	-	10,182	15,370
Total Expenditures	-	-	15,189	22,569
Receipts Over (Under) Expenditures	-	-	112	(1,887)
Unencumbered Cash, Beginning	<u>6,843</u>	<u>6,843</u>	<u>10,259</u>	<u>10,371</u>
Unencumbered Cash, Ending	<u>\$ 6,843</u>	<u>\$ 6,843</u>	<u>\$ 10,371</u>	<u>\$ 8,484</u>

RICE COUNTY, KANSAS

SPECIAL REVENUE FUND

NONBUDGETED SPECIAL REVENUE FUNDS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Fire District No. 1</u>		<u>Register of Deeds</u>	
	<u>Sp. Equip. Fund</u>		<u>Technology Fund</u>	
	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>
Cash Receipts				
Fees	\$ -	\$ -	\$ 16,026	\$ 20,612
Interest	-	-	140	110
Miscellaneous	-	9,943	-	-
Total Cash Receipts	-	9,943	16,166	20,722
Expenditures				
Capital outlay	-	53,536	-	1,200
Transfer to Equipment Reserve Fund	-	-	10,000	6,046
Total Expenditures	-	53,536	10,000	7,246
Receipts Over (Under) Expenditures	-	(43,593)	6,166	13,476
Unencumbered Cash, Beginning	148,015	148,015	31,567	37,733
Unencumbered Cash, Ending	\$ 148,015	\$ 104,422	\$ 37,733	\$ 51,209

RICE COUNTY, KANSAS

SPECIAL REVENUE FUND

NONBUDGETED SPECIAL REVENUE FUNDS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Road and Bridge</u>		<u>Parks and</u>	
	<u>Sp. Machinery Fund</u>		<u>Recreation Fund</u>	
	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>
Cash Receipts				
Local alcoholic liquor tax	\$ -	\$ -	\$ 1,165	\$ 1,015
Transfer from Road and Bridge Fund	260,000	250,000	-	-
Miscellaneous	-	38,070	-	-
Total Cash Receipts	<u>260,000</u>	<u>288,070</u>	<u>1,165</u>	<u>1,015</u>
Expenditures				
Capital outlay	-	224,823	-	-
Receipts Over (Under) Expenditures	260,000	63,247	1,165	1,015
Unencumbered Cash, Beginning	<u>342,602</u>	<u>602,602</u>	<u>1,631</u>	<u>2,796</u>
Unencumbered Cash, Ending	<u>\$ 602,602</u>	<u>\$ 665,849</u>	<u>\$ 2,796</u>	<u>\$ 3,811</u>

RICE COUNTY, KANSAS

SPECIAL REVENUE FUNDNONBUDGETED SPECIAL REVENUE FUNDSSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Treasurer's</u>		<u>Energy</u>	
	<u>Motor Vehicle Fund</u>	<u>Motor Vehicle Fund</u>	<u>Manager Grant Fund</u>	<u>Manager Grant Fund</u>
	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>
Cash Receipts				
Motor vehicle fees	\$ 83,968	\$ 83,376	\$ -	\$ -
Sales and compensating use tax fees	686	711	-	-
Lienholder fees	1,711	1,694	-	-
Drivers' license fees	28,148	30,603	-	-
Antique fees and other reimbursements	4,812	5,414	-	-
Energy manager grant	-	-	73,178	17,767
Interest on investments	-	-	-	37
Total Cash Receipts	<u>119,325</u>	<u>121,798</u>	<u>73,178</u>	<u>17,804</u>
Expenditures				
Payroll and benefits	46,147	45,979	15,705	66,876
Contractual services	4,138	9,196	232	957
Commodities	2,583	3,946	4,071	7,079
Drivers' license to State	28,499	29,887	-	-
Refunds	347	990	-	-
Transfer to Equipment Reserve Fund	-	3,000	-	-
Transfer to General Fund	28,343	37,730	-	-
Total Expenditures	<u>110,057</u>	<u>130,728</u>	<u>20,008</u>	<u>74,912</u>
Receipts Over (Under) Expenditures	9,268	(8,930)	53,170	(57,108)
Unencumbered Cash, Beginning	<u>27,516</u>	<u>36,784</u>	<u>-</u>	<u>53,170</u>
Unencumbered Cash, Ending	<u>\$ 36,784</u>	<u>\$ 27,854</u>	<u>\$ 53,170</u>	<u>\$ (3,938)</u>

RICE COUNTY, KANSAS

DEBT SERVICE FUNDBOND AND INTEREST FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues -				
Ad valorem property tax	\$ 3	\$ -	\$ 1	\$ (1)
Delinquent tax	1,465	1,121	-	1,121
Motor vehicle tax	1,313	-	-	-
Recreational vehicle tax	15	-	-	-
16/20M vehicle tax	1,411	-	-	-
Total Cash Receipts	<u>4,207</u>	<u>1,121</u>	<u>\$ 1</u>	<u>\$ 1,120</u>
Expenditures				
Principal	-	-	\$ 75,855	\$ 75,855
Receipts Over (Under) Expenditures	4,207	1,121		
Unencumbered Cash, Beginning	<u>77,335</u>	<u>81,542</u>		
Unencumbered Cash, Ending	<u>\$ 81,542</u>	<u>\$ 82,663</u>		

RICE COUNTY, KANSAS

CAPITAL PROJECT FUNDCAPITAL IMPROVEMENT FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Transfer from General Fund	\$ 50,000	\$ -	\$ 200,000	\$ (200,000)
Federal grants	513,031	-	-	-
Total Cash Receipts	<u>563,031</u>	<u>-</u>	<u>\$ 200,000</u>	<u>\$ (200,000)</u>
Expenditures				
Contractual services	19,080	9,300	\$ 200,000	\$ 190,700
Federal grant expenditures	178,742	-	-	-
Capital outlay - improvements/non-building	89,034	40,661	200,000	159,339
Capital outlay - other	3,146	20,566	200,000	179,434
Bridge repairs	-	-	437,581	437,581
Office equipment	3,241	-	-	-
Total Expenditures	<u>293,243</u>	<u>70,527</u>	<u>\$ 1,037,581</u>	<u>\$ 967,054</u>
Receipts Over (Under) Expenditures	269,788	(70,527)		
Unencumbered Cash, Beginning	<u>506,293</u>	<u>776,081</u>		
Unencumbered Cash, Ending	<u>\$ 776,081</u>	<u>\$ 705,554</u>		

RICE COUNTY, KANSAS

ENTERPRISE FUNDRICE COUNTY DETENTION CENTER FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Prisoner care	\$ 748,293	\$ 883,999	\$ 738,500	\$ 145,499
Inmate services revenue	9,562	12,673	-	12,673
Building rental	466,864	200,000	-	200,000
Booking fees	6,554	7,116	25,000	(17,884)
Insurance proceeds	29,490	-	25,000	(25,000)
Miscellaneous	1,715	7,850	8,674	(824)
Transfer from General Fund	-	-	426,298	(426,298)
Total Cash Receipts	<u>1,262,478</u>	<u>1,111,638</u>	<u>\$ 1,223,472</u>	<u>\$ (111,834)</u>
Expenditures				
Personal services	411,809	416,062	\$ 455,022	\$ 38,960
Social security	1,239	-	-	-
KPERS	1,159	-	-	-
Health	64,826	-	-	-
Contractual services	213,259	217,186	221,212	4,026
Commodities	30,822	42,340	138,750	96,410
Capital outlay	3,337	4,833	-	(4,833)
Insurance	33,942	22,584	-	(22,584)
Food supplies	128,858	133,425	-	(133,425)
Debt service payments - building	404,764	204,663	404,488	199,825
Transfer to Equipment Reserve Fund	2,047	2,047	4,000	1,953
Total Expenditures	<u>1,296,062</u>	<u>1,043,140</u>	<u>\$ 1,223,472</u>	<u>\$ 180,332</u>
Receipts Over (Under) Expenditures	(33,584)	68,498		
Unencumbered Cash, Beginning	<u>(9,323)</u>	<u>(42,907)</u>		
Unencumbered Cash, Ending	<u>\$ (42,907)</u>	<u>\$ 25,591</u>		

RICE COUNTY, KANSAS

PRIVATE PURPOSE TRUST FUND

NONBUDGETED PRIVATE PURPOSE TRUST FUNDS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prosecutor Training</u>		<u>Special Prosecutor</u>	
	<u>Assistance Fund</u>		<u>Trust Fund</u>	
	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>
Cash Receipts				
Fees	\$ 1,642	\$ 1,584	\$ -	\$ -
Expenditures				
Payments to State KPTAI	<u>976</u>	<u>618</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	666	966	-	-
Unencumbered Cash, Beginning	<u>7,414</u>	<u>8,080</u>	<u>2,390</u>	<u>2,390</u>
Unencumbered Cash, Ending	<u>\$ 8,080</u>	<u>\$ 9,046</u>	<u>\$ 2,390</u>	<u>\$ 2,390</u>

RICE COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
For the Year Ended December 31, 2011

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds				
Ad valorem taxes -				
Current Tax	\$ 9,801,175	\$ 15,978,892	\$ 15,837,291	\$ 9,942,776
Delinquent Personal Property Tax	4,450	81,623	84,807	1,266
Redemptions	86,297	367,003	311,255	142,045
Mineral production tax	15,830	85,010	85,011	15,829
Local retailer's sales tax	-	645,393	645,393	-
Motor vehicle tax	76,735	1,263,530	1,286,424	53,841
Partial tax	22,212	7,996	1,977	28,231
In lieu of tax	-	22,879	22,879	-
Neighborhood revitalization	13,759	291,481	277,777	27,463
State motor fuel tax	-	472,492	371,473	101,019
Total Distributable Funds	10,020,458	19,216,299	18,924,287	10,312,470
State Funds				
Educational Building	-	126,683	124,746	1,937
Institutional Building	-	63,341	62,372	969
State General	-	13	13	-
Motor vehicle licenses	-	722,398	722,398	-
Occasional sales tax	22,445	343,285	335,464	30,266
Wildlife and Park	561	13,677	13,969	269
Total State Funds	23,006	1,269,397	1,258,962	33,441
Subdivision Funds				
Cities	-	1,750,234	1,750,234	-
Townships	-	1,646,078	1,646,078	-
Schools	-	6,477,472	6,477,472	-
Drainage Districts	-	3,807	3,807	-
Cemeteries Districts	145	26,415	26,397	163
Big Bend Ground Water Mgmt. Dist. No. 5	-	33,415	33,415	-
Watershed No. 95	4,173	172,601	174,643	2,131
Hospital Districts	-	1,224,141	1,224,141	-
SCKLS	-	97,396	97,396	-
Total Subdivision Funds	4,318	11,431,559	11,433,583	2,294
Other Agency Funds				
Road Crossing Fee Trust	25,045	37,850	33,645	29,250
PSF Employee Benefits Trust	237,429	519,778	444,531	312,676
Employee FSA Trust	105,250	7,048	10,383	101,915
Fireman's Relief Fund	23,920	4,795	5,663	23,052
Micro Loan CDBG SCKEDD	46,088	3,741	1,348	48,481
Sterling - Alden - E-Communities	17,779	87,736	83,869	21,646
Revolving Loan	9,229	90,606	45,310	54,525
Rice County PBC Reserve Fund	200,000	2,902,756	3,102,144	612
Treasurer's Clearing Long/Short	(14)	3,241,032	3,241,032	(14)
Insufficient Fund Check	184	11,000	12,377	(1,193)
Clerk of District Court	20,262	627,047	599,152	48,157
Law Library	7,464	9,126	11,466	5,124
Inmate Trust and Commissary	24,699	112,375	111,250	25,824
Total Other Agency Funds	717,335	7,654,890	7,702,170	670,055
Grand Total Agency Funds	\$ 10,765,117	\$ 39,572,145	\$ 39,319,002	\$ 11,018,260

RICE COUNTY, KANSAS

OTHER SUPPLEMENTAL INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2011

RICE COUNTY, KANSAS

RECONCILIATION OF 2010 TAX ROLL

December 31, 2011

2010 Tax Roll - As Adjusted

County Clerk's abstract of 2010 tax roll		\$ 16,194,503
Adjustments to original tax roll:		
Added taxes	\$ 124,197	
Abated taxes	(43,659)	
Escaped taxes	5,993	<u>86,531</u>
Adjusted 2010 tax roll		<u>16,281,034</u>

2010 Tax Roll - Accounted For

Collections during - 2010 and 2011		15,691,807
Add (deduct) refunds and cancellations - 2010 and 2011		<u>-</u>
Net tax roll collections		15,691,807
Delinquent personal property taxes for which tax warrants were issued		91,462
Abatements on warrants		(1,648)
Delinquent real estate taxes entered on the tax sale record		499,624
Abatements issued on Redemptions		<u>(531)</u>
2010 tax roll accounted for		<u>16,280,714</u>
Difference		<u>\$ (320)</u>

RICE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCE - AGENCY FUND

For the Year Ended December 31, 2011

DISTRICT COURT

Cash Balance, January 1		\$	20,261
Cash Receipts:			
Fines	\$	91,842	
PATF		1,592	
IDSF		413	
Indigent Defense Fee		1,922	
Law library		8,933	
Clerk fees		82,249	
LETC		11,765	
Judicial Branch Surcharge		31,258	
Marriage licenses		2,891	
Judgment and restitution		235,682	
Appearance bonds		75,030	
Attorney fees		5,987	
Interest		65	
Reinstatement fees		2,065	
KBI lab fees		5,264	
Miscellaneous fees		<u>70,091</u>	627,049
Cash Disbursements:			
Payments to State Treasurer		232,891	
Payments to County		20,680	
Payments to others		<u>345,582</u>	<u>(599,153)</u>
Cash Balance, December 31		\$	<u>48,157</u>
Cash in Bank		\$	<u>48,157</u>