

RICE COUNTY, KANSAS

DECEMBER 31, 2012

RICE COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

Edward C. Michel, CPA
Michael E. Evans, CPA
Roger W. Field, CPA
Gregory D. Daughhetee, CPA
Clark R. Cowl, CPA
Todd V. Pflughoeft, CPA
Robert D. Schraeder, CPA
Steven R. Stoecklein, CPA
Kenneth D. Hamby, CPA
John W. Denney, CPA
Michael R. Meisenheimer, CPA
Nick L. Muetting, CPA

The Board of County Commissioners
Rice County, Kansas

We have audited the accompanying financial statement of Rice County, Kansas which comprise the summary of cash receipts, expenditures, and unencumbered cash balances as of and for the year ended December 31, 2012, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the cash basis and budget laws of the State of Kansas as prescribed by the Kansas Municipal Audit and Accounting Guide (KMAAG), as described in note 1, to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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 KMAAG. 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on United States Generally Accepted Accounting Principles

As described in note 1 of the financial statement, the financial statement is prepared by the County in accordance with the cash basis and budget laws of the State of Kansas as prescribed by KMAAG to meet the requirements of the State of Kansas, 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.

Adverse Opinion on United States Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2012, or the respective changes in financial position, or where applicable, its cash flows for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2012, and the aggregate cash receipts and expenditures for the year then ended in accordance with the cash basis and budget laws of the State of Kansas as prescribed by KMAAG to meet the requirements of the State of Kansas, as described in note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2012 financial statement as a whole. The schedule of expenditures - actual and budget, the individual fund schedules of cash receipts and expenditures - actual and budget, and the schedule of cash receipts and disbursements - agency funds, and the detailed receipts, disbursements, and balance - district court (schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2012 financial statement. Such information is the responsibility of management and the 2012 supplementary information was derived from and relates directly to the underlying accounting and other records used to prepare the 2012 financial statement. The 2012 information has been subjected to the auditing procedures applied in the audit of the 2012 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2012 financial statement or to the 2012 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 2012 financial statement as a whole.

The 2011 actual column presented in the individual fund schedules of cash receipts and expenditures - actual and budget, schedules of cash receipts (schedule 2 as listed in the table of contents), which is the responsibility of management, are also presented for comparative analysis and are not a required part of the financial statement. Such information has not been subjected to the auditing procedures applied in the audit of the financial statement, and, accordingly, we do not express an opinion or provide any assurance on it.



Certified Public Accountants

Hutchinson, Kansas
May 23, 2013

RICE COUNTY, KANSAS
SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General fund	\$ 677,913	\$ 8,036	\$ 5,358,309	\$ 5,082,426	\$ 961,832	\$ 177,308	\$ 1,139,140
Special purpose funds							
Emergency medical service	144,163	-	467,673	438,881	172,955	13,056	186,011
Employee benefits	165,974	-	1,275,793	1,268,402	173,365	-	173,365
Fire District No. 1 general	37,389	-	274,076	266,923	44,542	585	45,127
Noxious weed	8,804	-	268,545	230,546	46,803	2,767	49,570
Road and bridge	835,764	18,525	1,587,287	1,481,097	960,479	46,014	1,006,493
County health	88,401	-	172,742	202,019	59,124	4,875	63,999
Senior citizens	3,672	-	243,487	243,099	4,060	-	4,060
Historical records	1,853	-	114,500	114,710	1,643	-	1,643
911	134,977	-	61,894	58,948	137,923	92	138,015
911 wireless	-	-	-	-	-	-	-
EMS special equipment	7,866	-	3,050	-	10,916	-	10,916
Noxious weed capital outlay	145,828	-	4,172	-	150,000	-	150,000
Risk management reserve	477,455	2,900	462,256	497,014	445,597	-	445,597
Equipment reserve	590,940	-	104,027	89,873	605,094	-	605,094
Capital improvement	705,554	385	-	56,226	649,713	-	649,713
Transient guest tax	16,126	-	13,747	20,776	9,097	-	9,097
Special alcohol programs	1,331	-	1,812	2,490	653	-	653
Solid waste recycling	76,737	-	19,827	23,104	73,460	-	73,460
Asset forfeiture	6,843	-	-	-	6,843	-	6,843
EMS reserve	8,484	-	9,599	9,522	8,561	-	8,561
Fire District No. 1 special equipment	104,422	-	100,000	27,068	177,354	-	177,354
Register of Deeds technology	51,209	-	23,629	11,080	63,758	-	63,758
Road and bridge special machinery	665,849	-	161,671	478,401	349,119	-	349,119
Parks and recreation	3,811	-	946	-	4,757	-	4,757
Treasurer's motor vehicle	27,854	-	131,787	119,691	39,950	1,526	41,476
Energy manager grant	(3,938)	-	79,055	74,245	872	-	872
Prosecutor training assistance	9,046	-	1,550	759	9,837	-	9,837
Special prosecutor trust	2,390	-	-	-	2,390	-	2,390
Total special purpose funds	4,318,804	21,810	5,583,125	5,714,874	4,208,865	68,915	4,277,780

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

RICE COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS

For Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Bond and interest fund							
Bond and interest	\$ 82,663	-	\$ 880	-	\$ 83,543	\$ -	\$ 83,543
Business fund							
Rice County Detention Center	25,591	2,296	1,219,376	1,231,548	15,715	32,208	47,923
TOTAL REPORTING ENTITY (excluding agency funds)	<u>\$ 5,104,971</u>	<u>\$ 32,142</u>	<u>\$ 12,161,690</u>	<u>\$ 12,028,848</u>	<u>\$ 5,269,955</u>	<u>\$ 278,431</u>	<u>\$ 5,548,386</u>

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

RICE COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -
REGULATORY BASIS

For Year Ended December 31, 2012

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COMPOSITION OF CASH

Cash and cash items	\$ 1,065
Checking accounts	845,229
Money market accounts	10,014,070
Certificates of deposit	4,755,830
Kansas Municipal Investment Pool	2,000,000
Other accounts	
Sheriff and Detention Center - inmate trust and commissary - checking account	(5,329)
Clerk of district court - checking account	27,413
Law library - checking account	<u>6,355</u>
 TOTAL CASH AND INVESTMENTS	 17,644,633
 AGENCY FUNDS (SCHEDULE 3)	 <u>(12,096,247)</u>
 TOTAL FINANCIAL REPORTING ENTITY	 <u>\$ 5,548,386</u>

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

RICE COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2012

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

Extension Council

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

Public Building Commission

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

Fund Accounting

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.

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

The following types of funds were utilized in recording the financial activities of the County for the year of 2012:

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

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

Bond and interest funds — used to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

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 a governmental unit as an agent for individuals, private organizations, other governmental units, and/or other funds.

Regulatory Basis of Accounting and Departures from Generally Accepted Accounting Principles

The regulatory basis of accounting as prescribed in the Kansas Municipal Audit and Accounting Guide (KMAAG) involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and reporting the changes in unencumbered cash and investments of a fund resulting from the regulatory basis revenues 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 KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

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

Budgetary Information

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

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

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. Amended budgets were prepared for the general fund, emergency medical services fund, and the Rice County detention center fund for the year ended December 31, 2012.

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.

All legal annual operating budgets are prepared using the regulatory 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 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, agency funds, and the certain special purpose funds.

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Tax Cycle

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

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

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

Cash and Investments

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

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

Reimbursed Expenses

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

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Management was not aware of any 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 FDIC coverage.

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

Interest Rate Risk

In accordance with Kansas statute 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 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.

At December 31, 2012, the County's carrying amount of deposits was \$15,643,568 and the bank balance was \$15,654,350. Of the bank balance, \$1,054,225 was covered by federal depository insurance and \$14,600,125 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County's practice is to invest funds in United States Obligations and the Kansas Municipal Investment Pool.

As of December 31, 2012, the County had the following investments:

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>	S&P AAf/S1+

At December 31, 2012, the County had invested \$2,000,000 in the state's municipal investment pool. The municipal investment pool is under the oversight of the pooled money investment board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the United States government or any agency thereof, with maturities up to four years. No more than 10.00% of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Concentration of Credit Risk

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

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	Date of Final Maturity
Capital leases				
2007 caterpillar 12H motor grader	07/25/08	3.85%	\$ 132,500	02/25/13
Law Enforcement Detention Center refunding	05/11/11	2.00%-3.00%	2,470,000	12/18/18

Changes in long-term debt of the County for the year ended December 31, 2012, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
Capital leases						
2007 caterpillar 120H motor Law Enforcement Detention Center refunding	\$ 56,020	\$ -	\$ 27,482	\$ -	\$ 28,538	\$ 2,156
	<u>2,470,000</u>	<u>-</u>	<u>310,000</u>	<u>-</u>	<u>2,160,000</u>	<u>77,858</u>
Total long-term debt	<u>\$ 2,526,020</u>	<u>\$ -</u>	<u>\$ 337,482</u>	<u>\$ -</u>	<u>\$ 2,188,538</u>	<u>\$ 80,014</u>

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

Capital Leases	Principal	Interest
2013	\$ 363,538	\$ 57,326
2014	340,000	49,525
2015	350,000	42,725
2016	360,000	32,225
2017	365,000	21,425
2018	<u>410,000</u>	<u>12,300</u>
	<u>\$ 2,188,538</u>	<u>\$ 215,526</u>

NOTE 5—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. 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 statement and supplementary information. That report may be obtained by writing to KPERs (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 79-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the member employee contribution rate a 4.00% of covered salary for Tier 1 members and at 6.00% of covered salary for Tier 2 members.

The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The KPERS employer rate established by statute for 2012 was 8.34%; except for the period April 1, 2012 through June 30, 2012, when the rate was 7.34%. The County's contributions to KPERS for the years ended December 31, 2012, 2011, and 2010, were \$233,538, \$214,419, and \$200,995, respectively, equal to the statutory required contributions for each year.

NOTE 6—DEFERRED COMPENSATION PLAN

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

NOTE 7—OTHER LONG-TERM LIABILITIES

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County 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 County 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 County under this program.

Compensated Absences

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

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

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

<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 pay period and prorated to hours worked for part-time employees. Employees are allowed to continue to accrue earned leave to a maximum of 936 hours. At the end of the calendar year, an employee will have any leave in excess of 780 hours bought back at the rate of 50% of the employee's current hourly wage.

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

The County's estimated liability for compensated absences at December 31, 2012, was \$354,261.

NOTE 8—RISK MANAGEMENT

The County has obtained coverage through commercial insurance to limit its exposure to the various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and work related injuries or illnesses. Medical benefits are provided to employees and their eligible dependents through commercial insurance.

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

NOTE 9—COMMITMENTS AND CONTINGENCIES

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

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.

NOTE 10—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2012:

From	To	Statutory Authority	Amount
Treasurer's motor vehicle fund	General fund	K.S.A. 8-145	\$ 28,517
General fund	Road and bridge fund	K.S.A. 12-196	617,779
General fund	Equipment reserve fund	K.S.A. 19-119	85,690
911 fund	Equipment reserve fund	K.S.A. 19-119	14,337
Treasurer's motor vehicle fund	Equipment reserve fund	K.S.A. 19-119	4,000
Road and bridge fund	Road and bridge special machinery fund	K.S.A. 68-141g	150,000
Road and bridge fund	Noxious weed capital outlay fund	K.S.A. 2-1318	4,172
Noxious weed fund	Fire District No. 1 special equipment	K.S.A. 19-3612c	100,000
Fire District No. 1			

RICE COUNTY, KANSAS

SCHEDULE OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2012

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GOVERNMENTAL TYPE FUNDS					
General fund	\$ 4,842,656	\$ 239,770	\$ 5,082,426	\$ 5,082,426	\$ -
Special purpose funds					
Emergency medical service	437,720	59,207	496,927	438,881	(58,046)
Employee benefits	1,300,863	-	1,300,863	1,268,402	(32,461)
Fire District No. 1 general	299,463	-	299,463	266,923	(32,540)
Noxious weed	262,904	-	262,904	230,546	(32,358)
Road and bridge	1,494,122	-	1,494,122	1,481,097	(13,025)
County health	202,285	-	202,285	202,019	(266)
Senior citizens	246,329	-	246,329	243,099	(3,230)
Historical records	112,967	-	112,967	114,710	1,743
911	221,495	-	221,495	58,948	(162,547)
911 wireless	25,959	-	25,959	-	(25,959)
EMS special equipment	-	-	-	-	-
Noxious weed capital outlay	60,000	-	60,000	-	(60,000)
Risk management reserve	240,732	459,219	699,951	497,014	(202,937)
Equipment reserve	518,208	-	518,208	89,873	(428,335)
Capital improvement	626,081	-	626,081	56,226	(569,855)
Transient guest tax	21,915	-	21,915	20,776	(1,139)
Special alcohol programs	4,645	-	4,645	2,490	(2,155)
Solid waste recycling	13,267	19,827	33,094	23,104	(9,990)
Bond and interest fund	81,543	-	81,543	-	(81,543)
Business fund					
Rice County Detention Center	1,285,000	-	1,285,000	1,231,548	(53,452)

RICE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)

For Year Ended December 31, 2012

(With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Taxes and shared revenues				
Ad valorem property tax	\$ 2,602,927	\$ 3,136,834	\$ 3,232,697	\$ (95,863)
Delinquent tax	61,252	63,262	25,000	38,262
Interest and charges on delinquent taxes	98,101	85,558	70,000	15,558
Motor vehicle tax	207,939	213,651	211,011	2,640
Recreational vehicle tax	4,202	4,051	4,428	(377)
16/20M vehicle tax	8,586	12,126	7,162	4,964
Local retail sales tax	645,393	738,088	650,000	88,088
Mineral tax	42,505	44,843	25,000	19,843
In lieu of tax	2,996	3,469	-	3,469
Local alcoholic liquor tax	1,015	947	-	947
Special assessments	302,010	316,094	285,000	31,094
Neighborhood revitalization	(48,785)	(62,500)	(75,296)	12,796
Total taxes and shared revenues	3,928,141	4,556,423	4,435,002	121,421
Licenses, permits, and fees				
Mortgage registration tax	122,031	174,014	70,000	104,014
Officers' fees	64,507	73,235	45,000	28,235
Transfer from equipment reserve fund	10,000	-	-	-
Transfer from treasurer's motor vehicle fund	37,730	28,517	6,500	22,017
Diversion fees	21,750	16,075	15,000	1,075
Total licenses, permits, and fees	256,018	291,841	136,500	155,341
Use of money and property				
Interest on idle funds	82,010	85,094	54,000	31,094
Rents	6,369	7,271	-	7,271
Airport hanger rental	4,100	6,044	-	6,044
Total use of money and property	92,479	98,409	54,000	44,409
Miscellaneous				
Dispatch reimbursement	84,000	84,000	84,000	-
Airport - city reimbursement	10,665	-	-	-
Election reimbursement	679	-	-	-
Other reimbursements	155,129	142,016	6,500	135,516
Grants	61,473	89,563	-	89,563
State environmental planning grant	3,507	-	-	-
Solid waste e waste grant	28,851	27,691	13,000	14,691
Miscellaneous	1,984	68,366	2,615	65,751
Total miscellaneous	346,288	411,636	106,115	305,521
TOTAL CASH RECEIPTS	4,622,926	5,358,309	4,731,617	626,692

RICE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2012
(With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET				
County Commission				
Personal services	\$ 48,351	\$ 47,244	\$ 53,150	\$ (5,906)
Contractual services	18,798	21,447	14,350	7,097
Commodities	3,519	2,476	2,500	(24)
Total County Commission	70,668	71,167	70,000	1,167
County Commission, administration operations				
Personal services	18,928	21,569	18,360	3,209
Contractual services	27,265	404,788	445,030	(40,242)
Commodities	4,012	7,684	5,000	2,684
Total County Commission, administration operations	50,205	434,041	468,390	(34,349)
County Commission, special				
Personal services	28,834	141,684	119,783	21,901
Contractual services	60,535	48,712	136,850	(88,138)
Commodities	8,204	315,577	318,754	(3,177)
Capital outlay	4,500	5,000	84,704	(79,704)
Building rental - detention	-	200,000	250,000	(50,000)
Economic development	100,751	91,251	50,000	41,251
Juvenile detention	16,687	-	20,000	(20,000)
District court - jury fees	20	-	4,790	(4,790)
Total County Commission, special	219,531	802,224	984,881	(182,657)
County Clerk				
Personal services	114,911	118,604	116,718	1,886
Contractual services	14,991	12,343	12,275	68
Commodities	2,144	1,263	3,000	(1,737)
Capital outlay	135	-	-	-
Transfer to equipment reserve fund	-	-	2,000	(2,000)
Total County Clerk	132,181	132,210	133,993	(1,783)
County Treasurer				
Personal services	89,722	96,448	94,606	1,842
Contractual services	32,978	21,594	25,580	(3,986)
Commodities	937	1,257	1,800	(543)
Capital outlay	-	-	800	(800)
Transfer to equipment reserve fund	-	2,000	-	2,000
Total County Treasurer	123,637	121,299	122,786	(1,487)
Register of Deeds				
Personal services	67,870	68,251	64,008	4,243
Contractual services	11,984	8,737	10,900	(2,163)
Commodities	1,855	2,555	2,070	485
Transfer to equipment reserve fund	6,000	-	-	-
Total Register of Deeds	87,709	79,543	76,978	2,565

RICE COUNTY, KANSAS
 GENERAL FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2012
 (With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Courthouse				
Personal services	\$ 13,636	\$ 12,940	\$ 3,000	\$ 9,940
Contractual services	37,863	23,701	32,050	(8,349)
Commodities	8,334	7,454	9,100	(1,646)
Capital outlay	1,453	216	6,000	(5,784)
Transfer to equipment reserve fund	5,000	3,000	-	3,000
Total courthouse	66,286	47,311	50,150	(2,839)
County Attorney				
Personal services	132,864	137,563	154,286	(16,723)
Contractual services	19,061	20,361	21,450	(1,089)
Commodities	6,918	7,738	3,400	4,338
Capital outlay	1,009	8,398	3,000	5,398
Diversion expenditures	-	7,939	-	7,939
Total County Attorney	159,852	181,999	182,136	(137)
Emergency management				
Personal services	17,016	16,724	7,450	9,274
Contractual services	6,274	3,165	9,350	(6,185)
Commodities	5,783	4,520	4,200	320
Capital outlay	2,626	3,780	6,000	(2,220)
Total emergency management	31,699	28,189	27,000	1,189
Unified court				
Contractual services	95,144	102,639	94,010	8,629
Commodities	4,650	7,915	5,000	2,915
Capital outlay	4,601	2,012	2,450	(438)
Transfer to equipment reserve fund	5,954	4,190	6,000	(1,810)
Total unified court	110,349	116,756	107,460	9,296
Appraiser				
Personal services	127,102	132,591	127,920	4,671
Contractual services	36,077	32,165	36,045	(3,880)
Commodities	4,076	5,114	7,300	(2,186)
Capital outlay	1,345	1,549	1,961	(412)
Transfer to equipment reserve fund	5,000	4,000	-	4,000
Total Appraiser	173,600	175,419	173,226	2,193
GIS				
Contractual services	11,400	11,400	11,400	-
Commodities	1,409	400	2,000	(1,600)
Capital outlay	400	-	1,400	(1,400)
Transfer to equipment reserve fund	-	2,500	-	2,500
Total GIS	13,209	14,300	14,800	(500)

RICE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2012
 (With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Planning and zoning				
Personal services	\$ 20,299	\$ 17,597	\$ 19,825	\$ (2,228)
Contractual services	2,056	2,744	2,675	69
Commodities	206	83	200	(117)
Total planning and zoning	<u>22,561</u>	<u>20,424</u>	<u>22,700</u>	<u>(2,276)</u>
Solid waste				
Personal services	103,363	109,060	80,345	28,715
Contractual services	264,748	358,226	431,850	(73,624)
Commodities	40,179	45,375	57,350	(11,975)
Capital outlay	-	-	3,000	(3,000)
Transfer to equipment reserve fund	50,000	70,000	25,000	45,000
Total solid waste	<u>458,290</u>	<u>582,661</u>	<u>597,545</u>	<u>(14,884)</u>
Election				
Personal services	12,826	10,860	19,451	(8,591)
Contractual services	12,894	21,734	23,825	(2,091)
Commodities	2,859	-	2,000	(2,000)
Board worker expense	3,061	8,365	-	8,365
Total election	<u>31,640</u>	<u>40,959</u>	<u>45,276</u>	<u>(4,317)</u>
Airport				
Personal services	922	1,002	1,004	(2)
Contractual services	32,326	21,449	30,400	(8,951)
Commodities	829	1,197	7,000	(5,803)
Capital outlay	-	762	-	762
Total airport	<u>34,077</u>	<u>24,410</u>	<u>38,404</u>	<u>(13,994)</u>
Sheriff				
Personal services	259,830	270,554	333,391	(62,837)
Contractual services	47,490	38,151	40,750	(2,599)
Commodities	39,069	46,835	50,250	(3,415)
Capital outlay	44,601	53,691	49,500	4,191
Detention expense	311,038	348,547	300,000	48,547
Building rental - detention	150,000	150,000	150,000	-
Total Sheriff	<u>852,028</u>	<u>907,778</u>	<u>923,891</u>	<u>(16,113)</u>

RICE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2012
 (With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Sheriff - communications				
Personal services	\$ 174,439	\$ 188,416	\$ 199,731	\$ (11,315)
Contractual services	28,755	21,769	34,650	(12,881)
Commodities	5,169	5,527	6,100	(573)
Capital outlay	-	9,070	4,000	5,070
Building rental - detention	50,000	50,000	50,000	-
Transfer to equipment reserve fund	5,779	-	5,779	(5,779)
Total Sheriff - communications	264,142	274,782	300,260	(25,478)
Economic development				
Personal services	37,894	31,106	28,000	3,106
Contractual services	5,426	2,775	7,400	(4,625)
Commodities	1,441	1,279	2,600	(1,321)
Capital outlay	-	-	2,000	(2,000)
Revolving loan fund expense	9,000	13,000	10,000	3,000
Dues and membership	275	-	-	-
Director travel/mileage expense	143	-	-	-
Total economic development	54,179	48,160	50,000	(1,840)
Law enforcement equipment				
Capital outlay	823	5,251	-	5,251
Other appropriations				
Mental health	37,080	37,080	37,080	-
Mental retardation	56,000	56,000	56,000	-
Extension council	105,000	105,000	105,000	-
Agricultural building	22,450	21,500	21,500	-
Fair	3,200	3,200	3,200	-
Soil conservation	30,000	30,000	30,000	-
Grant program expenditures	52,736	87,695	-	87,695
Total other appropriations	306,466	340,475	252,780	87,695
Miscellaneous				
	38,173	15,289	-	15,289
Transfers to other funds				
Road and bridge fund - sales tax	645,393	617,779	200,000	417,779
TOTAL EXPENDITURES	3,946,698	5,082,426	4,842,656	239,770
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	239,770	(239,770)
TOTAL FOR COMPARISON	3,946,698	5,082,426	\$ 5,082,426	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	676,228	275,883		
PRIOR YEAR ENCUMBRANCES CANCELED	-	8,036		
UNENCUMBERED CASH, JANUARY 1	1,685	677,913		
UNENCUMBERED CASH, DECEMBER 31	\$ 677,913	\$ 961,832		

RICE COUNTY, KANSAS

EMERGENCY MEDICAL SERVICE FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2012

(With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	\$ 160,655	\$ 176,449	\$ 181,783	\$ (5,334)
Delinquent tax	4,112	3,979	-	3,979
Motor vehicle tax	13,970	13,234	13,019	215
Recreational vehicle tax	282	251	273	(22)
16/20M vehicle tax	542	817	442	375
In lieu of tax	185	195	-	195
Neighborhood revitalization	(3,011)	(3,516)	-	(3,516)
Collections - current year	239,039	239,207	180,000	59,207
Collections - prior year	56,225	37,057	30,000	7,057
TOTAL CASH RECEIPTS	471,999	467,673	\$ 405,517	\$ 62,156
EXPENDITURES				
Personal services	325,121	345,276	\$ 316,989	\$ 28,287
Contractual services	69,117	50,052	64,950	(14,898)
Commodities	31,847	42,306	41,000	1,306
Capital outlay	9,358	1,247	14,781	(13,534)
TOTAL EXPENDITURES	435,443	438,881	437,720	1,161
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	59,207	(59,207)
TOTAL FOR COMPARISON	435,443	438,881	\$ 496,927	\$ (58,046)
RECEIPTS OVER (UNDER) EXPENDITURES	36,556	28,792		
UNENCUMBERED CASH, JANUARY 1	107,607	144,163		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 144,163</u>	<u>\$ 172,955</u>		

RICE COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2012
(With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	\$ 1,031,398	\$ 1,039,144	\$ 1,049,870	\$ (10,726)
Delinquent tax	22,387	23,412	-	23,412
Motor vehicle tax	74,408	84,320	83,621	699
Recreational vehicle tax	1,505	1,596	1,754	(158)
16/20M vehicle tax	3,364	4,319	2,838	1,481
In lieu of tax	1,187	1,149	1,000	149
Neighborhood revitalization	(19,334)	(20,708)	(24,137)	3,429
Insurance proceeds	152,488	141,356	-	141,356
Reimbursements	1,436	1,205	-	1,205
TOTAL CASH RECEIPTS	1,268,839	1,275,793	\$ 1,114,946	\$ 160,847
EXPENDITURES				
Social Security	201,224	214,185	210,000	4,185
KPERS	202,998	231,242	215,000	16,242
Workers' compensation	49,997	-	90,000	(90,000)
Health insurance	850,294	814,850	775,863	38,987
Unemployment tax	2,318	8,125	10,000	(1,875)
TOTAL EXPENDITURES	1,306,831	1,268,402	\$ 1,300,863	\$ (32,461)
RECEIPTS OVER (UNDER) EXPENDITURES	(37,992)	7,391		
UNENCUMBERED CASH, JANUARY 1	203,966	165,974		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 165,974</u>	<u>\$ 173,365</u>		

RICE COUNTY, KANSAS
 FIRE DISTRICT NO. 1 GENERAL FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2012
 (With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	\$ 247,257	\$ 250,847	\$ 256,597	\$ (5,750)
Delinquent tax	3,199	3,048	-	3,048
Motor vehicle tax	8,446	10,455	9,065	1,390
Recreational vehicle tax	198	241	232	9
16/20M vehicle tax	1,206	1,282	118	1,164
FEMA reimbursements	-	5,342	-	5,342
Miscellaneous	443	2,861	10,000	(7,139)
TOTAL CASH RECEIPTS	260,749	274,076	\$ 276,012	\$ (1,936)
EXPENDITURES				
Personal services	89,755	74,994	65,000	9,994
Employee benefits	7,239	6,245	-	6,245
Contractual services	65,130	24,118	95,463	(71,345)
Commodities	42,663	57,283	88,500	(31,217)
Capital outlay	25,216	4,283	50,500	(46,217)
Transfer to Fire District No. 1 special equipment fund	-	100,000	-	100,000
TOTAL EXPENDITURES	230,003	266,923	\$ 299,463	\$ (32,540)
RECEIPTS OVER (UNDER) EXPENDITURES	30,746	7,153		
UNENCUMBERED CASH, JANUARY 1	6,643	37,389		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 37,389</u>	<u>\$ 44,542</u>		

RICE COUNTY, KANSAS

NOXIOUS WEED FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2012

(With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	\$ 122,064	\$ 158,205	\$ 159,817	\$ (1,612)
Delinquent tax	3,974	3,905	-	3,905
Motor vehicle tax	15,015	10,218	9,884	334
Recreational vehicle tax	304	195	207	(12)
16/20M vehicle tax	815	863	335	528
In lieu of tax	140	175	-	175
Neighborhood revitalization	(2,285)	(3,152)	(5,488)	2,336
Sale of chemical and reimbursements	70,217	96,833	92,000	4,833
Miscellaneous	986	1,303	-	1,303
TOTAL CASH RECEIPTS	211,230	268,545	\$ 256,755	\$ 11,790
EXPENDITURES				
Personal services	88,879	93,077	\$ 93,952	\$ (875)
Contractual services	19,913	9,351	10,940	(1,589)
Commodities	127,527	123,401	158,012	(34,611)
Capital outlay	-	545	-	545
Transfer to noxious weed capital outlay fund	25,000	4,172	-	4,172
TOTAL EXPENDITURES	261,319	230,546	\$ 262,904	\$ (32,358)
RECEIPTS OVER (UNDER) EXPENDITURES	(50,089)	37,999		
UNENCUMBERED CASH, JANUARY 1	58,893	8,804		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 8,804</u>	<u>\$ 46,803</u>		

RICE COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2012
(With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	\$ 443,620	\$ 231,037	\$ 233,410	\$ (2,373)
Delinquent tax	16,497	15,682	-	15,682
Motor vehicle tax	45,827	36,605	35,907	698
Recreational vehicle tax	942	696	753	(57)
16/20M vehicle tax	5,621	2,422	1,219	1,203
Special highway fuel tax	322,857	438,520	434,734	3,786
In lieu of tax	787	532	-	532
Neighborhood revitalization	(8,302)	(4,608)	(31,540)	26,932
Fees	120,450	204,203	90,000	114,203
Road impact fees	-	36,000	-	36,000
Miscellaneous	1,454	8,419	-	8,419
Transfer from general fund	645,393	617,779	200,000	417,779
TOTAL CASH RECEIPTS	1,595,146	1,587,287	\$ 964,483	\$ 622,804
EXPENDITURES				
Personal services	505,622	514,262	\$ 495,762	\$ 18,500
Contractual services	143,082	142,308	198,350	(56,042)
Commodities	762,389	664,469	692,410	(27,941)
Capital outlay	31,475	10,058	27,962	(17,904)
Lease purchase payment - 2007 caterpillar grader	29,638	-	29,638	(29,638)
Transfer to road and bridge special machinery fund	250,000	150,000	50,000	100,000
TOTAL EXPENDITURES	1,722,206	1,481,097	\$ 1,494,122	\$ (13,025)
RECEIPTS OVER (UNDER) EXPENDITURES	(127,060)	106,190		
PRIOR YEAR ENCUMBRANCES CANCELED	-	18,525		
UNENCUMBERED CASH, JANUARY 1	962,824	835,764		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 835,764</u>	<u>\$ 960,479</u>		

RICE COUNTY, KANSAS
COUNTY HEALTH FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2012
(With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	\$ 84,814	\$ 35,908	\$ 36,243	\$ (335)
Delinquent tax	1,467	1,406	-	1,406
Motor vehicle tax	6,364	6,940	6,876	64
Recreational vehicle tax	129	131	144	(13)
16/20M vehicle tax	344	366	233	133
In lieu of tax	98	40	-	40
Neighborhood revitalization	(1,590)	(717)	(4,562)	3,845
Fees	51,227	32,006	50,000	(17,994)
WIC	27,798	31,134	10,916	20,218
Family planning	4,149	7,782	-	7,782
Child care licensing	3,314	1,686	-	1,686
Maternal child health	6,234	10,583	-	10,583
Senior care	2,156	2,166	-	2,166
Healthcare foundation	2,900	7,000	-	7,000
Miscellaneous grants	38,396	36,311	41,967	(5,656)
TOTAL CASH RECEIPTS	227,800	172,742	\$ 141,817	\$ 30,925
EXPENDITURES				
Personal services	154,589	160,617	\$ 159,327	\$ 1,290
Contractual services	48,000	30,961	18,820	12,141
Commodities	4,441	10,046	15,438	(5,392)
Capital outlay	-	395	5,700	(5,305)
Transfer to equipment reserve fund	-	-	3,000	(3,000)
TOTAL EXPENDITURES	207,030	202,019	\$ 202,285	\$ (266)
RECEIPTS OVER (UNDER) EXPENDITURES	20,770	(29,277)		
UNENCUMBERED CASH, JANUARY 1	67,631	88,401		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 88,401</u>	<u>\$ 59,124</u>		

RICE COUNTY, KANSAS
 SENIOR CITIZENS FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2012
 (With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	\$ 227,481	\$ 223,170	\$ 225,403	\$ (2,233)
Delinquent tax	4,065	4,505	-	4,505
Motor vehicle tax	17,773	18,641	18,442	199
Recreational vehicle tax	360	353	387	(34)
16/20M vehicle tax	991	1,019	626	393
In lieu of tax	262	247	-	247
Neighborhood revitalization	(4,263)	(4,448)	(4,788)	340
TOTAL CASH RECEIPTS	246,669	243,487	\$ 240,070	\$ 3,417
EXPENDITURES				
Appropriation	246,252	243,099	\$ 246,329	\$ (3,230)
RECEIPTS OVER (UNDER) EXPENDITURES	417	388		
UNENCUMBERED CASH, JANUARY 1	3,255	3,672		
UNENCUMBERED CASH, DECEMBER 31	\$ 3,672	\$ 4,060		

RICE COUNTY, KANSAS
HISTORICAL RECORDS FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2012
(With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	\$ 92,151	\$ 106,126	\$ 107,121	\$ (995)
Delinquent tax	1,929	2,091	-	2,091
Motor vehicle tax	8,986	7,621	7,469	152
Recreational vehicle tax	182	145	157	(12)
16/20M vehicle tax	510	515	253	262
In lieu of tax	106	117	-	117
Neighborhood revitalization	(1,726)	(2,115)	(2,033)	(82)
TOTAL CASH RECEIPTS	<u>102,138</u>	<u>114,500</u>	<u>\$ 112,967</u>	<u>\$ 1,533</u>
EXPENDITURES				
Appropriation	<u>101,959</u>	<u>114,710</u>	<u>\$ 112,967</u>	<u>\$ 1,743</u>
RECEIPTS OVER (UNDER) EXPENDITURES	179	(210)		
UNENCUMBERED CASH, JANUARY 1	<u>1,674</u>	<u>1,853</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 1,853</u>	<u>\$ 1,643</u>		

RICE COUNTY, KANSAS

911 FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)

For Year Ended December 31, 2012

(With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
User fees - landlines	\$ 30,580	\$ 61,479	\$ 65,000	\$ (3,521)
Interest on idle funds	388	415	400	15
Transfer from 911 wireless fund	49,291	-	127,183	(127,183)
TOTAL CASH RECEIPTS	<u>80,259</u>	<u>61,894</u>	<u>\$ 192,583</u>	<u>\$ (130,689)</u>
EXPENDITURES				
Contractual services	13,855	25,013	\$ 44,550	\$ (19,537)
Commodities	7,296	-	161,377	(161,377)
Capital outlay	-	19,598	15,000	4,598
Transfer to equipment reserve fund	7,169	14,337	568	13,769
TOTAL EXPENDITURES	<u>28,320</u>	<u>58,948</u>	<u>\$ 221,495</u>	<u>\$ (162,547)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	51,939	2,946		
UNENCUMBERED CASH, JANUARY 1	<u>83,038</u>	<u>134,977</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 134,977</u>	<u>\$ 137,923</u>		

RICE COUNTY, KANSAS

911 WIRELESS FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2012
 (With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-11

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
User fees - wireless	\$ 19,949	\$ -	\$ -	\$ -
Interest on idle funds	222	-	-	-
TOTAL CASH RECEIPTS	<u>20,171</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Contractual services	13,926	-	\$ -	\$ -
Transfer to 911 fund	49,291	-	25,959	(25,959)
TOTAL EXPENDITURES	<u>63,217</u>	<u>-</u>	<u>\$ 25,959</u>	<u>\$ (25,959)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(43,046)	-		
UNENCUMBERED CASH, JANUARY 1	<u>43,046</u>	<u>-</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>		

RICE COUNTY, KANSAS
 EMS SPECIAL EQUIPMENT FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2012
 (With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-12

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Miscellaneous and other	\$ -	\$ 3,050	\$ -	\$ 3,050
EXPENDITURES				
Lease purchase payment - ambulance	25,436	-	\$ -	\$ -
Capital outlay	5,275	-	-	-
TOTAL EXPENDITURES	30,711	-	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(30,711)	3,050		
UNENCUMBERED CASH, JANUARY 1	38,577	7,866		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 7,866</u>	<u>\$ 10,916</u>		

RICE COUNTY, KANSAS
 NOXIOUS WEED CAPITAL OUTLAY FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2012
 (With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-13

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Transfer from noxious weed fund	\$ 25,000	\$ 4,172	\$ -	\$ 4,172
EXPENDITURES				
Capital outlay	-	-	\$ 60,000	\$ (60,000)
RECEIPTS OVER (UNDER) EXPENDITURES	25,000	4,172		
UNENCUMBERED CASH, JANUARY 1	120,828	145,828		
UNENCUMBERED CASH, DECEMBER 31	\$ 145,828	\$ 150,000		

RICE COUNTY, KANSAS

RISK MANAGEMENT RESERVE FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2012

(With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-14

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Insurance reimbursements	\$ -	\$ 444,096	\$ -	\$ 444,096
FEMA reimbursements	-	2,401	-	2,401
Interest	2,856	3,037	-	3,037
Other reimbursements and miscellaneous	72,315	12,722	-	12,722
TOTAL CASH RECEIPTS	<u>75,171</u>	<u>462,256</u>	<u>\$ -</u>	<u>\$ 462,256</u>
EXPENDITURES				
Contractual services - insurance	15,224	-	\$ 240,732	\$ (240,732)
Contractual services - claims	72,051	497,014	-	497,014
Capital outlay	1,173	-	-	-
TOTAL EXPENDITURES	<u>88,448</u>	<u>497,014</u>	<u>240,732</u>	<u>256,282</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>-</u>	<u>459,219</u>	<u>(459,219)</u>
TOTAL FOR COMPARISON	<u>88,448</u>	<u>497,014</u>	<u>\$ 699,951</u>	<u>\$ (202,937)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(13,277)	(34,758)		
PRIOR YEAR ENCUMBRANCES CANCELED	-	2,900		
UNENCUMBERED CASH, JANUARY 1	<u>490,732</u>	<u>477,455</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 477,455</u>	<u>\$ 445,597</u>		

RICE COUNTY, KANSAS
EQUIPMENT RESERVE FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2012
(With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-15

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Transfer from general fund	\$ 77,733	\$ 85,690	\$ 36,779	\$ 48,911
Transfer from 911 fund	7,169	14,337	568	13,769
Transfer from Register of Deeds technology fund	6,046	-	-	-
Transfer from Treasurer's motor vehicle fund	3,000	4,000	-	4,000
Transfer from health fund	-	-	3,000	(3,000)
Transfer from Rice County Detention Center fund	2,047	-	4,000	(4,000)
TOTAL CASH RECEIPTS	95,995	104,027	\$ 44,347	\$ 59,680
EXPENDITURES				
Contractual services - insurance	17,797	89,873	\$ -	\$ 89,873
Capital outlay	48,671	-	518,208	(518,208)
Transfer to general fund	10,000	-	-	-
TOTAL EXPENDITURES	76,468	89,873	\$ 518,208	\$ (428,335)
RECEIPTS OVER (UNDER) EXPENDITURES	19,527	14,154		
UNENCUMBERED CASH, JANUARY 1	571,413	590,940		
UNENCUMBERED CASH, DECEMBER 31	\$ 590,940	\$ 605,094		

RICE COUNTY, KANSAS
 CAPITAL IMPROVEMENT FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2012
 (With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-16

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Contractual services	9,300	-	\$ 196,081	\$ (196,081)
Building	-	-	130,000	(130,000)
Capital outlay - improvements/nonbuilding	40,661	52,326	100,000	(47,674)
Capital outlay - other	20,566	3,900	-	3,900
Bridge repairs	-	-	100,000	(100,000)
Office equipment	-	-	100,000	(100,000)
TOTAL EXPENDITURES	<u>70,527</u>	<u>56,226</u>	<u>\$ 626,081</u>	<u>\$ (569,855)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(70,527)	(56,226)		
PRIOR YEAR ENCUMBRANCES CANCELED	-	385		
UNENCUMBERED CASH, JANUARY 1	<u>776,081</u>	<u>705,554</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 705,554</u>	<u>\$ 649,713</u>		

RICE COUNTY, KANSAS
 TRANSIENT GUEST TAX FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2012
 (With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-17

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Transient guest tax	\$ 13,619	\$ 13,747	\$ 12,000	\$ 1,747
EXPENDITURES				
Tourism promotion and other contractual	12,865	20,776	\$ 10,000	\$ 10,776
Commodities	-	-	11,915	(11,915)
TOTAL EXPENDITURES	<u>12,865</u>	<u>20,776</u>	<u>\$ 21,915</u>	<u>\$ (1,139)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	754	(7,029)		
UNENCUMBERED CASH, JANUARY 1	<u>15,372</u>	<u>16,126</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 16,126</u>	<u>\$ 9,097</u>		

RICE COUNTY, KANSAS
 SPECIAL ALCOHOL PROGRAMS FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2012
 (With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-18

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Private club liquor tax	\$ 1,942	\$ 1,812	<u>\$ 4,458</u>	<u>\$ (2,646)</u>
EXPENDITURES				
Appropriations to others	<u>5,390</u>	<u>2,490</u>	<u>\$ 4,645</u>	<u>\$ (2,155)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(3,448)	(678)		
UNENCUMBERED CASH, JANUARY 1	<u>4,779</u>	<u>1,331</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 1,331</u>	<u>\$ 653</u>		

RICE COUNTY, KANSAS
 SOLID WASTE RECYCLING FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2012
 (With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-19

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Reimbursements and other miscellaneous	\$ 26,964	\$ 19,827	\$ -	\$ 19,827
EXPENDITURES				
Contractual services	20,311	23,104	\$ 13,267	\$ 9,837
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	19,827	(19,827)
TOTAL FOR COMPARISON	<u>20,311</u>	<u>23,104</u>	<u>\$ 33,094</u>	<u>\$ (9,990)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	6,653	(3,277)		
UNENCUMBERED CASH, JANUARY 1	<u>70,084</u>	<u>76,737</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 76,737</u>	<u>\$ 73,460</u>		

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-20

	Asset Forfeiture Fund		EMS Reserve Fund	
	2011	2012	2011	2012
CASH RECEIPTS				
Reimbursements and other miscellaneous	\$ -	\$ -	\$ 20,682	\$ 9,599
EXPENDITURES				
Contractual services	-	-	7,199	2,670
Commodities	-	-	15,370	6,852
TOTAL EXPENDITURES	-	-	22,569	9,522
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	(1,887)	77
UNENCUMBERED CASH, BEGINNING	6,843	6,843	10,371	8,484
UNENCUMBERED CASH, ENDING	<u>6,843</u>	<u>6,843</u>	<u>8,484</u>	<u>8,561</u>

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-21

	Fire District No. 1 Special Equipment Fund		Register of Deeds Technology Fund	
	2011	2012	2011	2012
CASH RECEIPTS				
Fees	\$ -	\$ -	\$ 20,612	\$ 23,536
Interest	-	-	110	93
Miscellaneous	9,943	-	-	-
Transfer from Rural Fire District No. 1 general fund	-	100,000	-	-
TOTAL CASH RECEIPTS	<u>9,943</u>	<u>100,000</u>	<u>20,722</u>	<u>23,629</u>
EXPENDITURES				
Contractual services	-	-	-	8,008
Capital outlay	53,536	27,068	1,200	3,072
Transfer to equipment reserve fund	-	-	6,046	-
TOTAL EXPENDITURES	<u>53,536</u>	<u>27,068</u>	<u>7,246</u>	<u>11,080</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(43,593)	72,932	13,476	12,549
UNENCUMBERED CASH, BEGINNING	<u>148,015</u>	<u>104,422</u>	<u>37,733</u>	<u>51,209</u>
UNENCUMBERED CASH, ENDING	<u>\$ 104,422</u>	<u>\$ 177,354</u>	<u>\$ 51,209</u>	<u>\$ 63,758</u>

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-22

	Road and Bridge Special Machinery Fund		Parks and Recreation Fund	
	2011	2012	2011	2012
CASH RECEIPTS				
Local alcoholic liquor tax	\$ -	\$ -	\$ 1,015	\$ 946
Transfer from road and bridge fund	250,000	150,000	-	-
Miscellaneous	38,070	11,671	-	-
TOTAL CASH RECEIPTS	<u>288,070</u>	<u>161,671</u>	<u>1,015</u>	<u>946</u>
EXPENDITURES				
Capital outlay	224,823	448,763	-	-
Capital lease payment	-	29,638	-	-
TOTAL EXPENDITURES	<u>224,823</u>	<u>478,401</u>	<u>-</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	63,247	(316,730)	1,015	946
UNENCUMBERED CASH, BEGINNING	<u>602,602</u>	<u>665,849</u>	<u>2,796</u>	<u>3,811</u>
UNENCUMBERED CASH, ENDING	<u>\$ 665,849</u>	<u>\$ 349,119</u>	<u>\$ 3,811</u>	<u>\$ 4,757</u>

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-23

	Treasurer's Motor Vehicle Fund		Energy Manager Grant Fund	
	2011	2012	2011	2012
CASH RECEIPTS				
Motor vehicle fees	\$ 83,376	\$ 83,487	\$ -	\$ -
Sales and compensating use tax fees	711	681	-	-
Lien holder fees	1,694	1,826	-	-
Drivers' license fees	30,603	34,363	-	-
Antique fees and other reimbursements	5,414	11,430	-	-
Energy manager grant	-	-	17,767	79,055
Interest on investments	-	-	37	-
TOTAL CASH RECEIPTS	121,798	131,787	17,804	79,055
EXPENDITURES				
Payroll and benefits	45,979	44,549	66,876	51,388
Contractual services	9,196	5,962	957	22,857
Commodities	3,946	1,649	7,079	-
Drivers' license to State	29,887	34,410	-	-
Refunds	990	604	-	-
Transfer to equipment reserve fund	3,000	4,000	-	-
Transfer to general fund	37,730	28,517	-	-
TOTAL EXPENDITURES	130,728	119,691	74,912	74,245
RECEIPTS OVER (UNDER) EXPENDITURES	(8,930)	12,096	(57,108)	4,810
UNENCUMBERED CASH, BEGINNING	36,784	27,854	53,170	(3,938)
UNENCUMBERED CASH, ENDING	\$ 27,854	\$ 39,950	\$ (3,938)	\$ 872

RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-24

	Prosecutor Training Assistance Fund		Special Prosecutor Trust Fund	
	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>
CASH RECEIPTS				
Fees	\$ 1,584	\$ 1,550	\$ -	\$ -
EXPENDITURES				
Training and professional development	<u>618</u>	<u>759</u>	<u>-</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	966	791	-	-
UNENCUMBERED CASH, BEGINNING	<u>8,080</u>	<u>9,046</u>	<u>2,390</u>	<u>2,390</u>
UNENCUMBERED CASH, ENDING	<u>\$ 9,046</u>	<u>\$ 9,837</u>	<u>\$ 2,390</u>	<u>\$ 2,390</u>

RICE COUNTY, KANSAS
 BOND AND INTEREST FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2012
 (With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-25

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Taxes and shared revenue				
Delinquent tax	\$ 1,121	\$ 880	<u>\$ -</u>	<u>\$ 880</u>
EXPENDITURES				
Principal	<u>-</u>	<u>-</u>	<u>\$ 81,543</u>	<u>\$ (81,543)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	1,121	880		
UNENCUMBERED CASH, JANUARY 1	<u>81,542</u>	<u>82,663</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 82,663</u>	<u>\$ 83,543</u>		

RICE COUNTY, KANSAS

RICE COUNTY DETENTION CENTER FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2012
 (With Comparative Actual Totals For Prior Year Ended December 31, 2011)

Schedule 2-26

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Prisoner care	\$ 883,999	\$ 768,612	\$ 866,000	\$ (97,388)
Inmate services revenue	12,673	11,879	12,000	(121)
Building rental	200,000	400,000	400,000	-
Booking fees	7,116	6,213	7,000	(787)
Insurance and medical reimbursements	-	31,688	-	31,688
Miscellaneous	7,850	984	-	984
TOTAL CASH RECEIPTS	<u>1,111,638</u>	<u>1,219,376</u>	<u>\$ 1,285,000</u>	<u>\$ (65,624)</u>
EXPENDITURES				
Personal services	416,062	410,759	\$ 378,129	\$ 32,630
Contractual services	217,186	188,257	143,513	44,744
Commodities	42,340	60,172	230,000	(169,828)
Capital outlay	4,833	47,160	11,500	35,660
Insurance	22,584	-	-	-
Food supplies	133,425	136,705	130,000	6,705
Debt service payments - building	204,663	388,495	387,858	637
Transfer to equipment reserve fund	2,047	-	4,000	(4,000)
TOTAL EXPENDITURES	<u>1,043,140</u>	<u>1,231,548</u>	<u>\$ 1,285,000</u>	<u>\$ (53,452)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	68,498	(12,172)		
PRIOR YEAR ENCUMBRANCES CANCELED	-	2,296		
UNENCUMBERED CASH, JANUARY 1	<u>(42,907)</u>	<u>25,591</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 25,591</u>	<u>\$ 15,715</u>		

RICE COUNTY, KANSAS
 AGENCY FUNDS
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2012

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Ad valorem taxes				
Current tax	\$ 9,943,920	\$ 17,175,286	\$ 16,343,444	\$ 10,775,762
Delinquent personal property tax	1,266	107,654	97,737	11,183
Redemptions	140,598	266,152	310,836	95,914
Tax foreclosure	-	825	-	825
Mineral production tax	15,829	89,685	89,685	15,829
Local retailer's sales tax	-	738,088	738,088	-
Motor vehicle tax	-	714,689	714,689	-
Partial tax	28,538	54,568	62,609	20,497
In lieu of tax	-	22,766	22,766	-
Neighborhood revitalization	27,463	316,305	309,692	34,076
State motor fuel tax	101,019	503,537	503,537	101,019
Oil and gas depletion trust fund	-	340,094	-	340,094
TOTAL DISTRIBUTABLE FUNDS	10,258,633	20,329,649	19,193,083	11,395,199
STATE FUNDS				
Educational building	1,937	129,113	131,050	-
Institutional building	969	64,556	65,525	-
Motor vehicle licenses	53,841	1,320,395	1,321,732	52,504
Occasional sales tax	30,266	355,333	358,565	27,034
Wildlife and park	269	15,059	14,653	675
TOTAL STATE FUNDS	87,282	1,884,456	1,891,525	80,213
SUBDIVISION FUNDS				
Cities	-	1,813,585	1,813,585	-
Townships	-	284,049	284,049	-
Schools	-	6,726,994	6,726,994	-
Drainage districts	-	4,099	4,099	-
Cemetery districts	163	19,828	19,991	-
Big bend ground water management district no. 5	-	33,342	33,342	-
Watershed no. 95	2,131	179,911	180,232	1,810
Hospital districts	-	1,270,399	1,270,399	-
SCKLS	-	100,070	100,070	-
TOTAL SUBDIVISION FUNDS	2,294	10,432,277	10,432,761	1,810
OTHER AGENCY FUNDS				
Road crossing fee trust	29,250	18,535	42,535	5,250
PSF employee benefits trust	312,676	332,360	184,472	460,564
Employee FSA trust	101,915	7,574	101,086	8,403
Fireman's relief fund	23,052	4,916	5,664	22,304
Micro loan CDBG SCKEDD	48,481	2,115	259	50,337
Sterling - Alden - E-Communities	21,646	49,818	47,875	23,589
Revolving loan	54,525	83,094	116,846	20,773
Rice County PBC reserve fund	612	-	612	-
Treasurer's clearing long/short	(14)	7,352,370	7,352,208	148
Insufficient fund check	(1,193)	12,228	11,817	(782)
Clerk of district court	48,157	521,503	542,247	27,413
Law library	5,628	12,616	11,889	6,355
Inmate trust and commissary	25,824	74,084	105,237	(5,329)
TOTAL OTHER AGENCY FUNDS	670,559	8,471,213	8,522,747	619,025
TOTAL	\$ 11,018,768	\$ 41,117,595	\$ 40,040,116	\$ 12,096,247

RICE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS, AND BALANCE - DISTRICT COURT
For Year Ended December 31, 2012

Schedule 4

CASH BALANCE, JANUARY 1		\$ 48,157
CASH RECEIPTS		
Clerk fees	\$ 85,929	
LETC	11,516	
IDS	400	
Drivers license reinstatement fee	2,030	
Indigent defense fee	1,938	
Interest on checking account	35	
Fines and forfeitures	85,053	
Marriage license fee	2,714	
P.A.T.F.	1,564	
Attorney fees reimbursed	18,918	
Law library fee	9,015	
KBI lab fees	8,109	
Appearance bonds	23,151	
Judgment and restitution	203,983	
Judicial branch surcharge	36,760	
Other miscellaneous fees	<u>30,388</u>	521,503
CASH DISBURSEMENTS		
Payments to State Treasurer	252,846	
Payments to County	22,683	
Payments to others	<u>266,718</u>	<u>542,247</u>
CASH BALANCE, DECEMBER 31		<u>\$ 27,413</u>
CASH IN BANK		<u>\$ 27,413</u>