RUSH COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2022

RUSH COUNTY, KANSAS
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INDEPENDENT AUDITORS' REPORT

To the County Commission
Rush County, Kansas
LaCrosse, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Rush County, Kansas**, as of and for the year ended December 31, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated August 29, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic 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 at the following link https://admin.ks.gov/offices/accountsreports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

July 31, 2023

RUSH COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 1,732,901	6,497	3,457,785	3,524,276	**1,672,907**	83,050	**1,755,957**
Special Purpose Funds							
Road and Bridge Fund	1,691,478	41,669	1,996,082	2,046,356	**1,682,873**	57,230	**1,740,103**
Special Bridge Fund	456,768	-	379,663	466,086	**370,345**	457,886	**828,231**
Health Fund	58,367	-	361,410	276,302	**143,475**	8,494	**151,969**
Noxious Weed Fund	310,804	-	394,481	444,911	**260,374**	19,842	**280,216**
Appraiser's Cost Fund	43,242	-	120,658	136,064	**27,836**	5,361	**33,197**
Mental Health Fund	-	-	21,021	21,021	**-**	-	**-**
Intellectual Disability Fund	-	-	11,820	11,820	**-**	435	**435**
Special Alcohol Fund	7,353	-	-	-	**7,353**	-	**7,353**
Noxious Weed Capital Outlay Fund	56,114	-	15,000	-	**71,114**	25,000	**96,114**
Special Machinery Fund	980,147	-	200,000	443,372	**736,775**	-	**736,775**
Capital Improvements Reserve Fund	700,773	-	100,000	4,618	**796,155**	-	**796,155**
Equipment Reserve Fund	789,418	-	250,000	231,405	**808,013**	77,915	**885,928**
Recycling Fund	1,227	-	-	-	**1,227**	-	**1,227**
Micro Loan Fund	62,191	-	10,330	953	**71,568**	-	**71,568**
Register of Deeds Technology Fund	40,709	-	5,284	10,732	**35,261**	-	**35,261**
Wireless 911 Fund	125,588	-	59,896	61,108	**124,376**	12,131	**136,507**
Sheriff's Equipment Fund	4,543	-	110	-	**4,653**	-	**4,653**
Clerk's Technology Fund	8,105	-	1,282	-	**9,387**	-	**9,387**
Treasurer's Technology Fund	11,808	-	1,282	-	**13,090**	-	**13,090**
Federal Funds Fund	294,905	-	295,108	554,532	**35,481**	45,188	**80,669**
Bond and Interest Funds							
Debt Service Fund	114,423	-	512,479	515,174	**111,728**	-	**111,728**
County Hospital No Fund Warrant Proceeds Fund	2,828	-	-	2,828	**-**	-	**-**
Business Fund							
Solid Waste Fund	34,494	-	121,314	150,147	**5,661**	7,782	**13,443**
Trust Funds							
Prosecuting Attorney Training Fund	8,168	-	299	171	**8,296**	-	**8,296**
Oil and Gas Valuation Depletion Trust Fund	726,175	-	1,453	-	**727,628**	-	**727,628**
Special Motor Vehicle Fund	-	-	34,677	34,677	**-**	-	**-**
Total Primary Government	$ 8,262,529	48,166	8,351,434	8,936,553	**7,725,576**	800,314	**8,525,890**

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

RUSH COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Related Municipal Entities							
Fire District No. 1 - General Fund	$ 8,181	-	43,251	29,536	**21,896**	2,541	**24,437**
Fire District No. 1 - Special Fund	38,113	-	10,100	5,840	**42,373**	2,229	**44,602**
Fire District No. 2 - General Fund	7,914	-	21,294	16,730	**12,478**	60	**12,538**
Fire District No. 2 - Special Fund	8,909	-	6,000	-	**14,909**	-	**14,909**
Fire District No. 3 - General Fund	24,820	-	14,439	16,871	**22,388**	498	**22,886**
Fire District No. 3 - Special Fund	59,117	-	5,775	-	**64,892**	-	**64,892**
Fire District No. 4 - General Fund	28,412	-	68,456	61,703	**35,165**	-	**35,165**
Fire District No. 4 - Special Fund	82,317	-	1,991	30,160	**54,148**	-	**54,148**
Fire District No. 5 - General Fund	1,300	-	32,775	31,383	**2,692**	1,436	**4,128**
Fire District No. 5 - Special Fund	50,244	-	-	23,281	**26,963**	-	**26,963**
Fire District No. 6 - General Fund	842	-	19,494	12,583	**7,753**	-	**7,753**
Fire District No. 6 - Special Fund	11,486	-	52	6,266	**5,272**	-	**5,272**
Fire District No. 7 - General Fund	24,142	-	37,473	16,932	**44,683**	1,632	**46,315**
Fire District No. 7 - Special Fund	82,102	-	5,918	19,973	**68,047**	3,818	**71,865**
Fire District No. 8 - General Fund	71,345	-	27,678	39,169	**59,854**	496	**60,350**
Fire District No. 8 - Special Fund	183,581	-	30,380	45,000	**168,961**	-	**168,961**
Total Related Municipal Entities	682,825	-	325,076	355,427	**652,474**	12,710	**665,184**
Total Primary Government (Excluding Distributable and Agency Funds)	$ 8,945,354	48,166	8,676,510	9,291,980	**8,378,050**	813,024	**9,191,074**

Composition of Cash		
Checking Accounts	$	**1,185,179**
Savings Accounts		**10,911,576**
Cash on Hand		**27,159**
Certificates of Deposits		**3,550,000**
Total Primary Government and Related Municipal Entities		**15,673,914**
Distributable Funds per Schedule 3-1		**(6,350,046)**
Agency Funds per Schedule 3-2		**(132,794)**
Total Primary Government (Excluding Distributable and Agency Funds)	$	**9,191,074**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Rush County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and its related municipal entities, Fire Districts, shown below. The related municipal entities are included in the County's reporting entity because they were established to benefit the County and/or its constituents. This financial statement does not include the related municipal entity, Rush County Memorial Hospital, shown below.

Fire Districts

The eight Fire Districts operate to provide fire protection for the County. The Fire Districts can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the Fire Districts. The governing bodies of the Fire Districts are appointed by the County Commission. The financial information for the Fire Districts is included in the audited financial statement of the County.

Rush County Memorial Hospital

The Rush County Memorial Hospital Board operates the County's hospital. The hospital can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the hospital. Bond issuances must be approved by the County. Audited financial statements can be obtained by contacting the hospital.

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2022.

Regulatory Basis Fund Types

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

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

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Business Fund – fund financed in whole or in part by fees charged to users of the goods or services (enterprise and internal service funds).

Trust Fund – fund used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit

the municipal reporting entity, scholarship funds, etc.).

Agency Fund – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Basis of Accounting
Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting 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 the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The 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.

Reimbursements
The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 – BUDGETARY INFORMATION

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

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing this year.

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 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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, trust funds, and the following special purpose funds: Special Machinery Fund, Capital Improvements Reserve Fund, Equipment Reserve Fund, Recycling Fund, Micro Loan Fund, Register of Deeds Technology Fund, Sheriff's Equipment Fund, Clerk's Technology Fund, Treasurer's Technology Fund and Federal Funds Fund.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

Rush County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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, 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.

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 K.S.A. 9-1405.

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, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2022.

At December 31, 2022, the County's carrying amount of deposits was $15,673,914 and the bank balance was $15,968,956. The bank balance was held by five banks resulting in a concentration of credit risk. Of

the bank balance, $13,277,571 was covered by federal depository insurance and $2,691,385 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. The County had no investments at December 31, 2022.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Rush County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2022 were as follows:

From	To	Statutory Authority	Amount
General Fund	Capital Improvements Reserve Fund	K.S.A 19-120	$ 100,000
General Fund	Equipment Reserve Fund	K.S.A 19-119	250,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	200,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318q	15,000
Fire District No. 1 – General Fund	Fire District No. 1 – Special Fund	K.S.A. 19-3612c	10,100
Fire District No. 2 – General Fund	Fire District No. 2 – Special Fund	K.S.A. 19-3612c	6,000
Fire District No. 3 – General Fund	Fire District No. 3 – Special Fund	K.S.A. 19-3612c	5,000
Fire District No. 4 – General Fund	Fire District No. 4 – Special Fund	K.S.A. 19-3612c	1,991
Fire District No. 7 – General Fund	Fire District No. 7 – Special Fund	K.S.A. 19-3612c	3,099
Fire District No. 8 – General Fund	Fire District No. 8 – Special Fund	K.S.A. 19-3612c	15,380
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	8,937
County Hospital No Fund Warrant Proceeds Fund	General Fund	Commission	2,828

NOTE 5 – LITIGATION

Rush County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

NOTE 6 – RISK MANAGEMENT

Rush County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 107 participating members.

The County pays an annual premium to KCAMP for its property and liability insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 to $3,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 91 participating members.

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $750,000 to $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7 – GRANTS AND SHARED REVENUES

Rush County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded budgeted limits in the Solid Waste Fund, which is in violation of K.S.A. 79-2935.

The ending cash balance was negative in the Watershed Districts Funds, which is a violation of K.S.A. 10-1113.

NOTE 9 – MICRO LOAN FUND

Rush County, Kansas was awarded a CDBG Micro Loan grant in the amount of $100,000. As of December 31, 2022, the County has loaned out $55,000. Repayments of the loans are structured to be paid back as follows:

Loan Number	Loan Amount	Issue Date	Monthly Payment	Interest Rate	Maturity
809	$ 15,000	03-24-10	$ 155	5.5%	06-01-2013
810	15,000	12-03-14	196	6.0%	03-01-2022
811	25,000	05-05-20	854	1.0%	05-05-2023

These funds are available to be used on a revolving basis. As the loans are repaid, the amounts can be loaned back out. Loan numbers 809 and 810 are both in default. The balance of these notes as of December 31, 2022 was $6,058 and $9,755, respectively.

NOTE 10 – DEFERRED COMPENSATION PLAN

Rush County, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

NOTE 11 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $205,261 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $2,182,813. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Rush County, Kansas** 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 this 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.

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

NOTE 13 – COMPENSATED ABSENCES

Vacation

Rush County, Kansas' policy regarding vacation is as follows:

Years Worked	Amount Earned
0-1	½ day/month
2-4	1 day/month
5-8	1 ¼ days/month
9-12	1 ½ days/month
13 and over	1 ¾ days/month

Vacation may not be taken until the employee completes six months of service. The maximum accrual for vacation shall be no more than 15 days for full-time employees.

Sick Leave

The County's policy for sick leave permits regular full-time and training period employees to earn sick leave at the rate of 1 working day per calendar month up to a maximum of 120 days. Sick leave is cancelled upon termination of employment.

Longevity Pay

Each December, the County pays longevity pay to employees who have been employed five years or longer. They are paid $120 for the first five years of service and an additional $2 per month for each month thereafter to a maximum of $480 per year.

NOTE 14 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Rush County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is $875,268 and the estimated post-closure cost is $754,478. These figures comprise the estimated closure and post-closure cost of $1,629,746. At December 31, 2022, the permit for 2022 identifies that the remaining volume capacity of the site is 68.89% of the original capacity and that the remaining life of the landfill is 70.4 years. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is not in compliance with the financial test as of December 31, 2022.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

NOTE 15 – LONG-TERM DEBT

Rush County, Kansas has the following types of long-term debt.

General Obligation Bonds

On April 5, 2012, the County issued $1,135,000 in General Obligation Refunding Bonds – Series 2012-A for the purpose of providing funds for refunding Series 2005 bonds.

On July 10, 2013, the County issued $2,060,000 in General Obligation Refunding Bonds – Series 2013-A for the purpose of providing funds for refunding Series 2009-C bonds.

On March 30, 2016, the County issued $1,925,000 in General Obligation Refunding Bonds – Series 2016-B for the purpose providing funds for partially refunding Series 2009-A and Series 2009-B bonds.

On April 1, 2021, the County issued $1,970,000 in General Obligation Refunding Bonds – Series 2021 for the purpose of providing funds for refunding Series 2013-A bonds.

Lease Obligations

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

Changes in long-term liabilities for the County for the year ended December 31, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
General Obligation Bonds									
Series 2012A	1.875-2.5%	4/5/2012	$ 1,135,000	12/1/2026	$ 805,000	-	(155,000)	**650,000**	23,425
Series 2013A	2.375-4%	7/10/2013	2,060,000	12/1/2034	295,000	-	(5,000)	**290,000**	9,544
Series 2016B	1.75%-4%	3/30/2016	1,925,000	12/1/2034	1,510,000	-	(220,000)	**1,290,000**	45,400
Series 2021	0.4%-2.15%	4/1/2021	1,970,000	12/1/2034	1,930,000	-	(25,000)	**1,905,000**	31,805
Finance Leases									
John Deere Loader	3.40%	8/12/2019	179,000	2/1/2024	109,103	-	(35,152)	**73,951**	3,700
Diesel Engine Bucket Truck	1.80%	8/9/2021	276,895	1/1/2026	276,895	-	(109,592)	**167,303**	6,042
(2) John Deere Graders	1.90%	7/6/2021	267,465	7/6/2024	267,465	-	(87,398)	**180,067**	5,166
(2) John Deere Graders	2.30%	3/21/2022	299,180	1/1/2027	-	299,180	(58,306)	**240,874**	5,467
Total Contractual Indebtedness - County					5,193,463	299,180	(695,448)	**4,797,195**	130,549
Related Municipal Entity Debt									
Finance Leases									
2012 Dodge 550 Fire Truck, Fire Dist #7	4.05%	6/18/2012	93,000	6/18/2022	7,613	-	(7,613)	**-**	506
(2) 2020 Ford F350 Trucks	2.72%	9/8/2020	62,184	12/15/2026	44,676	-	(8,706)	**35,970**	979
Total Contractual Indebtedness - Related Municipal Entity					52,289	-	(16,319)	**35,970**	1,485
Total Contractual Indebtedness					$ 5,245,752	299,180	(711,767)	**4,833,165**	132,034

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

	YEAR							
	2023	2024	2025	2026	2027	2028-2032	2033-2034	**Total**
Principal								
General Obligation Bonds	$ 425,000	435,000	440,000	440,000	280,000	1,480,000	635,000	**4,135,000**
Finance Leases	125,498	241,440	115,258	117,680	62,319	-	-	**662,195**
Total Principal - County	550,498	676,440	555,258	557,680	342,319	1,480,000	635,000	**4,797,195**
Interest								
General Obligation Bonds	95,369	85,268	74,943	66,980	57,843	199,012	27,373	**606,788**
Finance Leases	5,918	13,477	6,332	3,909	1,453	-	-	**31,089**
Total Interest - County	101,287	98,745	81,275	70,889	59,296	199,012	27,373	**637,877**
Total Principal and Interest - County	**651,785**	**775,185**	**636,533**	**628,569**	**401,615**	**1,679,012**	**662,373**	**5,435,072**
Related Municipal Entity Debt								
Principal								
Finance Leases	8,888	8,888	8,888	9,306	-	-	-	**35,970**
Interest								
Finance Leases	797	797	797	379	-	-	-	**2,770**
Total Principal and Interest - RME	**9,685**	**9,685**	**9,685**	**9,685**	**-**	**-**	**-**	**38,740**
Total Principal and Interest	**$ 661,470**	**784,870**	**646,218**	**638,254**	**401,615**	**1,679,012**	**662,373**	**5,473,812**

RUSH COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

RUSH COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	$ 4,035,544	-	4,035,544	**3,524,276**	(511,268)
Special Purpose Funds					
Road and Bridge Fund	2,657,245	-	2,657,245	**2,046,356**	(610,889)
Special Bridge Fund	450,000	237,769	687,769	**466,086**	(221,683)
Health Fund	246,891	108,796	355,687	**276,302**	(79,385)
Noxious Weed Fund	496,845	-	496,845	**444,911**	(51,934)
Appraiser's Cost Fund	146,462	-	146,462	**136,064**	(10,398)
Hospital Maintenance Fund	5,000	-	5,000	**-**	(5,000)
Mental Health Fund	30,976	-	30,976	**21,021**	(9,955)
Intellectual Disability Fund	21,850	-	21,850	**11,820**	(10,030)
Special Alcohol Fund	7,463	-	7,463	**-**	(7,463)
Noxious Weed Capital Outlay Fund	117,585	-	117,585	**-**	(117,585)
Wireless 911 Fund	252,925	-	252,925	**61,108**	(191,817)
Special Parks and Recreation Fund	400	-	400	**-**	(400)
Bond and Interest Funds					
Debt Service Fund	604,206	-	604,206	**515,174**	(89,032)
County Hospital No Fund Warrant Proceeds Fund	5,000	-	5,000	**2,828**	(2,172)
Business Fund					
Solid Waste Fund	114,274	-	114,274	**150,147**	35,873
Related Municipal Entities					
Fire District No. 1 - General Fund	35,300	-	35,300	**29,536**	(5,764)
Fire District No. 2 - General Fund	20,850	-	20,850	**16,730**	(4,120)
Fire District No. 3 - General Fund	27,000	-	27,000	**16,871**	(10,129)
Fire District No. 4 - General Fund	61,703	-	61,703	**61,703**	-
Fire District No. 5 - General Fund	34,089	-	34,089	**31,383**	(2,706)
Fire District No. 6 - General Fund	18,600	-	18,600	**12,583**	(6,017)
Fire District No. 7 - General Fund	37,399	-	37,399	**16,932**	(20,467)
Fire District No. 8 - General Fund	50,380	-	50,380	**39,169**	(11,211)

RUSH COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 2,812,642	**2,827,713**	2,844,642	(16,929)
Delinquent Tax	19,186	**38,943**	-	38,943
Vehicle Tax	206,836	**209,458**	217,967	(8,509)
Mineral Production Tax	2,903	**5,379**	-	5,379
Licenses and Fees				
Mortgage Registration Fees	46,743	**34,797**	8,000	26,797
Co. Clerk - Co. Share Game and Park	305	**228**	200	28
County Offices	4,956	**4,234**	8,000	(3,766)
Antique Motor Vehicle Registr. Fees	3,630	**3,430**	900	2,530
Cereal Malt Bev. and Club License	75	**75**	-	75
Interest on Taxes	31,432	**21,672**	9,000	12,672
Interest on Investments	18,648	**79,243**	10,000	69,243
Miscellaneous	128,728	**57,703**	-	57,703
Dispatch Fees	119	**40**	-	40
Oil Royalty	-	**-**	1,500	(1,500)
Rents and Leases	5,558	**5,239**	2,000	3,239
Senior Citizens	40,739	**49,814**	15,000	34,814
PILOT	114,210	**116,492**	20,000	96,492
State Aid	-	**3,320**	-	3,320
Transfers In	16,707	**11,765**	-	11,765
Neighborhood Revitalization Rebate	(37,286)	**(11,760)**	(10,062)	(1,698)
Total Receipts	3,416,131	**3,457,785**	3,127,147	330,638
Expenditures				
County Commission	56,333	**53,220**	56,810	(3,590)
County Clerk	101,905	**119,158**	112,930	6,228
County Treasurer	111,233	**145,382**	151,070	(5,688)
County Attorney	111,049	**123,297**	132,575	(9,278)
Register of Deeds	70,519	**75,993**	79,070	(3,077)
Sheriff	797,461	**869,593**	886,041	(16,448)
Unified Court	59,434	**67,905**	56,174	11,731
Courthouse General	243,403	**309,078**	463,300	(154,222)
Custodian	38,282	**39,842**	55,600	(15,758)
Emergency Preparedness	26,672	**16,399**	24,350	(7,951)
Soil Conservation	25,000	**25,000**	25,000	-
Elderly Companion Program	4,275	**-**	-	-
Economic Development	1,560	**2,095**	16,100	(14,005)

RUSH COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
Airport	$ 19,600	**3,772**	23,500	(19,728)
Election	24,108	**45,856**	48,375	(2,519)
Employee Benefits	1,119,030	**1,082,976**	1,335,000	(252,024)
Services for Elderly	127,711	**156,406**	131,345	25,061
Fair	12,000	**12,000**	12,000	-
CKLEPG	5,654	**5,654**	5,654	-
Historical Society	8,000	**15,650**	15,650	-
Western Kansas Child Advocacy Center	5,000	**5,000**	5,000	-
Transfers Out	400,000	**350,000**	400,000	(50,000)
Total Expenditures	3,368,229	**3,524,276**	4,035,544	(511,268)
Receipts Over (Under) Expenditures	47,902	**(66,491)**		
Unencumbered Cash - Beginning	1,684,999	**1,732,901**		
Prior Year Cancelled Encumbrances	-	**6,497**		
Unencumbered Cash - Ending	$ 1,732,901	**1,672,907**		

RUSH COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,392,712	**1,308,098**	1,317,154	(9,056)
Delinquent Tax	9,201	**18,224**	-	18,224
Vehicle Tax	90,832	**99,598**	107,901	(8,303)
Intergovernmental				
Special Highway Fuel Tax	367,368	**351,976**	279,982	71,994
Reimbursements	54,068	**223,631**	-	223,631
Neighborhood Revitalization Rebate	(18,457)	**(5,445)**	(4,659)	(786)
Total Receipts	1,895,724	**1,996,082**	1,700,378	295,704
Expenditures				
Personal Services	747,620	**780,690**	957,245	(176,555)
Commodities	743,760	**908,568**	1,150,000	(241,432)
Contractual Services	240,396	**146,741**	150,000	(3,259)
Capital Outlay	19,469	**10,357**	200,000	(189,643)
Transfers Out	200,000	**200,000**	200,000	-
Total Expenditures	1,951,245	**2,046,356**	2,657,245	(610,889)
Receipts Over (Under) Expenditures	(55,521)	**(50,274)**		
Unencumbered Cash - Beginning	1,746,999	**1,691,478**		
Prior Year Cancelled Encumbrances	-	**41,669**		
Unencumbered Cash - Ending	$ 1,691,478	**1,682,873**		

RUSH COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 93,440	**102,232**	101,479	753
Delinquent Tax	1,358	**1,869**	-	1,869
Vehicle Tax	18,495	**6,831**	7,236	(405)
Intergovernmental				
Federal Aid	122,561	**237,769**	-	237,769
State Aid	6,649	**31,382**	-	31,382
Reimbursements	1,685	**-**	-	-
Neighborhood Revitalization Rebate	(1,238)	**(420)**	(359)	(61)
Total Receipts	242,950	**379,663**	108,356	271,307
Expenditures				
Capital Outlay	367,134	**466,086**	450,000	16,086
(a) Adjustment for Qualifying Budget Credit	-	**-**	237,769	(237,769)
Total Expenditures	367,134	**466,086**	687,769	(221,683)
Receipts Over (Under) Expenditures	(124,184)	**(86,423)**		
Unencumbered Cash - Beginning	580,952	**456,768**		
Unencumbered Cash - Ending	$ 456,768	**370,345**		

(a) Adjustment for Qualifying Budget Credit

Federal Aid Over Amount Budgeted	$ 237,769

RUSH COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 135,369	**150,681**	152,170	(1,489)
Delinquent Tax	653	**1,459**	-	1,459
Vehicle Tax	6,888	**9,678**	10,508	(830)
Intergovernmental				
Federal Aid	44,569	**120,804**	20,000	100,804
State Aid	13,191	**19,992**	12,000	7,992
Fees	46,936	**59,425**	36,000	23,425
Neighborhood Revitalization Rebate	(1,798)	**(629)**	(536)	(93)
Total Receipts	245,808	**361,410**	230,142	131,268
Expenditures				
Personal Services	125,620	**135,605**	142,141	(6,536)
Commodities	46,972	**80,704**	51,150	29,554
Contractual Services	39,762	**52,584**	43,600	8,984
Capital Outlay	3,057	**7,409**	10,000	(2,591)
(a) Adjustment for Qualifying Budget Credits	-	**-**	108,796	(108,796)
Total Expenditures	215,411	**276,302**	355,687	(79,385)
Receipts Over (Under) Expenditures	30,397	**85,108**		
Unencumbered Cash - Beginning	27,970	**58,367**		
Unencumbered Cash - Ending	$ 58,367	**143,475**		

(a) Adjustment for Qualifying Budget Credits	
Federal Aid Over Amount Budgeted	$ 100,804
State Aid Over Amount Budgeted	7,992
Total	$ 108,796

RUSH COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 296,420	**255,168**	256,822	(1,654)
Delinquent Tax	1,291	**3,191**	-	3,191
Vehicle Tax	15,077	**21,165**	22,986	(1,821)
Chemical Sales	185,812	**116,019**	90,000	26,019
Neighborhood Revitalization Rebate	(3,932)	**(1,062)**	(908)	(154)
Total Receipts	494,668	**394,481**	368,900	25,581
Expenditures				
Personal Services	109,917	**104,576**	110,145	(5,569)
Commodities	216,439	**302,168**	290,000	12,168
Contractual Services	17,231	**22,879**	81,700	(58,821)
Capital Outlay	649	**288**	-	288
Transfers Out	15,000	**15,000**	15,000	-
Total Expenditures	359,236	**444,911**	496,845	(51,934)
Receipts Over (Under) Expenditures	135,432	**(50,430)**		
Unencumbered Cash - Beginning	175,372	**310,804**		
Unencumbered Cash - Ending	$ 310,804	**260,374**		

RUSH COUNTY, KANSAS
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 115,321	**109,575**	110,154	(579)
Delinquent Tax	850	**1,638**	-	1,638
Vehicle Tax	9,064	**8,258**	8,925	(667)
Miscellaneous	1,626	**1,642**	-	1,642
Neighborhood Revitalization Rebate	(1,527)	**(455)**	(390)	(65)
Total Receipts	125,334	**120,658**	118,689	1,969
Expenditures				
Personal Services	100,400	**101,994**	117,962	(15,968)
Commodities	3,631	**5,172**	4,500	672
Contractual Services	25,960	**28,898**	24,000	4,898
Total Expenditures	129,991	**136,064**	146,462	(10,398)
Receipts Over (Under) Expenditures	(4,657)	**(15,406)**		
Unencumbered Cash - Beginning	47,899	**43,242**		
Unencumbered Cash - Ending	$ 43,242	**27,836**		

RUSH COUNTY, KANSAS
Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Delinquent Tax	$ 25	**-**	5,000	(5,000)
Expenditures				
Appropriations	5,652	**-**	5,000	(5,000)
Receipts Over (Under) Expenditures	(5,627)	**-**		
Unencumbered Cash - Beginning	5,627	**-**		
Unencumbered Cash - Ending	$ -	**-**		

RUSH COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 20,322	**19,377**	19,475	(98)
Delinquent Tax	211	**276**	-	276
Vehicle Tax	1,383	**1,449**	1,570	(121)
Miscellaneous	-	**-**	10,000	(10,000)
Neighborhood Revitalization Rebate	(268)	**(81)**	(69)	(12)
Total Receipts	21,648	**21,021**	30,976	(9,955)
Expenditures				
Appropriations	21,648	**21,021**	30,976	(9,955)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

RUSH COUNTY, KANSAS
Intellectual Disability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 10,668	**10,964**	11,062	(98)
Delinquent Tax	71	**137**	-	137
Vehicle Tax	713	**764**	827	(63)
Miscellaneous	-	**-**	10,000	(10,000)
Neighborhood Revitalization Rebate	(141)	**(45)**	(39)	(6)
Total Receipts	11,311	**11,820**	21,850	(10,030)
Expenditures				
Appropriations	11,311	**11,820**	21,850	(10,030)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

RUSH COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Private Club Liquor Tax	$ -	**-**	305	(305)
Expenditures				
Contractual Services	-	**-**	7,463	(7,463)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	7,353	**7,353**		
Unencumbered Cash - Ending	$ 7,353	**7,353**		

Schedule 2-11

RUSH COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 15,000	**15,000**	15,000	-
Expenditures				
Capital Outlay	51,471	**-**	117,585	(117,585)
Receipts Over (Under) Expenditures	(36,471)	**15,000**		
Unencumbered Cash - Beginning	92,585	**56,114**		
Unencumbered Cash - Ending	$ 56,114	**71,114**		

RUSH COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 200,000	**200,000**
Expenditures		
Capital Outlay	181,266	**443,372**
Receipts Over (Under) Expenditures	18,734	**(243,372)**
Unencumbered Cash - Beginning	863,613	**980,147**
Prior Year Cancelled Encumbrances	97,800	**-**
Unencumbered Cash - Ending	$ 980,147	**736,775**

RUSH COUNTY, KANSAS
Capital Improvements Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 155,000	**100,000**
Expenditures		
Capital Outlay	50,389	**4,618**
Receipts Over (Under) Expenditures	104,611	**95,382**
Unencumbered Cash - Beginning	596,162	**700,773**
Unencumbered Cash - Ending	$ 700,773	**796,155**

RUSH COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 250,000	**250,000**
Expenditures		
Capital Outlay	123,683	**231,405**
Receipts Over (Under) Expenditures	126,317	**18,595**
Unencumbered Cash - Beginning	663,101	**789,418**
Unencumbered Cash - Ending	$ 789,418	**808,013**

Schedule 2-15

RUSH COUNTY, KANSAS
Recycling Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		1,227	**1,227**
Unencumbered Cash - Ending	$	1,227	**1,227**

RUSH COUNTY, KANSAS
Micro Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Loan Repayments	$ 10,331	**10,330**
Expenditures		
Contractual Services	608	**953**
Receipts Over (Under) Expenditures	9,723	**9,377**
Unencumbered Cash - Beginning	52,468	**62,191**
Unencumbered Cash - Ending	$ 62,191	**71,568**

RUSH COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 7,153	**5,284**
Expenditures		
Contractual Services	6,074	**10,732**
Receipts Over (Under) Expenditures	1,079	**(5,448)**
Unencumbered Cash - Beginning	39,630	**40,709**
Unencumbered Cash - Ending	$ 40,709	**35,261**

RUSH COUNTY, KANSAS
Wireless 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental				
Collections	$ 77,832	**59,896**	70,000	(10,104)
Other	-	**-**	15,000	(15,000)
Total Receipts	77,832	**59,896**	85,000	(25,104)
Expenditures				
Capital Outlay	90,169	**61,108**	252,925	(191,817)
Receipts Over (Under) Expenditures	(12,337)	**(1,212)**		
Unencumbered Cash - Beginning	137,925	**125,588**		
Unencumbered Cash - Ending	$ 125,588	**124,376**		

RUSH COUNTY, KANSAS
Sheriff's Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Collections	$ 725	**110**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	725	**110**
Unencumbered Cash - Beginning	3,818	**4,543**
Unencumbered Cash - Ending	$ 4,543	**4,653**

RUSH COUNTY, KANSAS
Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Collections	$ 1,777	**1,282**
Expenditures		
Capital Outlay	1,999	**-**
Receipts Over (Under) Expenditures	(222)	**1,282**
Unencumbered Cash - Beginning	8,327	**8,105**
Unencumbered Cash - Ending	$ 8,105	**9,387**

Schedule 2-21

RUSH COUNTY, KANSAS
Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	1,777	**1,282**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		1,777	**1,282**
Unencumbered Cash - Beginning		10,031	**11,808**
Unencumbered Cash - Ending	$	11,808	**13,090**

RUSH COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Other	$ -	**-**	400	(400)
Expenditures				
Contractual Services	-	**-**	400	(400)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

RUSH COUNTY, KANSAS
Federal Funds Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Federal Aid - ARPA	294,854	**294,854**
Interest on Investments	51	**254**
Total Receipts	294,905	**295,108**
Expenditures		
ARPA Expenses	-	**554,532**
Receipts Over (Under) Expenditures	294,905	**(259,424)**
Unencumbered Cash - Beginning	-	**294,905**
Unencumbered Cash - Ending	$ 294,905	**35,481**

RUSH COUNTY, KANSAS
Debt Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 437,950	**472,009**	475,710	(3,701)
Delinquent Tax	2,779	**6,330**	-	6,330
Vehicle Tax	29,747	**31,232**	33,823	(2,591)
2021 Bond Proceeds	1,970,000	**-**	-	-
Neighborhood Revitalization Rebate	(5,786)	**(1,967)**	(1,683)	(284)
Miscellaneous	3,412	**4,875**	-	4,875
Total Receipts	2,438,102	**512,479**	507,850	4,629
Expenditures				
Series 2012 A - Principal	150,000	**155,000**	155,000	-
Series 2012 A - Interest	21,550	**23,425**	18,550	4,875
Hospital 2013 Series A - Principal	1,735,000	**5,000**	5,000	-
Hospital 2013 Series A - Interest	8,940	**9,544**	75,256	(65,712)
Series 2016 B - Principal	210,000	**220,000**	220,000	-
Series 2016 B - Interest	51,700	**45,400**	45,400	-
Series 2021 - Principal	40,000	**25,000**	-	25,000
Series 2021 - Interest	21,310	**31,805**	-	31,805
Bond Issuance Costs	32,732	**-**	-	-
Underwriter's Discount	19,700	**-**	-	-
Escrow Requirements	187,568	**-**	-	-
Cash Basis Reserve	-	**-**	85,000	(85,000)
Total Expenditures	2,478,500	**515,174**	604,206	(89,032)
Receipts Over (Under) Expenditures	(40,398)	**(2,695)**		
Unencumbered Cash - Beginning	154,821	**114,423**		
Unencumbered Cash - Ending	$ 114,423	**111,728**		

Schedule 2-25

RUSH COUNTY, KANSAS
Hospital Revenue Bonds Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts	$ -	**-**	-	-
Expenditures				
Refund	723	**-**	-	-
Receipts Over (Under) Expenditures	(723)	**-**		
Unencumbered Cash - Beginning	723	**-**		
Unencumbered Cash - Ending	$ -	**-**		

Schedule 2-26

RUSH COUNTY, KANSAS
County Hospital No Fund Warrant Proceeds Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 111,687	**-**	-	-
Delinquent Tax	996	**-**	5,000	(5,000)
Vehicle Tax	10,126	**-**	8,598	(8,598)
Neighborhood Revitalization Rebate	(1,471)	**-**	-	-
Other	-	**-**	5,000	(5,000)
Total Receipts	121,338	**-**	18,598	(18,598)
Expenditures				
Principal	202,500	**-**	-	-
Interest	4,556	**-**	-	-
Transfers Out	5,000	**2,828**	5,000	(2,172)
Total Expenditures	212,056	**2,828**	5,000	(2,172)
Receipts Over (Under) Expenditures	(90,718)	**(2,828)**		
Unencumbered Cash - Beginning	93,546	**2,828**		
Unencumbered Cash - Ending	$ 2,828	**-**		

RUSH COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Landfill Fees	$ 88,577	**121,314**	100,000	21,314
Expenditures				
Personal Services	54,764	**91,832**	75,274	16,558
Commodities	20,211	**23,460**	15,000	8,460
Contractual Services	20,301	**34,855**	24,000	10,855
Capital Outlay	1,046	**-**	-	-
Total Expenditures	96,322	**150,147**	114,274	35,873
Receipts Over (Under) Expenditures	(7,745)	**(28,833)**		
Unencumbered Cash - Beginning	42,239	**34,494**		
Unencumbered Cash - Ending	$ 34,494	**5,661**		

RUSH COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Collections	$ 467	**299**
Expenditures		
Commodities	261	**171**
Receipts Over (Under) Expenditures	206	**128**
Unencumbered Cash - Beginning	7,962	**8,168**
Unencumbered Cash - Ending	$ 8,168	**8,296**

RUSH COUNTY, KANSAS
Oil and Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Interest Income	$ 1,495	**1,453**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	1,495	**1,453**
Unencumbered Cash - Beginning	724,680	**726,175**
Unencumbered Cash - Ending	$ 726,175	**727,628**

RUSH COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Collections	$ 35,919	**34,636**
Interest Income	17	**41**
Total Receipts	35,936	**34,677**
Expenditures		
Personal Services	6,714	**6,648**
Commodities	8,383	**5,341**
Contractual Services	4,132	**9,453**
Capital Outlay	-	**4,298**
Transfers Out	16,707	**8,937**
Total Expenditures	35,936	**34,677**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

RUSH COUNTY, KANSAS
Fire District No. 1 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 28,674	**32,631**	32,619	12
Delinquent Tax	56	**105**	-	105
Vehicle Tax	1,024	**927**	1,296	(369)
Miscellaneous	534	**9,588**	-	9,588
Total Receipts	30,288	**43,251**	33,915	9,336
Expenditures				
Personal Services	3,975	**4,800**	5,000	(200)
Commodities	7,281	**5,139**	6,500	(1,361)
Contractual Services	5,221	**9,497**	8,000	1,497
Capital Outlay	-	**-**	5,700	(5,700)
Transfers Out	15,000	**10,100**	10,100	-
Total Expenditures	31,477	**29,536**	35,300	(5,764)
Receipts Over (Under) Expenditures	(1,189)	**13,715**		
Unencumbered Cash - Beginning	9,370	**8,181**		
Unencumbered Cash - Ending	$ 8,181	**21,896**		

RUSH COUNTY, KANSAS
Fire District No. 1 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 15,000	**10,100**
Miscellaneous	500	**-**
Total Receipts	15,500	**10,100**
Expenditures		
Capital Outlay	24,000	**5,840**
Receipts Over (Under) Expenditures	(8,500)	**4,260**
Unencumbered Cash - Beginning	46,613	**38,113**
Unencumbered Cash - Ending	$ 38,113	**42,373**

RUSH COUNTY, KANSAS
Fire District No. 2 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 18,508	**19,683**	19,779	(96)
Delinquent Tax	76	**286**	-	286
Vehicle Tax	579	**1,283**	1,071	212
Miscellaneous	2,823	**42**	-	42
Total Receipts	21,986	**21,294**	20,850	444
Expenditures				
Commodities	2,115	**3,660**	3,000	660
Contractual Services	8,120	**7,070**	6,000	1,070
Capital Outlay	-	**-**	5,850	(5,850)
Transfers Out	6,000	**6,000**	6,000	-
Total Expenditures	16,235	**16,730**	20,850	(4,120)
Receipts Over (Under) Expenditures	5,751	**4,564**		
Unencumbered Cash - Beginning	2,163	**7,914**		
Unencumbered Cash - Ending	$ 7,914	**12,478**		

RUSH COUNTY, KANSAS
Fire District No. 2 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 6,000	**6,000**
Expenditures		
Capital Outlay	48,000	**-**
Receipts Over (Under) Expenditures	(42,000)	**6,000**
Unencumbered Cash - Beginning	50,909	**8,909**
Unencumbered Cash - Ending	$ 8,909	**14,909**

RUSH COUNTY, KANSAS
Fire District No. 3 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 21,136	**12,403**	12,593	(190)
Delinquent Tax	222	**202**	-	202
Vehicle Tax	1,088	**1,350**	1,681	(331)
Miscellaneous	771	**484**	-	484
Total Receipts	23,217	**14,439**	14,274	165
Expenditures				
Personal Services	3,660	**3,400**	-	3,400
Commodities	2,177	**2,845**	8,000	(5,155)
Contractual Services	5,171	**5,626**	8,500	(2,874)
Capital Outlay	-	**-**	5,500	(5,500)
Transfers Out	5,000	**5,000**	5,000	-
Total Expenditures	16,008	**16,871**	27,000	(10,129)
Receipts Over (Under) Expenditures	7,209	**(2,432)**		
Unencumbered Cash - Beginning	17,611	**24,820**		
Unencumbered Cash - Ending	$ 24,820	**22,388**		

RUSH COUNTY, KANSAS
Fire District No. 3 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Donations	$ -	**775**
Transfers In	5,000	**5,000**
Total Receipts	5,000	**5,775**
Expenditures		
Capital Outlay	939	**-**
Receipts Over (Under) Expenditures	4,061	**5,775**
Unencumbered Cash - Beginning	55,056	**59,117**
Unencumbered Cash - Ending	$ 59,117	**64,892**

RUSH COUNTY, KANSAS
Fire District No. 4 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 50,540	**54,640**	55,499	(859)
Delinquent Tax	702	**1,226**	-	1,226
Vehicle Tax	5,743	**6,459**	6,204	255
Miscellaneous	21,147	**6,131**	-	6,131
Total Receipts	78,132	**68,456**	61,703	6,753
Expenditures				
Personal Services	14,885	**500**	-	500
Commodities	10,435	**21,655**	4,215	17,440
Contractual Services	26,369	**37,557**	15,000	22,557
Capital Outlay	496	**-**	38,670	(38,670)
Transfers Out	3,818	**1,991**	3,818	(1,827)
Total Expenditures	56,003	**61,703**	61,703	-
Receipts Over (Under) Expenditures	22,129	**6,753**		
Unencumbered Cash - Beginning	6,283	**28,412**		
Unencumbered Cash - Ending	$ 28,412	**35,165**		

RUSH COUNTY, KANSAS
Fire District No. 4 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 3,818	**1,991**
Miscellaneous	500	**-**
Total Receipts	4,318	**1,991**
Expenditures		
Capital Outlay	9,685	**30,160**
Receipts Over (Under) Expenditures	(5,367)	**(28,169)**
Unencumbered Cash - Beginning	87,684	**82,317**
Unencumbered Cash - Ending	$ 82,317	**54,148**

RUSH COUNTY, KANSAS
Fire District No. 5 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 29,697	**31,024**	31,048	(24)
Delinquent Tax	117	**144**	-	144
Vehicle Tax	1,283	**1,590**	1,741	(151)
Miscellaneous	-	**17**	-	17
Total Receipts	31,097	**32,775**	32,789	(14)
Expenditures				
Personal Services	2,380	**-**	3,500	(3,500)
Commodities	8,322	**6,751**	10,200	(3,449)
Contractual Services	7,884	**23,332**	9,000	14,332
Capital Outlay	-	**1,300**	11,389	(10,089)
Transfers Out	15,976	**-**	-	-
Total Expenditures	34,562	**31,383**	34,089	(2,706)
Receipts Over (Under) Expenditures	(3,465)	**1,392**		
Unencumbered Cash - Beginning	4,716	**1,300**		
Prior Year Cancelled Encumbrances	49	**-**		
Unencumbered Cash - Ending	$ 1,300	**2,692**		

RUSH COUNTY, KANSAS
Fire District No. 5 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	15,976	**-**
Expenditures			
Capital Outlay		1,588	**23,281**
Receipts Over (Under) Expenditures		14,388	**(23,281)**
Unencumbered Cash - Beginning		35,856	**50,244**
Unencumbered Cash - Ending	$	50,244	**26,963**

RUSH COUNTY, KANSAS
Fire District No. 6 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 19,656	**17,424**	17,373	51
Delinquent Tax	240	**436**	-	436
Vehicle Tax	1,197	**1,188**	1,227	(39)
Miscellaneous	463	**446**	-	446
Total Receipts	21,556	**19,494**	18,600	894
Expenditures				
Personal Services	600	**150**	600	(450)
Commodities	6,536	**2,875**	3,345	(470)
Contractual Services	13,088	**9,558**	3,600	5,958
Capital Outlay	-	**-**	11,055	(11,055)
Transfers Out	1,041	**-**	-	-
Total Expenditures	21,265	**12,583**	18,600	(6,017)
Receipts Over (Under) Expenditures	291	**6,911**		
Unencumbered Cash - Beginning	551	**842**		
Unencumbered Cash - Ending	$ 842	**7,753**		

RUSH COUNTY, KANSAS
Fire District No. 6 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Miscellaneous	$ -	**52**
Transfers In	1,041	**-**
Total Receipts	1,041	**52**
Expenditures		
Capital Outlay	2,533	**6,266**
Receipts Over (Under) Expenditures	(1,492)	**(6,214)**
Unencumbered Cash - Beginning	12,978	**11,486**
Unencumbered Cash - Ending	$ 11,486	**5,272**

RUSH COUNTY, KANSAS
Fire District No. 7 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 34,018	**35,332**	35,345	(13)
Delinquent Tax	398	**544**	-	544
Vehicle Tax	1,788	**1,558**	2,054	(496)
Miscellaneous	3,414	**39**	-	39
Total Receipts	39,618	**37,473**	37,399	74
Expenditures				
Personal Services	1,435	**-**	1,300	(1,300)
Commodities	6,579	**3,928**	2,500	1,428
Contractual Services	7,314	**9,905**	8,000	1,905
Capital Outlay	-	**-**	22,500	(22,500)
Transfers Out	11,388	**3,099**	3,099	-
Total Expenditures	26,716	**16,932**	37,399	(20,467)
Receipts Over (Under) Expenditures	12,902	**20,541**		
Unencumbered Cash - Beginning	11,240	**24,142**		
Unencumbered Cash - Ending	$ 24,142	**44,683**		

RUSH COUNTY, KANSAS
Fire District No. 7 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Miscellaneous	$ -	**2,819**
Transfers In	11,388	**3,099**
Total Receipts	11,388	**5,918**
Expenditures		
Capital Outlay	-	**19,973**
Receipts Over (Under) Expenditures	11,388	**(14,055)**
Unencumbered Cash - Beginning	70,714	**82,102**
Unencumbered Cash - Ending	$ 82,102	**68,047**

RUSH COUNTY, KANSAS
Fire District No. 8 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 31,992	**13,425**	13,468	(43)
Delinquent Tax	229	**151**	-	151
Vehicle Tax	1,746	**1,778**	1,906	(128)
Miscellaneous	11,570	**12,324**	-	12,324
Total Receipts	45,537	**27,678**	15,374	12,304
Expenditures				
Personal Services	1,860	**2,870**	4,000	(1,130)
Commodities	1,028	**3,592**	6,000	(2,408)
Contractual Services	8,006	**9,826**	10,000	(174)
Capital Outlay	-	**7,501**	15,000	(7,499)
Transfers Out	15,380	**15,380**	15,380	-
Total Expenditures	26,274	**39,169**	50,380	(11,211)
Receipts Over (Under) Expenditures	19,263	**(11,491)**		
Unencumbered Cash - Beginning	52,082	**71,345**		
Unencumbered Cash - Ending	$ 71,345	**59,854**		

RUSH COUNTY, KANSAS
Fire District No. 8 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Miscellaneous	$ -	**15,000**
Transfers In	15,380	**15,380**
Total Receipts	15,380	**30,380**
Expenditures		
Capital Outlay	-	**45,000**
Receipts Over (Under) Expenditures	15,380	**(14,620)**
Unencumbered Cash - Beginning	168,201	**183,581**
Unencumbered Cash - Ending	$ 183,581	**168,961**

RUSH COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Current Tax	$ 6,178,062	8,977,274	8,890,713	**6,264,623**
Delinquent Real Estate	115,444	71,882	129,615	**57,711**
Delinquent Personal Property	6,555	29,425	20,236	**15,744**
Neighborhood Revitalization	-	32,601	32,601	**-**
Advance Tax	10	-	7	**3**
RV Tax	250	15,185	14,958	**477**
Escrow Account	263	-	-	**263**
Escaped Tax	3,498	583	4,081	**-**
Motor Vehicle Tax	7,398	610,839	608,083	**10,154**
Severance Tax	-	10,758	10,758	**-**
Total Distributable Funds	6,311,480	9,748,547	9,711,052	**6,348,975**
State Funds				
State Educational	-	51,239	51,239	**-**
State Institutional	-	25,619	25,619	**-**
State Motor Vehicle	1,158	5,407	5,486	**1,079**
Total State Funds	1,158	82,265	82,344	**1,079**
Subdivision Funds				
Cities	-	658,751	658,751	**-**
Townships	-	185,449	185,449	**-**
School Districts	-	2,483,262	2,483,262	**-**
Walnut Creek Extension District	-	134,705	134,705	**-**
Watershed Districts	-	388,212	388,220	**(8)**
Central Kansas Library System	-	58,998	58,998	**-**
Total Subdivision Funds	-	3,909,377	3,909,385	**(8)**
Total	$ 6,312,638	13,740,189	13,702,781	**6,350,046**

RUSH COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Drivers Licenses	$ -	7,854	7,854	**-**
Motor Vehicle Licenses	-	352,228	352,228	**-**
Game Licenses	-	6,069	6,069	**-**
Vehicle Sales Tax	8,197	207,912	195,961	**20,148**
Park Permits	-	85	85	**-**
Heritage Trust	484	2,565	2,703	**346**
Motor Vehicle Inspections	9,540	3,560	4,618	**8,482**
Commercial Vehicle	-	77,821	77,731	**90**
Attorney Trust Fund	1,069	23	-	**1,092**
Drug Seizure	10,069	3,846	3,696	**10,219**
Registered Offender	10,326	1,620	-	**11,946**
Concealed Carry	236	228	-	**464**
Employee Health Insurance	61,865	846,374	893,734	**14,505**
County Clerk	-	25,114	25,114	**-**
Register of Deeds	5,125	46,460	47,665	**3,920**
Clerk of Unified Court	9,740	92,455	67,655	**34,540**
Law Library	14,565	15,510	24,852	**5,223**
Diversion Fund	27,787	18,871	24,839	**21,819**
Total	$ 159,003	1,708,595	1,734,804	**132,794**